

**BALTIMORE COUNTY, MARYLAND**  
**ANNUAL OPERATING AND CAPITAL BUDGETS**

**FISCAL YEAR**  
**2014**

Kevin Kamenetz  
**County Executive**

Fred Homan  
County Administrative Officer

Keith Dorsey  
Director of Budget and Finance

**Baltimore County Council**

Tom Quirk, First District  
**Chairman**

Vicky Almond, Second 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, 2013

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**County of Baltimore  
Maryland**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell*      *Jeffrey R. Egan*

President

Executive Director

July 1, 2013

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

Dear County Executive and Council Members:

I respectfully present the published budget of Baltimore County, Maryland as approved by the County Council on May 23, 2013. This document highlights a \$339 million capital program and a \$2.8 billion operating budget that includes \$1.7 billion in general funds. The budget represents a 4.05% increase in total general fund spending over last year's budget and a 2.9% 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 \$2.8 billion Operating Budget, we anticipate an additional \$240,804,330 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 2014 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) actually totals \$3,023,742,997 or a 2.64% increase over comparable FY 2013 numbers.

New to the FY 2014 operating and capital budgets is the Stormwater Management Fund. To mitigate the effects of stormwater runoff from impervious surfaces the federal government and the State of Maryland enacted new stormwater remediation mandates. Moreover, in 2012 the State passed legislation requiring large jurisdictions, like Baltimore County, to assess fees to funds these mandates. The Stormwater Remediation Fee charged to residential, industrial, commercial, and industrial properties is expected to generate \$23 million that will fund stormwater discharge management and treatment.

As is the past, we have striven to maintain a stable capital budget through the prudent use of debt and the infusion of funds intended to reduce the need for sizable debt issuances. Another change in FY 2014, and all subsequent budgets, is the policy defining Pay-As-You-Go (PAYGO) contributions. Beginning in FY 2014 PAYGO funds are defined to include funding provided to the Capital Budget from a variety of sources, including general funds, which will offset the County's need to issue debt. The FY2014 Operating Budget includes a General Fund contribution to the Capital Budget of \$26.5 million. Total PAYGO, all funds, is \$49.8 million.

Although the FY 2014 PAYGO contribution is significant flat property and income taxes have limited our ability to include the general fund appropriations in the capital budget experienced in prior fiscal years. This will result in a shift back to a reliance on bond funding to support capital projects and 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 2014 – 2019.

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 2014 ending balance of approximately \$85.2 million or 5.1% of the FY 2014 General Fund revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$178.1 million.

The FY 2014 Adopted Budget includes 3,315 general government employees. This is 0.7% fewer employees than FY 2013 and an 18% reduction since FY 1987. By comparison, we have increased the number of public safety employees in FY 2014 to 4,242, a 0.2% increase from FY 2013 and 25.3% increase since FY 1987. The FY 2014 budget does not include employee cost-of-living (COLA) adjustments, but does grant increment and longevity increases and continues to eliminate the threat of employee layoffs and furloughs through the fiscal year.

The 2014 budget continues to provide Baltimore County Public Schools (BCPS) with Maintenance of Effort Levels. The FY 2014 Board of Education operating portion of the budget comprises 53% of the total County budget when capital related items are included. The total education funding exceeds \$1.4 billion.

These are just a few highlights contained in this budget. Baltimore County continues to prudently manage limited resources to effectively avoid layoffs, furloughs, hiring freezes, and reductions in services. Thank you for being partners in this endeavor.

Respectfully,



Keith Dorsey  
Director of Budget and Finance

## ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2014, 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 2014, 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
- 006 – Stormwater Management Fund
- 021 - Vehicle Operations/Maintenance (Internal Service Fund)
- 023 - Central Printing (Internal Service Fund)
- 028 – Self-Insurance Fund (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 2014).

## 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

It has been over two years since the citizens of Baltimore County challenged the current Administration to lead during the worst economic downturn since the Great Depression. In that time the County has simultaneously navigated declining revenues while serving the largest population in its history.

By adopting best practices, using innovative technology, and consolidating operations, the County has continued to deliver excellent service while reducing its workforce to its smallest size in 25 years.

In the three fiscal years since 2010, Baltimore County has operated with a balanced budget while still maintaining a Triple AAA bond rating, a task accomplished by just 39 counties in this country. This was accomplished without furloughs, layoffs, or discontinuing any core services. These practices also allowed Baltimore County to not increase the property tax or income tax rate for the 25<sup>th</sup> and 21<sup>st</sup> year respectively.

Even with the challenging strains on the budget, the County has protected employee health and pension benefits by strengthening the Employee Retirement System. Unlike any other jurisdiction in this State, we have lowered the actuarial rate, raised the funding status, and continued payment of our Other Post Employment Benefits (OPEB) liability. As a result, promised benefits will be there for our retirees, without being a burden to our taxpayers down the road. By issuing \$256 million of 30 year taxable pension obligation bonds at a rate of 3.43%, we will save the County \$7.1 million in FY 2014 and an estimated \$343 million over the 30 year life of the bonds.

This disciplined fiscal management, has allowed Baltimore County to continue prioritizing funding for the core tenets of public education, public safety and the rebuilding of our aging infrastructure.

### EDUCATION

This budget continues to fund the Baltimore County Public Schools (BCPS) at Maintenance of Effort levels. The FY 14 Board of Education operating portion of the budget comprises 53% of the total County budget. When capital related items are included, total education funding exceeds \$1.4 billion.

BCPS is also using technology to create modern learning communities for the current millennia. The County's funding will enabled schools to engage with students that are part of a new community of learners, where tablets are as omnipresent in school as they are in the students' lives outside the classroom. To accomplish this goal, this budget includes \$4 million as the first phase of a \$15 million plan to upgrade the wireless infrastructure and ensure access to every High School in Baltimore County.

The budget also invests in a new digital platform and curriculum in accordance with the Common Core State Standards for elementary school language arts. This \$5.8

million program allows teachers to individualize instruction based on each student's needs, and will expand to other grades and content areas, including science, technology, engineering and mathematics curricula.

Baltimore County believes the journey to graduation for students must be a safe one. All students deserve a secure learning environment that protects them while allowing them to focus on their studies and to grow as individuals. Earlier this year, the County funded \$3.7 million in elementary school safety initiatives that include new security entrances and upgraded intercom systems. With these investments the County continues its commitment to school safety with an additional \$2.5 million to support Phase II of the school system's Safety and Security Plan. This phase will include a comprehensive one-card staff and student identification and swipe entry system, and will also fund upgraded security cameras.



In the past decade, the State of Maryland has contributed nearly \$400 million to school renovation and construction projects in Baltimore County, while the County has invested roughly three times that amount approximately \$1.2 billion for a total investment in our schools of \$1.6 billion over the past eleven years. In just a little more than two years, Baltimore County has built or funded nine new schools and additions to schools, creating more than

3,000 additional classroom seats. The County will have reduced the number of schools without air conditioning from the 52% at the beginning of this current administration to 27%. This means that 26,000 more children will attend school in air conditioned buildings than did so in December 2010.

This year Baltimore County is also investing in its schools' pressing capital needs. Therefore, this year's budget appropriation of \$149 million and an additional anticipated State contribution of \$51 million will provide \$200 million for school construction and renovation projects. These projects include but are not limited to: 700 new elementary seats in the York Road corridor, 700 new elementary seats in Owings Mills, and at least 500 new elementary seats in Catonsville. This will also complete funding for the 700-seat Mays Chapel Elementary School and 200 new seats at Sparks Elementary School, and with the soon-to-open Hampton and Stoneleigh additions.

## PUBLIC SAFETY

Along with public education and reinvesting in infrastructure, is the need for strong public safety. This year's general fund budget includes an increase in the Police Department budget, which now reaches almost \$192 million. The County Police Department continues to use technology to improve its operation. All of the operating

manuals, field and administrative, have been converted to electronic form, and the Field-Based Reporting Project (FBR) allows for wireless reporting.

Baltimore County Police Department will be the largest law enforcement agency nationwide to utilize field-based reporting. This investment is paying dividends by making Baltimore County one of the safest communities in the nation. The most recent five-year data shows that, statistically, violent crime dropped a cumulative 25%.



The County has also continued its commitment to our firefighters and emergency medical services personnel. With a budget allocation of nearly \$91 million, including \$7 million in grants and in-kind services to our volunteer companies, Baltimore County remains committed to having the best-prepared and best-equipped fire department in the nation. By deploying technology, the County will equip every ambulance with a mobile hotspot, allowing crews instant access to data collected by the 911 Center, which will increase the efficiency of emergency responders. Responders will also complete reports without returning to the station, meaning that ambulance crews will be able to accept additional calls for service.

## INFRASTRUCTURE INVESTMENTS

This year's capital budget will continue to invest in infrastructure projects throughout the County. The County is increasing its road resurfacing budget by an additional \$8 million, for a total of \$28 million over two years, representing a 250% increase from three years ago. Also \$300,000 has been allocated toward a \$1.2 million project in conjunction with the Federal Emergency Management Agency (FEMA) to raise portions of Bowley's Quarter Road by three feet to mitigate frequent flooding problems.

This budget will also include \$3.4 million for the creation of a much desired regional park to be located at Spring Grove Hospital Center in Catonsville. Improvements to the Sollers Point Community Center in Turner Station, which will include the demolition of the old high school and site improvements at a cost of \$4.1 million. A new \$2.8 million community center in Cockeysville, \$3.4 million will be allocated for improvements to Gough Park, and \$2.2 million will go towards the construction of a gymnasium, thanks to a \$1.5 million contribution by the Perry Hall Recreation Council. The County also allocated \$880,000 to create accessible walking trails at Catonsville Community Park, Brady Trail at Marshy Point Park, and in Perry Hall's Indian Rock Park.

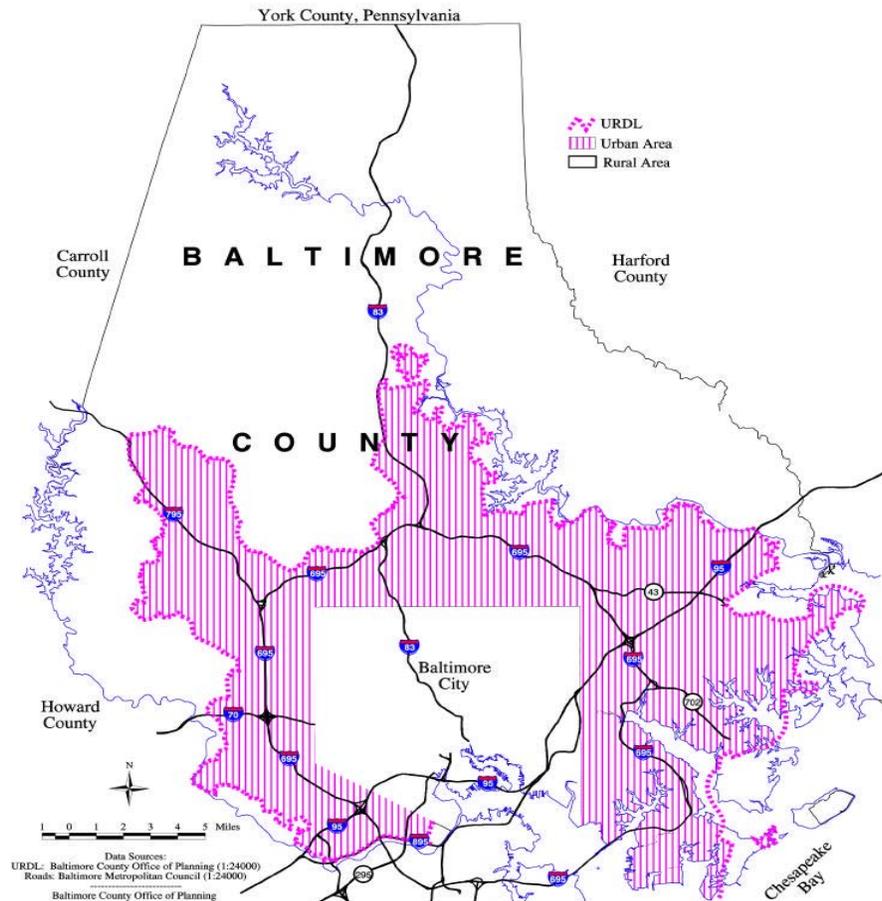
New to FY 2014 is the Stormwater Remediation Fee that was mandated by the State to mitigate the effects of new federal and State stormwater runoff regulations. Stormwater runoff from impervious surfaces, like parking lots, roads and roofs, cause a range of environmental problems including pollution of the Chesapeake Bay. The new



fee is charged to residential, industrial, commercial and institutional properties and deposited into the new Stormwater Management Fund. The estimated \$23 million in revenue has been distributed in the operating and capital budgets. The \$2.5 million operating budget appropriation will fund 18 additional positions to implement and manage the new mandated regulations. The capital budget includes \$20.8 million for storm drain improvements, street sweeping activities, and watershed restorations and retrofits.

The annual budget serves as the foundation for the County’s planning and control. Baltimore County continues its longstanding commitment to fiscal responsibility. In fact, the County’s debt and financial management policies were recognized by all major rating agencies with the continuation of the County’s triple-A credit rating. Standard and Poor’s considers Baltimore County’s financial management “strong” under its Financial Management Assessment methodology, indicating practices are strong, well embedded, and likely sustainable. This tradition of fiscal prudence is continued in the FY 2014 Adopted Budget.

# 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 2013. 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 <u>County</u>	State of <u>Maryland</u>	United <u>States</u>
Population 2000	754,292	5,296,486	281,421,906
Age 4 years and under	6.0%	6.7%	6.8%
5 yrs to 17 yrs	17.6%	18.9%	18.9%
18 yrs to 64 yrs	61.8%	63.1%	61.9%
65 years and older	14.6%	11.3%	12.4%
Average Household Size	2.46	2.61	2.61
Population with Effective Buying Income			
Less than \$20,000	16.4%	17.6%	23.6%
Greater than \$50,000	43.2%	45.0%	36.4%
Population 2010	805,029	5,773,552	308,745,538
Age 4 years and under	5.9%	6.2%	6.9%
5 yrs to 17 yrs	19.0%	18.6%	17.4%
18 yrs to 64 yrs	60.5%	61.3%	62.9%
65 years and older	14.6%	12.3%	12.8%
Average Household Size	2.48	2.61	2.58
Population with Effective Buying Income			
Less than \$20,000	20.4%	19.5%	27.3%
Greater than \$50,000	49.1%	53.3%	40.1%

PER CAPITA PERSONAL INCOME

	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
<u>Year</u>			
1992	\$25,121	\$24,139	\$20,854
1993	25,243	24,720	21,346
1994	26,260	25,587	22,172
1995	27,602	26,393	23,076
1996	28,585	27,393	24,175
1997	30,329	28,666	25,334
1998	32,087	30,317	26,883
1999	33,656	31,796	27,939
2000	35,824	34,257	29,845
2001	38,480	36,203	31,157
2002	39,310	37,092	31,481
2003	40,214	38,153	32,295
2004	42,564	40,499	33,909
2005	43,580	42,405	35,452
2006	46,660	44,858	37,725
2007	48,647	46,839	39,506
2008	50,095	48,864	40,947
2009	47,691	47,419	38,637
2010	48,773	48,621	39,791
2011	50,772	50,656	41,560
2012	52,368	51,971	42,693

**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>		<u>Percent Unemployed</u>		
	Civilian Labor Force	Total Employment	Baltimore County	State of Maryland	United States
	(Expressed in Thousands)				
1992	388.4	361.0	7.10%	6.70%	7.50%
1993	389.2	362.9	6.70%	6.20%	6.90%
1994	386.7	365.6	5.40%	5.10%	6.10%
1995	388.7	367.9	5.30%	5.10%	5.60%
1996	399.8	379.1	5.20%	4.90%	5.40%
1997	399.8	378.9	5.20%	5.10%	4.90%
1998	392.9	374.4	4.70%	4.60%	4.50%
1999	394.9	380.1	3.80%	3.50%	4.20%
2000	402.4	385.4	4.20%	3.80%	4.00%
2001	408.1	390.5	4.30%	4.00%	4.80%
2002	413.7	394.5	4.60%	4.50%	6.00%
2003	414.1	393.6	4.90%	4.50%	6.00%
2004	414.4	396.3	4.40%	4.20%	5.50%
2005	420.2	402.2	4.30%	4.10%	5.10%
2006	431.3	413.2	4.00%	3.90%	4.60%
2007	428.9	413.4	3.60%	3.60%	4.60%
2008	431.0	411.5	4.50%	4.40%	5.80%
2009	433.6	399.8	7.80%	7.40%	9.30%
2010	442.3	405.6	8.30%	7.80%	9.60%
2011	445.9	411.5	7.70%	7.30%	8.90%
2012	452.6	419.8	7.30%	6.80%	8.10%
2013*	455.8	422.5	7.30%	6.90%	7.70%

\*Average for January - June 2013

## EMPLOYMENT BY JOB LOCATION AND INDUSTRY COMPOSITION

	<u>2002 Annual Average</u>		<u>2012 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%	70%
Manufacturing	8%	6%	5%	4%
Construction	<u>6%</u>	<u>7%</u>	<u>6%</u>	<u>6%</u>
Total Private Sector	<u>84%</u>	<u>81%</u>	<u>84%</u>	<u>81%</u>
<u>Public Sector</u>				
Local	8%	9%	8%	10%
State	3%	4%	3%	4%
Federal	<u>4%</u>	<u>5%</u>	<u>4%</u>	<u>6%</u>
Total Public Sector	<u>16%</u>	<u>19%</u>	<u>16%</u>	<u>19%</u>

Baltimore County's diverse and expanding business base employed a total work force of 361,429 in 2010 census, 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 2013

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Total County Tax*</u>
BGE	Utility	\$997,578	1.18%
Verizon	Utility	315,450	0.37%
Merritt Management Corp.	Commercial Property	444,481	0.53%
Towson Town Center	Retail	244,751	0.29%
Comcast	Utility	87,955	0.28%
TRP Suburban	Utility	174,438	0.10%
RG Steel, LLC	Steel/Mining	240,719	0.21%
Wal Mart	Retail	191,945	0.23%
Oak Campus Partners, LLC	Commercial Property	167,247	0.20%

\*Represents percentage of 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 1<sup>st</sup> 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 the 3<sup>rd</sup> year of his first term.

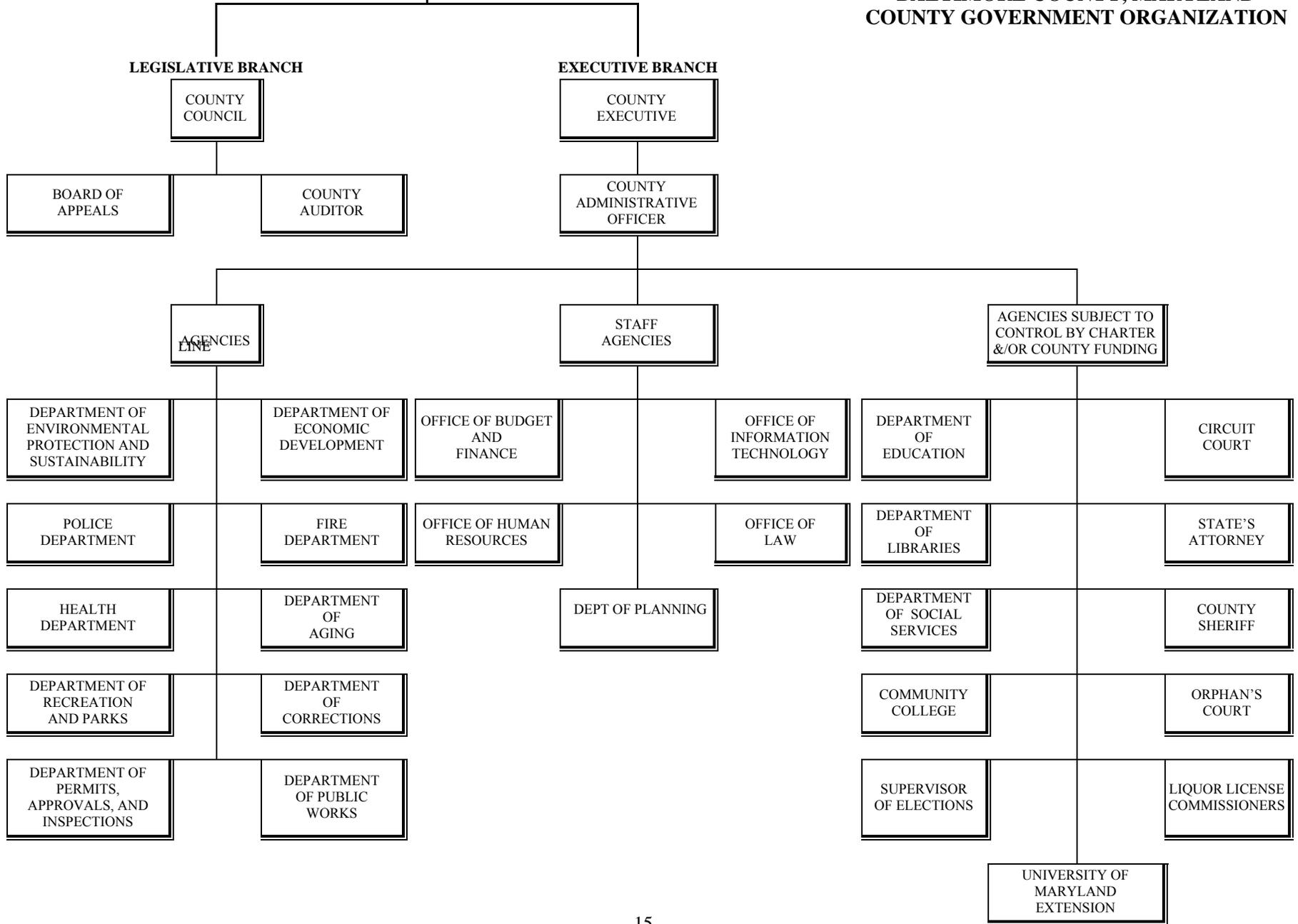
Each member of the County Council has one vote, and a simple majority of the County Council is sufficient to pass legislation in the absence of higher voting requirements. Emergency bills require the vote of five members of the County Council, as do County Council actions to override a veto by the County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

### SELECT COUNTY GOVERNMENT STATISTICS

<u>Fire Protection</u>			<u>Police Protection</u>	
Number of stations – Volunteer		33	Number of precinct stations	10
Number of stations – Career		25	Number of ancillary facilities	15
Number of sworn personnel		1,032	Number of sworn personnel	1,827
 <u>Recreation</u>			 <u>Education</u>	
Parks	Number	216	Number of Schools, Centers, & Programs	168
	Number of Acres	7,785	Number of school professional staff	8,792
School Recreation Centers	Number	162	Number of Students (Projected 2013-2014 School Year)	108,442
	Number of Acres	3,622		

**VOTERS**

**BALTIMORE COUNTY, MARYLAND  
COUNTY GOVERNMENT ORGANIZATION**



**LIST OF PRINCIPAL OFFICIALS**  
**JULY, 2013**

<b>County Executive</b>	Kevin Kamenetz	410-887-2450
<b>County Council</b>	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	Deborah J. Richardson	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 decisions, disability retirement cases, building permits, code violations, Animal Hearing Board, and other matters provided by statute.

### **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 component 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. The Department is also responsible for the oversight and management of the Stormwater Management Fund established in FY14 to mitigate State and federal stormwater runoff regulations.

### **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 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. Since 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/STRATEGIES

- 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 2012 Actual</u>	<u>FY 2013 Est.</u>	<u>FY 2014 Projected</u>
Part I Cases for Investigation by CID	5,233	5,250	5,350
Percentage of Part I Cases Cleared	35%	36%	37%
<i>Comment: The FBI National Violence Crime Clearance Rate is 44%.</i>			
Cases for Investigation by Vice Narcotics	1,336	1,355	1,385
Number of Cases Cleared by Vice Narcotics	1,085	1,097	1,143
Percentage of Cases Cleared	81%	81%	83%
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	10,751	10,800	10,900
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	91%	93%	94%
Total New and Reopened Juvenile Cases Filed by States Attorney	3,353	3,300	3,300
Percentage of Juvenile Cases Disposed Under State Standards (90 Days)	96%	97%	98%
Percentage of Negative Drug Tests for Juveniles in Juvenile Drug Court Program	82%	85%	95%
Percent of Successful Arrests and Prosecutions of Firearms Violence	77%	78%	78%

## 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/STRATEGIES

- Improve achievement for all students.
- Maintain a safe and orderly learning environment in every school.
- Use resources effectively and efficiently through technology standards and gap analysis of performance management processes.
- 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 2.0 Our Way Forward* outlines the vision, mission, belief statements, performance goals, performance measures and key strategies.

The *Blueprint 2.0* provides clear direction for everyone involved in education in Baltimore County. The *Blueprint 2.0* 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 2.0* measures the success of BCPS through the following selected performance measures:

	Performance Measures		
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
Attendance Rates			
Elementary	95.3%	95.0%	95.0%
Middle	94.8%	95.0%	95.0%
High	92.1%	92.4%	93.0%
High School Graduation Rates	86.08%	81.38%	83.83%
High School Dropout Rate	3.03%	13.73%	11.04%
BCPS SAT Scores (Combined Critical Reading and Writing and Math)	1,487	1,459	1,476
National Mean	1,509	1,500	1,498

	<u>FY 2012 Act</u>	<u>FY 2013 Proj</u>	<u>FY 2014 Est</u>
Other:			
Annual Number of Library Materials Circulated	10,577,067	10,000,000	10,000,000
Library Staff Turnover Rate	5%	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/STRATEGIES**

- 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.

**Tessamae's All Natural** – This financial manufacturer leased former Chesapeake Crab facility at 8805 Kelso Drive to set up a manufacturing facility.

**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.

**PayPal** – A division of eBay recently leased an additional 53,000 square feet of space in Hunt Valley and expected to employ 200 additional people beginning in March 2012.

**Maricom Systems, Inc., a CSC Company** – On September 1, 2011 CSC, a global leader in providing technology-enabled business solutions and services headquartered in Falls Church, Va., acquired Maricom. Maricom is a 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 Federal Center at Woodlawn Enterprise Zone.

**General Dynamics Information Technology Company** (formerly ViPS) – The firm added 100 new information technology jobs in Baltimore County in 2010. With offices in downtown Towson and Woodlawn, General Dynamics Information Technology now employs more than 670 workers in Baltimore County.

**Brawner Builders** – This Baltimore County based construction firm purchased a 58,000 square foot building in Hunt Valley as a location for their corporate headquarters.

**Douron 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.

**Alberee Products** (Saver Automotive Products) – This Halethorpe windshield wiper and automotive accessory manufacturer invested \$4.5 million to expand its facility by 102,000 square feet and create 27 new jobs.

**Armada Employer Services** – In May 2012, this employment and consulting service company expanded its Hunt Valley headquarters by 12,000 square feet.

**Metro Bobcat** – In April 2012, this construction equipment distributor expanded its White Marsh warehouse facility by 11,000 square feet.

**Mid-Atlantic Air** – In January 2012, the company announced that it would be expanding its Lutherville-Timonium based plumbing & HVAC distribution warehouse.

**Mindgrub Technologies** – This Catonsville mobile application development company announced the expansion of its office facility in June 2012, with the creation of 40 new positions.

**St. Agnes Healthcare** – In February 2012, the Halethorpe-based physicians’ office announced a 33,000 square foot expansion of its facility.

**Willis of Maryland** – In April 2012, this Hunt Valley insurance brokerage firm announced a 23,000 square foot expansion.

**Wittenbach Business Systems** – This office equipment distributor announced in May 2012 that it would expand its warehouse by 25,000 square feet.

**Industrial Roll** – The manufacturer of rolls purchased a 14,000 square foot building and will move their operations and 28 jobs from Baltimore City to Dundalk.

**Nations Photo Lab** - This 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 in addition to their existing employment base of 120. The company experienced 92% growth in 2010.

**Centric Business Systems** – The Baltimore/Washington based office technology company has occupied a new 39,000 square foot office building in Owings Mills. This building will serve as the company's new corporate headquarters.

**Keffa Coffee** – A Towson Global-based importer and distributor of unroasted coffee beans from Ethiopia moved from its incubator space into a 1,200 square foot leased facility in Towson in December 2012.

**Commercial Revitalization**

	<u>FY 2012 Actual</u>	<u>FY 2013 Est.</u>	<u>FY 2014 Proj</u>
Number of Small Businesses Seeking Financial Assistance	154	150	130
Number of Financing Transactions	20	10	5
Value of Non-Residential Permits (in Millions \$)	\$375	\$375	\$400
Businesses Relocating or Expanding in the County (Number of Jobs Impacted by Dept of Economic Development)	1,560	3,000	2,500

## 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 2012</u> <u>Actual</u>	<u>FY 2013</u> <u>Estimated</u>	<u>FY 2014</u> <u>Projected</u>
Streets, Highways	56,050	18,873	62,408
Schools	104,528	26,076	148,780
Parks & Recreation & Greenways	8,750	5,135	16,937
Community Improvement	18,193	1,515	550
Percentage of Road Miles Rated Poor that Were Returned to Good Condition	20%	30%	30%
County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	1,010	1,060	1,060
County-owned SWM Facilities Receiving Major Repairs	31	40	55
Number of Potholes Filled	38,920	45,000	45,000

## **FINANCIAL POLICIES AND GUIDELINES**

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2014 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 2014 not to exceed 3.07%. The 3.07% increase maintains the policy of utilizing a 5-year average of annual personal income growth rates.
2. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare midyear reports comparing actual revenues and expenditures to budgeted amounts.
3. The County will emphasize efforts to reduce major cost centers such as health care, utilities, and worker's compensation claims.
4. The County will try to pay for current expenses with current revenues with little reliance on one-time resources. Current expenses may exceed current revenues in order to fund one-time items such as appropriations to the Revenue Stabilization Reserve Account (RSRA) or for Capital budget support.
5. The County will maintain a relatively stable level of inflation-adjusted expenditures per capita.
6. The County will utilize multi-year forecasts to evaluate the impact of budget decisions.

### **REVENUE**

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

### **INVESTMENTS**

1. The County will invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.
2. The County's investment officials shall use the "prudent person" standard in the context of managing an overall portfolio, considering the probable safety of their capital as well

as the probable income to be derived. The County will not borrow funds for the express purpose of investing those funds.

3. The County will diversify its investments by security type and institution. With the exception of U.S. Treasury securities, authorized pools and money market funds, no more than 50% of the County's total investment portfolio will be invested in a single security type.
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 3.0% to 3.6% and debt per capita in the range of \$2,300 to \$2,600.
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 34% of net tax-supported debt in 5 years and 66% 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	13.9
2002	65.7	2014 Budget	49.9

\*Prior to FY 2014 PAYGO included only General Funds. Effective FY 2014 PAYGO includes General Funds, Stormwater Management Funds, Agricultural Preservation Tax Revenues, Stormwater and Reforestation Waiver Fees, and LOS waiver fees.

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.

Helping direct the Planning Board in their work is the County's Master Plan. Every ten years, the Department 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 White Marsh, 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 2020, 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

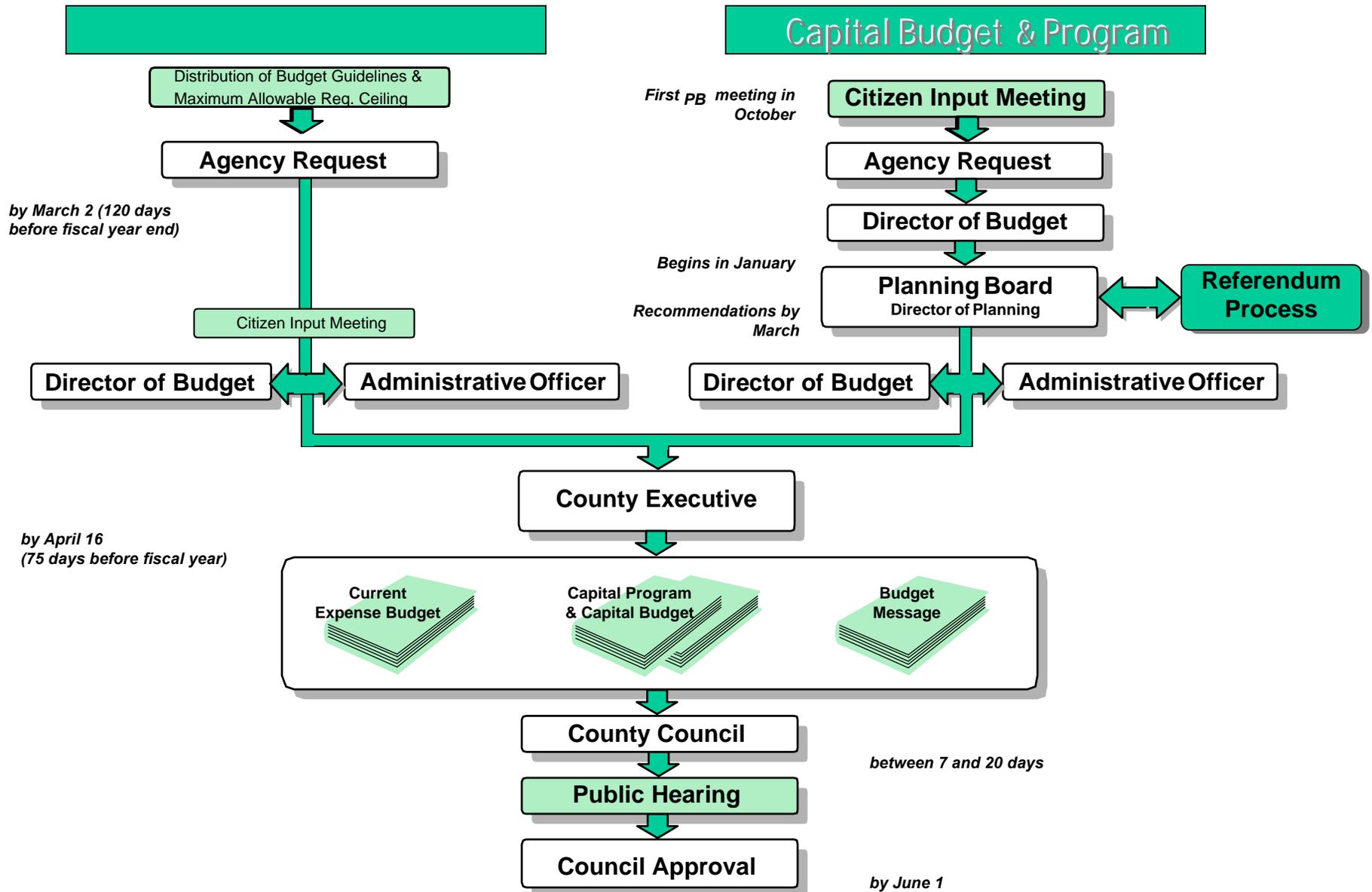
The County Council may decrease or delete any items in the Budget except those required by the public general laws of the State of Maryland and except any provision for debt service on obligations then outstanding or for estimated cash deficits. The County Council has no power to change the form of the 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 1<sup>st</sup>. 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.

### FISCAL YEAR 2014 BUDGET FORMULATION SCHEDULE

October 6, 2012	Planning Board Citizen Input Meeting on Capital Budget
December 10, 2012	Issue FY 2013 Operating Budget Targets to Agencies
January 19, 2013	County Executive Addresses Planning Board
February 13, 2013	Operating Budget Request Due from Agencies
February 15, 2013	Spending Affordability Report Released
February 16 – April 7, 2013	Budget Analysis and Review with Administrative Officer and County Executive
March 1, 2013	Planning Board Transmits Capital Budget Recommendations
March 10 – 11, 2013	Executive’s Budget Meetings with Citizen Groups
April 15, 2013	Executive Delivers Annual <i>Budget Message</i> & State of the County
April 23 – May 18, 2013	Council Work Sessions on the Budget
May 7, 2013	County Council Public Hearing on Proposed Budget
May 23, 2013	County Adopts FY 2014 Budget
July 1, 2013	FY 2014 Budget Year Begins

# Baltimore County's Budgeting Process



## 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, the Liquor License Fund, and the Stormwater Management 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 Principles (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. 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

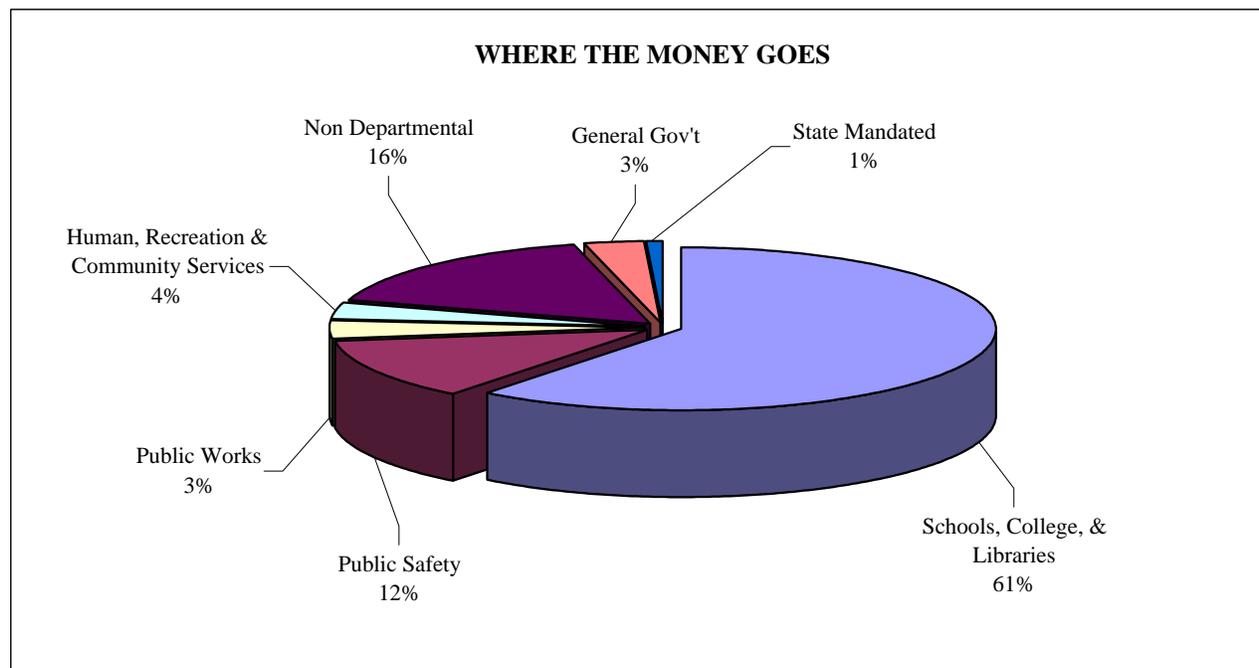
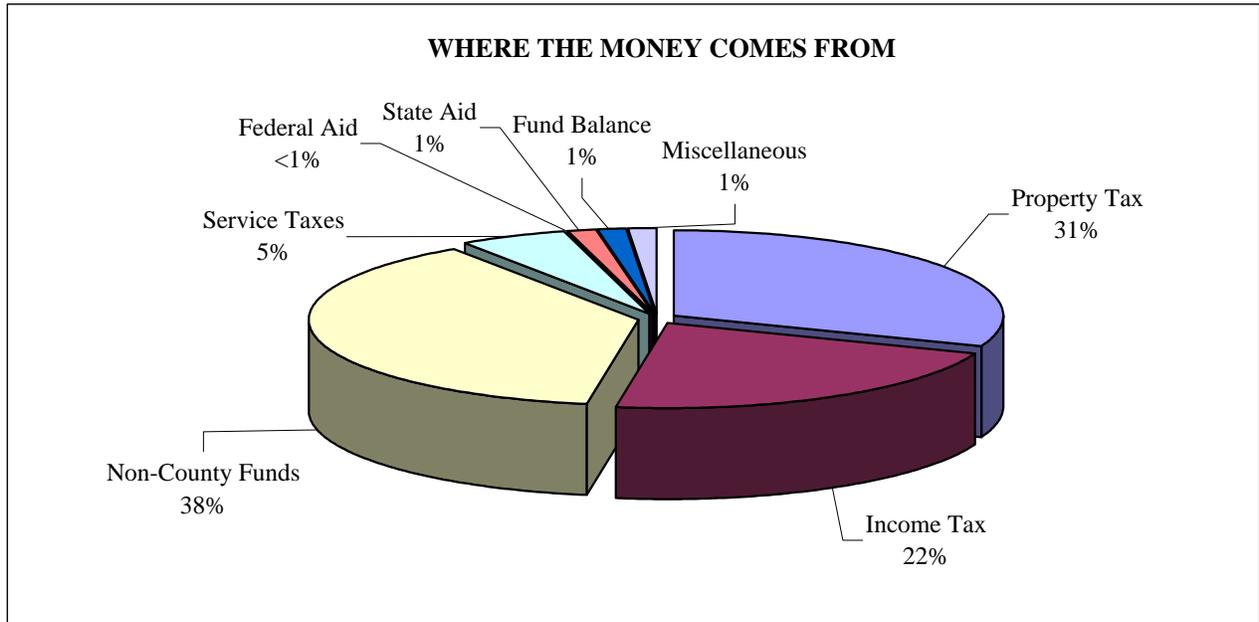
The accounts of the County are organized on the basis of funds, each of which is treated as a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. 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 Stormwater Management 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 Metropolitan District Operations Funds, 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 2014 OPERATING BUDGET AT A GLANCE  
\$2.78 BILLION**



Total Operating Budget (Excludes Enterprise Funds)

General Fund	\$1,724,491,528
Special Fund	1,058,447,139
	<hr/>
	\$2,782,938,667

## BUDGET SUMMARY - ALL FUNDS

<u>FUNDING SOURCES</u>	Actual <u>FY 2012</u>	Revised <u>FY 2013</u>	Budget <u>FY 2014</u>
Property Tax	\$ 845,238,303	\$ 854,651,204	\$ 860,143,219
Income Tax	593,204,019	607,429,599	604,292,819
Service Taxes	107,167,917	122,741,788	120,140,201
State Aid	629,869,473	658,946,717	686,319,548
Federal Aid	160,853,791	189,917,045	185,675,474
Fees & Other Revenue	504,690,675	504,686,602	501,142,549
Appropriation drawn from (or surplus added to) Fund Balances	(59,223,763)	7,466,830	66,029,187
<b>TOTAL SOURCES</b>	<u><u>2,781,800,415</u></u>	<u><u>2,945,839,785</u></u>	<u><u>3,023,742,997</u></u>

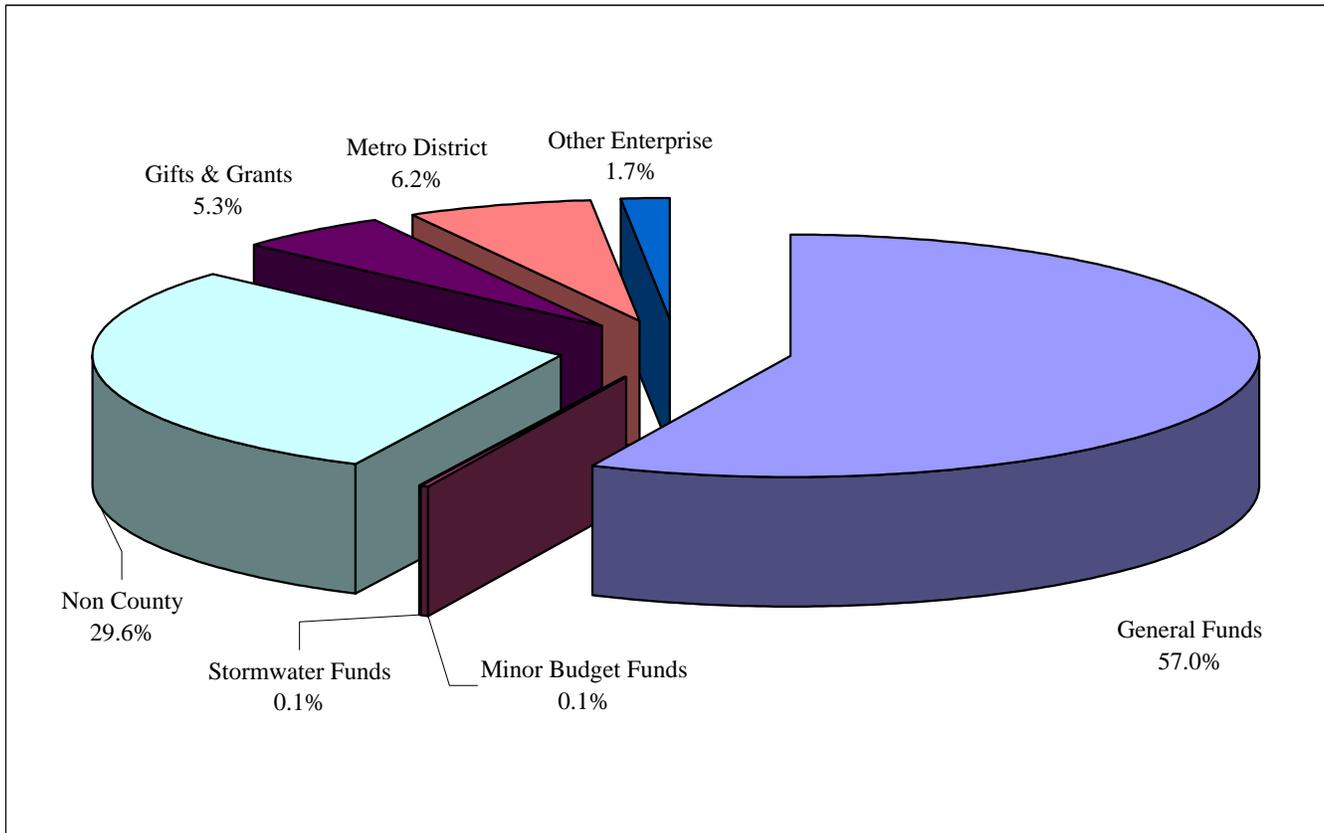
### EXPENDITURES

Department of Education	\$ 1,318,101,366	\$ 1,386,132,238	\$ 1,458,494,827
Department of Public Works	288,224,846	278,475,547	282,587,124
Police Department	197,925,824	200,885,029	200,322,857
Capital Projects - PAYGO	636,805	13,938,277	26,560,079
Community College	257,829,208	266,973,709	262,568,497
Debt Service	112,575,328	119,650,270	99,464,181
Fire Department	91,475,529	93,958,188	91,734,605
Insurance (a)	66,838,200	92,433,585	101,080,474
General Government	53,629,529	83,963,714	84,246,954
Housing Office	61,384,786	63,890,282	64,400,000
Department of Health	49,369,634	59,354,375	59,111,107
Department of Libraries	41,852,109	41,277,061	42,645,947
Retirement and Social Security (a)	75,912,437	82,618,805	88,172,467
Department of Corrections	35,158,169	34,995,260	35,191,170
State Mandated Agencies	24,835,979	26,486,883	26,626,677
Department of Aging	13,764,060	16,358,987	15,736,911
Recreation and Parks	20,100,781	14,842,475	14,682,967
Department of Social Services	13,911,359	13,016,067	13,282,311
Emergency Communications Center	11,029,910	11,505,948	11,417,005
Community Development Grants	5,977,628	9,233,743	7,609,938
Economic & Workforce Development	19,873,197	13,863,260	13,390,155
Environmental Protection & Sustainability	6,337,500	5,800,667	8,250,138
All Other Agencies	15,056,232	16,185,415	16,166,606
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 2,781,800,415</u></u>	<u><u>\$ 2,945,839,785</u></u>	<u><u>\$ 3,023,742,997</u></u>

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

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

**FY 2014 TOTAL GOVERNMENT-WIDE OPERATONS  
BY FUND**



	<b>Actual FY 2012</b>	<b>Revised FY 2013</b>	<b>Budget FY 2014</b>
<b><u>GOVERNMENTAL FUNDS</u></b>			
General Fund	\$ 1,586,583,232	\$ 1,657,479,154	\$ 1,724,491,528
Liquor License Fund	612,770	675,621	669,466
Stormwater Management Fund	-	-	2,557,566
Gifts & Grants Fund	129,706,180	167,525,114	159,280,073
Economic Development Fund	14,259,000	2,166,000	2,150,000
Non County Funds	<u>826,612,343</u>	<u>880,932,115</u>	<u>893,790,034</u>
<b>TOTAL OPERATING FUNDS</b>	<b>2,557,773,525</b>	<b>2,708,778,004</b>	<b>2,782,938,667</b>
<b><u>ENTERPRISE FUNDS</u></b>			
Metro District	173,653,143	185,430,185	188,382,800
Other Enterprise	<u>50,373,747</u>	<u>51,631,596</u>	<u>52,421,530</u>
<b>TOTAL GOV-WIDE OPERATING FUNDS</b>	<b><u>\$ 2,781,800,415</u></b>	<b><u>\$ 2,945,839,785</u></b>	<b><u>\$ 3,023,742,997</u></b>

**FY 2014 BUDGET BY MAJOR EXPENDITURE CATEGORIES**

AGENCY	PERSONNEL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$ 874,353		94,160	\$ -		\$ 968,513
Circuit Court	4,690,111	503,068	1,521,141			6,714,320
Orphans Court	180,914		20,850			201,764
Board of Elections	1,072,797		3,133,508	1,000		4,207,305
Office of Budget & Finance	6,583,165		2,290,490			8,873,655
Administrative Office	1,128,787		273,196			1,401,983
Department of Corrections	24,576,190	134,822	10,480,158			35,191,170
States Attorney	8,066,210	143,641	643,959	139,696		8,993,506
Vehicle Operations/Maintenance			205,000			205,000
Office of Law	2,470,603		353,085			2,823,688
Office of Planning	2,839,379		122,550			2,961,929
Office of Human Resources	2,063,193		384,761			2,447,954
Emergency Communications Center	9,443,201		1,973,804			11,417,005
Police Department	176,615,432	1,166,363	22,541,062			200,322,857
Fire Department	79,504,018	107,264	12,123,323			91,734,605
Permits, Approvals & Inspections	8,197,994		1,289,581			9,487,575
County Sheriff	5,057,482		538,592			5,596,074
Liquor License Commissioner	463,746	127,170	78,550			669,466
Property Management	12,389,854		18,071,198	195,000		30,656,052
Department of Health	28,223,954	3,772,733	27,026,535	87,885		59,111,107
Social Services	8,400,094	1,209,303	3,672,914			13,282,311
Community College	104,320,244	29,887,500	125,174,957	3,185,796	6,152,762	268,721,259
Department of Aging	8,925,520	1,548,103	5,263,288			15,736,911
Department of Education	869,305,568	318,271,675	237,055,541	11,829,287	35,556,521	1,472,018,592
Department of Libraries	22,451,568	6,141,083	13,985,296	68,000		42,645,947
UM Cooperative Extension	79,699		164,543			244,242
Department of Recreation & Parks	13,037,185	340,477	1,305,305			14,682,967
Debt Service			634,513		89,120,385	89,754,898
Retirement & Social Security		88,172,467				88,172,467
Environmental Protection & Sustaina	5,857,171	493,402	1,899,565			8,250,138
Insurance		91,589,785	9,490,689			101,080,474
Contingency Reserve			1,000,000			1,000,000
County Council	1,725,646		225,657	10,000		1,961,303
County Auditor	1,438,683		66,167	2,580		1,507,430
Board of Appeals	206,314		8,535			214,849
Department of Economic Developme	1,013,867		2,563,368			3,577,235
Local Management Board	275,612	83,338	1,454,036	1,500		1,814,486
Housing Office	2,428,892	974,056	60,572,505	424,547		64,400,000
Capital Expenditures (PAYGO)				16,592,835		16,592,835
Organization Contributions			7,668,840			7,668,840
Local Shares			5,683,280			5,683,280
Community Development Grants	1,458,031	487,188	5,641,643	23,076		7,609,938
Office of Information Technology	12,124,313		8,612,710			20,737,023
Department of Public Works	46,648,967	11,048,236	150,102,153	267,170	74,520,598	282,587,124
Office of Workforce Development	2,203,985	578,964	7,024,971	5,000		9,812,920
<b>TOTAL</b>	<b>\$ 1,476,342,742</b>	<b>\$ 556,780,638</b>	<b>\$ 752,435,979</b>	<b>\$ 32,833,372</b>	<b>\$ 205,350,266</b>	<b>\$ 3,023,742,997</b>

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

## OPERATING BUDGET OVERVIEW

The Fiscal Year 2014 General Fund Operating Budget of \$1,724,491,528 is an increase of 4.05% or \$67 million, from the adjusted FY 2013 budget.

The budget falls within the guideline established by the Spending Affordability Committee (SAC), which set a budget base for FY 2014 not to exceed 3.07% over the estimated final FY 2013 spending. The 3.07% 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 actual increase in on-going spending will be 2.9%.

Our 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 21 and 25 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%.

The FY 2014 budget continues to protect the employee retirement system without burdening taxpayers in the future by issuing \$256 million of 30 year taxable pension obligation bonds. The bonds were issued at a rate of 3.43% to cover the cost of the reduced assumed valuation rate which lowered to 7.25% from 7.875%. These changes will save the County \$7.1 million in FY 2014 and an estimated \$343 million over the 30 year life of the bonds.

New to FY 2014 is a Stormwater Remediation Fee charged to residential and commercial properties and deposited into the Stormwater Management Fund. The fee is estimated to generate \$23 million during the fiscal year and will be used to comply with federal mandates to reduce the amount of sediment, phosphorous and nitrogen carried in stormwater to the Chesapeake Bay.

Another change in FY 2014 and all subsequent budgets is the policy in the Pay-As-You-Go (PAYGO) contribution. Beginning in FY 2014 PAYGO funds are defined to include funding provided to the Capital Budget from a variety of sources, including general funds, which will offset the County's need to issue debt. The FY 2014 Operating Budget includes General Fund contributions to the Capital Budget of \$26.5 million. Total PAYGO, all funds, is \$49.8 million.

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 2014, 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 \$2,783,038,667. It reflects a 2.81% increase over the adjusted FY 2013 appropriation of \$2,707,061,820. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$3,023,842,997 a 2.64% increase over the adjusted FY 2013 level.

## BUDGET OBJECTIVES

The Spending Affordability Limit for FY 2014 would have allowed an increase in on-going spending of \$50.2 million. Yet the early revenue and Fund Balance outlook made it quite clear that the County should keep overall growth lower. Three major objectives were identified while formulating the FY 2014 budget: 1) Continue pressing for long-term personnel cost savings, especially through permanent employee position reductions, 2) Slow the planned drawdown of Fund Balance, and 3) Increase the level of General Government OPEB payments.

Agencies were given guidelines with a 1.6% reduction in spending, excluding Built-in cost items such as debt service, utilities, and contractually obligated employee salary and benefit costs. To assist in this effort of containing cost, 25 General Government positions were identified for elimination. The County also took steps to control long-term retirement cost by issuing Pension Obligation Bonds in December 2012 in order to lower the Retirement System's valuation rate from 7.875% to 7.25%. While creating an initial increase in debt service versus pension costs for FY14, this action would improve the long-term solvency of the System. In addition, the County successfully negotiated with the Employee Health Care Review Committee a multi-year plan for reductions in the County's health care subsidies. Similar steps were taken with the Public School System and the Community College.

The original FY13 General Fund Budget planned to use \$40.6 million of Fund Balance, leaving the year-end Balance, including the Revenue Stabilization Account, at 13.4%. Higher than expected revenue growth, primarily Income Tax and Recordation Tax, meant there would be no reduction in Fund Balance. Instead, Fund Balance at the end of FY13 is expected to grow to 18.1% of revenues. This change in outlook also meant the County could consider a sizable increase in PAYGO funding in the Capital Budget for technology enhancements that increase productivity and expansion of the number of air conditioned schools.

Following the two years (FY11 and FY12) of no payment into the OPEB Trust Fund on behalf of central County Government employees, the County made an initial payment in FY 13 of \$20 million – well short of the Annual Required Contribution of \$47 million. Following a new actuarial valuation based on recent health benefit cost reductions and the elongation of employee careers, the County could make a \$9 million FY 13 supplemental payment that would result in million of dollars in annual OPEB cost savings starting in FY14. The County is now on track to reach full funding of the OPEB Annual Required Contribution in two to three years.

Other Budget Objectives in formulating the FY 2014 General Fund Budget:

- Hold County funding of the Community College to Maintenance-of-Effort. Yet, hold the increase in tuitions to the 3% level recommended by the Governor.
- Hold County funding of the Public Schools to Maintenance-of-Effort, but include one-time money to address initiatives of the new superintendent.

Those included e-curriculum, wireless classrooms, start-up costs for a new Lutherville area elementary school, and expanded school security.

- Provide additional funds to annualize the cost for the new Library and Community College Center opening Spring 2013 in Owings Mills.
- Increase funding for a new Single Stream Recycling facility scheduled to open October 2013.

## **ECONOMIC OUTLOOK**

The March 2013 Baltimore County Fiscal Digest produced by the Office of the County Auditor states that:

- The full effect of the federal sequestration on Baltimore County is not yet clear. The local economy is diverse and is not as dependent on federal expenditures as some other Maryland jurisdictions.
- Employment, as measured by place of residence, has been slowly increasing on a year-to-year basis. Over the January 2012 to January 2013 period, Baltimore County residential employment increased by 11,894 persons, or 2.9%, while Maryland residential employment increased by 35,269, or 1.2%. January 2013 marked the 35<sup>th</sup> consecutive month of year-over-year employment gains in Baltimore County.
- Construction employment represented 6.2% of County jobs and had an average wage rate 16.7% above the County average in 2012. While the number of jobs available remains low by historic standards, construction activity continues to support high quality jobs.
- The unemployment rate among County residents was 7.6% in January 2013, up from 7.4% a year earlier, and higher than the current State rate of 7.2%. As of November 2012, the County had the 13<sup>th</sup> lowest unemployment rate out of the 24 local jurisdictions in Maryland.
- Existing home sales in Baltimore County totaled 6,916 units in CY 2012, 13.6% above CY 2011 sales. The median price of an existing home in February 2013 was \$190,000, unchanged from January 2013, but an increase of 4.4% from the February 2012 median price of \$182,000.

# FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

## Education

The FY 2014 budget will continue to make education a top priority in Baltimore County. This budget includes a \$758 million general fund appropriation to the Baltimore County Public School (BCPS) system. The County's commitment to fully fund Baltimore County Public

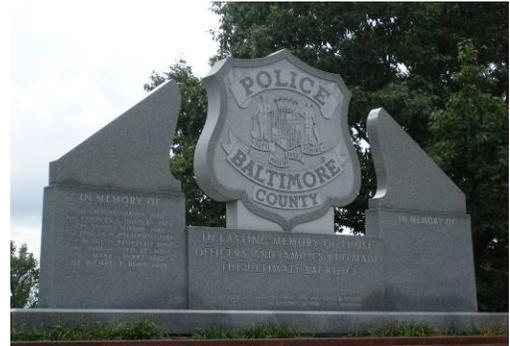


Schools at MOE continues in this budget; however, an additional \$7.3 million for one-time items, excluded from MOE, is also provided. When capital related items are included, total education funding exceeds \$1.4 billion. This budget represents the continued fulfillment of commitments we have made to our students and community. The FY 2014 budget also includes funding for a new STEM building on The Community College of Baltimore County's Catonsville campus, and full staffing for our spectacular new County Campus at the Owings Mills

Metro Centre.

## 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, working in conjunction with the Office of Information Technology, completed various technological initiatives including converting all of the operating manuals, field and administrative to electronic form, and the Field-Based Reporting Project (FBR) allows for wireless reporting. Baltimore County Police Department will be the largest law enforcement agency nationwide to utilize field-based reporting.



With a budget allocation of nearly \$92 million, including \$7 million in grants and in-kind services Baltimore County remains committed to having the best-prepared and best-equipped fire department in the nation. Every ambulance in Baltimore County is now equipped with a mobile hotspot, allowing crews instant access to data collected by the 911 Center, which will increase the efficiency of our emergency responders.

## Community Conservation and Preservation

Our capital budget will continue to reinvest in infrastructure projects throughout the County. For example, we are increasing our road resurfacing budget by an additional \$8 million, for a total of \$28 million over two years. The county will also allocate \$300,000 toward a \$1.2 million project in conjunction with the Federal Emergency Management Agency (FEMA) to raise portions of Bowley's Quarter Road by three feet to mitigate frequent flooding problems.

The county also has made a commitment to recreational programming; \$20 million will be allocated for exciting projects in all parts of the County.

- ❖ \$3.4 million will be dedicated to the creation of a regional park to be located at Spring Grove Hospital Center in Catonsville.
- ❖ Complete improvements to the Sollers Point Community Center in Turner Station, which will include demolition of the old high school and site improvements at a cost of \$4.1 million.
- ❖ Continuing our investment in the recreational needs of young people, this budget will also fund a new \$2.8 million community center in Cockeysville.
- ❖ On the northeast side of the County, \$5.65 million will be allocated for improvements to the Perry Hall area, which will include the construction of a gymnasium, and improvements to Gough Park
- ❖ \$1.3 million for the rehabilitation of Rosedale Park, providing funds for expanded parking and environmental stabilization.
- ❖ \$880,000 to create accessible walking trails at Catonsville Community Park, Brady Trail at Marshy Point Park, and in Perry Hall's Indian Rock Park.
- ❖ Using State funds, an additional \$215,000 will be invested at Robert E. Lee Park to create a new playground. The historic structure of Todd's Inheritance will receive \$175,000 in internal upgrades. Battle Acre Park will receive \$250,000 in State funds, and the countywide Neighbor Space program will also receive an additional \$50,000 grant.
- ❖ To allow greater nighttime access to our fields, this budget includes \$1.5 million for lighting upgrades at Perry Hall Elementary School, Jacksonville Elementary School and Hereford Middle School.



## 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 one of only 39 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 2014-2019 is \$2.277 billion, including \$741 million in consolidated public improvement general obligation bonds and \$1.329 billion in metropolitan district general obligation bonds. Beginning in FY 14, Pay-As-You-Go (PAYGO) funds are defined to include funding provided to the Capital Budget from a variety of sources which would offset the County's need to issue debt. PAYGO funding of \$49.8 million includes contributions to the capital budget, stormwater remediation fees, stormwater waiver fees, agricultural transfer tax, reforestation waiver fees and local open space waiver fees. 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 bond anticipation note program, which the rating agencies consider to be a prudent level. Through the issuance of bond anticipation notes and commercial paper, Baltimore County should be able to achieve lower borrowing costs and future flexibility. As of June 30, 2013, the County had \$400 million in outstanding bond anticipation notes or 14.1% 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 outstanding principal on these bonds is \$17,720,000.

In fiscal year 2013, the County issued \$256,290,000 in Taxable General Obligation Bonds, maturing serially over 30 years, to fund the present value of the increased liabilities of the portion of the Employees' Retirement System of Baltimore County (the "System") closed to new membership effective as of July 1, 2007 resulting from the reduction of the valuation interest rate by the Board of Trustees of the System from 7.875% to 7.25%. The County issued the Bonds at a rate of 3.43% and anticipates a savings of \$343 million over 30 years through the investment of the proceeds.

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 17.2% in FY 2013. In years past, the County has consistently funded substantial levels of PAYGO. In FY11 and FY12, the amount declined due to escalating operating costs. In FY 2012 and FY 2013, the County funded \$0.6 million, and \$13.9 million, respectively. In FY14, using the updated definition of PAYGO, the County expects to fund \$49.8 million, which includes \$26.6 million from the general fund contribution, \$20.8 million from stormwater remediation fees, and \$2.4 million from other funding sources.

<b>Debt and Financial Management Policies Excluding Pension Funding Bonds (in thousands)</b>							
	<b>Target 6-30-13</b>	<b>Ceiling 6-30-13</b>	<b>Actual 6-30-09</b>	<b>Actual 6-30-10</b>	<b>Actual 6-30-11</b>	<b>Actual 6-30-12</b>	<b>Actual 6-30-13</b>
Debt to Estimated Full Value	1.8%	2.2%	1.0%	1.1%	1.3%	1.7%	1.9%
Debt Per Capita	\$2,300	\$2,600	\$1,055	\$1,202	\$1,452	\$1,745	\$1,889
Debt to Personal Income	3.0%	3.6%	2.2%	2.5%	2.9%	3.3%	3.5%
Debt Service to Revenues	8.0%	9.0%	5.3%	6.3%	6.8%	7.1%	7.0%
Unreserved General Fund Balance (1) to General Fund Revenues	5.0%	3.0% (2)	13.4%	13.6%	14.6%	16.6%	18.1%
	(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 Moody's 2011 Local Government Medians (for triple-A rated counties) and 2010 S&P Annual Review of 'AAA' Rated U.S. Counties are used in this study. For 2013, excluding Pension Funding Bonds, Baltimore County's ratios of debt to estimated full value and debt per capita were significantly better than the respective 2011 Moody's and 2010 S&P medians for triple-A rated counties and the debt to personal income ratio was better than the State of Maryland ratio from Moody's 2012 State Medians while the unreserved general fund balance to operating expenditures ratio was practically equal to the Moody's median, as shown below:

<b>Comparison with the 2011 Moody's and 2010 S&amp;P Medians<sup>(1)</sup></b> <b>(\$ in thousands)</b>			
	<b>2011 Moody's and 2010 S&amp;P AAA Rated County Median</b>	<b>2012 Total Net Tax-Supported Debt Excluding Pension Funding Bonds</b>	
		<b>Amount</b>	<b>Ratio To Median</b>
Total Outstanding (000's)	–	\$1,426,214	–
Debt to Estimated Full Value	2.32 %	1.69%	0.73X
Debt Per Capita	\$2, 611	\$1,745	0.67
Debt to Personal Income	3.60%	3.33%	0.93
Debt Service to Revenues	10.0% <sup>(2)</sup>	7.07%	0.71
Unassigned Fund Balance to Revenues	16.53%	16.60%	1.00

<sup>(1)</sup> Moody's 2012 State Medians: State of Maryland ratio.  
<sup>(2)</sup> Recognized warning level.

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 2014-2019 debt issuances for these years will be \$856.7 million. This amount of debt issuance is \$178 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 2013 ceilings throughout the period.

Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds							
	Actual <u>2013</u>	Projected <u>2014</u>	Projected <u>2015</u>	Projected <u>2016</u>	Projected <u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>
Net Tax-Supported Debt Outstanding (000)	\$1,551,849	\$1,619,257	\$1,627,922	\$1,657,343	\$1,733,876	\$1,739,578	\$1,743,338
Debt to Estimated Full Value	1.9%	2.0%	2.1%	2.1%	2.2%	2.1%	2.1%
Debt Per Capita	\$1,889	\$1,963	\$1,965	\$1,991	\$2,074	\$2,071	\$2,067
Debt to Personal Income	3.47%	3.42%	3.22%	3.09%	3.08%	2.97%	2.87%
Debt Service to Revenues	7.0%	7.3%	7.7%	8.5%	9.0%	9.0%	9.0%

### LONG-TERM OBLIGATIONS

The County’s principal long-term obligations are general obligation bonds and 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 County pension obligations. 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 capital leases. 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".

**BALTIMORE COUNTY, MARYLAND**  
**SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY**  
**OUTSTANDING AS OF JUNE 30, 2013**  
**(In Thousands)**

Fiscal Year	Consolidated Public Improvement Bonds <sup>(1)</sup>		Pension Liability Funding Bonds		COPS and Capital Leases		Total Net Tax-Supported Debt Service <sup>(1)</sup>			Metropolitan District Debt <sup>(2)</sup>		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total
2014	\$61,805	\$35,358	\$6,925	\$9,594	\$20,966	\$3,014	\$89,696	\$47,966	\$137,662	\$44,074	\$30,291	\$74,365
2015	69,795	38,289	7,790	8,222	17,388	2,278	94,973	48,789	143,762	43,504	32,240	75,744
2016	74,770	44,553	10,410	7,932	18,441	4,389	103,621	56,874	160,495	43,657	31,988	75,645
2017	74,045	40,967	6,445	7,793	17,820	4,310	98,310	53,070	151,380	40,736	30,280	71,016
2018	74,485	37,418	6,495	7,741	17,218	3,454	98,198	48,613	146,811	40,911	28,688	69,599
2019	74,415	33,982	6,570	7,667	16,856	2,595	97,841	44,244	142,085	40,182	27,162	67,344
2020	72,070	30,722	6,665	7,570	12,551	1,833	91,286	40,125	131,411	37,806	25,558	63,364
2021	71,775	27,501	6,785	7,453	12,511	1,173	91,071	36,127	127,198	36,819	24,060	60,879
2022	71,375	24,281	6,920	7,317	9,455	622	87,750	32,220	119,970	36,704	22,643	59,347
2023	70,355	21,115	7,070	7,166	8,000	200	85,425	28,481	113,906	35,093	21,246	56,339
2024	63,655	18,228	7,240	6,998			70,895	25,226	96,121	33,005	19,894	52,899
2025	63,465	15,574	7,425	6,813			70,890	22,387	93,277	32,932	18,546	51,478
2026	58,753	12,997	7,625	6,611			66,378	19,608	85,986	32,843	17,175	50,018
2027	53,005	10,523	7,845	6,395			60,850	16,918	77,768	32,707	15,807	48,514
2028	49,005	8,331	8,075	6,164			57,080	14,495	71,575	31,692	14,452	46,144
2029	42,005	6,118	8,345	5,896			50,350	12,014	62,364	31,653	13,098	44,751
2030	49,865	3,821	8,645	5,593			58,510	9,414	67,924	31,476	11,755	43,231
2031	34,000	2,044	8,960	5,279			42,960	7,323	50,283	29,300	10,376	39,676
2032	21,000	995	9,285	4,954			30,285	5,949	36,234	26,125	9,058	35,183
2033	11,000	165	9,625	4,616			20,625	4,781	25,406	26,075	7,821	33,896
2034			9,985	4,258			9,985	4,258	14,243	24,100	6,669	30,769
2035			10,365	3,877			10,365	3,877	14,242	23,000	5,569	28,569
2036			10,760	3,482			10,760	3,482	14,242	21,400	4,521	25,921
2037			11,170	3,072			11,170	3,072	14,242	21,400	3,491	24,891
2038			11,600	2,647			11,600	2,647	14,247	18,500	2,523	21,023
2039			12,040	2,205			12,040	2,205	14,245	12,500	1,617	14,117
2040			12,500	1,746			12,500	1,746	14,246	12,500	1,010	13,510
2041			12,980	1,270			12,980	1,270	14,250	9,000	508	9,508
2042			13,475	775			13,475	775	14,250	4,800	216	5,016
2043			13,990	262			13,990	262	14,252	2,000	30	2,030
Total	\$1,160,643	\$412,982	\$274,010	\$161,368	\$151,206	\$23,868	\$1,585,859	\$598,218	\$2,184,077	\$856,494	\$438,292	\$1,294,786

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

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

Only reflects existing debt. Does not make assumptions for future debt issuances.

**RAPIDITY OF PRINCIPAL RETIREMENT**  
**As of June 30, 2013**

<b>Maturing Within</b>	<b>Net Tax- Supported Debt (1)</b>	<b>% of Debt Retired</b>	<b>Net Tax- Supported Debt Excluding Pension Funding Bonds (1)</b>	<b>% of Debt Retired</b>	<b>Metropolitan District Debt (2)</b>	<b>% of Debt Retired</b>
5 years	\$484,798,000	30.6%	\$446,733,000	34.1%	\$212,883,000	24.9%
10 years	938,171,000	59.2	866,096,000	66.0	399,488,000	46.6
15 years	1,264,264,000	79.7	1,153,979,000	88.0	562,666,000	65.7
20 years	1,466,994,000	92.5	1,311,849,000	100.0	707,295,000	82.6
25 years	1,520,874,000	95.9			815,695,000	95.2
30 years	1,585,859,000	100.0			856,495,000	100.0

(1) Does not include \$240 million Bond Anticipation Notes outstanding.  
(2) Does not include \$160 million Bond Anticipation Notes outstanding.  
Only reflects existing debt. Does not make assumptions for future debt issuances.



**SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY**

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12 Act.	FY 13 Est.	FY 14 Bud
<b>Circuit Court</b>										
Cases and Appeals Filed										
Civil	18,408	17,718	19,630	18,642	18,606	19,885	15,924	16,443	17,116	17,550
Criminal	6,588	8,274	8,125	8,389	9,290	10,211	10,648	10,751	10,536	10,750
Juvenile	3,726	4,244	4,566	4,701	3,872	3,852	3,495	3,362	3,452	3,500
Custody Mediation & Investigations	675	755	721	718	697	783	827	815	816	830
Judges' Settlement Conferences	1,523	1,930	1,920	2,192	2,074	2,098	2,207	2,488	2,221	2,400
Masters' Scheduled/Settled Conferences	2,026	1,811	1,734	1,729	1,596	1,713	1,844	1,782	1,796	1,850
<b>States' Attorney</b>										
Defendants Disposed										
Circuit Court	9,436	9,450	8,200	8,366	9,324	10,388	10,790	10,978	10,838	11,000
District Court	49,116	51,000	47,475	46,786	48,718	53,709	52,863	52,562	53,682	52,700
Juvenile Respondents	4,045	4,100	3,375	3,426	3,865	3,244	2,941	3,465	3,384	3,400
Felonies Screened	4,315	4,350	3,950	4,009	4,194	4,132	3,942	4,119	4,034	4,100
<b>Human Resources</b>										
Applications Processed	12,767	13,000	16,756	29,811	25,266	24,494	17,135	17,884	25,688	18,000
Employees in Training Classes	3,539	4,037	3,007	4,238	351	239	9,432	10,908	6,006	10,000
Unemployment Claims Processed	152	155	310	338	351	239	436	458	233	300
<b>Police Department (calendar year)</b>										
Calls for Service	592,050	597,644	604,008	630,017	626,783	604,706	579,614	564,898	609,026	576,541
Patrol Car Posts	115	115	118	118	118	118	118	118	118	118
<b>Fire Department (calendar year)</b>										
Fire Calls (est.)	26,281	27,721	28,529	29,143	29,196	30,175	31,197	29,939	30,084	60,027
Medical Calls	98,945	82,784	84,506	84,420	84,450	86,844	87,454	91,083	95,724	104,019
Fire Responses		87,177	90,100	84,967	84,112	87,908	80,514	81,343	86,916	82,374
Medical Responses	98,945	97,084	104,329	105,471	105,182	117,274	120,943	126,419	128,904	130,462
<b>Department of Permits, Approvals &amp; Inspections</b>										
Inspections										
Plumbing Code	36,842	34,950	33,776	28,730	24,298	21,534	20,090	22,135	23,286	28,600
Electrical Code	33,593	35,866	33,920	29,213	31,045	25,466	30,572	26,477	24,741	26,500
Building	42,815	40,580	36,173	36,373	28,422	26,693	26,276	25,872	24,722	28,183
Business & Amusement License	7,283	7,300	8,400	7,800	7,800	8,400	8,400	8,400	5,488	6,000
Enforcement	36,842	30,951	32,000	34,000	39,852	38,200	37,090	36,080	31,398	36,107
Applications, Permits and Licenses										
Building, Electrical & Plumbing			31,035	25,533	20,331	21,174	21,835	22,480	26,597	27,000
Electrical Licenses	34,206	36,696	1,460	3,802	3,832	3,934	4,134	4,201	4,329	4,629
Plumbing Licenses	298	3,318	2,775	2,696	2,712	2,758	2,850	2,949	3,002	3,200
Animal Licenses	2,683	2,780	21,730	22,217	21,427	18,672	18,000	18,000	11,597	12,000
Miscellaneous Permits	19,770	18,570	8,113	8,336	7,232	7,003	7,000	8,806	8,900	9,000
<b>County Sheriff</b>										
Prisoners Transported	11,799	11,850	19,318	21,371	18,580	19,029	22,518	24,356	25,300	26,000
Summons, Writs Served	48,320	50,000	43,941	43,941	41,103	43,855	40,687	42,362	45,000	47,300
<b>Department of Corrections</b>										
Prisoner Days (daily population x 365 days)	411,152	455,885	491,930	518,393	510,905	502,014	508,473	530,122	455,612	518,300
<b>Department of Health</b>										
Patient Visits										
Bureau of Healthcare Access	23,900	24,000	32,862	36,283	34,459	35,643	31,700	43,599	41,939	30,000
Center Based Services	12,700	13,000	11,753	11,058	10,522	13,231	13,019	12,894	12,680	12,680
Pediatric Community Based Serv	2,830	2,830	3,905	4,759	4,759	5,279	5,686	5,989	5,215	5,300
W.I.C. Nutrition Program	53,000	53,000	58,596	59,500	72,530	75,584	79,359	80,089	75,000	76,000
Community Health Services	7,363	8,100	8,500	8,500	12,953	11,477	10,466	10,290	10,444	10,030
Animal Control Calls for Service	62,411	63,000	58,179	54,309	54,756	57,070	54,730	41,305	42,000	42,000
Patient Trips in Medicaid Transportation Prog.					New Measure	65,708	69,408	71,331	77,127	85,900

**SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY**

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12 Act.	FY 13 Est.	FY 14 Bud
<b>Social Services</b>										
Average Caseload										
Adult Foster Care	29	25	25	25	29	19	170	185	185	185
Temporary Cash Assist. per mo	2,215	2,365	2,064	2,027	2,073	2,304	2,919	3,163	3,149	3,150
Tran. Emerg Med & Hous. Ass	2,045	2,200	1,047	1,017	1,052	1,225	1,408	1,333	1,293	1,293
Foster Care & Adoption of Childre	1,060	1,115	1,262	1,233	1,000	886	851	894	871	875
<b>Community College</b>										
FTE Credit & Non-Credit Students	17,199	17,622	17,108	17,005	16,380	20,137	20,966	20,894	19,883	19,439
<b>Department of Aging</b>										
Senior Centers										
Days of Operation	4,576	4,580	4,387	4,839	4,560	4,415	4,645	4,773	4,770	4,781
Registered Membership	15,185	15,450	16,685	15,547	14,491	14,991	16,477	17,600	18,000	21,000
Attendance	468,012	478,000	451,724	450,791	476,458	473,370	486,964	536,112	542,000	545,000
County Ride Trips	47,898	48,855	65,227	64,719	67,142	65,720	66,686	68,225	70,229	68,380
Congregate Meals Served	200,472	205,000	190,079	178,364	168,476	193,091	131,096	140,508	156,038	156,000
<b>Department of Education</b>										
Student Enrollment	108,176	107,386	106,182	104,714	103,643	103,832	104,331	105,315	106,885	108,442
Number of Schools	163	163	164	165	167	167	168	168	168	168
Number of Pupils Transported	69,753	70,106	62,904	65,194	62,231	72,818	70,142	70,300	70,300	70,900
<b>Libraries</b>										
Materials in Library	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	2,000,000
Circulation of Materials	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	10,700,000
Requests for Information	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	1,700,000
<b>Recreation &amp; Parks</b>										
Recreation Center Registration	343,724	348,900	380,900	403,278	423,641	319,400	299,089	275,462	280,000	231,800
Volunteer Leaders	66,412	72,603	78,327	79,736	76,758	71,916	67,432	62,848	63,000	42,700
Attendance:										
Beaches	47,975	49,318	49,451	58,173	55,715	58,454	57,900	41,392	42,000	32,200
Lodge	168,627	172,689	172,375	184,960	172,913	171,533	176,366	186,696	188,000	194,000
Fishing Center	30,590	28,348	28,873	29,724	27,240	26,647	23,561	27,888	28,000	21,500
<b>Housing Office</b>										
Section 8 Housing Units Served	5,714	5,714	5,795	66,914	69,235	66,186	71,688	72,288	73,188	73,188
<b>Public Works</b>										
Highways										
Miles of Paved Roads	40,117	40,400	40,870	41,100	41,161	41,279	2,678	2,680	2,680	2,684
Miles of Street Swept	2,620	2,627	2,646	2,652	2,656	2,666	3,397	3,800	3,800	8,000
Miles of Street Swept	7,160	6,400	6,235	3,991	4,047	3,777				
Sanitation										
Refuse Collection Units Served	322,460	324,723	326,555	327,277	327,959	328,325	328,918	329,688	330,213	331,070
Refuse (Inc. Recyc) Collected (Ton)	376,835	412,295	370,048	358,989	342,896	347,010	342,557	340,835	341,000	341,000
Traffic Engineering										
Signs Installed and Repaired	8,550	9,500	9,695	12,672	12,200	8,500	13,500	14,464	15,500	15,600
Signals and Flashers Maintained	388	392	395	397	399	403	403	404	406	406
Number of Street Lights	40,117	40,400	40,870	41,100	41,161	41,279	41,448	41,546	41,650	41,788
Utilities										
Miles of Sanitary Sewer Lines	3,087	3,100	3,060	3,077	3,085	3,137	3,142	3,149	3,145	3,151
Miles of Water Main	1,950	2,010	2,055	2,129	2,080	2,105	2,109	2,107	2,108	2,108
Miles of Storm Drains Lines	810	815	833	853	866	884	902	899	900	1,416

**SELECTED STRATEGIC RESULTS WITH PERFORMANCE MEASURES**

FY 12 Act. FY 13 Bud. FY 14 Est. TARGET

		FY 12 Act.	FY 13 Bud.	FY 14 Est.	TARGET
<b>Elections</b>					
Strategic Result:	Increase Vote Turnout to 100%.				
Result Measure:	Percentage of Eligible Voter Turnout in Primary Election	20	80	30	100
	Percentage of Eligible Voter Turnout in General Election	20	80	30	100
<b>Office of Budget and Finance</b>					
Strategic Result:	15% minority and women business participation				
Result Measure:	Percent of Eligible Dollars Awarded to MBE/WBE Firms	12	15	15	15
Strategic Result:	20% of County employees will participate in wellness clinics				
Result Measure:	Number of Wellness Clinic & Health Seminar Attendees	1,440	1,460	1,575	1,600
Comments:	Wellness Clinics were not offered in FY 2011				
<b>Corrections</b>					
Strategic Result:	Increase the number of inmates who receive GED diplomas to 120 a year				
Result Measure:	Number of Offenders Receiving GEDs	74	85	90	100
<b>Vehicle Operations/Maintenance</b>					
Strategic Result:	Increase fuel efficiently to 14 MPG of all County vehicles				
Result Measure:	Average Miles Per Gallon (County-wide)	13	12	13	13
<b>Police Department</b>					
Strategic Result:	Investigate and clear Part I Crimes above the national average				
Result Measure:	Percentage of Part I Cases Cleared by CID	35	36	37	37
Comment:	The FBI National Violence Crime Clearance Rate is 44%.				
<b>Community College of Baltimore County</b>					
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
<b>Recreation and Parks</b>					
Strategic Result:	Increase the Department's total acreage of Parkland by 750 acres.				
Result Measure:	Percentage Increase of Land Acquired to Projected Goal	114	100	100	100

# PERSONNEL

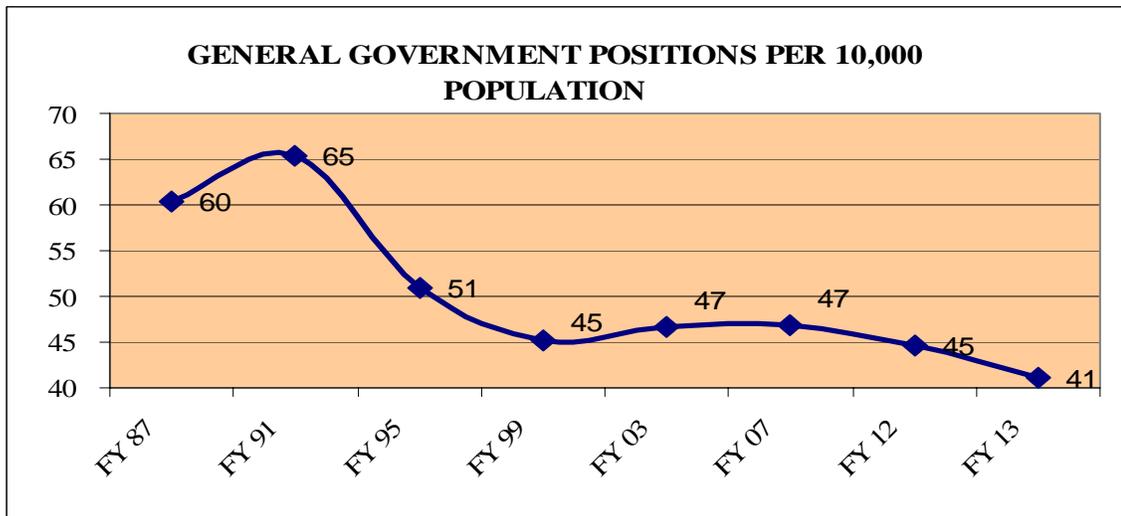
## ORGANIZATION

Only one major organizational shift occurred in FY 2014 between the Department of Health and Human Services (DHHS) and the Office of Law. For greater efficiency and organizational optimization, all personnel and related operational costs for the Human Relations Program, which were previously included in the Office of Law, were transferred to DHHS, effective July 1, 2013. This included a shift of 3 authorized positions with a cost of \$176,935.

### STAFFING LEVELS

FY 2014 General Government staffing level of 3,315 is a 0.7% decrease from FY 2013. In 1987 Baltimore County had 4,043 general government employees. The FY 2014 budget has 18% fewer employees than compared to twenty-seven years ago.

The FY 2014 budget eliminates 71 general government positions without layoffs or reductions to service. This reduction is offset by positions added in mid FY 2013 and FY 2014. Of the 47 additional positions, 18 are attributable to initiatives funded under the new Stormwater Management Fund.



Public safety continues to be a priority in Baltimore County. The FY2014 budget includes 4,242 public safety employees, a 0.2% increase from FY 2013 and 25.3% increase since FY 1987. The positions added in FY 2014 will allow six additional police officers to be assigned to the School Resource Officer program. There will now be an officer assigned to every middle and high school. The program has given police important investigatory opportunities, but also a chance for a mentoring relationship between officers and students.

## WAGES & BENEFITS

The FY 2014 budget does not include Cost of Living increases; however the budget continues to reflect successful steps to ensure the fourth 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 2013 and FY 2014.

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 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. In the summer of 2012, the Employee Health care Committee agreed to a 4 year phased-in reduction in the County's healthcare subsidy starting in CY 2105.

Baltimore County continues to ensure the future of the employee's pension system while minimizing the financial burden on taxpayers. In fiscal year 2013, the County issued \$256,290,000 in Taxable General Obligation Bonds to fund the present value of the increased liabilities of the portion of the Employees' Retirement System of Baltimore County Plan A that was closed to new membership effective as of July 1, 2007 resulting from the reduction of the valuation rate by the Board of Trustees of the System from 7.875% to 7.25%. The County issued the Bonds at a rate of 3.43% and anticipates a net savings of \$343 million over 30 years through the investment of the proceeds.

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. Members of the American Federation of State, County and Municipal Employees are working without a contract during FY 2014.

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 longevitys will be granted during this time.

## AUTHORIZED POSITIONS - ALL FUNDS

AGENCY	BUDGET FY 2013	MID 2013 ADJUST.	TRANS	ADD	DELETE	BUDGET FY 2014
COUNTY EXECUTIVE	14					14
CIRCUIT COURT	89	2			(2)	89
ORPHANS' COURT	5					5
BOARD OF ELECTIONS	12					12
OFFICE OF BUDGET & FINANCE	122			1		123
ADMINISTRATIVE OFFICER	13					13
CORRECTIONS	462	1				463
STATE'S ATTORNEY	120					120
OFFICE OF LAW	37		(3)		(1)	33
DEPARTMENT OF PLANNING	42			1	(2)	41
HUMAN RESOURCES	31		2			33
EMERGENCY COMMUNICATIONS CENTER	186					186
POLICE DEPARTMENT	2,524	2	(1)	8	(2)	2,531
FIRE DEPARTMENT	1,062					1,062
DEPT. OF PERMITS, APPROVALS & INSPECTIONS	182	1	3		(2)	184
COUNTY SHERIFF	99		0		(4)	95
LIQUOR BOARD	24					24
PROPERTY MANAGEMENT	315		(2)		(22)	291
DEPARTMENT OF HEALTH	524	6	3	5	(17)	521
DEPARTMENT OF SOCIAL SERVICES	190	1	(1)		(5)	185
DEPARTMENT OF AGING	285					285
UNIVERSITY OF MD EXTENSION	2					2
DEPARTMENT OF RECREATION & PARKS	191	1	(1)		(1)	190
ENVIRONMENTAL PROTECTION & SUSTAINABILITY	79			18		97
COUNTY COUNCIL	36					36
OFFICE OF THE COUNTY AUDITOR	19				(1)	18
BOARD OF APPEALS	9					9
DEPARTMENT OF ECONOMIC DEVELOPMENT	11					11
LOCAL MANAGEMENT BOARD	5					5
HOUSING OFFICE	49		(1)	2	(1)	49
COMMUNITY DEVELOPMENT	29				(1)	28
OFFICE OF INFORMATION TECHNOLOGY	173					173
DEPARTMENT OF PUBLIC WORKS	867				0	867
WORKFORCE DEVELOPMENT	44	11			(11)	44
OTHER AUTHORIZED POSITIONS						
SOCIAL SERVICES - STATE	12					12
ELECTIONS - STATE	26					26
UNIVERSITY OF MD EXTENSION - STATE	8					8
INTERNAL SERVICE FUND	55		1		(3)	53
						0
SUBTOTAL	7,953	25	0	35	(75)	7,938
OTHER AUTHORIZED POSITIONS						
<i>(SHOWN AS FULL TIME EQUIVALENTS)</i>						
COMMUNITY COLLEGE	2,039.9	0.0		8.0	(72.1)	1,975.8
DEPARTMENT OF EDUCATION	14,341.7			161.3	(31.1)	14,471.9
DEPARTMENT OF LIBRARIES	521.2	10.6			(10.3)	521.5
TOTAL ALL POSITIONS	<u>24,855.8</u>	<u>35.6</u>	<u>0.0</u>	<u>204.3</u>	<u>(188.5)</u>	<u>24,907.2</u>

**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 2013</u>	<u>FY 2014</u>	<u>% CHANGE FY 2013-2014</u>	<u>% CHANGE FY 1987-2014</u>
<b>GENERAL GOVERNMENT</b>							
COUNTY EXECUTIVE	17	19	16	14	14		
ADMINISTRATIVE OFFICER	21	34	18	13	13		
OFFICE OF BUDGET & FINANCE	202	225	174	122	123		
CENTRAL SERVICES	12	15	9				
OFFICE OF LAW	37	55	39	37	33		
DEPARTMENT OF PLANNING	53	66	55	42	41		
OFFICE OF HUMAN RESOURCES	48	59	51	31	33		
PERMITS, APPROVALS & INSPECTIONS	194	213	181	182	184		
PROPERTY MANAGEMENT	323	402	338	315	291		
COUNTY COUNCIL	30	39	38	36	36		
COUNTY AUDITOR	9	13	16	19	18		
BOARD OF APPEALS	10	10	10	9	9		
OFFICE OF INFORMATION TECHNOLOGY	111	139	114	173	173		
INTERNAL SERVICE FUNDS	112	88	67	55	53		
<b>HEALTH AND HUMAN SERVICES</b>							
DEPARTMENT OF HEALTH	620	658	525	524	521		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	190	185		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	12	12		
DEPARTMENT OF AGING	298	372	328	285	285		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	79	97		
LOCAL MANAGEMENT BOARD	0	0	0	5	5		
HOUSING OFFICE	33	41	46	49	49		
<b>RECREATION AND COMMUNITY SERVICES</b>							
DEPARTMENT OF RECREATION AND PARKS	187	196	147	191	190		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168				
DEPARTMENT OF ECONOMIC DEVELOPMENT	13	27	17	11	11		
COMMUNITY CONSERVATION	12	40	12				
COMMUNITY DEVELOPMENT BLOCK GRANTS	32	23	17	29	28		
DIVISION OF WORKFORCE DEVELOPMENT	48	54	64	44	44		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0				
<b>PUBLIC WORKS</b>	<b>1,295</b>	<b>1,389</b>	<b>998</b>	<b>867</b>	<b>867</b>		
GENERAL GOVERNMENT SUBTOTAL	4,043	4,538	3,672	3,334	3,315	-0.6%	-18.0%
<b>PUBLIC SAFETY</b>							
DEPARTMENT OF CORRECTIONS	201	258	326	462	463		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	186	186		
POLICE DEPARTMENT	1,966	2,089	2,068	2,524	2,531		
FIRE DEPARTMENT	1,059	1,206	1,136	1,062	1,062		
PUBLIC SAFETY SUBTOTAL	3,386	3,738	3,712	4,234	4,242	0.2%	25.3%
<b>STATE MANDATED AGENCIES</b>							
CIRCUIT COURT	127	137	138	89	89		
ORPHANS COURT	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	12	12		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	120	120		
COUNTY SHERIFF	66	77	83	99	95		
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	385	381	-1.0%	15.5%
<b>EDUCATION</b>							
COMMUNITY COLLEGE	1,642	1,835	1,697	2,039.9	1,975.8		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,341.7	14,471.9		
DEPARTMENT OF LIBRARIES	498	548	460	521.2	521.5		
EDUCATION SUBTOTAL (FTE)	12,158	12,697	13,154	16,903	16,969	0.4%	39.6%
<b>GRAND TOTAL</b>	<b>19,917</b>	<b>21,336</b>	<b>20,907</b>	<b>24,855.8</b>	<b>24,907.2</b>	<b>0.2%</b>	<b>25.1%</b>

**AUTHORIZED POSITIONS - FULL-TIME & PART-TIME**

AGENCY	FY 2012 BUDGET		FY 2013 BUDGET		FY 2014 BUDGET	
	Full-Time	Part-Time/ Temporary	Full-Time	Part-Time/ Temporary	Full-Time	Part-Time/ Temporary
COUNTY EXECUTIVE	2	12	2	12	2	12
CIRCUIT COURT	78	11	80	9	80	9
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	7	7	6	6	6	6
OFFICE OF BUDGET & FINANCE	106	26	92	30	92	31
ADMINISTRATIVE OFFICER	1	12	1	12	1	12
DEPARTMENT OF CORRECTIONS	448	22	445	17	445	18
STATE'S ATTORNEY	121	1	119	1	119	1
OFFICE OF LAW	23	16	10	27	9	24
OFFICE OF PLANNING	34	15	30	12	29	12
OFFICE OF HUMAN RESOURCES	30	4	26	5	27	6
EMERGENCY COMMUNICATIONS CENTER	185	1	184	2	184	2
POLICE DEPARTMENT	2,243	291	2,205	319	2,194	337
FIRE DEPARTMENT	1,076	6	1,054	8	1,055	7
PERMITS, APPROVALS & INSPECTIONS	144	58	123	59	118	66
COUNTY SHERIFF	104	0	99	0	95	0
LIQUOR BOARD	3	21	3	21	3	21
PROPERTY MANAGEMENT	0	0	293	22	269	22
HEALTH DEPARTMENT	399	134	368	156	364	157
DEPARTMENT OF SOCIAL SERVICES	65	174	61	129	61	124
DEPARTMENT OF AGING	141	181	109	176	106	179
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	204	118	72	119	68	122
ENVIRON. PROTECTION & SUSTAINABILITY	78	11	69	10	84	13
COUNTY COUNCIL	14	23	13	23	13	23
COUNTY AUDITOR	19	0	19	0	16	2
BOARD OF APPEALS	2	7	2	7	2	7
ECONOMIC DEVELOPMENT	1	15	1	10	1	10
LOCAL MANAGEMENT BOARD	0	5	0	5	0	5
HOUSING OFFICE	1	63	1	48	1	48
COMMUNITY DEVEL. BLOCK GRANTS	0	27	0	29	0	28
INFORMATION TECHNOLOGY	107	79	99	74	96	77
DEPARTMENT OF PUBLIC WORKS	1,110	18	860	7	857	10
OFFICE OF WORKFORCE DEVELOPMENT	11	38	8	36	8	36
OTHER AUTHORIZED POSITIONS						
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	55	0	51	2
SUBTOTAL	6,865	1,400	6,558	1,395	6,505	1,433
COMMUNITY COLLEGE (FTE)	2,060.4	0	2,040.0		1,975.8	
DEPARTMENT OF EDUCATION (FTE)	14,327.2	0	14,341.7		14,471.9	
DEPARTMENT OF LIBRARIES (FTE)	492.3		521.2		521.5	
SUBTOTAL	16,879.9	0	16,902.9	0	16,969.2	0
TOTAL POSITIONS	23,744.9	1,400	23,460.9	1,395	23,474.2	1,433

## FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

When this five-year revenue period began in FY 2010, the County as well as the State of Maryland and the Country as a whole, continued to be in the midst of very difficult economic times. The collapse of the real estate market, the sub-prime mortgage crisis, along with bankruptcies of major financial institutions contributed to this situation. These economic issues translated into \$23 million of additional state aid reductions to the County in August 2009. Income taxes receipts in FY10 were \$101.975 million less due to a direct State reduction of \$66 million for overpayments of FY09 distributions, coupled with the impact those overpayments had on the FY10 budget estimates. In response to these revenue gaps, the County transferred in \$117 million of operating funds previously committed to the capital budget. Also, the County released \$25 million from its health care reserves and cancelled a pre-funding payment to the retirement system in order to maintain unreserved General Fund balances at a higher targeted level.

During this period, lost real property tax revenue from lower property reassessments was mitigated by the County's 4% Homestead Assessment Growth Cap on residential property. Those lower reassessments affected the tax credit, i.e. the non-taxable portion of assessments above the Cap, while still allowing the County to collect up to 4% revenue growth on those properties. The tax credit decreased during this period from \$200.1 million in FY 2010 to \$35.4 million in FY 2014.

Aside from the Income Tax adjustments at the beginning of this period due to an FY 2009 overpayment, Income Tax receipts in FY12 – FY14 have not shown significant growth because employment levels have not fully recovered from the recession. Moreover, Income Tax receipts in FY14 likely will be impacted by taxpayer response to Federal Budget actions.

	<b>5 YEAR REVENUE TREND (\$000)</b>				
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Property Tax	814,099	837,056	845,238	854,651	860,143
Income Tax	495,656	514,714	593,204	607,430	604,293
Service Taxes	104,393	97,078	107,168	122,742	120,140
Intergovernmental	30,904	34,186	31,517	36,553	42,791
Other Revenue	44,375	64,887	52,920	54,048	57,593
Total	\$1,489,427	\$1,547,922	\$1,630,047	\$1,675,424	\$1,684,960
	-8.92%	3.93%	5.31%	2.78%	0.57%

Over the 5-year period (FY10 to FY14), the biggest expenditure trend change was in OPEB (Other Post Employment Benefits) funding. In order to stabilize the General Fund Balance following the revenue shortfall of FY 10- FY 12, the County cut the Central Government's portion of OPEB funding to zero in FY 11 and FY12, but continued to fund OPEB costs for the Public Schools, Library, and Community College. Funding for the Central Government OPEB began to be restored in FY13 and is expected to reach countywide the full

funding of the Annual Required Contribution within the next 2 years. Reaching that target level has been made easier due to the overall reduction in employee positions and Retirement System policy changes that will elongate the years of service for workers.

Also, expenditures were contained with multiple negotiated labor agreements through FY 15, which provided only one Cost-of-Living Salary Adjustment of 2% in January 2010 in exchange for a guarantee of no furloughs or layoffs. Another observable trend was the FY13 shift in funding from the Public Works Department and the Recreation & Parks Department to a new Property Management division in the Office of Budget & Finance.

#### 5 YEAR EXPENDITURE TREND

<b>GENERAL FUND</b>	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
General Government	\$53,912	\$53,335	\$52,032	\$80,744	\$82,879
State Mandated Agencies	21,112	23,446	21,681	21,769	22,943
Public Safety	327,433	330,041	330,138	322,424	328,546
Public Works	136,391	126,882	116,077	91,943	95,420
Health & Human Services	37,991	37,537	37,593	34,677	35,727
Education & Community College	729,835	736,635	745,281	767,114	784,942
Library & Recreation Services	58,966	57,265	57,882	51,462	53,218
Economic & Community Dev.	2,104	1,889	1,419	1,345	1,249
Non Departmental *	204,351	199,422	215,408	250,359	279,008
<b>Total G. F. Expenditures In (\$000) **</b>	<b>1,572,094</b>	<b>1,566,452</b>	<b>1,577,510</b>	<b>1,621,837</b>	<b>1,683,932</b>
% Change	3.56%	-0.36%	0.71%	2.81%	3.83%
<b>Population (July 1) ***</b>	<b>805,964</b>	<b>812,401</b>	<b>817,455</b>	<b>821,406</b>	<b>825,071</b>
% Change	0.52%	0.80%	0.62%	0.48%	0.45%
<b>Personal Income (billions \$) ***</b>	<b>39.310</b>	<b>41.247</b>	<b>42.809</b>	<b>44.679</b>	<b>47.285</b>
Per Capita Income	43,022	45,401	47,948	49,985	51,604
Spending as % Personal Income	4.00%	3.80%	3.69%	3.63%	3.56%
<b>CPI Price Deflator (Fiscal Yr)</b>	<b>1.000</b>	<b>1.032</b>	<b>1.053</b>	<b>1.070</b>	<b>1.092</b>
% Change	0.00%	3.17%	2.05%	1.65%	2.00%
<b>Spending In Constant Dollars</b>	<b>1,572,094</b>	<b>1,518,321</b>	<b>1,498,324</b>	<b>1,515,422</b>	<b>1,542,590</b>
% Change	3.56%	-3.42%	-1.32%	1.14%	1.79%
Per Capita Spending	1,951	1,928	1,930	1,974	2,041
Per Capita in Constant Dollars	1,951	1,869	1,833	1,845	1,870

\* Retirement & Social Security, Health & General Insurance, Debt Service, Matching Grants.

\*\* Expenditures are net of any appropriation to the Reserve Accounts, Current Expense payments to the Capital Budget, Local Share and non-recurring items excluded from Education's Maintenance-of-Effort.

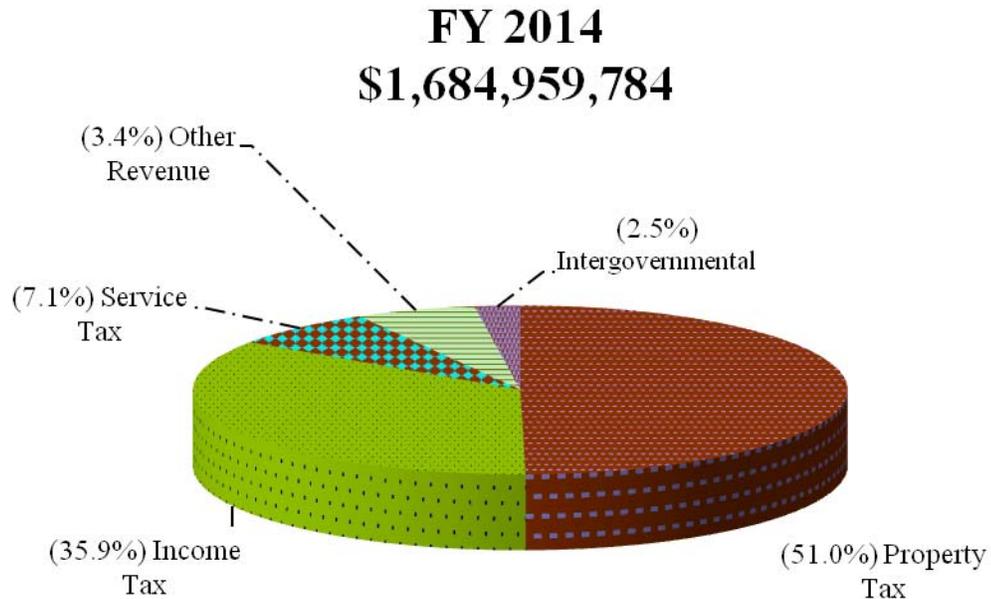
\*\*\* Calendar year population and income levels are used in place of fiscal year

During this five-year period, the County has maintained a strong General Fund Balance. At end of FY10, the Balance was \$203 million, or 13.6% of revenues. It is projected that the Balance will climb to \$303 million or 18.1% of revenues by the end of FY 2013, then step down to \$263 million or 15.6% by the end of FY 2014. In future years, the County expects to experience a planned drawdown in the General Fund Balance to the targeted 7% level as it increases PAYGO and OPEB payments.

	<b>5 YEAR FUND BALANCE TREND (\$000)</b>				
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<b>Unreserved General Fund Balance</b>	\$202,988	\$225,768	\$270,555	\$303,000	\$263,468
<b>Balance as a % of Revenues</b>	13.6%	14.6%	16.6%	18.1%	15.6%

## 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 94%. Non-tax revenues include licenses, governmental aid, fees for services, fines, and investments. General Fund revenues in FY 2014 are estimated to be \$1,684,959,784. This total means there will be a 4% increase over the current FY 2013 budget of \$1,675,424,062. There are no changes in major tax rates for FY 2014.



## 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 Analytics, 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/recording 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 2014 is \$79.2 billion, a decrease of \$1.8 billion or -2.3% from FY 2013.

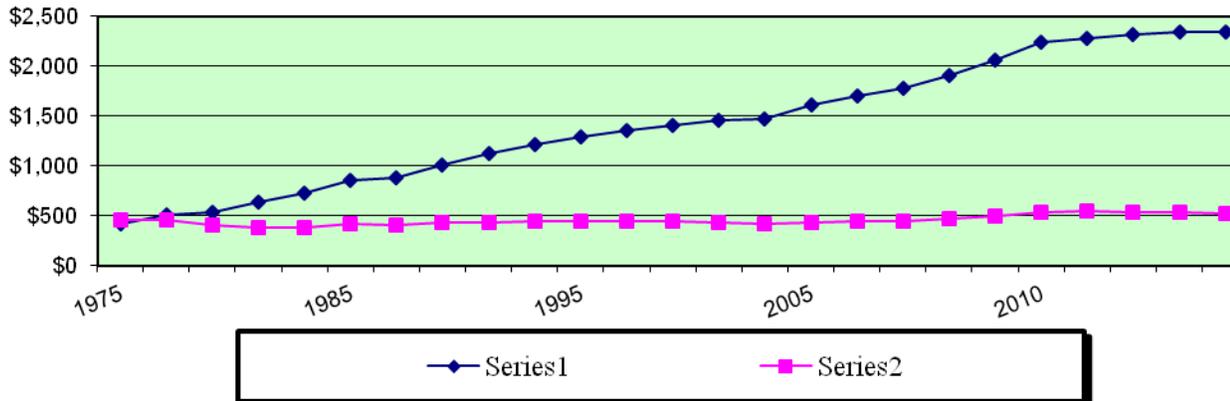
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property 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 2014.

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 2014 assessments on properties represented in the Western part of the County (Group 1) continued to reflect a write-down in values, although at a slowing rate. The central third of the County (Group 2) and the Eastern third experienced -13.6% and -14.5 write-down in values in FY 2012 and FY 2013, respectively. Despite to losses occurring with the reassessments, there continues to be some modest amount of new construction, about \$2.35 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 2014, the revenue loss due to the Homestead Property Tax Credit is estimated at \$35 million, a decrease of approximately \$29 million or -45.3% from FY 2013. 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 2014



<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	1.100	2,337	533
2014 PROJ	1.100	2,339	521

\* 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 \$9.2 million in FY 2014, 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 30<sup>th</sup>.

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.

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 was expanded in FY 2013 to businesses with bills less than \$100,000.

Revenue (\$ in Millions)	FY 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Increase
Real Property	\$896.0	\$858.0	\$857.6	\$838.2	-2.3%
Personal Property	83.2	83.8	85.8	82.7	-3.6%
Discounts & Credits	-141.4	-95.4	-94.5	-65.5	37.3%
Other	7.5	3.7	5.8	4.8	-1.7%
	\$845.2	\$850.1	\$854.7	\$860.1	0.6%

## 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 2014 will generate a total of \$50,000,738 over the next several fiscal years. After collection and processing, the State should make distributions of \$21,864,615 in FY 2014, \$24,349,235 in FY 2015 and \$7,786,889 in FY 2016-18. Having maintained the same 55% rate in CY 2012 through CY 2014, the added 5% should generate \$51,110,534 for distribution in FY 2014.

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 2014 will remain at the current 2.83% level.

Revenue (\$ in Millions)	FY 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Income Tax	\$593.4	\$561.4	\$607.4	\$604.3	-0.5%

Prior to adopting its FY 2014 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 14, 2013, the consultant (Sage Policy Group, Inc.) predicts that Baltimore County personal income will grow 3.09% in FY 2013, which is only 1 basis points below its Maryland FY 2014 personal income growth forecast of 3.10%. Similarly, the consultant projects that FY 2014 personal income growth in the State (4.60%) will exceed the County personal income growth (4.43%) by 17 basis points. Over the 2001 to 2011 period, estimated County personal income increased at an average annual rate of 4.17%, compared to 4.56% and 4.02% in Maryland and the U.S., respectively. The County uses regression analysis of income tax distributions in its short-term projections and Moody’s Analytics projections of Personal Income for its multi-year projections.

Baltimore County's 0.5% estimated decrease in income tax collections in FY 2014 reflects the adjustment that is likely to be made due to a 4<sup>th</sup> Quarter TY 2012 spike in estimated returns from taxpayers who filed early in an effort to avoid an anticipated TY 2013 tax increase. The County will also begin to see some loss in revenue, but more so starting in FY15 due to the Wynne Case, which held that Maryland violated the Commerce Clause because it did not permit a taxpayer to take a credit against the county portion of the personal income tax for taxes paid to other states.

## 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. Previously, the Clerk of the Circuit Court, a State of Maryland agency, collected the Recordation tax. Beginning in FY 2002, Baltimore County took over collection of the tax and no longer incurred the Clerk's processing fee and thereby generated additional revenues of \$1.1 to \$1.5 million.

In addition to the growth related to Title Transfers, the recent increase in the Recordation Tax receipts stems from a legislative change by the 2012 General Assembly to close a loop hole in the taxation of Indemnity Deeds of Trust (IDOT). In addition to making IDOT transactions with consideration over \$1 million taxable, the change also increased awareness of taxable commercial mortgages. The impact on FY13 was an increase in Recordation Tax of \$7.8 million. Unfortunately, the 2013 restored part of the loop hole by raising the floor for taxing IDOTs to \$3 million. It is estimated that this change will mean an FY14 loss of \$5.7 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 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Increase
Transfer Tax	\$43.5	\$44.0	\$50.0	\$52.0	4.0%
Recordation Tax	20.4	21.5	30.0	25.5	-15.0%
Electricity Tax	15.2	15.3	14.6	14.3	-2.1%
Telephone Tax	9.2	9.4	8.9	9.0	1.1%
Other	18.9	19.3	19.2	19.3	0.5%
	\$107.2	\$109.5	\$122.7	\$120.1	-2.1%

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 2014 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. The County did increase funding to the Public Schools to cover a large part of this loss. The State also restored police aid with an additional \$3.6 million in FY 2014, approximately a 57% increase and provided a small restoration of the Highway user funds.

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, reflected in the budget as a reduction to revenues, is reduced to \$2.1 million in FY14. 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. In return, the County began receiving a \$3 million grant to mitigate the impact.

Revenue (\$ in Millions)	FY 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$4.4	\$5.5	\$5.5	\$6.1	10.9%
State Aid	20.1	25.2	24.0	29.7	23.8%
Federal Aid	7.0	7.2	7.1	7.0	-1.4%
	\$31.5	\$37.9	\$36.6	\$42.8	16.9%

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 2014 should be \$5.5 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 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Parking Fines	\$2.1	\$2.3	\$1.8	\$1.8	0.0%
False Alarm Citations	0.376	0.405	0.406	0.429	5.7%
Red Light Citations	0.164	0.117	0.290	0.339	16.9%
Other	2.5	1.4	1.7	2.0	19.2%
	\$5.1	\$4.2	\$4.2	\$4.6	9.5%

## 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 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Investment Income	\$0.96	\$1.05	\$1.28	\$1.35	5.5%

### 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 2 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 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Lien Certificates	\$0.78	\$4.70	\$0.88	\$0.90	2.3%
Development Fees	\$0.33	\$13.70	\$0.42	\$0.41	-2.4%
Recreation Fees	\$0.71	\$3.20	\$0.71	\$0.67	-4.8%
Home Health Services	\$0.66	\$2.30	\$0.74	\$0.66	-10.8%
Landfill Charges	\$2.30	\$3.80	\$1.80	\$1.90	5.6%
Other Services	\$5.33	\$2.50	\$6.05	\$6.35	5.0%
	\$10.10	\$30.20	\$10.60	\$10.90	2.8%

### OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2014, 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 2012 Actual	FY 2013 Budget	FY 2013 Revenue	FY 2014 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.7	\$4.7	\$3.9	\$5.0	28.2%
Cable TV Franchise	13.9	13.3	14.5	15.1	4.1%
Miscellaneous	4.6	3.2	3.9	4.5	15.4%
Grant Reimbursement	2.2	2.3	2.5	2.8	12.0%
Facility & Tower Rentals	3.8	3.6	4.0	4.2	5.0%
Other Receipts	2.6	2.4	4.4	1.4	-6.8%
	\$31.8	\$29.5	\$33.2	\$36.2	2.4%

### APPROPRIATION FROM FUND BALANCE

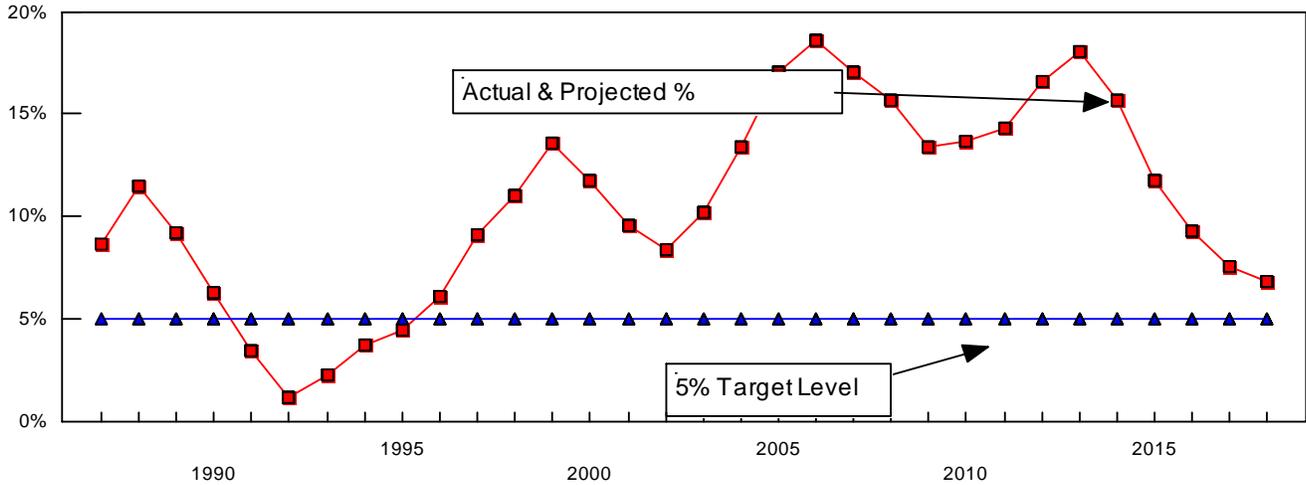
The appropriation from Fund Balance is not a revenue, but it is a source of funding for the budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year.

The FY 2013 Fund Balance is projected to be \$302,999,808. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2013, \$212,054 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 2013 revenue budget. Following the transfer of interest earnings would bring the RSRA balance to \$85,033,723 million or 5.1% of the FY 2013 revenue budget. After the transfer to the RSRA, \$217,966,084 will be the ending FY 2013 unappropriated balance available for funding FY 2014. Only \$39,631,744 of these funds will be appropriated in FY 2014 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 2014 is projected to be, following the interest transfer, \$85,246,307, or 5.1% of the FY 2014 revenue budget. The FY 2014 includes an appropriation to the RSRA in the amount of \$212,584. Including the net FY 2014 surplus of \$129,963,807, the total FY 2014 ending unappropriated fund balance is estimated to be \$263,468,064 or 15.6% of revenues (please see Exhibit “H” for more detail).

# MULTI - YEAR OUTLOOK FY 2014 TO FY 2018

## Unreserved Fund Balance As a Percent of GF Revenues



The Available Balance is the amount of funds which readily can be used to meet normal budget obligations. The Revenue Stabilization Account is a designated cash reserve 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.

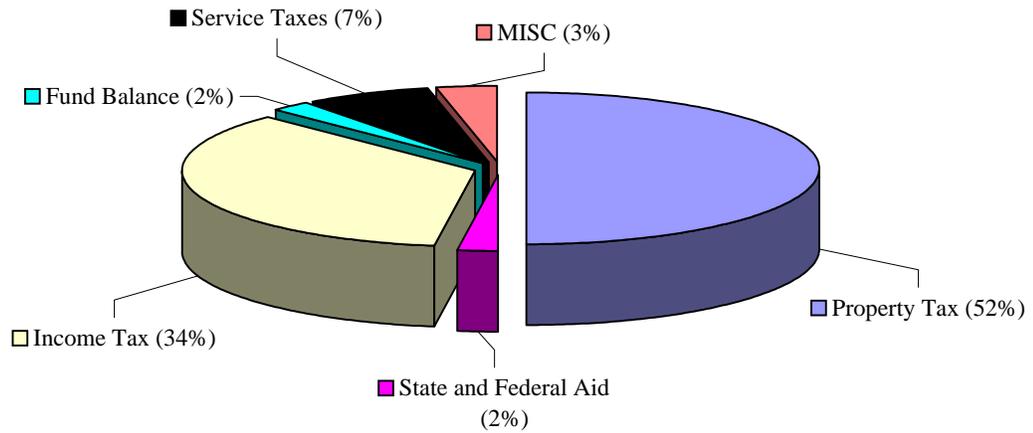
	Available Balance at July 1	Revenues & Reserve Adjust	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A + B) Combined Unreserved Balance
FY 2007	203.6	1,596.5	(1,604.7)	(4.0)	191.4	80.0	271.4
FY 2008	191.4	1,641.0	(1,654.5)	(3.0)	175.0	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	1,489.4	(1,505.3)	(0.3)	118.6	84.3	203.0
FY 2011	118.6	1,575.3	(1,552.6)	(0.6)	140.8	85.0	225.8
FY 2012	141.2	1,631.4	(1,586.6)	(0.2)	185.7	84.8	270.6
FY 2013	185.7	1,675.9	(1,643.5)	(0.2)	218.0	85.0	303.0
FY 2014	218.0	1,685.0	(1,724.5)	(0.2)	178.2	85.2	263.5
FY 2015	178.2	1,744.8	(1,802.6)	(0.3)	120.1	85.5	205.6
FY 2016	120.1	1,806.2	(1,843.3)	(0.3)	82.8	85.8	168.5
FY 2017	82.8	1,865.5	(1,892.5)	(0.3)	55.5	86.0	141.5
FY 2018	55.5	1,924.2	(1,933.3)	(0.3)	46.1	86.3	132.4

The five year outlook for revenues and expenditures indicates:

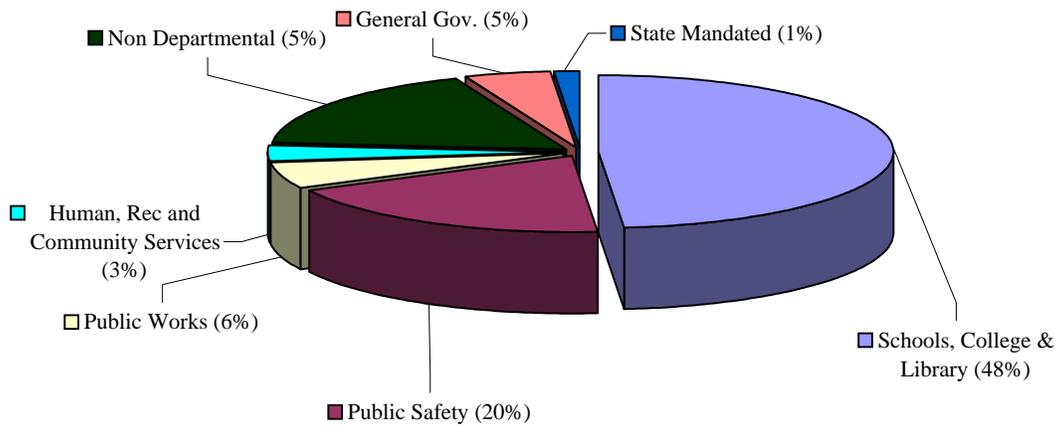
- \* Fund balances (\$millions) will stabilize around 7% of revenues, above the target level, due to volatility in State aid.
- \* OPEB Funding in FY14 increases by \$16 million and grow toward matching the PAYGO portion in within 2 years.
- \* The forecast assumes no cost-of-living salary adjustments. 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 service, as well as a 3% inflationary growth in other cost items. Funding for maintenance-of-effort provisions in the public schools and community college has been included.
- \* General Fund Current Expense contribution to the Capital Budget is \$26.6 million in FY14.

**BALTIMORE COUNTY FY 2014 GENERAL FUND OPERATING BUDGET  
\$ 1.724 BILLION**

**General Fund Revenue**



**General Fund Expense by Area**



## FY 2014 GENERAL FUND BUDGET BREAKDOWN

<u>Agency</u>	<u>FY 2013 Adjusted</u>	<u>FY 2014 Appropriation</u>	<u>\$ Increase/ (Decrease)</u>	<u>% Change</u>
<b>General Government</b>				
County Executive	987,072	968,513	-\$18,559	-1.88%
Office of Budget & Finance	8,906,031	8,873,655	-32,376	-0.36%
Administrative Officer	1,387,354	1,401,983	14,629	1.05%
Vehicle Operations Maintenance	1,138,000	205,000	-933,000	-81.99%
Office of Law	2,918,092	2,823,688	-94,404	-3.24%
Department of Planning	3,063,859	2,961,929	-101,930	-3.33%
Office of Human Resources	2,298,935	2,447,954	149,019	6.48%
Permits, Approvals & Inspections	8,153,165	8,119,536	-33,629	-0.41%
Property Management	30,291,682	30,656,052	364,370	
County Council	1,899,463	1,961,303	61,840	3.26%
County Auditor	1,574,264	1,507,430	-66,834	-4.25%
Board of Appeals	217,506	214,849	-2,657	-1.22%
Office of Information Technology	19,708,122	20,737,023	1,028,901	5.22%
<b>Public Works</b>	94,281,987	95,419,819	1,137,832	1.21%
<b>Health and Human Services</b>				
Department of Health	19,056,048	19,337,572	281,524	1.48%
Department of Social Services	6,457,646	6,866,477	408,831	6.33%
Department of Aging	4,545,842	4,410,223	-135,619	-2.98%
Environmental Protection & Sustainability	5,081,413	5,112,590	31,177	0.61%
<b>Culture and Leisure Services</b>				
Department of Recreation and Parks	10,592,066	10,401,182	-190,884	-1.80%
Organization Contributions	7,451,643	7,553,570	101,927	1.37%
Economic Development	1,345,282	1,249,260	-96,022	-7.14%
Subtotal	231,355,472	233,229,608	1,874,136	0.81%
<b>State Mandated Agencies</b>				
Circuit Court	4,472,958	4,469,397	-3,561	-0.08%
Orphans Court	200,964	201,764	800	0.40%
State's Attorney	8,188,038	8,267,266	79,228	0.97%
County Sheriff	5,541,543	5,553,184	11,641	0.21%
UM Cooperative Extension	248,571	244,242	-4,329	-1.74%
Board of Elections	3,992,194	4,207,305	215,111	5.39%
Subtotal	22,644,268	22,943,158	298,890	1.32%
<b>Public Safety</b>				
Department of Corrections	34,387,582	34,508,782	121,200	0.35%
Emergency Communications Center	11,505,948	11,417,005	-88,943	-0.77%
Police Department	189,255,925	191,714,548	2,458,623	1.30%
Fire Department	90,844,693	90,905,450	60,757	0.07%
Subtotal	325,994,148	328,545,785	2,551,637	0.78%
<b>Education</b>				
Community College	44,931,777	44,615,557	-316,220	-0.70%
Department of Education	724,310,550	740,333,106	16,022,556	2.21%
School Capital & One Time	9,693,529	17,276,750	7,583,221	78.23%
Department of Libraries	33,925,349	35,263,610	1,338,261	3.94%
Subtotal	812,861,205	837,489,023	24,627,818	3.03%
<b>Non Departmental</b>				
Debt Service	77,906,934	89,754,898	11,847,964	15.21%
Retirement and Social Security	82,618,805	88,172,467	5,553,662	6.72%
Insurance Contributions	92,433,585	101,080,474	8,646,889	9.35%
Reserve for Contingencies	-	1,000,000	1,000,000	#DIV/0!
Contribution to Capital Budget (PAYGO)	5,000,000	16,592,835	11,592,835	231.86%
Local Share	6,664,737	5,683,280	-981,457	-14.73%
Subtotal	264,624,061	302,283,954	37,659,893	14.23%
<b>GRAND TOTAL</b>	<b>\$1,657,479,154</b>	<b>\$1,724,491,528</b>	<b>\$67,012,374</b>	<b>4.04%</b>

**FORCAST OF THE SPENDING AFFORDABILITY  
FISCAL YEAR 2014 GUIDELINE**

FY 2013 Base Spending	FY 2013 Budget	FY 2014 Budget
General Fund Operating Budget Appropriations	\$ 1,648,479,154	\$ 1,724,491,528
Supplemental Appropriation	\$ 9,000,000	
Adjusted General Fund Operating Budget Appropriation (A)	\$ 1,657,479,154	\$ 1,724,491,528
Adjustments		
Selected Non-County Funds		
Local Matching Funds	(6,664,737)	(5,683,280)
Education - Federal/Restricted Funds	(48,428)	
Capital Related Items		
PAYGO (Excluding Operating Costs)	(13,938,277)	(26,560,079)
Major Equipment		
Reserve Funds		
Economic Stabilization Reserve Fund		
Contingency Reserve		(1,000,000)
Adjustments Subtotal	(20,651,442)	(33,243,359)
Other Adjustments		
One-Time Revenues, Costs or Savings - Schools	(755,252)	(7,316,350)
One-Time Revenues, Costs or Savings - Snow		-
Other Adjustments Subtotal	(755,252)	(7,316,350)
Total Adjustments (B)	(21,406,694)	(40,559,709)
FY 2013 Adjusted Spending - Base Year (A-B) (C)	1,636,072,460	
Personal Income Growth 5-Year Average X (D)	1.0307	-
Spending Guideline (Cx D) (E)	\$ 1,686,299,885	\$ 1,683,931,819
<i>Maximum Spending Growth</i>	<i>\$ 50,227,425</i>	
	<i>Under / (Over) Guideline</i>	<i>\$ 2,368,066</i>

## 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. A small increase in license receipts is anticipated in FY 2014.

### STORMWATER MANAGEMENT FUND

Chapter 151 of the Acts of the General Assembly of Maryland of 2012 known as The Stormwater Management Watershed Protection and Restoration Program required Baltimore County to establish an annual stormwater remediation fee and a local watershed protection and restoration fund. The law required that the fee and fund must be in place by July 1, 2013, the beginning of FY 2014.

The stormwater remediation fee is assessed to residential, industrial, commercial and institutional properties and is included in the annual real property tax bill starting in 2013. The fee is deposited into the Stormwater Management Fund and may not be reverted or be transferred to the county's general fund. Money in the fund may only be used for certain purposes, including capital improvements for stormwater management; operation and maintenance of stormwater management systems and facilities; public education and outreach relating to stormwater management or stream and wetland restoration; stormwater management planning; and grant funding to nonprofit organizations.

The rates for FY 2014 for each classification of real property are as follows:

Single-family detached	\$39
Single-family attached	\$21 per dwelling unit
Residential, condo or cooperative	\$32 per dwelling unit
Residential, unimproved	\$0
Agricultural, non-residential	\$0
Agricultural, single-family	\$39
Non-residential, non-institutional	\$69 per ERU
Non-residential, institutional	\$20 per ERU

ERU or Equivalent Residential Unit" is the statistical mean of the total planimetric impervious surface of developed single-family detached residences inside the Urban Rural Demarcation Line (URDL) that serves as the base unit of assessment for the stormwater remediation fee.

The fee may be reduced upon installation of County-approved stormwater best-management practices (BMPs) to reduce the property's pollutant load. This credit is based on the amount of impervious surface that drains to the BMP and its efficiency at removing pollutants.

#### 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 (\$64.4 million, a 2.8% increase over FY 2013) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2014. Another key component of this fund is the federal and state aid to the Health Department, totaling \$40 million in FY 2014, similar to the amount in FY 2013. Aid to Community Development Block Grants will decrease by 17.6% due to the expiration of the Energy Efficiency and Conservation Block Grant and Public Safety aid will decrease by 34.1% in FY 2014 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 (\$70.6 million) is restricted to certain state or federal initiatives. The largest unrestricted state aid program is the Foundation Program which totals \$348.8 million in FY 2014. 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.

For FY 2014, CCBC raised In-County tuition by approximately 3.4% while raising Out-of-County and Out-of-State 3.6%. The FY 2014 State aid amount for CCBC was adopted at \$37.4 million, a \$3,014,264 increase from FY 2013.

Other non-County governmental funds include the fines and rentals for the public library, which make up about 17.3% 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 2014 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 2014

### **Annual Water Distribution Charges:**

\$98.11 up to \$30,874.20 per unit, depending on size of meter for FY 2014

Finally, in the FY 2014 budget, \$10 million in Metropolitan District Enterprise Funds will be used for projects constructed under the Stormwater Management Fund. The inclusion of these funds will offset the full cost of implementing the program and reduce the burden on county taxpayers.



### **OTHER ENTERPRISE FUNDS**

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$41.9 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 \$10.6 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.

**Pay-As-You-Go Basis (PAYGO) Funds:** Effective FY 2014, PAYGO funds include: general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

### **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.

**Stormwater Fee:** Fees paid by County property owners related to addressing State mandated storm water requirements.

**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

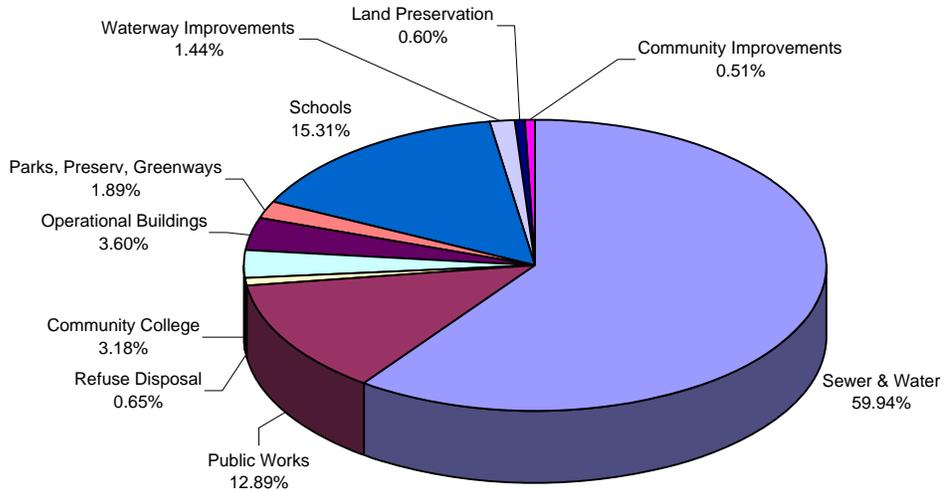
In evaluating the merit of a capital project request, the following questions can be asked:

- 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?

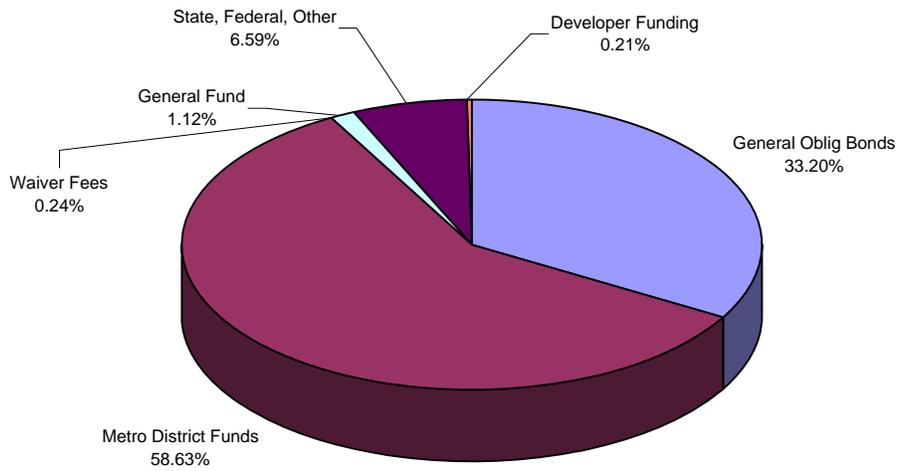


FY 2014 - FY 2019 SIX-YEAR CAPITAL PROGRAM  
\$2,277,452,112

### APPROPRIATIONS



### FUNDING SOURCES



## Capital Budget and Program

<b>APPROPRIATIONS (IN THOUSANDS \$)</b>	<b>FY14 Program</b>	<b>FY15 Program</b>	<b>FY16 Program</b>	<b>FY17 Program</b>	<b>FY18 Program</b>	<b>FY19 Program</b>	<b>FY14 - FY19 Program</b>	<b>% of 6 year Total</b>
Sewer & Water	383,677	0	489,425	0	492,025	0	1,365,127	59.9%
Public Works	88,489	0	98,825	0	106,205	0	293,519	12.9%
Refuse Disposal	5,431	0	8,300	0	1,000	0	14,731	0.6%
Operational Buildings	35,770	0	23,258	0	22,855	0	81,883	3.6%
Schools	148,780	0	100,000	0	100,000	0	348,780	15.3%
Community College	25,379	0	23,550	0	23,575	0	72,504	3.2%
Parks, Preserv. & Greenways	16,937	0	14,500	0	11,500	0	42,937	1.9%
Waterway Improvement	16,454	0	8,196	0	8,196	0	32,846	1.4%
Other Classifications	2,125	0	13,500	0	9,500	0	25,125	1.1%
<b>TOTAL</b>	<b>723,042</b>	<b>0</b>	<b>779,554</b>	<b>0</b>	<b>774,856</b>	<b>0</b>	<b>2,277,452</b>	<b>100.0%</b>
<b>RESOURCES</b>								
<b>(IN THOUSANDS \$)</b>								
Metro District Funds	378,477	0	480,125	0	476,725	0	1,335,327	58.6%
General Obligation Bonds	253,486	0	257,703	0	245,000	0	756,189	33.2%
General Funds	26,587	0	0	0	0	0	26,587	1.2%
Developer Funding	1,600	0	1,600	0	1,600	0	4,800	0.2%
State, Federal, Other	62,892	0	40,126	0	51,531	0	154,549	6.8%
<b>TOTAL</b>	<b>723,042</b>	<b>0</b>	<b>779,554</b>	<b>0</b>	<b>774,856</b>	<b>0</b>	<b>2,277,452</b>	<b>100.0%</b>

Resources in FY14 include \$15,046,991 and \$27,115 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 3,151 miles of lateral pipes and main lines and some 117 sewerage pumping stations. Wastewater is pumped to one of two primary wastewater treatment plants - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The County owns a 90,000 gallon per day WWTP that serves County residents in the Richlyn Manor community. The City 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 FY14 CIP there are 18 individual items of work, budgeted at a total estimated cost of \$1,365,126,546 in fiscal years 2014 through 2019.

## **CIP Highlights**

(Continued)

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 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 (.9% 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 \$1,353,111,546. 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 \$582,100,000 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 43% 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.

## CIP Highlights

(Continued)

- Extend existing systems to accommodate new development.
- Address Stormwater TMDL reduction and MS-4 requirements.

### 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.
- Conduct street sweeping as part of Stormwater TMDL reduction requirements.

### Bridges

- Inspection, maintenance and repair of the County's 672 inventoried structures.
- Replacement of structurally deficient bridges that have deteriorated beyond rehabilitation.

There are 36 individual projects on the Public Works classification of the FY14 CIP. These projects are estimated to cost \$293,519,382 in fiscal years 2014 through 2019.

In the Storm Drain classification there are 9 individual projects totaling \$37,342,362 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 1,416 miles of storm drains that are estimated to cost \$405 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 \$4,455 per year. Additionally, in FY 14, \$11,427,3672 was included for projects related to stormwater TMDL reduction and compliance with MS-4 water permit requirements of County buildings.



In the streets and highways classification, there are 16 individual projects totaling \$202,398,020 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 2,670 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.

## **CIP Highlights**

(Continued)

The FY 14 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 \$2,237 per mile for FY14).

Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial and will be used to upgrade existing roads and intersections to increase capacity, realign them for safety reasons or otherwise improve such roads and intersections. Contained in the capital program is \$167,808,020 for maintenance and upgrade of the system. Included in this amount is \$73,498,020 which will resurface approximately 468 miles (17.5% 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 \$102,388,020 or 50.6% 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.



Additionally, \$3,000,000 has been included in the FY 14 Capital Budget for a Street Sweeping program related to the reduction of TMDL related to the State's Stormwater mandate.

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 \$53,779,000. 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 \$14,730,734.

## **CIP Highlights**

(Continued)

This includes \$3,000,000 for the construction of the base liner for Cell X at the Eastern Sanitary Landfill.

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

### **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 \$72,504,545 contained in the CIP, \$18,975,000 or 26.2% is for capital maintenance of existing facilities. The remaining \$53,529,545 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 FY14 CIP, the State is programmed to contribute 35.2% or \$25,550,000 of the total six-year expenditure plan. The Community Colleges operating expenses are funded using County funds, State funds and tuition revenue.

### **Operational Buildings**

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



The total six-year CIP contains \$81,883,309 for Operational Buildings consisting of \$66,608,934 for maintenance and renovations for general government buildings, \$5,850,000 for Library maintenance and renovation and \$6,674,375 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 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 11 projects contained in the FY14 CIP under this classification totaling \$42,937,046. 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 43% of the total funding in FY14 through FY19.

FY14 projects include Gough Park, Sollers Point Park, Padonia Community Center, and field lighting projects at Hereford Middle School, Jacksonville Elementary School, and Perry Hall Elementary School.

### **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 FY14 CIP. The six-year program includes \$191,372,244 for high school renovations, modifications, additions, and replacements. The FY14 budget includes which includes \$51,372,244 for an addition and renovation to Hereford High School and the renovation of Pikesville High School. The FY14 budget also includes \$28,526,000 for a new elementary school in the northwest area of the county, an addition to Sparks Elementary School, and design work for additional seats in the central and southwest areas of the County. Additionally, \$22,762,000 is budgeted to provide air conditioning in 10 county schools.

## **CIP Highlights**

(Continued)

Maintenance projects total \$106,119,500 or 30.4% of the CIP. Included is \$19,417,000 for continuing repair of the County's 299 acres (13,027,957 square feet) of school roofs and \$77,602,500 for major maintenance items such as mechanical systems, electrical systems, plumbing systems, kitchen upgrades, site improvements and code updates.



The CIP totals include \$338,812,500 of County bonds and \$9,967,244 of County PAYGO funds. Not reflected in the CIP is FY14 State funding of \$37,594,000 for construction projects.

### **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 \$11,550,000 of which \$1,000,000 is designated for the Dundalk Heritage Trail and Park.



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

### **Waterway Improvement Program**

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



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

## **CIP Highlights**

(Continued)

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

The FY14 CIP contains 14 separate projects totaling \$32,845,806 in bonds, State funds and fees. This amount includes \$6,415,622 for Stormwater restoration and retrofit projects, planning, monitoring, and sustainability aspects of compliance with the State's Stormwater mandate.

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 FY14 CIP contains \$13,575,000. 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**

The 2012 Borrowing Referendum (Programmed FY 2014) approved at the November 6, 2012 General Election.

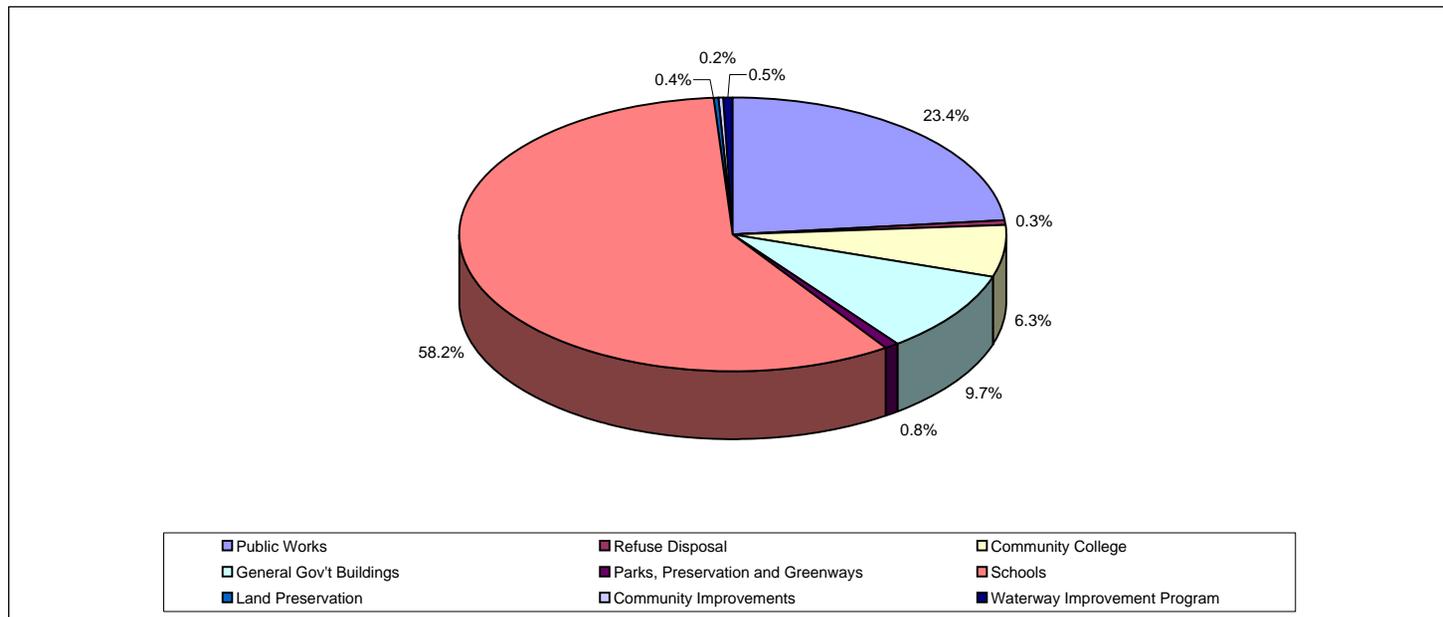
<b>Class Number</b>	<b>Class Title</b>	<b>Amount</b>
04, 05, 07	Public Works (Storm Drains, Streets and Highways, Bridges)	\$55,874,000
08	Refuse Disposal	\$760,000
09	Community College	\$15,000,000
10, 20, 30	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$23,148,000
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>
	<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b><u>\$255,428,000</u></b>
	A Supplemental Appropriation became effective 2/11/13 appropriating a portion of these amounts into FY 2013 as follows:	
13	Schools	<b><u>(\$10,062,500)</u></b>
18	Community Improvements	<b><u>(\$6,926,000)</u></b>
	<b>Bond Funding in 2014</b>	<b><u>\$238,439,500</u></b>

## FY 2014 Capital Budget - Bond Distribution for FY 2014 CIP

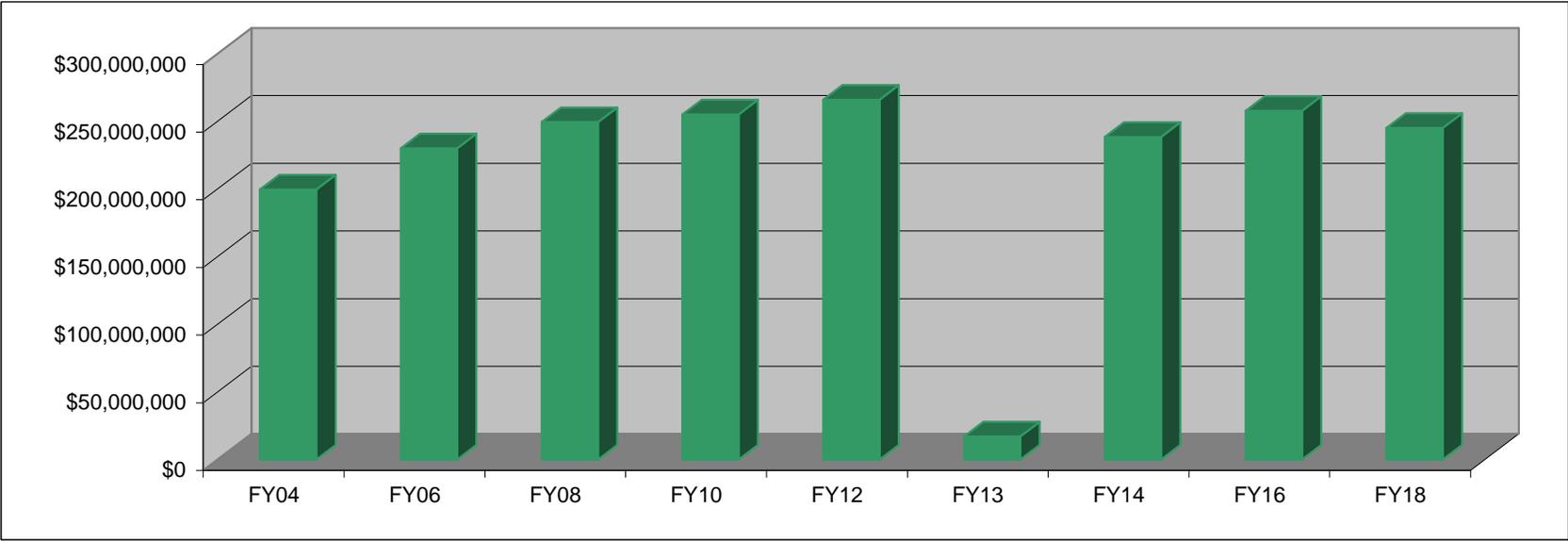
The 2012 Borrowing Referendum approved at the November 6, 2012 General Election totaled \$255,428,000. Subsequently, a Supplemental Appropriation became effective on February 11, 2013 transferring a total of \$16,988,500 into FY 2013. Amounts from Schools and Community Improvements totaling \$10,062,500 and \$6,926,000 were appropriated, respectively. The chart and graph below represent funds available in FY 2014.

### FY 14 Bond

	<u>Amount</u>	
Public Works	\$55,874,000	23.4%
Refuse Disposal	\$760,000	0.3%
Community College	\$15,000,000	6.3%
General Gov't Buildings	\$23,148,000	9.7%
Parks, Preservation and Greenways	\$2,000,000	0.8%
Schools	\$138,812,500	58.2%
Land Preservation	\$1,000,000	0.4%
Community Improvements	\$550,000	0.2%
Waterway Improvement Program	<u>\$1,295,000</u>	0.5%
	<b><u>\$238,439,500</u></b>	



FY14 Capital Budget  
Bond Funding History and Program



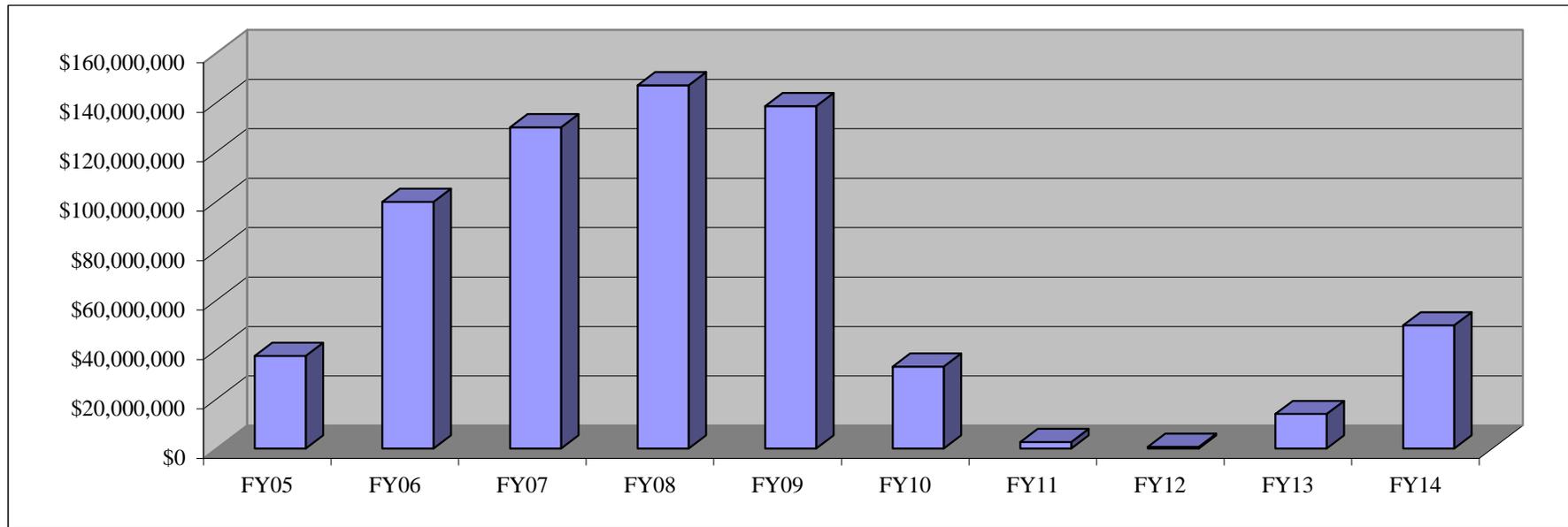
FY04	FY06	FY08	FY10	FY12	FY13	FY14	FY16	FY18
\$199,520,000	\$230,000,000	\$249,371,000	\$255,000,000	\$265,868,640	\$16,988,500	\$238,439,500	\$257,703,000	\$245,000,000

## PAYGO Contribution to the Capital Budget

Beginning in FY 14, Pay-As-You-Go (PAYGO) funds is defined to include funding provided to the Capital Budget from a variety of sources which would offset the County's need to issue debt. The FY2014 Operating Budget includes General Fund contributions to the Capital Budget in programs entitled "Contributions to Capital Budget". The contribution for capital projects is in programs 001-058-5801 and 001-035-3520, totaling \$16,592,835 and \$9,967,244, respectively. Funds totaling \$20,842,984 will be transferred from anticipated Stormwater Fees revenues into various capital projects. Additionally, anticipated Agricultural Transfer Tax, Stormwater Waiver Fees, Reforestation Waiver Fees and LOS Waivers totaling \$575,000, \$1,140,000, \$400,000, and \$300,000, respectively, will be transferred into various capital projects. The capital projects into which these funds are to be appropriated is as follows:

<b>Class of Projects</b>	<b>Number</b>	<b>Project Title</b>	<b>Amount</b>
Storm Drainage System	2040009	Stormwater - TMDL Reduction	\$5,427,362
Storm Drainage System	2040010	Stormwater - MS-4 Requirments	\$6,000,000
			<b>\$11,427,362</b>
Streets and Highways	2050019	Stormwater - Street Sweeping Program	\$3,000,000
			<b>\$3,000,000</b>
Refuse Disp. Facilities	2080010	Eastern Sanitary Landfill	\$3,700,000
			<b>\$3,700,000</b>
Gen. Govt. Bldgs	2100018	Enhanced Productivity Thru Technology	\$6,674,375
Gen. Govt. Bldgs	2100036	Bldg Repair, Renovations, Minor Addns	\$5,000,000
Gen. Govt. Bldgs	2100069	Revenue Authority - Garage Cap. Maint.	\$250,000
			<b>\$11,924,375</b>
Parks, Pres. & Grnways	2120016	Neighborspace	\$50,000
Parks, Pres. & Grnways	2120307	Community/Neighborhood Park Development	\$1,218,460
			<b>\$1,268,460</b>
Schools	2130065	Major Maintenance	\$9,967,244
			<b>\$9,967,244</b>
Land Preservation	2170001	Agricultural Preservation - Ag Tax	\$575,000
			<b>\$575,000</b>
Waterway Impr. Program	2210400	Stormwater - Restoration and Retrofit	\$5,377,450
Waterway Impr. Program	2210401	Stormwater - Monitoring	\$371,472
Waterway Impr. Program	2210402	Stormwater - Sustainability	\$666,700
Waterway Impr. Program	2210100	Watershed Restoration - Stormwater Waiver	\$890,000
Waterway Impr. Program	2210100	Watershed Restoration - Reforestation Waiver	\$100,000
Waterway Impr. Program	2210110	Patapsco Watershed Restor. - Reforestation Waiver	\$100,000
Waterway Impr. Program	2210111	Gwynns Falls Watershed Restor. - Stormwater Waiver	\$250,000
Waterway Impr. Program	2210014	Back River Watershed Restor. - Reforestation Waiver	\$200,000
			<b>\$7,955,622</b>
<b>Total Contribution to the Capital Budget</b>			<b>\$49,818,063</b>

FY14 Capital Budget  
PAYGO History



(\*)

FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
\$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	\$49,818,063

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

(\*) Amounts prior to FY 14 include General Funds only. Effective FY 2014, these funds include general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

**General Fund Contribution to the Capital Budget**

The FY 2014 Operating Budget includes General Fund contributions to the Capital Budget in the programs entitled "Contributions to Capital Budget". The contribution for capital projects is in programs 001-058-5801 and 001-035-3520, totaling \$16,592,835 and \$9,967,244, respectively. The capital projects into which these funds are to be appropriated are as follows:

<b>Class of Projects</b>	<b>Number</b>	<b>Project Title</b>	<b>Amount</b>
Refuse Disp. Facilities	2080010	Eastern Sanitary Landfill	<u>\$3,700,000</u>
			<b><u>\$3,700,000</u></b>
Gen. Govt. Bldgs	2100018	Enhanced Productivity Thru Technology	\$6,674,375
Gen. Govt. Bldgs	2100036	Bldg Repair, Renovations, Minor Addns	\$5,000,000
Gen. Govt. Bldgs	2100069	Revenue Authority - Garage Cap. Maint.	<u>\$250,000</u>
			<b><u>\$11,924,375</u></b>
Parks, Preserv. & Grnwys	2120307	Community/Neighborhood Park Development	<u>\$968,460</u>
			<b><u>\$968,460</u></b>
Schools	2130065	Major Maintenance	<u>\$9,967,244</u>
			<b><u>\$9,967,244</u></b>
		<b>Total Contribution to the Capital Budget</b>	<b><u><u>\$26,560,079</u></u></b>

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

<b>Project</b>	<b>Description</b>	<b>FY14 Budgeted Amount</b>	<b>FY15 - 19 Capital Program</b>	<b>Operational Impact</b>
City/County Joint Sewer - Use Facilities	This is the County's share of improvements to the system's two major wastewater treatment plants, wastewater pumping stations and other wastewater facilities.	\$40,000,000	\$100,000,000	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.	\$190,851,546	\$382,800,000	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.	\$30,500,000	\$40,000,000	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.	\$20,000,000	\$40,000,000	These projects have a positive cost impact as they prevent or limit the number of water main breaks that cause the unanticipated reallocation of resources to stop and correct the damaged pipe.
City/County Joint Water - Use Facilities	This is the County's share of improvements to the system's water supply filtration facilities, water pumping stations and other water facilities.	\$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.

<b>Project</b>	<b>Description</b>	<b>FY14 Budgeted Amount</b>	<b>FY15 - 19 Capital Program</b>	<b>Operational Impact</b>
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.	\$850,000	\$13,950,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Roadway Resurfacing	This project funds the annual on-going resurfacing of County roads.	\$28,053,020	\$45,445,000	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.	\$2,450,000	\$31,500,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Alley Reconstruction	Alleys are owned by property owners adjacent to the alley. Since they are a right-of-way, the County subsidizes their reconstruction.	\$790,000	\$4,000,000	The County is not responsible for snow removal, illumination or maintenance of alleys; therefore, this is no operational cost impact for this project.
Curbs, Gutters, and Sidewalks	This project funds the replacement and repair of deteriorated curbs, gutters, and sidewalks, as well as construction of new sidewalks where needed.	\$3,500,000	\$20,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
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.	\$1,300,000	\$10,300,000	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.	\$12,900,000	\$0	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.	\$5,000,000	\$0	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.

<b>Project</b>	<b>Description</b>	<b>FY14 Budgeted Amount</b>	<b>FY15 - 19 Capital Program</b>	<b>Operational Impact</b>
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.	\$500,000	\$2,000,000	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 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	\$4,679,000	\$25,690,000	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.	\$6,674,375	\$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.	\$25,645,934	\$40,963,000	A significant portion of this funding will support the renovation of the Circuit Court Building. The systemic renovations to the entire building will produce savings through energy efficient upgrades.
Library Capital Maintenance and Revocations	Funding for renovations and maintenance libraries throughout the County.	\$1,950,000	\$3,900,000	The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches.	\$2,863,384	\$2,800,000	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.	\$11,071,834	\$6,600,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities.

<b>Project</b>	<b>Description</b>	<b>FY14 Budgeted Amount</b>	<b>FY15 - 19 Capital Program</b>	<b>Operational Impact</b>
High School Systemic Renov., Mods., & Addns	This project will fund systemic renovations, modernizations, additions, and when appropriate, replacement of high schools throughout the County.	\$51,372,244	\$140,000,000	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 and design for additional seats in central and southwest corridors.	\$25,880,000	\$0	The school will result in a net increase in personnel and operational costs as resources are shifted from other currently overcrowded locations. Operating funds will be included in future budgets as schools are constructed and opened.
York Road Corridor Additions	This project will fund the construction of additional elementary seats for schools along the York Road Corridor. The FY14 program is intended for a 200 seat addition at Sparks Elementary.	\$2,646,000	\$0	The addition should have minimal impact on staffing costs since it is being built to accommodate existing student population.
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 ___ schools throughout the county.	\$51,318,500	\$30,000,000	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.	\$5,417,000	\$14,000,000	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.	\$1,575,000	\$12,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
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 programs designed to meet State mandated stormwater requirements.	\$16,453,806	\$16,392,000	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. Projects to address mandated stormwater requirements prevent possible future compliance penalties.

## CAPITAL BUDGET HISTORY

<b>APPROPRIATIONS (IN THOUSANDS \$)</b>	<b>FY06-07 BUDGETS</b>	<b>FY08-09 BUDGETS</b>	<b>FY10-11 BUDGETS</b>	<b>FY12-13 BUDGETS</b>	<b>FY14-15 BUDGETS</b>
Sewer & Water	204,438	252,643	339,991	358,580	383,677
Public Works	112,634	109,854	109,334	97,585	88,489
Refuse Disposal	19,882	9,705	5,640	8,614	5,431
Operational Buildings	84,791	110,502	43,786	41,313	35,770
Schools	313,972	289,277	210,385	140,666	148,780
Community College	41,368	40,190	47,075	35,352	25,379
Parks, Preserv. & Greenways	53,244	61,393	20,327	13,885	16,937
Waterway Improvement	18,098	21,596	18,316	17,699	16,454
Other Classifications	56,477	47,400	15,286	32,634	2,125
<b>TOTAL</b>	<b>904,904</b>	<b>942,560</b>	<b>810,140</b>	<b>746,328</b>	<b>723,042</b>
<b>RESOURCES</b>					
<b>(IN THOUSANDS \$)</b>					
Metro District Funds	184,296	206,933	331,491	347,280	378,477
General Obligation Bonds	247,570	273,360	263,223	323,513	253,486
General Funds	240,756	294,407	80,680	18,924	26,587
Developer Funding	4,441	2,750	4,983	4,300	1,600
State, Federal, Other	227,841	165,110	129,763	52,311	62,892
<b>TOTAL</b>	<b>904,904</b>	<b>942,560</b>	<b>810,140</b>	<b>746,328</b>	<b>723,042</b>

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**

	<b>FISCAL YEAR 2012</b>		<b>FISCAL YEAR 2013</b>		<b>FISCAL YEAR 2014</b>	
	<b>Assessable Basis</b>	<b>Real @ \$1.10 &amp; Personal @ \$2.75</b>	<b>Assessable Basis</b>	<b>Real @ \$1.10 &amp; Personal @ \$2.75</b>	<b>Assessable Basis</b>	<b>Real @ \$1.10 &amp; Personal @ \$2.75</b>
<b>REAL PROPERTY</b>						
Annual Assessment	86,012,441,727	894,577,850	77,861,921,273	856,481,134	76,083,259,455	836,915,854
New Construction Subject to						
Three Quarter Year Taxation	45,876,909	504,646	45,000,000	495,000	45,000,000	495,000
Half Year Taxation	44,823,091	493,054	41,000,000	451,000	50,000,000	550,000
One Quarter Year Taxation	<u>36,184,545</u>	<u>398,030</u>	<u>11,250,000</u>	<u>123,750</u>	<u>18,750,000</u>	<u>206,250</u>
<b>TOTAL - Real Property</b>	<b>86,139,326,272</b>	<b>895,973,580</b>	<b>77,959,171,273</b>	<b>857,550,884</b>	<b>76,197,009,455</b>	<b>838,167,104</b>
<b>PERSONAL PROPERTY</b>						
Unincorporated Business	61,123,345	1,680,892	59,148,255	1,626,577	59,148,255	1,626,577
Railroads	5,938,436	163,307	8,690,000	238,975	8,767,018	241,093
Public Utilities	1,225,924,691	33,712,929	1,309,090,909	36,000,000	1,194,633,018	32,852,408
Ordinary Business Corporation	<u>1,733,602,545</u>	<u>47,674,070</u>	<u>1,744,148,000</u>	<u>47,964,070</u>	<u>1,744,151,745</u>	<u>47,964,173</u>
<b>TOTAL - Personal Property</b>	<b>3,026,589,017</b>	<b>83,231,198</b>	<b>3,121,077,164</b>	<b>85,829,622</b>	<b>3,006,700,036</b>	<b>82,684,251</b>
<b>TOTAL - REAL &amp; PERSONAL</b>	<b>89,165,915,289</b>	<b>979,204,778</b>	<b>81,080,248,436</b>	<b>943,380,506</b>	<b>79,203,709,491</b>	<b>920,851,355</b>

\* Estimated Yield from one cent on FY 2014 real property and 2.5 cents on personal property taxes - \$7,435,914.

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>TAXES</u></b>						
<b><u>PROPERTY TAXES - CURRENT YEAR</u></b>						
REAL PROPERTY	895,973,580		857,550,884		838,167,104	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,680,892		1,626,577		1,626,577	
RAILROADS	163,307		238,975		241,093	
PUBLIC UTILITIES	33,712,929		36,000,000		32,852,408	
ORDINARY BUSINESS CORPORATIONS	47,674,070		47,964,070		47,964,173	
LESS:						
UNCOLLECTIBLE TAXES	(6,136,394)		(3,226,059)		(3,115,259)	
DISCOUNTS ALLOWED ON TAXES	(5,653,479)		(5,580,826)		(5,592,422)	
DISCOUNTS NOT TAKEN ON TAXES	26,134		26,180		28,000	
INTEREST PAID ON REFUND TAXES	(196,686)		(450,000)		(225,000)	
HOMEOWNERS' TAX CREDIT	(8,782,553)		(9,147,913)		(9,200,000)	
HOMESTEAD TAX CREDIT	(109,337,997)		(64,413,338)		(35,427,336)	
TAX CREDIT - AGED (CLOSED)	(4,558)		(15,403)		(15,000)	
SPECIAL TAX CREDITS	(10,013,105)		(10,361,175)		(10,628,579)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,319,932)</u>		<u>(1,349,176)</u>		<u>(1,349,176)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		837,786,208		848,862,796		855,326,583
REAL PROPERTY TAX-PRIOR YEAR	(290,396)		381,723		300,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	143,440		124,202		125,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	4,328,014		1,300,000		525,000	
PENALTIES & INTEREST ON DELINQUENT TAXES	1,907,943		2,200,000		2,365,241	
HEAVY EQUIPMENT TAX	393,944		722,785		475,000	
PAYMENT IN LIEU OF PROPERTY	<u>969,150</u>		<u>1,059,698</u>		<u>1,026,395</u>	
TOTAL -PROPERTY TAXES		845,238,303		854,651,204		860,143,219

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>INCOME TAX</u></b>						
COUNTY INCOME TAX	571,901,333		589,743,023		586,114,556	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>21,302,686</u>		<u>17,686,576</u>		<u>18,178,263</u>	
TOTAL - INCOME TAX		593,204,019		607,429,599		604,292,819
<b><u>COUNTY SALES &amp; SERVICE TAXES</u></b>						
ADMISSIONS	5,502,804		5,456,966		5,259,948	
ELECTRICITY	15,199,503		14,560,503		14,348,604	
TELEPHONE	9,166,181		8,850,000		9,040,000	
AUTO TRAILER CAMP	607,468		567,166		541,649	
RECORDATION	20,397,974		30,000,000		25,500,000	
TITLE TRANSFER TAX	43,517,262		50,000,000		52,000,000	
MOTEL & HOTEL OCCUPANCY	8,231,811		8,507,153		8,850,000	
LOCAL 911 TAX	<u>4,544,914</u>		<u>4,800,000</u>		<u>4,600,000</u>	
TOTAL SALES & SERVICE TAXES		107,167,917		122,741,788		120,140,201
TOTAL - TAXES		1,545,610,239		1,584,822,591		1,584,576,239
<b><u>LICENSES &amp; PERMITS</u></b>						
AMUSEMENT DEVICES	1,273,839		1,350,000		1,100,000	
MISCELLANEOUS BUSINESS LICENSES	76,301		76,525		76,633	
ELECTRICAL LICENSE	208,418		216,782		141,782	
PLUMBING BOARD LICENSE	59,842		33,529		56,939	
PUB. SWIMMING POOLS & BEACHES	152,300		120,000		122,500	
BUILDING PERMITS	1,476,907		1,451,347		1,466,091	
RENTAL REGISTRATION FEES	377,220		189,381		209,111	
ANIMAL CONTROL LICENSE	178,602		200,000		205,000	
MARRIAGE LICENSE-UNDESIGNATED	24,800		25,890		26,722	
MARRIAGE LICENSE-BATTERED SPOUSE	124,000		126,000		127,260	
ELECTRICAL INSPECTION	667,961		749,324		722,068	

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>LICENSES &amp; PERMITS (CONTINUED)</u></b>						
PERMITS - METROPOLITAN	165,240		189,575		206,302	
MISCELLANEOUS PERMITS	100,437		77,766		65,035	
WELL CONSTRUCTION PERMITS	<u>30,240</u>		<u>32,665</u>		<u>33,681</u>	
TOTAL - LICENSES & PERMITS		4,916,107		4,838,784		4,559,124
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
VEHICLE PARKING FINES	2,149,569		1,802,210		1,800,000	
WORTHLESS CHECK CHARGE	18,822		22,287		23,804	
ANIMAL LICENSE FINES & PENALTIES	6,380		4,136		5,673	
ANIMAL CONTROL VIOLATION PENALTIES	28,783		37,758		38,522	
SEIZED FUNDS & FORFEITURES	785,179		208,947		219,975	
UNCLAIMED PROPERTY - POLICE	(15,589)		40,000		50,000	
TOBACCO PRODUCTS TO MINORS	2,100		4,200		4,400	
FIRE PREVENTION CITATIONS	410		623		1,516	
ZONING VIOLATION CITATIONS	1,297,313		1,083,053		1,446,687	
FALSE ALARM CITATIONS	376,188		406,282		429,239	
COURT FINES	336,331		253,472		253,472	
RED LIGHT CITATIONS	<u>163,914</u>		<u>289,983</u>		<u>338,892</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		5,149,400		4,152,951		4,612,180
<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>						
INVESTMENTS	<u>957,666</u>		<u>1,281,317</u>		<u>1,349,664</u>	
TOTAL - REV FROM USE OF MONEY & PROPERTY		957,666		1,281,317		1,349,664

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>INTERGOVERNMENTAL AID</u></b>						
<b><u>STATE SHARED REVENUE</u></b>						
HIGHWAY USER REVENUES	2,156,319		3,620,063		3,938,088	
OTHER STATE SHARED TAXES	26,373		750		50,000	
STATE SHARED BUSINESS LICENSES	<u>2,211,947</u>		<u>1,837,048</u>		<u>2,127,346</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		4,394,639		5,457,861		6,115,434
<b><u>STATE GRANTS IN AID</u></b>						
TARGETED LOCAL HEALTH	4,924,592		5,012,586		5,012,586	
LIBRARIES	1,036,039		1,051,178		1,050,084	
POLICE PROTECTION	6,317,434		6,317,434		9,929,476	
TEACHER	0		3,000,000		3,000,000	
DETENTION CENTER	55,665		80,071		90,640	
PERSONAL CARE PROGRAM	646,067		826,136		645,000	
GERIATRICS SCREENING	683,986		697,685		684,000	
ENTERPRISE ZONE	709,284		714,158		714,158	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	8,687,314		8,832,325		9,200,000	
CHILD SUPPORT ENFORCEMENT	367,477		360,000		360,000	
FIRE RESCUE AID	1,164,672		1,161,360		1,161,360	
OTHER STATE AID	<u>(4,508,669)</u>		<u>(4,061,600)</u>		<u>(2,138,369)</u>	
TOTAL - STATE GRANTS-IN-AID		20,083,861		23,991,333		29,708,935

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>GRANTS FROM FEDERAL GOVERNMENT</u></b>						
FEDERAL AID - SOCIAL SERVICES	852,249		1,132,317		1,205,483	
FEDERAL AID - POLICE	205,397		139,610		192,700	
ARRA BOND REIMBURSEMENT	5,876,114		5,731,227		5,468,446	
MISCELLANEOUS FEDERAL AID	104,515		100,377		100,000	
TITLE IV INCOME MAINTENANCE	<u>295</u>		<u>750</u>		<u>0</u>	
TOTAL - STATE SHARED REVENUE		7,038,570		7,104,281		6,966,629
TOTAL - INTERGOVERNMENTAL AID		<u>31,517,070</u>		<u>36,553,475</u>		<u>42,790,998</u>
<b><u>SERVICE CHARGES FOR CURRENT SERVICES</u></b>						
<b><u>GENERAL GOVERNMENT</u></b>						
MARRIAGE CEREMONY FEES	20,160		19,450		20,248	
SHERIFF FEES	170,814		143,088		160,000	
POLICE RECORDS FEE	97,316		95,000		100,000	
GIS FEES	32,198		23,524		30,000	
LIEN CERTIFICATES	778,520		880,411		900,000	
TAX SALE - ADVERTISING FEES	156,033		181,033		186,033	
FIRE DEPARTMENT FEES	663,767		602,955		614,405	
COURT APPEARANCE FEES	219,275		222,821		226,367	
ZONING SVC. CHARGES & ADVERTISING	268,851		246,377		263,304	
PLUMBING INSPECTION CHARGES	528,125		534,810		530,000	
CREDIT CARD FEE	127,898		132,077		135,311	
MASTERS FEE	492,071		500,800		548,294	
DEVELOPMENT FEES	327,167		419,624		409,624	
MISCELLANEOUS GOVERNMENTAL FEES	<u>608,344</u>		<u>469,553</u>		<u>539,268</u>	
TOTAL - STATE SHARED REVENUE		<u>4,490,539</u>		<u>4,471,523</u>		<u>4,662,854</u>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>RECREATION &amp; PARKS</u></b>						
MISC. REC & PARKS REVENUE	708,652		707,855		674,001	
TOTAL - REC & PARKS SERVICE CHARGES		708,652		707,855		674,001
<b><u>HEALTH &amp; HUMAN SERVICE</u></b>						
STANDARD PERCOLATION TEST	10,080		6,000		6,000	
EATING, DRINKING ESTABLISHMENT INSPECTION	1,271,233		1,100,000		1,100,000	
PREADMISSION SCREENING	40,210		67,198		50,000	
HOME HEALTH SERVICES	660,478		743,000		663,000	
PRISONER MAINT. & UPKEEP	272,763		315,000		301,330	
SANITARY LANDFILL CHARGES	2,298,193		1,774,772		1,900,000	
ASH ACCEPTANCE FEE	0		1,083,600		1,110,690	
HEALTH CLINIC FEES	110,319		95,790		101,750	
ANIMAL ADOPTION & REDEMPTION	60,326		65,817		57,000	
COUNTY RIDE FEES	50,288		40,941		39,440	
MISCELLANEOUS HEALTH SERVICE FEES	94,614		122,588		243,298	
TOTAL - HEALTH SERVICE CHARGES		4,868,504		5,414,706		5,572,508
TOTAL - SVC. CHG. FOR CURRENT SERVICES		10,067,695		10,594,084		10,909,363
<b><u>OTHER REVENUE</u></b>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,669,884		3,905,485		5,025,809	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	808,727		650,000		700,000	
MISC. RECEIPTS	4,630,430		3,877,105		4,446,461	
SALE OF ASSETS	230,205		463,410		393,305	
VENDING MACHINE REVENUE	61,496		60,096		50,977	
SALE OF SURPLUS PROPERTY	152,496		96,865		100,000	
EMPLOYEE'S PARKING FEES	358,032		340,747		355,000	
RENTAL OF COUNTY FACILITIES	2,622,604		2,429,936		2,629,465	

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<b><u>OTHER REVENUE (CONTINUED)</u></b>						
TOWER RENTALS	1,193,840		1,570,064		1,570,535	
BRESCO REBATE	0		1,935,000		2,150,000	
REIMBURSEMENT - LEGAL SERVICES	357,297		373,378		385,328	
COUNTY RIDE SPONSORSHIPS	57,306		33,009		44,000	
CABLE TELEVISION FEES	13,930,677		14,529,262		15,129,156	
INDIRECT COST - GRANTS	2,216,551		2,509,827		2,773,859	
UTILITY ROAD CUT FEE	124,085		126,677		128,320	
PROPERTY CLEAN UP	<u>415,478</u>		<u>280,000</u>		<u>280,000</u>	
TOTAL - OTHER REVENUE		31,829,108		33,180,861		36,162,215
TOTAL - GENERAL FUND REVENUE		1,630,047,285		1,675,424,062		1,684,959,784
ESTIMATED FUNDS AVAILABLE FROM SURPLUS		<u>(43,464,053)</u>		<u>(17,944,908)</u>		<u>39,531,744</u>
<b>TOTAL - GENERAL FUND</b>		<b>1,586,583,232</b>		<b>1,657,479,154</b>		<b>1,724,491,528</b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<b><u>SPECIAL FUNDS</u></b>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	951,347		1,000,000		1,200,000	
LIQUOR BOARD FEES	72,698		90,000		90,000	
TRANSFER TO GIFTS & GRANTS FUND	(300,000)		(600,000)		(600,000)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>(111,275)</u>		<u>185,621</u>		<u>(20,534)</u>	
<b>TOTAL - LIQUOR LICENSE FUND</b>		<b>612,770</b>		<b>675,621</b>		<b>669,466</b>
<u>STORMWATER MANAGEMENT FUND</u>						
STORMWATER FEE	0		0		23,400,550	
TRANSFER OUT	0		0		(20,842,984)	
<b>TOTAL - STORMWATER MANAGEMENT FUND</b>		<b>0</b>		<b>0</b>		<b>2,557,566</b>
<u>GIFTS &amp; GRANTS FUND</u>						
<u>HEALTH</u>						
FEDERAL AID	10,395,279		19,209,272		19,364,391	
STATE AID	14,334,442		16,518,961		15,765,497	
PROJECTED INCOME	768,468		1,332,205		1,280,580	
COUNTY LOCAL SHARE MATCH	<u>3,894,226</u>		<u>3,237,889</u>		<u>3,363,067</u>	
SUBTOTAL		29,392,415		40,298,327		39,773,535
<u>AGING</u>						
FEDERAL AID	2,820,300		4,670,687		5,028,157	
STATE AID	3,492,219		3,703,960		2,833,030	
PROJECTED INCOME	564,098		1,960,757		1,928,799	
COUNTY LOCAL SHARE MATCH	<u>1,457,464</u>		<u>1,477,741</u>		<u>1,536,702</u>	
SUBTOTAL		8,334,081		11,813,145		11,326,688
<u>SOCIAL SERVICES</u>						
FEDERAL AID	3,185,070		2,589,008		2,747,546	
STATE AID	3,067,699		2,626,576		2,997,638	
PROJECTED INCOME	71,823		125,000		62,500	
COUNTY LOCAL SHARE MATCH	<u>879,659</u>		<u>857,542</u>		<u>293,061</u>	
SUBTOTAL		7,204,251		6,198,126		6,100,745

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>LOCAL MANAGEMENT BOARD</u>						
FEDERAL AID	0		0		0	
STATE AID	1,283,861		1,815,079		1,575,530	
PROJECTED INCOME	6,612		0		100,000	
COUNTY LOCAL SHARE MATCH	<u>138,956</u>		<u>138,956</u>		<u>138,956</u>	
SUBTOTAL		1,429,429		1,954,035		1,814,486
<u>CIRCUIT COURT</u>						
FEDERAL AID	176,575		95,521		111,800	
STATE AID	1,641,910		2,250,995		1,952,420	
PROJECTED INCOME	219,288		64,976		100,000	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>73,474</u>		<u>80,705</u>	
SUBTOTAL		2,037,773		2,385,768		2,244,925
<u>HOUSING OFFICE</u>						
FEDERAL AID	60,827,861		63,890,282		64,400,000	
STATE AID	0		0		0	
PROJECTED INCOME	536,090		0		0	
COUNTY LOCAL SHARE MATCH	<u>20,835</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		61,384,786		63,890,282		64,400,000
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS</u>						
FEDERAL AID	5,557,411		7,670,301		7,153,084	
STATE AID	420,214		476,184		456,752	
PROJECTED INCOME	0		1,087,258		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		5,977,625		9,233,743		7,609,836
<u>WORKFORCE DEVELOPMENT</u>						
FEDERAL AID	4,051,543		10,223,478		9,812,920	
STATE AID	23,242		0		0	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		4,074,785		10,223,478		9,812,920
<u>PUBLIC SAFETY</u>						
FEDERAL AID	1,978,579		8,428,002		3,546,492	
STATE AID	851,042		1,355,577		1,565,010	
PROJECTED INCOME	2,560,239		4,927,678		4,977,388	
COUNTY LOCAL SHARE MATCH	<u>61,600</u>		<u>639,020</u>		<u>30,962</u>	
SUBTOTAL		5,451,460		15,350,277		10,119,852

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>OTHER AGENCIES</u>						
FEDERAL AID	105,189		438,844		495,230	
STATE AID	470,036		629,626		660,716	
PROJECTED INCOME	3,579,853		4,845,150		4,756,313	
COUNTY LOCAL SHARE MATCH	<u>264,497</u>		<u>165,115</u>		<u>164,827</u>	
SUBTOTAL		4,419,575		6,078,735		6,077,086
<b>TOTAL - GIFTS &amp; GRANTS FUND</b>		<b>129,706,180</b>		<b>167,525,114</b>		<b>159,280,073</b>
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>						
TRANSFERS - IN	0		0		0	
LOAN REPAYMENTS	1,330,431		1,800,044		1,500,000	
PROGRAM INCOME	483,829		429,868		400,000	
FEDERAL AID	2,250,000		0		250,000	
CAPITAL CONTRIBUTION	10,194,740		0		0	
APPROPRIATION FROM (TO) FUND BALANCE	<u>0</u>		<u>(63,912)</u>		<u>0</u>	
TOTAL - ECONOMIC DEVELOPMENT FUND		14,259,000		2,166,000		2,150,000
<b>TOTAL - GIFTS, GRANTS AND OTHER FUNDS</b>		<b>143,965,180</b>		<b>169,691,114</b>		<b>161,430,073</b>
<b>TOTAL - SPECIAL FUNDS</b>		<b>144,577,950</b>		<b>170,366,735</b>		<b>164,657,105</b>
<u>NON - COUNTY FUNDS</u>						
<u>BOARD OF EDUCATION</u>						
STATE AID						
FOUNDATION PROGRAM	330,486,886		336,112,790		348,805,050	
COMPENSATORY AID	112,836,075		121,772,644		128,778,102	
TRANSPORTATION	27,121,897		27,871,938		28,700,639	
HANDICAPPED CHILDREN	29,265,174		29,859,636		30,638,534	
NON PUBLIC PLACEMENT	14,367,970		14,615,476		13,615,476	
OUT-OF-COUNTY LIVING	2,563,567		2,500,000		2,117,612	
AGING SCHOOLS	1,370,282		4,451,853		2,874,227	
LIMITED ENGLISH PROFICIENCY	11,625,268		12,092,941		13,657,555	
OTHER STATE AID	6,120,832		6,293,127		6,767,888	
RESTRICTED PROGRAMS - STATE	5,505,836		5,583,072		5,120,236	
RESTRICTED PROGRAMS - FEDERAL	62,187,175		65,237,074		65,484,334	
TUITION	706,436		565,500		692,500	
OTHER REVENUE	11,729,773		12,038,712		10,101,130	
PRIOR YEAR FUND BALANCE	<u>(5,538,509)</u>		<u>17,740,034</u>		<u>15,184,032</u>	
TOTAL - EDUCATION		610,348,662		656,734,797		672,537,315

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>BOARD OF LIBRARY TRUSTEES</u>						
STATE AID	4,144,155		4,204,712		4,200,337	
FINES AND FEES	<u>3,637,682</u>		<u>3,147,000</u>		<u>3,182,000</u>	
TOTAL - LIBRARIES		<u>7,781,837</u>		<u>7,351,712</u>		<u>7,382,337</u>
<u>DEPARTMENT OF SOCIAL SERVICES</u>						
FEDERAL AID	<u>280,244</u>		<u>360,295</u>		<u>314,789</u>	
TOTAL - SOCIAL SERVICES		<u>280,244</u>		<u>360,295</u>		<u>314,789</u>
<u>COMMUNITY COLLEGE</u>						
TUITION AND FEES	81,542,296		85,656,305		83,018,061	
STATE AID	34,398,366		34,762,375		37,412,630	
OTHER	91,465,882		95,398,461		92,101,640	
FUND BALANCE	<u>795,056</u>		<u>668,170</u>		<u>1,023,262</u>	
TOTAL - COMMUNITY COLLEGE		<u>208,201,600</u>		<u>216,485,311</u>		<u>213,555,593</u>
TOTAL - NON-COUNTY FUNDS		<u>826,612,343</u>		<u>880,932,115</u>		<u>893,790,034</u>
<b>TOTAL - OPERATING BUDGET</b>		<b><u>2,557,773,521</u></b>		<b><u>2,708,778,004</u></b>		<b><u>2,782,938,667</u></b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2012, 2013 and 2014**

SOURCE	FISCAL YEAR 2012 ACTUAL		FISCAL YEAR 2013 ESTIMATE		FISCAL YEAR 2014 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<b><u>SPECIAL FUNDS</u></b>						
<b><u>ENTERPRISE FUNDS</u></b>						
<b><u>METROPOLITAN DISTRICT WATER &amp; SEWER OPERATING FUND</u></b>						
WATER DISCHARGE PERMIT FEES	921,661		850,000		850,000	
INVESTMENTS	359,953		250,000		600,000	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	135,009,221		130,000,000		128,800,000	
SEWER SERVICE CHARGES - INTEREST	302,167		250,000		270,000	
OTHER COUNTIES SEWAGE HANDLING COSTS	7,022,876		6,000,000		7,000,000	
WATER DISTRIBUTION CHARGES	24,708,164		24,750,000		24,900,000	
SUNNYBROOK WATER CHARGE	18,262		20,000		18,815	
PHOENIX WATER CHARGE	2,488		5,000		4,127	
MISS UTILITY	7,325		5,000		4,300	
FRONT FOOT ASSESS. - INTEREST ASSESSMENTS	84,068		75,000		80,700	
SEWER FRONT FOOT ASSESSMENT - CURRENT	8,399,545		8,500,000		8,166,000	
WATER FRONT FOOT ASSESSMENT - CURRENT	4,362,472		4,400,000		4,228,000	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	58,272		172,000		65,650	
EXTINGUISHMENTS - WATER	14,900		25,000		15,000	
EXTINGUISHMENTS - SEWER	48,026		30,000		45,000	
APPROPRIATION FROM METRO. FUND SURPLUS	(10,904,982)		6,881,825		10,310,683	
METRO ARRA BOND REIMBURSEMENT	<u>3,238,725</u>		<u>3,216,360</u>		<u>3,024,525</u>	
TOTAL METRO FUNDS		173,653,143		185,430,185		188,382,800
<b><u>OTHER FUNDS</u></b>						
SCHOOL FOOD SERVICE FUND	39,208,934		39,605,993		41,871,421	
COMMUNITY COLLEGE AUXILIARY FUND	<u>11,164,813</u>		<u>12,025,603</u>		<u>10,550,109</u>	
TOTAL - OTHER FUNDS		50,373,747		51,631,596		52,421,530
TOTAL - ENTERPRISE FUNDS		224,026,890		237,061,781		240,804,330
<b>GOVERNMENT- WIDE OPERATING FUNDS</b>		<b>2,781,800,415</b>		<b>2,945,839,785</b>		<b>3,023,742,997</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**GENERAL GOVERNMENT**

**OFFICE OF COUNTY EXECUTIVE**

EXECUTIVE DIRECTION	973,011	-	973,011	987,072	-	987,072	968,513	-	968,513
<b>TOTAL -</b>	<b>\$973,011</b>	<b>-</b>	<b>\$973,011</b>	<b>\$987,072</b>	<b>-</b>	<b>\$987,072</b>	<b>\$968,513</b>	<b>-</b>	<b>\$968,513</b>

**OFFICE OF BUDGET AND FINANCE**

BUDGET FORMULATION & ADMINISTRATION	1,852,431	-	1,852,431	1,194,970	-	1,194,970	1,193,279	-	1,193,279
FINANCIAL OPERATIONS	3,810,878	-	3,810,878	4,076,654	-	4,076,654	4,148,208	-	4,148,208
PAY SYSTEMS	224,007	-	224,007	268,729	-	268,729	263,566	-	263,566
INVESTMENT AND DEBT MANAGEMENT	277,870	-	277,870	330,807	-	330,807	332,534	-	332,534
LAND ACQUISITION	-	-	-	-	-	-	-	-	-
INSURANCE ADMINISTRATION	1,687,457	-	1,687,457	1,655,663	-	1,655,663	1,653,622	-	1,653,622
PURCHASING AND DISBURSEMENTS	1,269,174	-	1,269,174	1,379,208	-	1,379,208	1,282,446	-	1,282,446
<b>TOTAL -</b>	<b>\$9,121,817</b>	<b>-</b>	<b>\$9,121,817</b>	<b>\$8,906,031</b>	<b>-</b>	<b>\$8,906,031</b>	<b>\$8,873,655</b>	<b>-</b>	<b>\$8,873,655</b>

**ADMINISTRATIVE OFFICER**

GENERAL ADMINISTRATION	1,124,976	-	1,124,976	1,255,866	-	1,255,866	1,262,350	-	1,262,350
HUMAN RELATIONS COMMISSION	-	-	-	-	-	-	-	-	-
FAIR PRACTICES	-	-	-	-	-	-	-	-	-
BALTIMORE METROPOLITAN COUNCIL	131,238	-	131,238	131,488	-	131,488	139,633	-	139,633
<b>TOTAL -</b>	<b>\$1,256,214</b>	<b>-</b>	<b>\$1,256,214</b>	<b>\$1,387,354</b>	<b>-</b>	<b>\$1,387,354</b>	<b>\$1,401,983</b>	<b>-</b>	<b>\$1,401,983</b>

**VEHICLE OPERATIONS/MAINTENANCE**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

VEHICLE OPERATIONS/MAINTENANCE	1,187,711	-	1,187,711	1,138,000	-	1,138,000	205,000	-	205,000
<b>TOTAL -</b>	<b>\$1,187,711</b>	<b>-</b>	<b>\$1,187,711</b>	<b>\$1,138,000</b>	<b>-</b>	<b>\$1,138,000</b>	<b>\$205,000</b>	<b>-</b>	<b>\$205,000</b>

**OFFICE OF LAW**

GENERAL LEGAL SERVICES	2,261,960	-	2,261,960	2,338,030	-	2,338,030	2,514,832	-	2,514,832
LEGISLATIVE RELATIONS	276,360	-	276,360	290,964	-	290,964	308,856	-	308,856
ETHICS/HUMAN RELATIONS	274,675	-	274,675	289,098	-	289,098	-	-	-
<b>TOTAL -</b>	<b>\$2,812,995</b>	<b>-</b>	<b>\$2,812,995</b>	<b>\$2,918,092</b>	<b>-</b>	<b>\$2,918,092</b>	<b>\$2,823,688</b>	<b>-</b>	<b>\$2,823,688</b>

**OFFICE OF HUMAN RESOURCES**

PERSONNEL ADMINISTRATION	2,357,179	-	2,357,179	2,298,935	-	2,298,935	2,447,954	-	2,447,954
<b>TOTAL -</b>	<b>\$2,357,179</b>	<b>-</b>	<b>\$2,357,179</b>	<b>\$2,298,935</b>	<b>-</b>	<b>\$2,298,935</b>	<b>\$2,447,954</b>	<b>-</b>	<b>\$2,447,954</b>

**COUNTY COUNCIL**

LEGISLATIVE/POLICY DIRECTION	1,814,412	-	1,814,412	1,899,463	-	1,899,463	1,961,303	-	1,961,303
<b>TOTAL -</b>	<b>\$1,814,412</b>	<b>-</b>	<b>\$1,814,412</b>	<b>\$1,899,463</b>	<b>-</b>	<b>\$1,899,463</b>	<b>\$1,961,303</b>	<b>-</b>	<b>\$1,961,303</b>

**COUNTY AUDITOR**

AUDITING	1,430,932	-	1,430,932	1,574,264	-	1,574,264	1,507,430	-	1,507,430
<b>TOTAL -</b>	<b>\$1,430,932</b>	<b>-</b>	<b>\$1,430,932</b>	<b>\$1,574,264</b>	<b>-</b>	<b>\$1,574,264</b>	<b>\$1,507,430</b>	<b>-</b>	<b>\$1,507,430</b>

**BOARD OF APPEALS**

HEARINGS & ADJUDICATIONS	211,293	-	211,293	217,506	-	217,506	214,849	-	214,849
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**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

<b>TOTAL -</b>		<b>\$211,293</b>	-	<b>\$211,293</b>	<b>\$217,506</b>	-	<b>\$217,506</b>	<b>\$214,849</b>	-	<b>\$214,849</b>
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**OFFICE OF INFORMATION TECHNOLOGY**

GENERAL ADMINISTRATION		1,597,644	-	1,597,644	3,100,937	-	3,100,937	2,412,391	-	2,412,391
APPLICATIONS		12,143,488	-	12,143,488	5,374,428	-	5,374,428	5,952,889	-	5,952,889
INFRASTRUCTURE		2,720,790	-	2,720,790	8,230,003	-	8,230,003	9,052,125	-	9,052,125
ELECTRONIC SERVICES		2,264,622	-	2,264,622	3,002,754	-	3,002,754	3,319,618	-	3,319,618
<b>TOTAL -</b>		<b>\$18,726,544</b>	-	<b>\$18,726,544</b>	<b>\$19,708,122</b>	-	<b>\$19,708,122</b>	<b>\$20,737,023</b>	-	<b>\$20,737,023</b>

**DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS**

GENERAL ADMINISTRATION		1,552,079	674,249	2,226,328	1,424,517	643,471	2,067,988	1,466,837	659,014	2,125,851
ELECTRICAL LICENSING & REGULATION		16,812	-	16,812	16,792	-	16,792	16,792	-	16,792
PLUMBING LICENSING REGULATION		27,983	-	27,983	27,920	-	27,920	27,920	-	27,920
REAL ESTATE COMPLIANCE		1,053,291	465,393	1,518,684	777,997	352,655	1,130,652	762,622	342,627	1,105,249
DEVELOPMENT REVIEW		1,030,246	457,495	1,487,741	914,909	424,043	1,338,952	815,533	366,398	1,181,931
INSPECTIONS & ENFORCEMENT		4,488,713	-	4,488,713	4,294,832	-	4,294,832	4,403,939	-	4,403,939
PERMITS AND LICENSES		734,799	-	734,799	696,198	-	696,198	625,893	-	625,893
<b>TOTAL -</b>		<b>\$8,903,923</b>	<b>\$1,597,137</b>	<b>\$10,501,060</b>	<b>\$8,153,165</b>	<b>\$1,420,169</b>	<b>\$9,573,334</b>	<b>\$8,119,536</b>	<b>\$1,368,039</b>	<b>\$9,487,575</b>

**DEPARTMENT OF PLANNING**

COMMUNITY DEVELOPMENT		2,150,307	-	2,150,307	2,016,273	-	2,016,273	2,044,660	-	2,044,660
ADMINISTRATIVE HEARING OFFICE		566,613	-	566,613	512,583	-	512,583	378,850	-	378,850
PEOPLE'S COUNSEL		182,690	-	182,690	183,977	-	183,977	183,877	-	183,877
NEIGHBORHOOD IMPROVEMENT		336,750	-	336,750	351,026	-	351,026	354,542	-	354,542
<b>TOTAL -</b>		<b>\$3,236,360</b>	-	<b>\$3,236,360</b>	<b>\$3,063,859</b>	-	<b>\$3,063,859</b>	<b>\$2,961,929</b>	-	<b>\$2,961,929</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**PROPERTY MANAGEMENT**

ADMINISTRATION	-	-	-	923,318	-	923,318	971,247	-	971,247
BUILDING MAINTENANCE	-	-	-	6,587,092	-	6,587,092	6,305,134	-	6,305,134
BUILDING OPERATIONS & MANAGEMENT	-	-	-	16,252,849	-	16,252,849	17,278,836	-	17,278,836
MAINTENANCE OF GROUNDS & RECREATION SITES	-	-	-	6,528,423	-	6,528,423	6,100,835	-	6,100,835
<b>TOTAL -</b>	-	-	-	<b>\$30,291,682</b>	-	<b>\$30,291,682</b>	<b>\$30,656,052</b>	-	<b>\$30,656,052</b>

**TOTAL - GENERAL GOVERNMENT**

**\$52,032,391**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**STATE MANDATED AGENCIES**

**CIRCUIT COURT**

CRIMINAL & CIVIL ADJUDICATION	4,365,257	-	4,365,257	4,472,958	-	4,472,958	4,469,397	-	4,469,397
FAMILY LAW SUPPORT SERVICES	-	968,002	968,002	-	1,227,369	1,227,369	-	1,116,561	1,116,561
FAMILY RECOVERY CT - OPSC	-	90,599	90,599	-	140,000	140,000	-	148,516	148,516
FAMILY LAW ADJUDICATION	-	734,475	734,475	-	752,617	752,617	-	768,484	768,484
CINA VISITATION CENTER	-	-	-	-	-	-	-	-	-
CHILD SUPPORT SERVICES	-	64,920	64,920	-	153,516	153,516	-	154,800	154,800
JUVENILE DRUG COURT GOCCP	-	130,874	130,874	-	162,800	162,800	-	-	-
ALTERNATIVE DISPUTE RESOLUTION	-	48,903	48,903	-	48,664	48,664	-	56,562	56,562
<b>TOTAL -</b>	<b>\$4,365,257</b>	<b>\$2,037,773</b>	<b>\$6,403,030</b>	<b>\$4,472,958</b>	<b>\$2,484,966</b>	<b>\$6,957,924</b>	<b>\$4,469,397</b>	<b>\$2,244,923</b>	<b>\$6,714,320</b>

**ORPHANS COURT**

ADJUDICATION OF ESTATES	199,368	-	199,368	200,964	-	200,964	201,764	-	201,764
<b>TOTAL -</b>	<b>\$199,368</b>	<b>-</b>	<b>\$199,368</b>	<b>\$200,964</b>	<b>-</b>	<b>\$200,964</b>	<b>\$201,764</b>	<b>-</b>	<b>\$201,764</b>

**STATE'S ATTORNEY**

CRIMINAL PROSECUTION	7,961,840	-	7,961,840	8,188,038	-	8,188,038	8,267,266	-	8,267,266
CRACKING DOWN ON AUTO THEFT	-	191,348	191,348	-	205,637	205,637	-	204,349	204,349
VICTIM WITNESS UNIT SERVICES	-	67,820	67,820	-	68,000	68,000	-	57,800	57,800
SA ASSET FORFEITURE ACCOUNT	-	29,182	29,182	-	66,700	66,700	-	178,196	178,196
FIREARMS VIOLENCE UNIT	-	101,376	101,376	-	120,708	120,708	-	114,208	114,208
DOMESTIC VIOLENCE SPECIAL VICTIMS' PROSECUTOR	-	87,878	87,878	-	111,187	111,187	-	106,687	106,687

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

WITNESS PROTECTION PROGRAM	-	17,685	17,685	-	65,000	65,000	-	65,000	65,000
<b>TOTAL -</b>	<b>\$7,961,840</b>	<b>\$495,289</b>	<b>\$8,457,129</b>	<b>\$8,188,038</b>	<b>\$637,232</b>	<b>\$8,825,270</b>	<b>\$8,267,266</b>	<b>\$726,240</b>	<b>\$8,993,506</b>

**COUNTY SHERIFF**

CONVEYING PRISONERS/SERVING SUMMONSES	5,599,096	-	5,599,096	5,541,543	-	5,541,543	5,553,184	-	5,553,184
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	-	3,930	3,930	-	38,600	38,600	-	36,690	36,690
DOMESTIC VIOLENCE PROTECTIVE ORDER GRANT	-	5,218	5,218	-	6,196	6,196	-	6,200	6,200
<b>TOTAL -</b>	<b>\$5,599,096</b>	<b>\$9,148</b>	<b>\$5,608,244</b>	<b>\$5,541,543</b>	<b>\$44,796</b>	<b>\$5,586,339</b>	<b>\$5,553,184</b>	<b>\$42,890</b>	<b>\$5,596,074</b>

**BOARD OF LIQUOR LICENSE COMMISSIONERS**

LIQUOR LICENSE SALE/CONTROL	-	612,770	612,770	-	675,621	675,621	-	669,466	669,466
<b>TOTAL -</b>	<b>-</b>	<b>\$612,770</b>	<b>\$612,770</b>	<b>-</b>	<b>\$675,621</b>	<b>\$675,621</b>	<b>-</b>	<b>\$669,466</b>	<b>\$669,466</b>

**COOPERATIVE EXTENSION**

COOPERATIVE EXTENSION	226,237	-	226,237	248,571	-	248,571	244,242	-	244,242
<b>TOTAL -</b>	<b>\$226,237</b>	<b>-</b>	<b>\$226,237</b>	<b>\$248,571</b>	<b>-</b>	<b>\$248,571</b>	<b>\$244,242</b>	<b>-</b>	<b>\$244,242</b>

**BOARD OF ELECTIONS**

REGISTER VOTERS/CONDUCT ELECTIONS	3,329,201	-	3,329,201	3,992,194	-	3,992,194	4,207,305	-	4,207,305
<b>TOTAL -</b>	<b>\$3,329,201</b>	<b>-</b>	<b>\$3,329,201</b>	<b>\$3,992,194</b>	<b>-</b>	<b>\$3,992,194</b>	<b>\$4,207,305</b>	<b>-</b>	<b>\$4,207,305</b>

**TOTAL - STATE MANDATED AGENCIES**

**\$21,680,999**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**PUBLIC SAFETY**

**DEPARTMENT OF CORRECTIONS**

CORRECTIONS	34,588,602	-	34,588,602	34,387,582	-	34,387,582	34,508,782	-	34,508,782
COMMISSARY ACCOUNT	-	569,567	569,567	-	607,678	607,678	-	682,388	682,388
<b>TOTAL -</b>	<b>\$34,588,602</b>	<b>\$569,567</b>	<b>\$35,158,169</b>	<b>\$34,387,582</b>	<b>\$607,678</b>	<b>\$34,995,260</b>	<b>\$34,508,782</b>	<b>\$682,388</b>	<b>\$35,191,170</b>

**EMERGENCY COMMUNICATIONS CENTER**

EMERGENCY COMMUNICATIONS CENTER	11,029,910	-	11,029,910	11,505,948	-	11,505,948	11,417,005	-	11,417,005
<b>TOTAL -</b>	<b>\$11,029,910</b>	<b>-</b>	<b>\$11,029,910</b>	<b>\$11,505,948</b>	<b>-</b>	<b>\$11,505,948</b>	<b>\$11,417,005</b>	<b>-</b>	<b>\$11,417,005</b>

**POLICE DEPARTMENT**

OFFICE OF THE CHIEF	7,301,090	-	7,301,090	2,914,381	-	2,914,381	3,500,991	-	3,500,991
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	18,955,074	-	18,955,074	24,321,888	-	24,321,888	24,135,735	-	24,135,735
CRIMINAL INVESTIGATION DIVISION	22,346,853	-	22,346,853	20,135,562	-	20,135,562	23,001,262	-	23,001,262
VICE/NARCOTICS SECTION	8,390,429	-	8,390,429	7,546,085	-	7,546,085	8,429,570	-	8,429,570
OPERATIONS BUREAU	117,835,024	-	117,835,024	117,119,317	-	117,119,317	114,584,759	-	114,584,759
OPERATIONS SUPPORT SERVICES DIVISION	13,475,301	-	13,475,301	13,027,291	-	13,027,291	13,499,150	-	13,499,150
COMMUNITY RESOURCES BUREAU	3,489,310	-	3,489,310	2,937,683	-	2,937,683	3,235,081	-	3,235,081
SCHOOL SAFETY	1,327,862	-	1,327,862	1,253,718	-	1,253,718	1,328,000	-	1,328,000
NIJ: SOLVING COLD CASES W/DNA	-	91,152	91,152	-	200,000	200,000	-	200,000	200,000
JUSTICE ASSISTANCE GRANT	-	296,880	296,880	-	650,000	650,000	-	674,149	674,149
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	7,494	7,494	-	35,000	35,000	-	30,000	30,000
HIGHWAY SAFETY PROGRAM	-	146,374	146,374	-	375,000	375,000	-	300,000	300,000
GOCCP-BODY ARMOR	-	10,840	10,840	-	40,000	40,000	-	40,000	40,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

CRACKING DOWN ON AUTO THEFT	-	359,301	359,301	-	450,001	450,001	-	425,109	425,109
CSAFE GRANT	-	109,775	109,775	-	175,000	175,000	-	-	-
AUTO THEFT PROJECT	-	3,831	3,831	-	50,000	50,000	-	30,000	30,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	39,925	39,925	-	100,000	100,000	-	95,000	95,000
BJA BODY ARMOR	-	-	-	-	60,000	60,000	-	60,000	60,000
POLICE FOUNDATION	-	138,611	138,611	-	200,000	200,000	-	200,000	200,000
SEX OFFENDER COMPLAINT ENFORCEMENT IN MD	-	102,691	102,691	-	150,000	150,000	-	150,000	150,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT	-	-	-	-	200,000	200,000	-	200,000	200,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT	-	39,994	39,994	-	75,000	75,000	-	75,000	75,000
FORENSIC DNA BACKLOG REDUCTION	-	-	-	-	300,000	300,000	-	275,000	275,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	27,596	27,596	-	55,000	55,000	-	50,000	50,000
GOCCP LAW ENFORCEMENT TRAINING	-	3,533	3,533	-	15,000	15,000	-	15,000	15,000
ASSET FORFEITURE	-	370,396	370,396	-	1,376,602	1,376,602	-	588,495	588,495
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PROJECT	-	26,997	26,997	-	50,000	50,000	-	40,000	40,000
POLICE ATHLETIC LEAGUE BOARD	-	12,555	12,555	-	-	-	-	-	-
SCHOOL BUS SAFETY ENFORCEMENT	-	28,435	28,435	-	40,000	40,000	-	40,000	40,000
CHILDREN IN NEED OF SUPERVISION PROGRAM	-	81,833	81,833	-	95,001	95,001	-	83,056	83,056
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	20,000	20,000	-	15,000	15,000
MD VICTIMS OF CRIME	-	-	-	-	15,000	15,000	-	50,000	50,000
SECURE OUR SCHOOLS	-	-	-	-	100,000	100,000	-	100,000	100,000
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	996	996	-	60,000	60,000	-	30,000	30,000
GOCCP SPECIAL OPERATIONS SUPPORT GRANT	-	24,032	24,032	-	75,000	75,000	-	75,000	75,000
INTERNET CRIMES AGAINST CHILDREN	-	32,558	32,558	-	80,000	80,000	-	80,000	80,000
SPECIAL DETAIL REIMBURSEMENTS	-	65,805	65,805	-	150,000	150,000	-	150,000	150,000
HOMELAND SECURITY	-	-	-	-	-	-	-	-	-
URBAN AREA SECURITY INITIATIVE	-	-	-	-	-	-	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

BUFFER ZONE PROTECTION PROGRAM	-	-	-	-	275,000	275,000	-	-	-
PORT SECURITY GRANT	-	-	-	-	150,000	150,000	-	-	-
POLICE TRAINING REIMBURSEMENT	-	-	-	-	20,000	20,000	-	20,000	20,000
JAG FEDERAL STIMULUS	-	709,254	709,254	-	1,500,000	1,500,000	-	-	-
LAW ENFORCEMENT TECH/CRIME ANALYST	-	81,510	81,510	-	150,000	150,000	-	175,000	175,000
DDACTS CRIME ANALYST	-	-	-	-	-	-	-	-	-
CRIME REPORTS	-	2,388	2,388	-	2,500	2,500	-	2,500	2,500
SPEED CAMERA PROGRAM	-	1,990,125	1,990,125	-	4,000,000	4,000,000	-	4,000,000	4,000,000
CDL PROGRAM IMPROVEMENT	-	-	-	-	-	-	-	-	-
INTELLECTUAL PROPERTY CRIMES	-	-	-	-	200,000	200,000	-	200,000	200,000
SMART POLICING GRANT	-	-	-	-	100,000	100,000	-	100,000	100,000
E-TICKET CITATION PAPER	-	-	-	-	40,000	40,000	-	40,000	40,000
<b>TOTAL -</b>	<b>\$193,120,943</b>	<b>\$4,804,881</b>	<b>\$197,925,824</b>	<b>\$189,255,925</b>	<b>\$11,629,104</b>	<b>\$200,885,029</b>	<b>\$191,714,548</b>	<b>\$8,608,309</b>	<b>\$200,322,857</b>

**FIRE DEPARTMENT**

GENERAL ADMINISTRATION	897,639	-	897,639	1,010,440	-	1,010,440	947,447	-	947,447
INVESTIGATIVE SERVICES	2,284,241	-	2,284,241	1,640,554	-	1,640,554	1,556,384	-	1,556,384
ALARM & COMMUNICATION SYSTEM	1,007,961	-	1,007,961	921,096	-	921,096	931,449	-	931,449
FIELD OPERATIONS	77,085,644	-	77,085,644	77,552,698	-	77,552,698	77,801,526	-	77,801,526
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	267,256	-	267,256	276,107	-	276,107	148,785	-	148,785
FIELD OPERATION ADMINISTRATION	1,684,261	-	1,684,261	1,368,496	-	1,368,496	1,367,281	-	1,367,281
FIRE/RESCUE ACADEMY	1,365,390	-	1,365,390	1,234,673	-	1,234,673	1,269,954	-	1,269,954
CONTRIBUTIONS VOLUNTEER FIRE	6,806,126	-	6,806,126	6,840,629	-	6,840,629	6,882,624	-	6,882,624
HOMELAND SECURITY	-	-	-	-	-	-	-	402,000	402,000
LEPC 2004	-	1,500	1,500	-	10,000	10,000	-	2,000	2,000
MIEMSS AED/CARDIAC MONITORS	-	29,948	29,948	-	-	-	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

MIEMSS ADVANCED LIFE SUPPORT TRAINING	-	18,018	18,018	-	33,075	33,075	-	20,345	20,345
WATERWAY DNR/WIG	-	5,661	5,661	-	10,000	10,000	-	-	-
HSGP	-	17,488	17,488	-	700,000	700,000	-	400,000	400,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	-	-	-	-	2,352,420	2,352,420	-	-	-
HMEP	-	4,396	4,396	-	8,000	8,000	-	4,810	4,810
<b>TOTAL -</b>	<b>\$91,398,518</b>	<b>\$77,011</b>	<b>\$91,475,529</b>	<b>\$90,844,693</b>	<b>\$3,113,495</b>	<b>\$93,958,188</b>	<b>\$90,905,450</b>	<b>\$829,155</b>	<b>\$91,734,605</b>
<b>TOTAL - PUBLIC SAFETY</b>	<b>\$330,137,973</b>								

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**DEPARTMENT OF PUBLIC WORKS**

**DEPARTMENT OF PUBLIC WORKS**

GENERAL ADMINISTRATION	746,745	12,732,866	13,479,611	539,978	15,565,318	16,105,296	541,903	16,395,903	16,937,806
DEBT SERVICE METRO DISTRICT	-	62,064,192	62,064,192	-	66,749,997	66,749,997	-	64,413,639	64,413,639
DEBT SERVICE-MWQRLF	-	9,105,095	9,105,095	-	8,611,630	8,611,630	-	10,150,746	10,150,746
METRO DISTRICT EQUIPMENT FINANCING	-	723,950	723,950	-	763,906	763,906	-	1,095,250	1,095,250
METRO FINANCING/PETITION PROC	23,785	322,579	346,364	25,199	334,796	359,995	25,765	342,308	368,073
GENERAL ADMINISTRATION	424,241	434,467	858,708	370,742	370,743	741,485	370,705	370,705	741,410
SEWER AND WATER MAIN DESIGN	-	1,877,967	1,877,967	-	2,090,599	2,090,599	-	2,076,931	2,076,931
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	2,004,551	83,317	2,087,868	1,650,028	68,776	1,718,804	1,677,490	69,920	1,747,410
PUBLIC BUILDING DESIGN	536,670	-	536,670	-	-	-	-	-	-
GENERAL SURVEYING	346,986	328,403	675,389	358,031	343,698	701,729	369,157	354,680	723,837
CONTRACTS/CONSTRUCTION INSPECTIONS	1,972,935	1,003,078	2,976,013	1,787,370	915,401	2,702,771	1,774,442	914,108	2,688,550
GENERAL ADMINISTRATION	1,124,814	-	1,124,814	793,909	-	793,909	777,537	-	777,537
GENERAL OPERATIONS & MAINTENANCE	13,115,260	763,949	13,879,209	13,352,069	695,000	14,047,069	12,570,141	695,900	13,266,041
EQUIPMENT MAINTENANCE	-	-	-	6,309,719	795,584	7,105,303	6,255,731	788,911	7,044,642
STORM EMERGENCIES	1,862,747	-	1,862,747	5,826,031	-	5,826,031	5,987,025	-	5,987,025
GENERAL ADMINISTRATION	480,906	-	480,906	474,665	-	474,665	473,651	-	473,651
REFUSE COLLECTION	28,460,849	-	28,460,849	28,613,290	-	28,613,290	28,666,319	-	28,666,319
REFUSE DISPOSAL	21,332,760	-	21,332,760	20,312,176	-	20,312,176	22,206,276	-	22,206,276
RECYCLING	1,645,204	-	1,645,204	1,689,235	-	1,689,235	1,761,377	-	1,761,377
TRAFFIC PLANNING	9,324,711	-	9,324,711	9,124,365	-	9,124,365	8,945,435	-	8,945,435
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,365,220	-	1,365,220	1,533,251	-	1,533,251	1,520,290	-	1,520,290
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	1,147,734	-	1,147,734	948,249	-	948,249	922,895	-	922,895
GENERAL ADMINISTRATION	-	573,731	573,731	-	499,055	499,055	-	480,090	480,090

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

ENGINEERING & REGULATION	-	1,172,610	1,172,610	-	1,184,741	1,184,741	-	1,206,579	1,206,579
SEWER/WATER OPERATIONS/MAINTENANCE	573,680	16,387,912	16,961,592	573,680	21,070,209	21,643,889	573,680	21,146,896	21,720,576
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	63,717,407	63,717,407	-	63,950,563	63,950,563	-	66,512,195	66,512,195
BUILDING MAINTENANCE	7,169,989	-	7,169,989	-	-	-	-	-	-
BUILDING OPERATION/MANAGEMENT	15,746,411	-	15,746,411	-	-	-	-	-	-
EQUIPMENT MAINTENANCE	6,670,708	764,483	7,435,191	-	-	-	-	-	-
UNIFIED PLANNING WORK PROGRAM	-	91,934	91,934	-	183,544	183,544	-	152,544	152,544
<b>TOTAL -</b>	<b>\$116,076,906</b>	<b>\$172,147,940</b>	<b>\$288,224,846</b>	<b>\$94,281,987</b>	<b>\$184,193,560</b>	<b>\$278,475,547</b>	<b>\$95,419,819</b>	<b>\$187,167,305</b>	<b>\$282,587,124</b>
<b>TOTAL - DEPARTMENT OF PUBLIC WORKS</b>	<b>\$116,076,906</b>								

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**HEALTH AND HUMAN SERVICES**

**DEPARTMENT OF HEALTH**

GENERAL ADMINISTRATION	3,421,521	-	3,421,521	2,612,703	-	2,612,703	2,371,487	-	2,371,487
CENTER-BASED SERVICES	3,010,118	-	3,010,118	2,868,967	-	2,868,967	2,961,772	-	2,961,772
ACUTE COMMUNICABLE DISEASE CONTROL	1,479,637	-	1,479,637	1,251,910	-	1,251,910	1,250,490	-	1,250,490
ENVIRONMENTAL HEALTH SERVICES	2,253,106	-	2,253,106	2,129,622	-	2,129,622	2,280,315	-	2,280,315
HEALTHCARE ACCESS	665,819	-	665,819	930,821	-	930,821	905,193	-	905,193
ANIMAL CONTROL	1,719,028	-	1,719,028	1,718,207	-	1,718,207	1,674,692	-	1,674,692
HUMAN RELATIONS	-	-	-	-	-	-	221,785	-	221,785
CHILD ADOLESCENT & SCHOOL HEALTH	1,614,743	-	1,614,743	980,322	-	980,322	977,421	-	977,421
PRENATAL & EARLY CHILDHOOD	523,212	-	523,212	1,526,247	-	1,526,247	1,548,289	-	1,548,289
HOME HEALTH SERVICES	1,472,803	-	1,472,803	1,390,435	-	1,390,435	1,456,154	-	1,456,154
EVALUATION & LONG TERM CARE CASE MANAGEMENT	1,832,149	-	1,832,149	1,830,456	-	1,830,456	1,848,697	-	1,848,697
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	1,003,609	-	1,003,609	1,008,833	-	1,008,833	1,019,644	-	1,019,644
DENTAL HEALTH SERVICES	758,402	-	758,402	807,525	-	807,525	821,633	-	821,633
SPEECH, LANGUAGE & AUDIOLOGY	223,073	-	223,073	-	-	-	-	-	-
CIGARETTE RESTITUTION FUND - TOBACCO	-	200,222	200,222	-	266,642	266,642	-	232,312	232,312
ADAA MD STRATEGIC PREVENTION FRAMEWORK	-	-	-	-	66,950	66,950	-	66,950	66,950
MD MILLION HEARTS CAMPAIGN	-	-	-	-	150,000	150,000	-	463,293	463,293
FFT-DSS GRT (FUNCTIONAL FAMILY THERAPY)	-	-	-	-	-	-	-	164,615	164,615
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	6,873,965	6,873,965	-	7,368,827	7,368,827	-	6,532,435	6,532,435
PREVENTION SERVICES	-	385,207	385,207	-	418,000	418,000	-	473,722	473,722
COORDINATED REENTRY INITIATIVE (CRI)	-	122,755	122,755	-	125,000	125,000	-	129,228	129,228
BRIEF STRATEGIC FAMILY THERAPY (BSFT)	-	64,531	64,531	-	-	-	-	-	-
CSAFE - RECOVERY	-	49,000	49,000	-	49,316	49,316	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

SUBSTANCE ABUSE FEDERAL BLOCK GRANT	-	1,796,368	1,796,368	-	2,279,232	2,279,232	-	2,244,500	2,244,500
ACCESS TO RECOVERY	-	71,087	71,087	-	87,353	87,353	-	74,795	74,795
STATE HIGHWAY UNDERAGE DRINKING PREVENTION PROJECT	-	12,780	12,780	-	25,000	25,000	-	28,700	28,700
MENTAL HEALTH - COUNTYWIDE CORE SERVICE - ADMINISTRATION	-	996,818	996,818	-	1,034,137	1,034,137	-	938,090	938,090
MENTAL HEALTH - SERVICE AGENCIES	-	3,638,522	3,638,522	-	3,725,797	3,725,797	-	3,326,180	3,326,180
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	-	384,366	384,366	-	384,366	384,366	-	384,366	384,366
SHELTER PLUS	-	768,698	768,698	-	885,839	885,839	-	880,068	880,068
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	-	1,500,000	1,500,000
FUNCTIONAL FAMILY THERAPY FFT (GOC)	-	485,708	485,708	-	542,379	542,379	-	401,570	401,570
JUVENILE DRUG COURT	-	187,328	187,328	-	201,212	201,212	-	201,212	201,212
MARYLAND LIFT PROJECT	-	-	-	-	167,445	167,445	-	499,888	499,888
ROSC EXPANSION	-	-	-	-	388,148	388,148	-	396,640	396,640
HIV PREVENTION SERVICES	-	244,890	244,890	-	513,000	513,000	-	534,800	534,800
HIV RYAN WHITE B	-	835,016	835,016	-	1,020,716	1,020,716	-	1,033,710	1,033,710
HIV HEALTH EDUCATION RISK REDUCTION	-	192,909	192,909	-	-	-	-	-	-
CIGARETTE RESTITUTION FUND - CANCER	-	1,130,542	1,130,542	-	1,176,487	1,176,487	-	1,141,853	1,141,853
MCHP PROGRAM	-	155,249	155,249	-	1,403,037	1,403,037	-	1,445,538	1,445,538
TUBERCULOSIS CONTROL	-	157,595	157,595	-	207,985	207,985	-	375,105	375,105
IMMUNIZATION - IAP	-	136,780	136,780	-	172,560	172,560	-	193,583	193,583
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	-	1,954,275	1,954,275	-	2,379,214	2,379,214	-	2,516,247	2,516,247
RPAG/PERTUSSIS INITIATIVE	-	-	-	-	-	-	-	-	-
EXPANDED HIV TESTING	-	-	-	-	174,760	174,760	-	300,000	300,000
FAMILY PLANNING/REPRODUCTIVE HEALTH/COLPOSCOPY	-	336,130	336,130	-	390,871	390,871	-	459,413	459,413
SCHOOL AGED INFLUENZA PROJECT	-	22,990	22,990	-	-	-	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	35,835	35,835	-	42,385	42,385	-	41,921	41,921
CDC BREAST & CERVICAL CANCER	-	447,133	447,133	-	491,407	491,407	-	491,407	491,407
MINORITY ADULT CARDIOVASCULAR MORTALITY REDUCTION	-	-	-	-	-	-	-	-	-
MEDICAL ASSISTANCE TRANSPORTATION	-	3,476,773	3,476,773	-	4,844,009	4,844,009	-	5,226,928	5,226,928
ORAL HEALTH GRANT	-	18,067	18,067	-	40,000	40,000	-	38,400	38,400
IPO-MATERNAL HEALTH	-	64,492	64,492	-	67,372	67,372	-	69,007	69,007
CANCER OUTREACH & DIAGNOSTIC CASE MANAGEMENT	-	321,663	321,663	-	365,827	365,827	-	372,269	372,269
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	414,947	414,947	-	605,770	605,770	-	636,690	636,690
ADMINISTRATIVE CARE COORD.UNIT/HEALTHLY START	-	672,787	672,787	-	775,564	775,564	-	722,396	722,396
ADULT EVALUATION & REVIEW SERVICES	-	42,816	42,816	-	54,911	54,911	-	56,153	56,153
HEALTHY FAMILIES	-	5,000	5,000	-	7,440	7,440	-	7,693	7,693
ACCESS TO CARE GRANT	-	41,850	41,850	-	100,000	100,000	-	100,000	100,000
CHILDHOOD OBESITY	-	-	-	-	25,000	25,000	-	-	-
WOODLAWN SCHOOL BASED WELLNESS CENTER	-	21,024	21,024	-	25,890	25,890	-	25,890	25,890
SCHOOL HEALTH SERVICES ENHANCEMENT	-	204,225	204,225	-	234,700	234,700	-	171,803	171,803
TITLE ONE - SCHOOL HEALTH GRANT	-	39,658	39,658	-	55,000	55,000	-	-	-
SCHOOL BASED DENTAL SEALANTS	-	13,019	13,019	-	40,000	40,000	-	37,000	37,000
CONTRACEPTIVES	-	38,000	38,000	-	55,000	55,000	-	55,000	55,000
SHELTER NURSE PROGRAM	-	92,608	92,608	-	115,000	115,000	-	108,758	108,758
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS	-	-	-	-	1,800,000	1,800,000	-	1,787,394	1,787,394
RYAN WHITE A - OUTREACH	-	-	-	-	118,800	118,800	-	-	-
RYAN WHITE A - CASE MANAGEMENT GRANT	-	23,304	23,304	-	58,750	58,750	-	85,416	85,416
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	-	5,613	5,613	-	30,000	30,000	-	30,000	30,000
RYAN WHITE A - EMERGENCY HOUSING	-	26,145	26,145	-	90,000	90,000	-	90,000	90,000
KOMEN CANCER GRANT	-	16,971	16,971	-	95,014	95,014	-	95,309	95,309
MARYLAND CANCER FUND TREATMENT PROGRAM	-	214,000	214,000	-	214,000	214,000	-	214,000	214,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

CITIES READINESS INITIATIVE	-	112,228	112,228	-	126,148	126,148	-	144,530	144,530	
SCHOOL HEALTH IMMIGRATION ADMISSIONS PROGRAM	-	-	-	-	-	-	-	-	-	
BABIES BORN HEALTHY	-	127,890	127,890	-	137,260	137,260	-	140,714	140,714	
PRENATAL ENRICHMENT PROGRAM	-	100,022	100,022	-	111,250	111,250	-	81,577	81,577	
FARMERS' MARKET NUTRITION PROGRAM	-	230	230	-	2,500	2,500	-	2,000	2,000	
SCHOOL BASED WELLNESS CENTER	-	-	-	-	89,600	89,600	-	92,078	92,078	
RYAN WHITE A - TRANSPORTATION SERVICES	-	29,611	29,611	-	90,000	90,000	-	90,000	90,000	
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	3,408	3,408	-	30,000	30,000	-	30,013	30,013	
HIV PARTNER SERVICES	-	172,884	172,884	-	216,800	216,800	-	200,029	200,029	
HEALTHY START	-	220,394	220,394	-	253,966	253,966	-	250,356	250,356	
PUBLIC HEALTH EMERGENCY PREPAREDNESS PLANNING	-	63,473	63,473	-	70,000	70,000	-	-	-	
PERTUSSIS OUTREACH INITIATIVE	-	-	-	-	-	-	-	-	-	
BREAST & CERVICAL CANCER DIAGNOSIS & TREATMENT	-	111,378	111,378	-	306,581	306,581	-	209,700	209,700	
BREAST-FEEDING PEER COUNSELOR	-	133,779	133,779	-	214,826	214,826	-	153,624	153,624	
SPAY/NEUTER PROJECT	-	-	-	-	-	-	-	-	-	
MINORITY INFANT MORTALITY DEMONSTRATION PROJECT	-	72,104	72,104	-	105,084	105,084	-	-	-	
AIDS CASE MANAGEMENT	-	159,152	159,152	-	192,000	192,000	-	80,467	80,467	
<b>TOTAL -</b>		<b>\$19,977,220</b>	<b>\$29,392,414</b>	<b>\$49,369,634</b>	<b>\$19,056,048</b>	<b>\$40,298,327</b>	<b>\$59,354,375</b>	<b>\$19,337,572</b>	<b>\$39,773,535</b>	<b>\$59,111,107</b>

**DEPARTMENT OF SOCIAL SERVICES**

ADULT FOSTER CARE	145,000	-	145,000	145,000	-	145,000	145,000	-	145,000
WELFARE TO WORK PROGRAM	401,796	-	401,796	400,000	-	400,000	400,000	-	400,000
BRIDGE PROGRAM	-	-	-	-	-	-	460,344	-	460,344
EMERGENCY FUNDS	506,851	-	506,851	641,798	-	641,798	650,000	-	650,000
DOMESTIC VIOLENCE/SEXUAL ASSAULT	121,000	-	121,000	122,500	-	122,500	127,260	-	127,260

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

DAY RESOURCE CENTER	216,254	-	216,254	196,298	-	196,298	206,223	-	206,223
IN-HOME CARE PROGRAM	228,138	-	228,138	229,147	-	229,147	227,962	-	227,962
VOLUNTEER PROGRAM	71,532	28,342	99,874	86,652	35,275	121,927	69,362	29,041	98,403
ADULT SERVICES	767,848	-	767,848	872,745	-	872,745	940,546	-	940,546
GENERAL ADMINISTRATION	1,453,852	114,832	1,568,684	1,283,263	171,836	1,455,099	1,239,655	130,828	1,370,483
SPPA PROGRAM	275,723	-	275,723	274,948	-	274,948	-	-	-
CHILDREN'S SERVICES	389,726	-	389,726	424,260	-	424,260	436,442	-	436,442
FAMILY INVESTMENT DIVISION	679,223	137,070	816,293	566,307	153,184	719,491	655,957	154,920	810,877
FAMILY SERVICES	1,169,921	-	1,169,921	1,214,728	-	1,214,728	1,307,726	-	1,307,726
SCHOOL BASED SERVICES	-	803,181	803,181	-	812,755	812,755	-	142,277	142,277
INFANT AND TODDLER	-	139,582	139,582	-	142,677	142,677	-	156,758	156,758
IN-HOME CARE SERVICES	-	151,157	151,157	-	193,615	193,615	-	210,101	210,101
VIOLENCE AGAINST WOMEN ACT	-	116,009	116,009	-	46,353	46,353	-	61,551	61,551
YOUNG PARENT SUPPORT CENTER	-	273,809	273,809	-	300,483	300,483	-	315,395	315,395
HOUSING COUNSELOR	-	110,333	110,333	-	115,275	115,275	-	115,275	115,275
SAFAH	-	107,648	107,648	-	133,408	133,408	-	133,408	133,408
PROJECT MAINSTAY	-	41,258	41,258	-	41,310	41,310	-	94,000	94,000
JOB NETWORK	-	2,306,413	2,306,413	-	1,989,604	1,989,604	-	1,669,617	1,669,617
SUPPLEMENTAL NUTRITION ASST PRG FOR EMPLOY & TRG'G	-	78,574	78,574	-	130,180	130,180	-	120,483	120,483
TEFAP	-	14,548	14,548	-	30,000	30,000	-	30,000	30,000
THERAPEUTIC FOSTER CARE	-	327,887	327,887	-	319,159	319,159	-	231,114	231,114
MARYLAND ENERGY ASSISTANCE - MEAP	-	745,295	745,295	-	754,226	754,226	-	993,666	993,666
YOUTH SEXUAL BEHAVIOR PROGRAM	-	157,498	157,498	-	220,000	220,000	-	259,541	259,541
INTERAGENCY FAMILY PRESERVATION SERVICES	-	603,588	603,588	-	580,000	580,000	-	612,248	612,248
HOMELESS FAMILY'S CHILD CARE PROGRAM	-	6,634	6,634	-	19,500	19,500	-	19,500	19,500
RESPONSIBLE FATHER'S PROJECT	-	90,603	90,603	-	92,027	92,027	-	90,638	90,638
CHILD ADVOCACY CENTER	-	9,625	9,625	-	10,000	10,000	-	10,000	10,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2012 ACTUAL</b>			<b>2013 ADJUSTED APPROPRIATION</b>			<b>FY 2014 BUDGET</b>		
	<b>GENERAL FUND</b>	<b>SPECIAL FUND</b>	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>SPECIAL FUND</b>	<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>SPECIAL FUND</b>	<b>TOTAL</b>
MCHP	-	1,048,786	1,048,786	-	-	-	-	-	-
FUND FOR SOCIAL WELFARE	-	62,456	62,456	-	125,000	125,000	-	62,500	62,500
VIOLENCE EXPOSURE ASSESSMENT TOOL (VEAT)	-	-	-	-	17,634	17,634	-	68,750	68,750
CHILD ADVOCACY-GOCCP	-	9,367	9,367	-	12,500	12,500	-	12,500	12,500
VICTIMS OF CRIME ACT	-	-	-	-	112,420	112,420	-	97,618	97,618
CONTRACTUAL TEMPORARY ASSISTANCE	-	-	-	-	-	-	-	484,218	484,218
BRIDGE PROGRAM	-	-	-	-	-	-	-	-	-
CHILD SUPPORT	-	-	-	-	-	-	-	109,887	109,887
<b>TOTAL -</b>	<b>\$6,426,864</b>	<b>\$7,484,495</b>	<b>\$13,911,359</b>	<b>\$6,457,646</b>	<b>\$6,558,421</b>	<b>\$13,016,067</b>	<b>\$6,866,477</b>	<b>\$6,415,834</b>	<b>\$13,282,311</b>

**DEPARTMENT OF AGING**

GENERAL ADMINISTRATION	710,837	-	710,837	723,862	-	723,862	785,305	-	785,305
ADULT MEDICAL DAY CARE	49,912	-	49,912	50,000	-	50,000	50,000	-	50,000
SENIOR CENTERS NETWORK	1,897,682	-	1,897,682	1,840,458	-	1,840,458	1,758,642	-	1,758,642
SPECIAL GERIATRIC SERVICES	200,289	-	200,289	166,424	-	166,424	238,135	-	238,135
FACILITIES	1,037,485	-	1,037,485	390,084	-	390,084	370,048	-	370,048
TRANSPORTATION SERVICES	1,262,249	-	1,262,249	1,081,857	-	1,081,857	972,059	-	972,059
PROGRAM & VOLUNTEER SERVICES	271,522	-	271,522	293,157	-	293,157	236,034	-	236,034
SENIOR EXPO	-	73,027	73,027	-	242,000	242,000	-	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	-	104,189	104,189	-	142,965	142,965	-	105,829	105,829
SENIOR CARE	-	1,023,935	1,023,935	-	1,055,484	1,055,484	-	1,007,327	1,007,327
ADULT MEDICAL DAY SERVICES - MCPA	-	109,142	109,142	-	119,307	119,307	-	119,307	119,307
PUBLIC GUARDIANSHIP	-	113,837	113,837	-	161,406	161,406	-	187,381	187,381
SPECIALIZED TRANSPORTATION SERVICE	-	707,535	707,535	-	840,736	840,736	-	947,583	947,583
RURAL PUBLIC TRANSPORTATION	-	193,072	193,072	-	229,501	229,501	-	229,501	229,501
SENIOR BOX OFFICE	-	17,769	17,769	-	57,272	57,272	-	57,272	57,272
GROUP SR. ASSISTED HOUSING	-	329,707	329,707	-	406,596	406,596	-	357,664	357,664

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

SENIOR AIDES PROJECT	-	610,006	610,006	-	946,934	946,934	-	729,938	729,938	
SMP	-	22,612	22,612	-	23,340	23,340	-	21,620	21,620	
SENIOR PROGRAMS & SERVICES	-	128,163	128,163	-	800,000	800,000	-	800,000	800,000	
VULNERABLE ELDERLY PROGRAM	-	74,564	74,564	-	83,363	83,363	-	70,289	70,289	
SENIORS IN NEED	-	123,636	123,636	-	300,000	300,000	-	300,000	300,000	
OMBUDSMAN PROGRAM	-	221,193	221,193	-	478,437	478,437	-	302,758	302,758	
MEDICAID WAIVER PROGRAM	-	990,608	990,608	-	1,077,823	1,077,823	-	1,141,730	1,141,730	
AREA AGENCY ADMINISTRATION	-	171,234	171,234	-	263,192	263,192	-	263,192	263,192	
ADVOCACY	-	383,607	383,607	-	490,743	490,743	-	490,743	490,743	
PUBLICATIONS	-	107,450	107,450	-	147,267	147,267	-	147,267	147,267	
INFORMATION AND ASSISTANCE	-	571,928	571,928	-	779,395	779,395	-	740,995	740,995	
CENTER CONNECTION	-	343,103	343,103	-	405,394	405,394	-	405,393	405,393	
CONGREGATE MEALS	-	645,474	645,474	-	961,587	961,587	-	915,950	915,950	
SUPPORT SERVICES	-	261,434	261,434	-	380,688	380,688	-	371,747	371,747	
HOME DELIVERED MEALS	-	490,729	490,729	-	600,000	600,000	-	600,000	600,000	
CAREGIVERS SUPPORT PROGRAM	-	287,149	287,149	-	435,374	435,374	-	405,603	405,603	
SENIOR HEALTH INSURANCE ASSISTANT PROGRAM	-	15,756	15,756	-	102,737	102,737	-	81,579	81,579	
RSVP	-	35,622	35,622	-	112,149	112,149	-	83,620	83,620	
SENIOR CENTER OPERATING FUNDS	-	12,959	12,959	-	-	-	-	-	-	
NURSING HOME DIVERSION	-	-	-	-	-	-	-	-	-	
EXPERIENCE CORP PROGRAM	-	-	-	-	-	-	-	-	-	
SENIOR WELLNESS	-	-	-	-	-	-	-	38,400	38,400	
CSDMP (CHRONIC DISEASE SELF MGMT PROGRAM)	-	23,048	23,048	-	-	-	-	-	-	
ADULT DISABILITY/RESOURCE CENTER	-	139,732	139,732	-	107,455	107,455	-	100,000	100,000	
VETERAN DIRECTED HOME & COMMUNITY BASED SVS PROGRAM	-	9	9	-	62,000	62,000	-	62,000	62,000	
COMMUNITY CARES	-	1,855	1,855	-	-	-	-	-	-	
<b>TOTAL -</b>		<b>\$5,429,976</b>	<b>\$8,334,084</b>	<b>\$13,764,060</b>	<b>\$4,545,842</b>	<b>\$11,813,145</b>	<b>\$16,358,987</b>	<b>\$4,410,223</b>	<b>\$11,326,688</b>	<b>\$15,736,911</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**LOCAL MANAGEMENT BOARD**

LOCAL MANAGEMENT BOARD	-	218,562	218,562	-	256,573	256,573	-	250,124	250,124
HEALTHY FAMILIES BALTIMORE COUNTY	-	395,406	395,406	-	395,406	395,406	-	395,406	395,406
NEIGHBORHOOD IMPROVEMENT PROJECT	-	-	-	-	-	-	-	100,000	100,000
EARLY CHILDHOOD ACTION COMMITTEE	-	-	-	-	-	-	-	150,000	150,000
YOUTH SERVICE BUREAUS	-	422,040	422,040	-	422,040	422,040	-	422,040	422,040
SCHOOL-BASED HEALTH CENTERS	-	9,018	9,018	-	-	-	-	-	-
EARNED REINVESTMENT	-	-	-	-	150,000	150,000	-	95,000	95,000
DMC	-	75,551	75,551	-	89,613	89,613	-	89,537	89,537
LOCAL ACCESS PLAN (LAP)	-	199,903	199,903	-	199,903	199,903	-	199,903	199,903
RESPONDENT NOTIFICATION PROJECT	-	36,288	36,288	-	40,500	40,500	-	42,476	42,476
MDTFC	-	-	-	-	-	-	-	-	-
VPA DIVERSION PROGRAM	-	71,147	71,147	-	330,000	330,000	-	-	-
EVIDENCE BASED PRACTICES	-	1,514	1,514	-	70,000	70,000	-	70,000	70,000
<b>TOTAL -</b>	<b>-</b>	<b>\$1,429,429</b>	<b>\$1,429,429</b>	<b>-</b>	<b>\$1,954,035</b>	<b>\$1,954,035</b>	<b>-</b>	<b>\$1,814,486</b>	<b>\$1,814,486</b>

**DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY**

ADMINISTRATION AND OPERATIONS	5,758,999	-	5,758,999	5,081,413	-	5,081,413	5,112,590	-	5,112,590
STORMWATER REMEDIATION PROGRAM	-	-	-	-	-	-	-	2,557,566	2,557,566
COMMUNITY REFORESTATION PROGRAM	-	317,728	317,728	-	417,075	417,075	-	288,660	288,660
SWM FACILITIES INSPECTION PROGRAM	-	260,773	260,773	-	302,179	302,179	-	291,322	291,322
<b>TOTAL -</b>	<b>\$5,758,999</b>	<b>\$578,501</b>	<b>\$6,337,500</b>	<b>\$5,081,413</b>	<b>\$719,254</b>	<b>\$5,800,667</b>	<b>\$5,112,590</b>	<b>\$3,137,548</b>	<b>\$8,250,138</b>

**TOTAL - HEALTH AND HUMAN SERVICES**

**\$37,593,059**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**EDUCATION**

**COMMUNITY COLLEGE OF BALTIMORE COUNTY**

INSTRUCTION	19,036,569	60,625,202	79,661,771	19,036,567	63,403,571	82,440,138	19,118,212	63,184,610	82,302,822
PUBLIC SERVICES	105,169	297,797	402,966	105,169	326,166	431,335	105,924	240,136	346,060
ACADEMIC SUPPORT	3,690,821	7,784,321	11,475,142	3,690,821	8,524,572	12,215,393	3,660,257	8,775,552	12,435,809
STUDENT SERVICES	3,185,787	12,159,028	15,344,815	3,185,787	12,763,487	15,949,274	3,187,481	13,446,411	16,633,892
INSTITUTIONAL SUPPORT	7,888,707	25,212,190	33,100,897	7,888,707	25,915,731	33,804,438	7,860,128	25,909,008	33,769,136
OPERATION/MAINTENANCE OF PLANT	4,290,742	11,410,569	15,701,311	4,290,744	11,536,784	15,827,528	4,265,793	11,939,876	16,205,669
MANDATORY TRANSFERS (GRANTS)	265,000	90,712,493	90,977,493	265,000	94,015,000	94,280,000	265,000	90,060,000	90,325,000
AUXILIARY ENTERPRISE	-	11,164,813	11,164,813	-	12,025,603	12,025,603	-	10,550,109	10,550,109
DEBT SERVICE	5,712,737	-	5,712,737	6,468,982	-	6,468,982	6,152,762	-	6,152,762
<b>TOTAL -</b>	<b>\$44,175,532</b>	<b>\$219,366,413</b>	<b>\$263,541,945</b>	<b>\$44,931,777</b>	<b>\$228,510,914</b>	<b>\$273,442,691</b>	<b>\$44,615,557</b>	<b>\$224,105,702</b>	<b>\$268,721,259</b>

**DEPARTMENT OF EDUCATION**

ADMINISTRATION	20,970,788	14,595,147	35,565,935	21,108,558	15,669,538	36,778,096	30,116,630	16,114,787	46,231,417
MID-LEVEL ADMINISTRATION	54,354,340	31,957,405	86,311,745	53,187,145	34,309,880	87,497,025	54,290,910	35,284,795	89,575,705
INSTRUCTIONAL SALARIES & WAGES	257,376,949	182,737,755	440,114,704	259,466,897	196,189,600	455,656,497	261,493,534	201,764,326	463,257,860
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	10,589,096	11,122,696	21,711,792	8,896,090	11,941,469	20,837,559	9,554,971	12,280,786	21,835,757
OTHER INSTRUCTIONAL COSTS	1,831,856	6,782,132	8,613,988	291,056	7,281,384	7,572,440	4,163,157	7,488,284	11,651,441
SPECIAL EDUCATION	65,590,131	89,632,652	155,222,783	64,624,860	96,230,764	160,855,624	63,693,974	98,965,163	162,659,137
STUDENT PERSONNEL SERVICES	5,867,544	2,767,110	8,634,654	5,817,862	2,970,805	8,788,667	5,947,722	3,055,220	9,002,942
HEALTH SERVICES	9,487,606	4,666,107	14,153,713	9,307,491	5,009,592	14,317,083	9,421,669	5,151,939	14,573,608
STUDENT TRANSPORTATION SERVICE	16,207,714	41,235,360	57,443,074	16,489,782	44,270,812	60,760,594	16,594,335	45,528,767	62,123,102
OPERATION OF PLANT & EQUIPMENT	45,374,291	38,196,965	83,571,256	49,445,299	41,008,753	90,454,052	51,972,337	42,174,016	94,146,353

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

MAINTENANCE OF PLANT & EQUIPMENT	16,710,934	12,533,379	29,244,313	21,187,795	13,455,997	34,643,792	18,822,704	13,838,349	32,661,053
FIXED CHARGES	161,991,576	105,421,454	267,413,030	177,545,683	113,181,827	290,727,510	183,615,347	116,397,888	300,013,235
FOOD & NUTRITION SERVICES	-	39,208,934	39,208,934	-	39,605,993	39,605,993	-	41,871,421	41,871,421
CAPITAL OUTLAY	2,142,517	922,370	3,064,887	2,374,502	990,268	3,364,770	2,398,801	1,018,407	3,417,208
FEDERAL & RESTRICTED PROGRAMS	48,428	67,778,130	67,826,558	48,428	74,224,108	74,272,536	-	73,474,588	73,474,588
DEBT SERVICE - COUNTY BONDS	34,205,624	-	34,205,624	35,274,354	-	35,274,354	35,556,521	-	35,556,521
CONTRIBUTION TO CAPITAL BUDGET	-	-	-	8,938,277	-	8,938,277	9,967,244	-	9,967,244
<b>TOTAL -</b>	<b>\$702,749,394</b>	<b>\$649,557,596</b>	<b>\$1,352,306,990</b>	<b>\$734,004,079</b>	<b>\$696,340,790</b>	<b>\$1,430,344,869</b>	<b>\$757,609,856</b>	<b>\$714,408,736</b>	<b>\$1,472,018,592</b>
<b>TOTAL - EDUCATION</b>	<b>\$746,924,926</b>								

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**CULTURE AND LEISURE SERVICES**

**DEPARTMENT OF LIBRARIES**

GENERAL ADMINISTRATION	6,813,715	1,533,400	8,347,115	6,421,530	1,409,500	7,831,030	6,903,806	1,373,237	8,277,043
CIRCULATION/INFORMATION SERVICES	13,434,902	3,069,537	16,504,439	13,810,612	2,935,412	16,746,024	14,489,460	3,076,700	17,566,160
CUSTOMER SUPPORT SERVICES	10,577,357	2,440,500	13,017,857	11,182,091	2,351,200	13,533,291	11,078,144	2,342,800	13,420,944
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	3,244,298	738,400	3,982,698	2,511,116	655,600	3,166,716	2,792,200	589,600	3,381,800
<b>TOTAL -</b>	<b>\$34,070,272</b>	<b>\$7,781,837</b>	<b>\$41,852,109</b>	<b>\$33,925,349</b>	<b>\$7,351,712</b>	<b>\$41,277,061</b>	<b>\$35,263,610</b>	<b>\$7,382,337</b>	<b>\$42,645,947</b>

**DEPARTMENT OF RECREATION & PARKS**

GENERAL ADMINISTRATION	1,197,866	-	1,197,866	1,035,818	-	1,035,818	878,081	-	878,081
RECREATION SERVICES	4,985,242	-	4,985,242	9,556,248	-	9,556,248	9,523,101	-	9,523,101
ACTIVITY LEADERSHIP	2,699,569	-	2,699,569	-	-	-	-	-	-
OPERATION & MAINTENANCE OF PLANTS & FACILITIES	6,676,759	-	6,676,759	-	-	-	-	-	-
REVENUE PRODUCING FACILITIES	612,964	-	612,964	-	-	-	-	-	-
NATURE & ENVIRONMENTAL CENTER	877,167	-	877,167	-	-	-	-	-	-
GROUP LEADERSHIP GRANT PROGRAM	-	2,942,618	2,942,618	-	4,075,896	4,075,896	-	4,077,931	4,077,931
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	108,596	108,596	-	124,513	124,513	-	123,854	123,854
PAL BOARD GRANT PROGRAM	-	-	-	-	50,000	50,000	-	50,000	50,000
RECREATION COUNCIL DONATIONS	-	-	-	-	-	-	-	30,000	30,000
DEPARTMENT OF RECREATION & PARKS	-	-	-	-	-	-	-	-	-
<b>TOTAL -</b>	<b>\$17,049,567</b>	<b>\$3,051,214</b>	<b>\$20,100,781</b>	<b>\$10,592,066</b>	<b>\$4,250,409</b>	<b>\$14,842,475</b>	<b>\$10,401,182</b>	<b>\$4,281,785</b>	<b>\$14,682,967</b>

**ORGANIZATION CONTRIBUTIONS**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

ORGANIZATION CONTRIBUTIONS	3,322,353	-	3,322,353	2,761,900	-	2,761,900	2,776,800	-	2,776,800
GENERAL GRANT PROGRAM	3,439,591	-	3,439,591	4,689,743	-	4,689,743	4,776,770	-	4,776,770
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	72,622	72,622	-	115,000	115,000	-	115,270	115,270
<b>TOTAL -</b>	<b>\$6,761,944</b>	<b>\$72,622</b>	<b>\$6,834,566</b>	<b>\$7,451,643</b>	<b>\$115,000</b>	<b>\$7,566,643</b>	<b>\$7,553,570</b>	<b>\$115,270</b>	<b>\$7,668,840</b>
 <b>TOTAL - CULTURE AND LEISURE SERVICES</b>	<b>\$57,881,783</b>								

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

AGENCY & WORK PROGRAM	2012 ACTUAL			2013 ADJUSTED APPROPRIATION			FY 2014 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>ECONOMIC AND COMMUNITY DEVELOPMENT</u></b>									
<b><u>HOUSING OFFICE</u></b>									
HOUSING OFFICE - GENERAL ADMINISTRATION	-	3,742,346	3,742,346	-	3,890,282	3,890,282	-	4,400,000	4,400,000
HOUSING CHOICE VOUCHER PROGRAM	-	56,299,518	56,299,518	-	58,000,000	58,000,000	-	58,000,000	58,000,000
HUD-VETERAN'S AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	1,342,922	1,342,922	-	2,000,000	2,000,000	-	2,000,000	2,000,000
<b>TOTAL -</b>	-	<b>\$61,384,786</b>	<b>\$61,384,786</b>	-	<b>\$63,890,282</b>	<b>\$63,890,282</b>	-	<b>\$64,400,000</b>	<b>\$64,400,000</b>
<b><u>COMMUNITY DEVELOPMENT GRANTS</u></b>									
GENERAL ADMINISTRATION	-	626,449	626,449	-	760,883	760,883	-	655,542	655,542
COMMISSION ON DISABILITIES - ADMINISTRATION	-	52,807	52,807	-	46,140	46,140	-	46,141	46,141
HOUSING SERVICES	-	880,972	880,972	-	1,947,921	1,947,921	-	1,644,754	1,644,754
COMMISSION ON DISABILITIES-GRANTS	-	287,729	287,729	-	285,000	285,000	-	285,000	285,000
GRANTS-NON-PROFIT ORGANIZATIONS	-	617,681	617,681	-	923,230	923,230	-	554,190	554,190
HOUSING REHABILITATION PROGRAM	-	1,232,537	1,232,537	-	1,278,954	1,278,954	-	800,346	800,346
NON-PROFIT CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-	-
HOME INVESTMENT PARTNERSHIP PROGRAM	-	201,256	201,256	-	1,695,779	1,695,779	-	1,695,779	1,695,779
MCKINNEY EMERGENCY SHELTER GRANTS	-	147,342	147,342	-	427,088	427,088	-	324,549	324,549
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	1,097,978	1,097,978	-	1,116,888	1,116,888	-	1,116,888	1,116,888
SERVICE LINKED HOUSING	-	19,545	19,545	-	19,545	19,545	-	19,545	19,545
EMERGENCY AND TRANSITIONAL HOUSING	-	289,760	289,760	-	318,289	318,289	-	280,010	280,010
RENTAL ALLOWANCE PROGRAM	-	110,909	110,909	-	138,350	138,350	-	157,197	157,197
HOMEOWNERSHIP/SELP PROGRAM	-	-	-	-	-	-	-	-	-
SHELTER EXPENSES	-	29,976	29,976	-	29,977	29,977	-	29,997	29,997
LEAD HAZARD REDUCTION PROGRAM	-	382,687	382,687	-	245,699	245,699	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

<b>TOTAL -</b>	-	\$5,977,628	\$5,977,628	-	\$9,233,743	\$9,233,743	-	\$7,609,938	\$7,609,938
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**DEPARTMENT OF ECONOMIC DEVELOPMENT**

ECONOMIC DEVELOPMENT	1,418,549	-	1,418,549	1,345,282	-	1,345,282	1,249,260	-	1,249,260
ECONOMIC DEVELOP FINANCING	-	14,259,000	14,259,000	-	2,166,000	2,166,000	-	2,150,000	2,150,000
TOURISM PROGRAM	-	96,426	96,426	-	128,500	128,500	-	177,975	177,975
WAR OF 1812 GRANT	-	24,435	24,435	-	-	-	-	-	-
<b>TOTAL -</b>	<b>\$1,418,549</b>	<b>\$14,379,861</b>	<b>\$15,798,410</b>	<b>\$1,345,282</b>	<b>\$2,294,500</b>	<b>\$3,639,782</b>	<b>\$1,249,260</b>	<b>\$2,327,975</b>	<b>\$3,577,235</b>

**DIVISION OF WORKFORCE DEVELOPMENT**

ADULT PROGRAM	-	341,256	341,256	-	485,789	485,789	-	550,291	550,291
YOUTH PROGRAM	-	1,036,649	1,036,649	-	1,593,187	1,593,187	-	1,565,256	1,565,256
DISLOCATED WORKER PROGRAM	-	281,865	281,865	-	648,287	648,287	-	812,393	812,393
CENTRAL OFFICE	-	526,467	526,467	-	711,633	711,633	-	552,171	552,171
CAREER CENTERS	-	1,244,786	1,244,786	-	1,581,220	1,581,220	-	1,595,010	1,595,010
MARYLAND BUSINESS WORK GRANT	-	-	-	-	-	-	-	-	-
BUSINESS SERVICES	-	290,080	290,080	-	341,356	341,356	-	271,358	271,358
MATURITY WORKS	-	170,889	170,889	-	386,106	386,106	-	-	-
RAPID RESPONSE GRANT	-	-	-	-	1,754,947	1,754,947	-	-	-
ACCELERATING CONNECTIONS TO EMPLOYMENT	-	-	-	-	2,567,210	2,567,210	-	4,466,441	4,466,441
MARYLAND ENERGY SECTOR PARTNERSHIP	-	182,795	182,795	-	153,743	153,743	-	-	-
<b>TOTAL -</b>	<b>-</b>	<b>\$4,074,787</b>	<b>\$4,074,787</b>	<b>-</b>	<b>\$10,223,478</b>	<b>\$10,223,478</b>	<b>-</b>	<b>\$9,812,920</b>	<b>\$9,812,920</b>

**TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT**

**\$1,418,549**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

**NON DEPARTMENTAL**

**DEBT SERVICE**

GENERAL PUBLIC FACILITIES	53,173,164	-	53,173,164	57,319,576	-	57,319,576	56,334,294	-	56,334,294
PENSION FUNDING BONDS	8,483,500	-	8,483,500	8,076,375	-	8,076,375	16,538,728	-	16,538,728
NON-GENERAL OBLIGATION DEBT	11,000,303	-	11,000,303	12,510,983	-	12,510,983	16,881,876	-	16,881,876
<b>TOTAL -</b>	<b>\$72,656,967</b>	<b>-</b>	<b>\$72,656,967</b>	<b>\$77,906,934</b>	<b>-</b>	<b>\$77,906,934</b>	<b>\$89,754,898</b>	<b>-</b>	<b>\$89,754,898</b>

**RETIREMENT & SOCIAL SECURITY**

CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	58,786,927	-	58,786,927	65,629,629	-	65,629,629	71,573,858	-	71,573,858
CONTRIBUTIONS SOCIAL SECURITY	16,903,461	-	16,903,461	16,771,176	-	16,771,176	16,367,159	-	16,367,159
CONTRIBUTIONS NON SYSTEM RETIREMENT	222,049	-	222,049	218,000	-	218,000	231,450	-	231,450
<b>TOTAL -</b>	<b>\$75,912,437</b>	<b>-</b>	<b>\$75,912,437</b>	<b>\$82,618,805</b>	<b>-</b>	<b>\$82,618,805</b>	<b>\$88,172,467</b>	<b>-</b>	<b>\$88,172,467</b>

**INSURANCE**

INSURANCE CONTRIBUTIONS	66,838,200	-	66,838,200	92,433,585	-	92,433,585	101,080,474	-	101,080,474
<b>TOTAL -</b>	<b>\$66,838,200</b>	<b>-</b>	<b>\$66,838,200</b>	<b>\$92,433,585</b>	<b>-</b>	<b>\$92,433,585</b>	<b>\$101,080,474</b>	<b>-</b>	<b>\$101,080,474</b>

**RESERVE FOR CONTINGENCIES**

RESERVE FOR CONTINGENCIES	-	-	-	-	-	-	1,000,000	-	1,000,000
<b>TOTAL -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>	<b>-</b>	<b>\$1,000,000</b>

**CONTRIBUTION TO CAPITAL BUDGET**

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2012, 2013 AND 2014**

**2012 ACTUAL**

**AGENCY & WORK PROGRAM**

CONTRIBUTION TO CAPITAL BUDGET	636,805	-	636,805	5,000,000	-	5,000,000	16,592,835	-	16,592,835
<b>TOTAL -</b>	<b>\$636,805</b>	<b>-</b>	<b>\$636,805</b>	<b>\$5,000,000</b>	<b>-</b>	<b>\$5,000,000</b>	<b>\$16,592,835</b>	<b>-</b>	<b>\$16,592,835</b>

**LOCAL SHARE**

LOCAL SHARE	6,792,237	-	6,792,237	6,664,737	-	6,664,737	5,683,280	-	5,683,280
<b>TOTAL -</b>	<b>\$6,792,237</b>	<b>-</b>	<b>\$6,792,237</b>	<b>\$6,664,737</b>	<b>-</b>	<b>\$6,664,737</b>	<b>\$5,683,280</b>	<b>-</b>	<b>\$5,683,280</b>

**TOTAL - NON DEPARTMENTAL**

**\$222,836,646**

**GRAND TOTAL**

**\$1,586,583,232**

**EXHIBIT "D"**  
**STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING**

	<b>AS OF JUNE 30, 2010</b>	<b>AS OF JUNE 30, 2011</b>	<b>AS OF JUNE 30, 2012</b>	<b>AS OF JUNE 30, 2013 (EST)</b>
Public Facility Bonds	\$384,790,000	\$508,147,000	\$612,707,000	\$674,244,000
Community College Bonds	46,004,000	67,494,000	80,910,000	85,275,000
Public School Bonds	271,771,000	342,444,000	342,672,280	401,124,333
Commercial Paper Notes	174,900,000	174,900,000	240,000,000	240,000,000
Pension Liability Funding Bonds	<u>38,885,000</u>	<u>31,805,000</u>	<u>24,735,000</u>	<u>274,010,000</u>
Total Applicable to Debt Limit	916,350,000	1,124,790,000	1,301,024,280	1,674,653,333

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	89,555,498,206	89,517,469,116	84,711,678,745	81,077,517,291
Debt Limit (4% of assessable basis) *	3,582,219,928	3,580,698,765	3,388,467,150	3,243,100,692
Total Applicable Debt	<u>916,350,000</u>	<u>1,124,790,000</u>	<u>1,301,024,280</u>	<u>1,674,653,333</u>
Legal Margin for Creation of Additional Debt	2,665,869,928	2,455,908,765	2,087,442,870	1,568,447,359

\* 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**

	<b>AS OF JUNE 30, 2010</b>	<b>AS OF JUNE 30, 2010</b>	<b>AS OF JUNE 30, 2012</b>	<b>AS OF JUNE 30, 2013 (est)</b>
Metropolitan District Bonds	\$584,825,000	\$677,805,000	\$732,440,000	\$756,160,000
Maryland Water Quality Revolving Loan Fund	74,012,000	73,162,000	90,049,564	93,932,783
Commercial Paper Notes	<u>106,500,000</u>	<u>106,500,000</u>	<u>160,000,000</u>	<u>160,000,000</u>
Total Applicable to Debt Limit	<u>765,337,000</u>	<u>857,467,000</u>	<u>982,489,564</u>	<u>1,010,092,783</u>

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	77,773,216,921	79,761,658,048	74,942,897,609	71,727,820,376
Debt Limit (3.2% of assessable basis) *	2,488,742,941	2,552,373,058	2,398,172,723	2,295,290,252
Total Long Term Debt	765,337,000	857,467,000	982,489,564	1,010,092,783
Legal Margin for Creation of Additional Debt	<u>1,723,405,941</u>	<u>1,694,906,058</u>	<u>1,415,683,159</u>	<u>1,285,197,469</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 8% of the total assessable basis for County Taxation purposes, within the Metropolitan District.

**EXHIBIT "F"**  
**FY 2014 GOVERNMENT-WIDE SUMMARY OF FUNDS**

	OPERATING BUDGET							ENTERPRISE FUNDS ***		GOVERNMENT-WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSE FUND	STORMWATER MANAGEMENT FUND (NET)	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<b><u>REVENUES AND OTHER FINANCING SOURCES</u></b>										
PROPERTY TAX	\$860,143,219						\$860,143,219			\$860,143,219
INCOME TAX	604,292,819						604,292,819			604,292,819
SERVICE TAXES	120,140,201						120,140,201			120,140,201
STATE AID	35,824,369	27,806,893				622,688,286	686,319,548			686,319,548
FEDERAL AID	6,966,629	112,659,722			250,000	65,799,123	185,675,474			185,675,474
FEES & OTHER REVENUE	57,592,547	18,213,458	1,290,000	2,557,566	1,900,000	189,095,331	270,648,902	178,072,117	<u>52,421,530</u>	501,142,549
REVENUE TRANSFERS		<u>600,000</u>	(600,000)				0			0
APPROPRIATION FROM FUND BALANCE	<u>39,531,744</u>		<u>(20,534)</u>			<u>0</u>	<u>16,207,294</u>	<u>55,718,504</u>	<u>10,310,683</u>	<u>66,029,187</u>
<b>TOTAL SOURCES</b>	<b>1,724,491,528</b>	<b>159,280,073</b>	<b>669,466</b>	<b>2,557,566</b>	<b>2,150,000</b>	<b>893,790,034</b>	<b>2,782,938,667</b>	<b>188,382,800</b>	<b>52,421,530</b>	<b>3,023,742,997</b>
<b><u>EXPENDITURES</u></b>										
DEPARTMENT OF EDUCATION	757,609,856	0	0	0	0	672,537,315	1,430,147,171		41,871,421	1,472,018,592
COMMUNITY COLLEGE	44,615,557	0	0	0	0	213,555,593	258,171,150		<u>10,550,109</u>	268,721,259
DEPARTMENT OF LIBRARIES	35,263,610	0	0	0	0	7,382,337	42,645,947			42,645,947
DEPARTMENT OF SOCIAL SERVICES	6,866,477	6,101,045	0	0	0	314,789	13,282,311			13,282,311
RECREATION & PARKS	10,401,182	4,281,785	0	0	0	0	14,682,967			14,682,967
HOUSING OFFICE	0	64,400,000	0	0	0	0	64,400,000			64,400,000
DEPARTMENT OF HEALTH	19,337,572	39,773,535	0	0	0	0	59,111,107			59,111,107
DEPARTMENT OF AGING	4,410,223	11,326,688	0	0	0	0	15,736,911			15,736,911
COMMUNITY DEVEL. BLOCK GRANTS	0	7,609,938	0	0	0	0	7,609,938			7,609,938
LOCAL MANAGEMENT BOARD	0	1,814,486	0	0	0	0	1,814,486			1,814,486
LIQUOR LICENSE COMMISSION	0	0	669,466	0	0	0	669,466			669,466
STORMWATER MANAGEMENT	0	0	0	2,557,566	0	0	2,557,566			2,557,566
ECONOMIC DEVELOPMENT	1,249,260	177,975	0	0	2,150,000	0	3,577,235			3,577,235
WORKFORCE DEVELOPMENT	0	9,812,920	0	0	0	0	9,812,920			9,812,920
DEPARTMENT OF PUBLIC WORKS	95,419,819	152,544	0	0	0	0	95,572,363	187,014,761		282,587,124
PERMITS, APPROVAL & INSPECTIONS	8,119,536	0	0	0	0	0	8,119,536	1,368,039		9,487,575
POLICE DEPARTMENT	191,714,548	8,608,309	0	0	0	0	200,322,857			200,322,857
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	0	1,000,000			1,000,000
ALL OTHER AGENCIES	548,483,888	5,220,848	0	0	0	0	553,704,736			553,704,736
<b>TOTAL EXPENDITURES</b>	<b>1,724,491,528</b>	<b>159,280,073</b>	<b>669,466</b>	<b>2,557,566</b>	<b>2,150,000</b>	<b>893,790,034</b>	<b>2,782,938,667</b>	<b>188,382,800</b>	<b>52,421,530</b>	<b>3,023,742,997</b>

\*\* 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 2013 2014**

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Estimated Balance as of June 30
<b><u>SPECIAL FUNDS</u></b>						
LIQUOR LICENSE FUND	FY2013	356,488	1,090,000	(635,027)	(600,000)	211,461
	FY2014	211,461	1,290,000	(669,466)	(600,000)	231,995
STORMWATER MANAGEMENT	FY2013	0	0	0	0	0
	FY2014	0	23,400,550	(20,842,984)	(2,557,566)	0
GIFTS, GRANTS AND OTHER FUNDS (A)						
GIFTS & GRANTS FUND	FY2013	0	167,525,114	(167,525,114)		0
	FY2014	0	159,280,073	(159,280,073)		0
ECONOMIC DEVELOPMENT FINANCING FUND	FY2013	9,304,927	2,229,911	(2,166,000)		9,368,838
FUND (EDRF)	FY2014	9,368,838	2,150,000	(2,150,000)		9,368,838
<p>Revenue of the Gifts &amp; 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 fund from its Nonmajor Governmental Funds 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>						
<b><u>ENTERPRISE FUNDS</u></b>						
METRO DISTRICT FUND	FY2013	96,484,521	178,548,360	(185,430,185)		89,602,696
	FY2014	89,602,696	178,097,117	(188,382,800)		79,317,013
SCHOOL FOOD SERVICE FUND	FY2013	6,587,000	39,605,993	(39,605,993)		6,587,000
	FY2014	6,587,000	41,871,421	(41,871,421)		6,587,000
COLLEGE BOOK STORE FUND	FY2013	0	12,025,603	(12,025,603)		0
	FY2014	0	10,550,109	(10,550,109)		0

EXHIBIT "H"  
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND  
FISCAL YEARS 2013 and 2014

	FY2013	FY2014
General Fund Undesignated Balance, June 30 Available for Current Year Operations	185,733,231	217,966,084
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,607,895,623	1,684,959,784
Estimated Revenue Surplus (Shortfall)	67,528,439	
Estimate Total Revenues	1,675,424,062	1,684,959,784
Add: Prior Year Liquidations & Reserve Adjustments	500,000	0
Deduct:		
Appropriations		
Amended Appropriations	-1,657,479,154	-1,724,591,528 **
Less: Estimated Unexpended Appropriations	14,000,000	0
Estimated Total Expense	-1,643,479,154	-1,724,591,528
Operational Surplus	218,178,139	178,334,340
Surplus Transferred to Economic Stabilization Fund*	-212,054	-212,584
General Fund Undesignated Balance (Available for Next Year's Operations)	217,966,084	178,121,756
Plus: Stabilization Reserve Balance at 6/30	84,821,669	85,033,723
* Investment Income Credited to the Account	212,054	212,584
Projected Reserve Ending Balance	85,033,723	85,246,307
<b>Total Ending General Fund Unreserved Balance</b>	<b>302,999,808</b>	<b>263,368,064 ***</b>
Balance as Percent of Estimated Total Revenues	18.1%	15.6%
Stabilization Reserve Percentage	5.1%	5.1%

\*\* The FY2014 Budget includes \$1,000,000 in the Contingency Reserve and \$26,560,079 in Capital Current Expense.

\*\*\* The \$263,368,064 represents surplus funding available throughout Fiscal Year 2014 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**

<b>EXPENDITURE OBJECT</b>	<b>ACTUAL FY2012</b>	<b>ADJUSTED FY2013</b>	<b>RECOMMENDED FY2014</b>
01 Personnel Services	\$1,428,072,741	\$1,462,505,875	\$1,476,342,742
02 Mileage & Travel	5,459,083	5,406,285	5,500,512
03 Contractual Services	432,665,824	477,165,788	503,808,895
04 Rents & Utilities	104,366,051	108,825,420	112,804,557
05 Supplies & Materials	108,758,036	113,974,581	116,540,225
07 Grants, Subsidies & Contributions	414,714,819	464,822,234	471,122,517
08 Other Charges	85,773,014	94,585,231	97,042,832
09 Land, Buildings & Other Improvements	19,407,207	25,055,470	35,230,451
12 Interest Payments	182,583,640	193,498,901	205,350,266
<b>TOTAL EXPENDITURES</b>	<b><u>2,781,800,415</u></b>	<b><u>2,945,839,785</u></b>	<b><u>3,023,742,997</u></b>
General Fund	1,586,583,232	1,657,479,154	1,724,491,528
Other Funds	1,195,217,183	1,288,360,631	1,299,251,469
<b>TOTAL EXPENDITURES</b>	<b><u>2,781,800,415</u></b>	<b><u>2,945,839,785</u></b>	<b><u>3,023,742,997</u></b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

**SUMMARY OF PROJECT ESTIMATES**

DEPT NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
201	SEWER SYSTEM	1,727,311,726	932,360,180	794,951,546	264,951,546	0	265,000,000	0	265,000,000	0
203	WATER SYSTEM	1,097,823,226	527,648,226	570,175,000	118,725,000	0	224,425,000	0	227,025,000	0
204	STORM DRAINS	70,457,648	33,115,286	37,342,362	14,992,362	0	11,175,000	0	11,175,000	0
205	STREETS AND HIGHWAYS	517,573,656	315,175,636	202,398,020	62,408,020	0	69,995,000	0	69,995,000	0
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	107,715,620	53,936,620	53,779,000	11,089,000	0	17,655,000	0	25,035,000	0
208	REFUSE DISPOSAL	54,464,800	39,734,066	14,730,734	5,430,734	0	8,300,000	0	1,000,000	0
209	COMMUNITY COLLEGE	146,730,477	74,225,932	72,504,545	25,379,545	0	23,550,000	0	23,575,000	0
210	GENERAL GOVERNMENT BUILDINGS	195,866,935	113,983,626	81,883,309	35,770,309	0	23,258,000	0	22,855,000	0
212	PARKS, PRESERVATION AND GREENWAYS	159,577,983	116,640,937	42,937,046	16,937,046	0	14,500,000	0	11,500,000	0
213	SCHOOLS	1,019,565,307	670,785,563	348,779,744	148,779,744	0	100,000,000	0	100,000,000	0
217	LAND PRESERVATION	73,009,788	59,434,788	13,575,000	1,575,000	0	6,000,000	0	6,000,000	0
218	COMMUNITY IMPROVEMENTS	104,268,157	92,718,157	11,550,000	550,000	0	7,500,000	0	3,500,000	0
221	WATERWAY IMPROVEMENT FUND	98,750,129	65,904,323	32,845,806	16,453,806	0	8,196,000	0	8,196,000	0
	<b>TOTAL</b>	<b>5,373,115,452</b>	<b>3,095,663,340</b>	<b>2,277,452,112</b>	<b>723,042,112</b>	<b>0</b>	<b>779,554,000</b>	<b>0</b>	<b>774,856,000</b>	<b>0</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>SEWER SYSTEM</u>		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
PROJ		ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
NO.	TITLE	COST	IZATIONS	PROGRAM	FY 2014	2015	2016	2017	2018	2019
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	21,546,672	14,046,672	7,500,000	2,500,000	0	2,500,000	0	2,500,000	0
0052	CONSTRUCTION AT HIGHWAY SITES	1,955,636	1,655,636	300,000	100,000	0	100,000	0	100,000	0
0072	CITY/COUNTY JOINT USE FACILITIES	512,666,867	372,666,867	140,000,000	40,000,000	0	50,000,000	0	50,000,000	0
0073	SPECIAL SEWER HOUSE CONNECTIONS	12,944,628	9,944,628	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0077	MAIN RELINING, REHAB & REPLACEMENT	839,496,780	265,845,234	573,651,546	190,851,546	0	191,400,000	0	191,400,000	0
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	338,701,143	268,201,143	70,500,000	30,500,000	0	20,000,000	0	20,000,000	0
	<b>TOTAL</b>	<b>1,727,311,726</b>	<b>932,360,180</b>	<b>794,951,546</b>	<b>264,951,546</b>	<b>0</b>	<b>265,000,000</b>	<b>0</b>	<b>265,000,000</b>	<b>0</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,194,484	2,694,484	1,500,000	500,000	0	500,000	0	500,000	0
0006	TOWSON FOURTH ZONE	52,989,140	29,489,140	23,500,000	15,000,000	0	500,000	0	8,000,000	0
0011	EASTERN THIRD ZONE	10,536,660	8,536,660	2,000,000	0	0	0	0	2,000,000	0
0012	PIKESVILLE FOURTH ZONE	13,543,918	6,543,918	7,000,000	0	0	7,000,000	0	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	55,423,146	32,923,146	22,500,000	5,500,000	0	8,500,000	0	8,500,000	0
0036	FIRST ZONE	79,624,856	71,124,856	8,500,000	8,500,000	0	0	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	4,800,888	3,300,888	1,500,000	500,000	0	500,000	0	500,000	0
0067	MAIN REPLACEMENT AND REHABILITATION	140,787,582	80,787,582	60,000,000	20,000,000	0	20,000,000	0	20,000,000	0
0068	SPECIAL WATER HOUSE CONNECTIONS	725,000	710,000	15,000	5,000	0	5,000	0	5,000	0
0070	FIRE HYDRANTS	750,778	690,778	60,000	20,000	0	20,000	0	20,000	0
0071	CITY/COUNTY JOINT USE FACILITIES	726,724,774	284,624,774	442,100,000	68,700,000	0	187,400,000	0	186,000,000	0
0078	REISTERSTOWN FIFTH ZONE	7,722,000	6,222,000	1,500,000	0	0	0	0	1,500,000	0
	TOTAL	1,097,823,226	527,648,226	570,175,000	118,725,000	0	224,425,000	0	227,025,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>STORM DRAINS</u>										
PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	32,860,764	18,060,764	14,800,000	850,000	0	5,475,000	0	8,475,000	0
0006	STORM DRAIN INLET RECONSTR. PROGRAM	7,350,000	4,350,000	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,693,531	1,013,531	680,000	280,000	0	200,000	0	200,000	0
0009	STORMWATER - TMDL REDUCTION	5,427,362	0	5,427,362	5,427,362	0	0	0	0	0
0010	STORMWATER - MS-4 REQUIREMENTS	6,000,000	0	6,000,000	6,000,000	0	0	0	0	0
0111	SUBDIVISION STORM DRAINS	9,921,184	6,971,184	2,950,000	950,000	0	1,000,000	0	1,000,000	0
0329	ACQUISITION OF FLOODED HOMES	2,291,819	1,551,819	740,000	240,000	0	250,000	0	250,000	0
0330	NUNNERY LANE ALLEY	3,000,000	0	3,000,000	0	0	3,000,000	0	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	1,912,988	1,167,988	745,000	245,000	0	250,000	0	250,000	0
	TOTAL	70,457,648	33,115,286	37,342,362	14,992,362	0	11,175,000	0	11,175,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0002	STREET REHABILITATION	71,305,776	37,355,776	33,950,000	2,450,000	0	15,750,000	0	15,750,000	0
0018	TRAFFIC CALMING	7,133,771	4,733,771	2,400,000	800,000	0	800,000	0	800,000	0
0019	STORMWATER - STREETSWEEPING PROGRAM	3,000,000	0	3,000,000	3,000,000	0	0	0	0	0
0111	STREETS & HIGHWAYS - SUBDIVISIONS	15,994,206	9,844,206	6,150,000	1,150,000	0	2,500,000	0	2,500,000	0
0133	ROADWAY RESURFACING	210,904,883	137,406,863	73,498,020	28,053,020	0	20,000,000	0	25,445,000	0
0179	ALIGNMENT STUDIES/SITE ACQUISITION	1,092,000	677,000	415,000	115,000	0	150,000	0	150,000	0
0232	ROLLING ROAD	8,103,820	3,103,820	5,000,000	5,000,000	0	0	0	0	0
0250	ALLEY RECONSTRUCTION	11,113,587	6,323,587	4,790,000	790,000	0	2,000,000	0	2,000,000	0
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	43,007,427	21,407,427	21,600,000	1,300,000	0	10,150,000	0	10,150,000	0
0301	CURBS, GUTTERS AND SIDEWALKS	73,169,139	49,669,139	23,500,000	3,500,000	0	10,000,000	0	10,000,000	0
0303	OWINGS MILLS BLVD-SOUTH	34,626,366	21,726,366	12,900,000	12,900,000	0	0	0	0	0
0350	SIDEWALK RAMPS PROGRAM	2,047,212	1,447,212	600,000	200,000	0	200,000	0	200,000	0
0404	DOLFIELD BOULEVARD	2,500,000	0	2,500,000	500,000	0	2,000,000	0	0	0
0458	TRAFFIC SIGNALS	23,780,863	16,835,863	6,945,000	2,500,000	0	1,945,000	0	2,500,000	0
0466	SECURITY BLVD EXTENSION	4,000,000	0	4,000,000	0	0	4,000,000	0	0	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	5,794,606	4,644,606	1,150,000	150,000	0	500,000	0	500,000	0
	TOTAL	517,573,656	315,175,636	202,398,020	62,408,020	0	69,995,000	0	69,995,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0002	MINOR BRIDGE REPAIR	74,329,608	43,960,608	30,369,000	4,679,000	0	7,455,000	0	18,235,000	0
0220	BRIDGE INSPECTION PROGRAM	11,200,558	7,710,558	3,490,000	1,090,000	0	1,200,000	0	1,200,000	0
0237	BRDG 140 - PINEY GROVE RD	3,600,000	0	3,600,000	0	0	600,000	0	3,000,000	0
0247	BRIDGE 10 - HESS ROAD	1,080,000	880,000	200,000	200,000	0	0	0	0	0
0271	BRIDGE 425 - WARREN ROAD	1,855,454	355,454	1,500,000	1,500,000	0	0	0	0	0
0275	COMPASS ROAD BRIDGE	300,000	0	300,000	0	0	0	0	300,000	0
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,400,000	400,000	1,000,000	0	0	1,000,000	0	0	0
0277	BRIDGE NO. 136, 138, 346 GORES MILL RD	1,610,000	290,000	1,320,000	1,320,000	0	0	0	0	0
0278	BRIDGE NO. 119 PENINSULA HIGHWAY	7,600,000	200,000	7,400,000	0	0	7,400,000	0	0	0
0279	BRIDGE NO. 113 LANSDOWNE BOULEVARD	2,370,000	70,000	2,300,000	0	0	0	0	2,300,000	0
0280	BRIDGE NO. 100 HAMMONDS FERRY ROAD	2,370,000	70,000	2,300,000	2,300,000	0	0	0	0	0
	TOTAL	107,715,620	53,936,620	53,779,000	11,089,000	0	17,655,000	0	25,035,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>REFUSE DISPOSAL</u>										
PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	372,536	212,536	160,000	160,000	0	0	0	0	0
0005	HERNWOOD LANDFILL	18,252,340	17,652,340	600,000	600,000	0	0	0	0	0
0006	PARKTON SANITARY LANDFILL	3,333,505	2,162,771	1,170,734	970,734	0	100,000	0	100,000	0
0010	EASTERN SANITARY LANDFILL	32,506,419	19,706,419	12,800,000	3,700,000	0	8,200,000	0	900,000	0
	TOTAL	54,464,800	39,734,066	14,730,734	5,430,734	0	8,300,000	0	1,000,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>COMMUNITY COLLEGE</u>										
PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0007	ROOF REPAIR/REPLACEMENT	8,851,000	6,751,000	2,100,000	700,000	0	700,000	0	700,000	0
0098	ADA ALTERATIONS	3,825,000	3,750,000	75,000	25,000	0	25,000	0	25,000	0
0100	CAPITAL MAINTENANCE & RENOVATIONS	48,451,374	31,901,374	16,550,000	5,500,000	0	5,550,000	0	5,500,000	0
0102	ASBESTOS ABATEMENT	6,326,627	6,076,627	250,000	75,000	0	75,000	0	100,000	0
0103	CATONSVILLE - RENOVATIONS/ADDITIONS	41,855,000	22,555,000	19,300,000	11,950,000	0	5,900,000	0	1,450,000	0
0104	ESSEX - RENOVATIONS/ADDITIONS	29,576,634	2,166,931	27,409,703	5,409,703	0	9,000,000	0	13,000,000	0
0105	DUNDALK - RENOVATIONS/ADDITIONS	5,494,842	1,025,000	4,469,842	969,842	0	1,500,000	0	2,000,000	0
0106	POWER PLANT MODERNIZATION - ALL	2,350,000	0	2,350,000	750,000	0	800,000	0	800,000	0
	TOTAL	146,730,477	74,225,932	72,504,545	25,379,545	0	23,550,000	0	23,575,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	41,430,390	34,756,015	6,674,375	6,674,375	0	0	0	0	0
0036	BLDG REPAIR, RENOVATIONS, MINOR ADDNS	134,411,921	67,802,987	66,608,934	25,645,934	0	20,558,000	0	20,405,000	0
0055	ACCESS FOR PEOPLE WITH DISABILITIES	2,920,456	2,420,456	500,000	250,000	0	250,000	0	0	0
0065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	4,329,632	2,829,632	1,500,000	500,000	0	500,000	0	500,000	0
0069	REVENUE AUTHORITY GARAGE CAPITAL MAINTENANCE	750,000	0	750,000	750,000	0	0	0	0	0
0601	LIBRARY CAPITAL MAINT. & RENOV.	12,024,536	6,174,536	5,850,000	1,950,000	0	1,950,000	0	1,950,000	0
	<b>TOTAL</b>	<b>195,866,935</b>	<b>113,983,626</b>	<b>81,883,309</b>	<b>35,770,309</b>	<b>0</b>	<b>23,258,000</b>	<b>0</b>	<b>22,855,000</b>	<b>0</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0016	NEIGHBORSPACE	1,120,220	970,220	150,000	50,000	0	50,000	0	50,000	0
0301	RECREATION FACILITY RENOVATIONS	17,651,591	12,716,591	4,935,000	1,175,000	0	2,130,000	0	1,630,000	0
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	33,172,633	27,509,249	5,663,384	2,863,384	0	1,650,000	0	1,150,000	0
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	4,491,616	2,616,616	1,875,000	235,000	0	820,000	0	820,000	0
0306	SCHOOL RECREATION CENTERS	2,183,311	1,983,311	200,000	0	0	100,000	0	100,000	0
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	41,656,108	23,984,274	17,671,834	11,071,834	0	3,300,000	0	3,300,000	0
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVLP.	5,363,187	2,432,808	2,930,379	430,379	0	1,250,000	0	1,250,000	0
0313	REGIONAL PARK DEVELOPMENT	19,244,805	17,244,805	2,000,000	0	0	1,000,000	0	1,000,000	0
0601	PARK & RECREATION FACILITY ACQUISITION	33,227,696	26,116,247	7,111,449	1,111,449	0	4,000,000	0	2,000,000	0
0755	PARK & RECREATION CENTER ACCESSIBILITY	1,030,553	730,553	300,000	0	0	150,000	0	150,000	0
0766	WATERFRONT ENHANCEMENT	436,263	336,263	100,000	0	0	50,000	0	50,000	0
	<b>TOTAL</b>	<b>159,577,983</b>	<b>116,640,937</b>	<b>42,937,046</b>	<b>16,937,046</b>	<b>0</b>	<b>14,500,000</b>	<b>0</b>	<b>11,500,000</b>	<b>0</b>

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0004	FUEL TANK REPLACEMENTS	7,040,737	6,240,737	800,000	300,000	0	250,000	0	250,000	0
0011	ACCESS FOR THE DISABLED	5,328,962	3,028,962	2,300,000	800,000	0	750,000	0	750,000	0
0115	NEW ELEMENTARY SCHOOL	46,240,000	20,360,000	25,880,000	25,880,000	0	0	0	0	0
0116	KITCHEN EQUIPMENT UPGRADES	3,750,000	0	3,750,000	1,750,000	0	1,000,000	0	1,000,000	0
0117	TRANSPORTATION IMPROVEMENTS	18,984,607	12,984,607	6,000,000	2,000,000	0	2,000,000	0	2,000,000	0
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	501,550,307	310,178,063	191,372,244	51,372,244	0	70,000,000	0	70,000,000	0
0201	YORK ROAD CORRIDOR ADDITIONS	45,976,034	43,330,034	2,646,000	2,646,000	0	0	0	0	0
0665	MAJOR MAINTENANCE	192,776,541	111,458,041	81,318,500	51,318,500	0	15,000,000	0	15,000,000	0
0666	ALTERATIONS/CODE UPDATES/RESTORATION	31,855,106	24,559,106	7,296,000	3,296,000	0	2,000,000	0	2,000,000	0
0671	ROOF REHABILITATION	123,409,785	103,992,785	19,417,000	5,417,000	0	7,000,000	0	7,000,000	0
0672	SITE IMPROVEMENTS	42,653,228	34,653,228	8,000,000	4,000,000	0	2,000,000	0	2,000,000	0
	TOTAL	1,019,565,307	670,785,563	348,779,744	148,779,744	0	100,000,000	0	100,000,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>LAND PRESERVATION</u>		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
PROJ		ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
NO.	TITLE	COST	IZATIONS	PROGRAM	FY 2014	2015	2016	2017	2018	2019
0001	AGRICULTURAL PRESERVATION	51,073,778	39,498,778	11,575,000	1,575,000	0	5,000,000	0	5,000,000	0
0002	RURAL LEGACY	21,936,010	19,936,010	2,000,000	0	0	1,000,000	0	1,000,000	0
	TOTAL	73,009,788	59,434,788	13,575,000	1,575,000	0	6,000,000	0	6,000,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

<u>COMMUNITY IMPROVEMENTS</u>										
PROJ NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR- IZATIONS	FOR 6YR PROGRAM	YEAR FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0009	DUNDALK HERITAGE TRAIL AND PARK	2,240,337	1,240,337	1,000,000	0	0	0	0	1,000,000	0
0100	COUNTYWIDE IMPROVEMENTS	102,027,820	91,477,820	10,550,000	550,000	0	7,500,000	0	2,500,000	0
	TOTAL	104,268,157	92,718,157	11,550,000	550,000	0	7,500,000	0	3,500,000	0

**EXHIBIT "J"**  
**APPROPRIATION SUMMARY**  
**CAPITAL BUDGET 2014**  
**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
0100	WATERSHED RESTORATION	11,463,234	4,780,234	6,683,000	1,941,000	0	2,371,000	0	2,371,000	0
0103	LOCH RAVEN WATERSHED RESTORATION	3,403,294	2,803,294	600,000	600,000	0	0	0	0	0
0105	BIRD RIVER WATERSHED RESTORATION	11,943,016	10,943,016	1,000,000	1,000,000	0	0	0	0	0
0106	LOWER GUNPOWDER WATERSHED RESTORATION	8,567,159	5,245,287	3,321,872	2,521,872	0	400,000	0	400,000	0
0108	MIDDLE RIVER WATERSHED RESTORATION	3,032,557	2,932,557	100,000	100,000	0	0	0	0	0
0110	PATAPSCO WATERSHED RESTORATION	2,902,794	802,794	2,100,000	300,000	0	900,000	0	900,000	0
0111	GWYNNNS FALLS WATERSHED RESTORATION	10,297,428	5,867,116	4,430,312	1,800,312	0	1,315,000	0	1,315,000	0
0112	JONES FALLS WATERSHED RESTORATION	8,445,412	6,670,412	1,775,000	275,000	0	750,000	0	750,000	0
0114	BACK RIVER WATERSHED RESTORATION	15,104,802	13,804,802	1,300,000	900,000	0	200,000	0	200,000	0
0200	ENVIRONMENTAL MANAGEMENT	12,430,303	8,310,303	4,120,000	600,000	0	1,760,000	0	1,760,000	0
0400	STORMWATER - RESTORATION AND RETROFIT	5,377,450	0	5,377,450	5,377,450	0	0	0	0	0
0401	STORMWATER - PLANNING & MONITORING	371,472	0	371,472	371,472	0	0	0	0	0
0402	STORMWATER - SUSTAINABILITY	666,700	0	666,700	666,700	0	0	0	0	0
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,744,508	3,744,508	1,000,000	0	0	500,000	0	500,000	0
	TOTAL	98,750,129	65,904,323	32,845,806	16,453,806	0	8,196,000	0	8,196,000	0

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**

**CAPITAL BUDGET 2014**

**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b>COUNTY FUNDS</b>							
9331R - GENERAL FUNDS	26,560,079	26,560,079	0	0	0	0	0
9339R - REALLOCATED GENERAL FUNDS	27,115	27,115	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	15,000	5,000	0	5,000	0	5,000	0
9359R - REALLOCATED METRO FUND	0	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	741,142,500	238,439,500	0	257,703,000	0	245,000,000	0
9444R - RERELEASED G O BONDS	0	0	0	0	0	0	0
9449R - REALLOCATED G O BONDS	15,046,991	15,046,991	0	0	0	0	0
9451R - METRO BONDS	1,328,811,546	371,971,546	0	480,120,000	0	476,720,000	0
9459R - REALLOCATED METRO BONDS	6,500,000	6,500,000	0	0	0	0	0
TOTAL	2,118,103,231	658,550,231	0	737,828,000	0	721,725,000	0
<b>OUTSIDE FUNDS</b>							
9105R - COMMUNITY BLOCK GRANT	100,000	100,000	0	0	0	0	0
9115R - REALLOCATED CDBG	0	0	0	0	0	0	0
9118R - AMERICAN RECOVERY AND REINVESTMENT ACT	0	0	0	0	0	0	0
9119R - FEDERAL/STATE AID	28,825,000	3,205,000	0	9,120,000	0	16,500,000	0
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	18,461,431	4,461,431	0	8,000,000	0	6,000,000	0
9226R - ST WATERWAY IMPROVE FUND	3,268,000	2,356,000	0	456,000	0	456,000	0
9229R - STATE AID	37,317,184	16,672,184	0	10,310,000	0	10,335,000	0
9234R - REALLOCATED OPEN SPACE	1,775,000	1,775,000	0	0	0	0	0
9236R - REALLOCATED STATE AID	0	0	0	0	0	0	0
9560R - DEVELOPERS RESPONSIBILITY	4,800,000	1,600,000	0	1,600,000	0	1,600,000	0
9563R - HOMEOWNERS REIMBURSEMENT	0	0	0	0	0	0	0
9564R - PETITIONERS RESPONSIBILITY	0	0	0	0	0	0	0
9565R - FIXED DEPOSITS	0	0	0	0	0	0	0
9650R - STORM WATER WAIVER FEE	3,420,000	1,140,000	0	1,140,000	0	1,140,000	0
9660R - STORM WATER FEE	20,842,984	20,842,984	0	0	0	0	0

**EXHIBIT "K"**  
**SOURCE OF FUNDING SUMMARY**

**CAPITAL BUDGET 2014**

**CAPITAL IMPROVEMENT PROGRAM FY 2015 - 2019**

**STAGE 7**

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2014	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
9666R - VERIZON	0	0	0	0	0	0	0
9667R - SALE OF PROPERTY	500,000	500,000	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	2,575,000	575,000	0	1,000,000	0	1,000,000	0
9671R - LOCAL OPEN SPACE WAIVER FEE	1,000,000	300,000	0	350,000	0	350,000	0
9672R - BALTIMORE CITY	0	0	0	0	0	0	0
9673R - HARFORD COUNTY	0	0	0	0	0	0	0
9674R - HOWARD COUNTY	9,500,000	1,500,000	0	4,000,000	0	4,000,000	0
9675R - ANNE ARUNDEL COUNTY	4,500,000	500,000	0	2,000,000	0	2,000,000	0
9677R - STUDENT FEES	450,000	450,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	2,790,000	2,490,000	0	150,000	0	150,000	0
9680R - MD WATER QUALITY REV LOAN	15,000,000	3,000,000	0	3,000,000	0	9,000,000	0
9681R - REALLOCATED MD WATER QUALITY	0	0	0	0	0	0	0
9682R - BALTIMORE CITY-APPROPRIATED	0	0	0	0	0	0	0
9683R - BWI AIRPORT	800,000	200,000	0	300,000	0	300,000	0
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9685R - REALLOCATED LOS WAIVER	2,424,282	2,424,282	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	1,000,000	400,000	0	300,000	0	300,000	0
TOTAL	159,348,881	64,491,881	0	41,726,000	0	53,131,000	0
TOTAL CAPITAL PROGRAM	2,277,452,112	723,042,112	0	779,554,000	0	774,856,000	0

## **GLOSSARY**

### **Accrual Basis**

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

### **Agency**

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

### **Appropriation**

A legislative authorization by the County Council to spend up to a specified dollar amount for an approved project or program during any given fiscal period. Expenditures of non-County funds received directly by component units must be authorized by the County Council but are not appropriated because they do not pass through the County treasury.

### **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 the assessable base.

### **Authorized Positions**

Employee positions included in the adopted budget that can be filled during the fiscal year.

### **Balanced Budget**

The Laws of the State of Maryland require all local governments to adopt an annual budget that is in 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 "Triple A" rating.

### **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 be in 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 it could function as a separate department. The Department of Public Works is an example of a department that contains bureaus.

**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 Community College of Baltimore County 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 equitably.

**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 that may be given during a fiscal year.

**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, the Community College book store, food services, and child care centers are examples 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.

The Unreserved Fund Balance, as shown in Exhibit H, continues to reflect the traditional term for those net financial resources that are generally liquid and available for expending. When compared to the new classifications of fund balance promulgated in Statement 54 of the Government Accounting Standards Board, the Unreserved Fund Balance shown on Exhibit H would be equivalent to a portion (Designated for Subsequent Years Expenditures) of the Assigned Classification of Fund Balance plus the Unassigned Classification of Fund Balance. The Unassigned Classification would include Baltimore County's Revenue Stabilization Account and the Undesignated funds.

**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, Permits, Approvals & Inspections, 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.

**Line Agencies**

Agencies designated to serve the public in certain specific functions and report to the County Administrative Officer.

**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. Authority to spend the funds requires County Council approval.

**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. Effective FY 2014, these include general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

**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.

**Personnel Services**

Expenditures for salaries or wages of a government's employees. In some governments, but not Baltimore County, personnel 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.

**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.

**Staff Agencies**

Agencies to perform a specific governmental function to assist line agencies in serving the public. Staff agencies report to the County Administrative Officer.

**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.

**Stormwater Management Fund**

In 2012 the State of Maryland passed legislation requiring large jurisdictions, like Baltimore County, to assess a fee to fund federal and State mandates related to stormwater runoff from impervious surfaces. All monies generated by the Stormwater Remediation Fee are deposited into this fund.

**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 1<sup>st</sup>.

**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.

**Valuation Interest Rate**

The assumed rate of return on asset values used in the actuary's valuation report to project earnings of the system.

**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.