

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

**FISCAL YEAR**  
**2015**

Kevin Kamenetz  
**County Executive**

Fred Homan  
County Administrative Officer

Keith Dorsey  
Director of Budget and Finance

**Baltimore County Council**

Cathy A. Bevins, Sixth District  
**Chairwoman**

Tom Quirk, First District  
Vicky Almond, Second District  
Todd Huff, Third District  
Kenneth N. Oliver, Fourth District  
David Marks, Fifth District  
John Olszewski, Sr., Seventh District

Office of Budget and Finance  
Historic Courthouse  
400 Washington Avenue  
Towson, Maryland 21204  
410-887-3313  
[www.baltimorecountymd.gov](http://www.baltimorecountymd.gov)

July, 2014



# TABLE OF CONTENTS

	<u>Page</u>
LETTER OF TRANSMITTAL	1
ABOUT THIS DOCUMENT	3
SECTION I - INTRODUCTION	
Budget Message	5
Baltimore County: Location, Demographics, Labor Market, Other Statistics, Government	9
Organization Chart & Principal Officials	16
County Agencies & Purpose	18
Vision, Mission, Priorities & Programmatic Policies	23
Financial Policies and Guidelines	31
Budgetary Procedure	34
FY 2015 Budget Schedule and Process	37
SECTION II - OPERATING BUDGET	
FY 2015 Total Operating Budget At – A – Glance	40
Budget Summary of Revenues & Expenditures	41
Government-wide Operations by Fund	42
Government-wide by Major Expenditure Categories	43
Budget Overview & FY 2015 Budget Objectives	44
Budget Priorities and Highlights	47
Debt Management	53
Selected Performance Measures	58
Personnel – Staffing, Wages & Benefits	61
Five Year General Fund Revenue & Expenditure Trends	67
General Fund Revenue Analysis	70
Tax Rate and Average Residential Tax Bill FY 1975 – FY 2015	72
Non-Tax Revenues	76
Multi-Year General Fund Outlook	81
General Fund At – A – Glance	82
FY 2015 General Fund Budget Breakdown	83
FY 2015 Spending Affordability Guideline	84
Special Fund Budget Overview	85
Non-County Governmental Funds	86

SECTION III - CAPITAL BUDGET	<u>Page</u>
Capital Budget and Capital Improvement Program Overview	89
FY 2015 – FY 2020 Six-Year Capital Program	94
CIP Highlights	96
Distribution of General Obligation Bond Funds	106
PAYGO Contribution to the Capital Budget	109
General Fund Contribution to the Capital Budget	111
Capital Program Impact on Operating Budget	112
Capital Budget History	118
SECTION IV - EXHIBITS AND GLOSSARY	
Exhibit A Assessable Basis for Property Taxes	119
Exhibit B Revenues and Other Financing Sources Detail	120
Exhibit C Summary of Operating Budgets by Agency	132
Exhibit D General Obligation Debt Outstanding & Legal Limit	163
Exhibit E Metropolitan District Debt Outstanding & Legal Limit	164
Exhibit F Government-Wide Summary of Operating Funds By Agency & Revenue	165
Exhibit G Unappropriated Fund Balances of Non-General Funds	166
Exhibit H Preliminary Unappropriated Fund Balance of the General Fund	167
Exhibit I Government-Wide Budget Summary - Objects of Expenditure	168
Exhibit J Appropriation Summary - Capital Improvement Program FY 2015 - 2020	169
Exhibit K Capital Budget Source of Funding Summary	183
GLOSSARY	185
ACRONYMS	193



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Baltimore  
Maryland**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

## THE STAR SPANGLED BANNER

Baltimore County residents proudly recognize the 200<sup>th</sup> anniversary of the penning of The Star Spangled Banner. On September 14, 1814, U.S. soldiers at Baltimore's Fort McHenry raised a huge American flag to celebrate a crucial victory over British forces during the War of 1812. The sight of those "broad stripes and bright stars" inspired Francis Scott Key to write a song that eventually became the United States national anthem.

Here are some fun facts surrounding The Star Spangled Banner:

The battle for Baltimore began two days earlier with the Battle of North Point in Baltimore County. Although the Americans retreated, they were able to do so in good order having inflicted significant casualties on the British, killing one of the commanders of the invading force, significantly demoralizing the troops under his command and leaving some of his units lost among woods and swampy creeks, with others in confusion. This combination prompted the British to delay their advance against Baltimore, buying valuable time to properly prepare for the defense of the City.

Fort McHenry, built in 1800, was named after early American statesman James McHenry. He was a delegate to the Continental Congress from Maryland and a signer of the United States Constitution. Afterwards, he was appointed United States Secretary of War (1796–1800), serving under Presidents George Washington and John Adams.

In the summer of 1813, Mary Pickersgill was contracted to sew two flags for Fort McHenry in Baltimore, Maryland. The one that became the Star-Spangled Banner was a 30 x 42-foot garrison flag; the other was a 17 x 25-foot storm flag for use in inclement weather. During the rainy night of September 13, 1814, Frances Scott Key had witnessed the bombardment and observed that the fort's smaller "storm flag" continued to fly, but once the shell and rocket barrage had stopped, he would not know how the battle had turned out until dawn. On the morning of September 14, the storm flag had been lowered and the larger flag had been raised.

Attorney Frances Scott Key originally wrote The Star Spangled Banner as a poem named "Defense of Fort McHenry". He scribbled the initial verse of his song on the back of a letter while being held on a British troopship anchored some four miles away. Back in Baltimore, he completed the four verses and copied them onto a sheet of paper. By mid-October, 1814 it had appeared in at least nineteen newspapers in cities up and down the East Coast. Despite its widespread popularity over the next century, "The Star-Spangled Banner" did not become the National Anthem until 1931.





**KEVIN KAMENETZ**  
*County Executive*

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

July 1, 2014

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 for Fiscal Year 2015 as approved by the County Council on May 22, 2014. This document highlights a \$2.94 billion operating budget that includes \$1.86 billion in general funds. There is also a \$175.7 million capital budget and \$2.64 billion five year capital program. The operating budget represents a 7.25% increase in total general fund spending over last year's budget and a 3.79% increase in on-going general fund expenses. There are no new taxes levied to fund the budget, and property and income tax rates remain unchanged. It remains consistent with your stated goals and previous budgets.

In addition to the \$2.94 billion Operating Budget, we anticipate an additional \$250.7 million will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer and 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 2015 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) totals \$3,189,441,034 or a 4.37% increase over comparable FY 2014 amounts.

The FY 2015 Adopted Budget includes 3,366 general government employees. This is a 0.2% increase from FY 2014; however, it is a 17.1% reduction since FY 1987. By comparison, the number of public safety employees continued at the same level as FY 2014 and increased 25.3% since FY 1987 while the number of education employees increased by 0.6% from FY 2014 and 40.3% since FY 1987.

As in previous years the FY 2015 operating budget funds all eligible salary increments and longevities. Moreover, the budget includes a 3% one-time bonus that will be paid to County

employees in November 2014. Bonus recipients include general government, Board of Education, Library, and Community College employees. This is the first across-the-board pay enhancement since January 2010.

The FY 2015 operating budget continues to stabilize long term employee benefit costs. Other Post-Employment Benefits (OPEB) are fully funded at the actuarially determined ARC, the first time since starting the fund in FY 2008. Also, the Employee Retirement System (ERS) has been funded using the most recent actuarially determined demographic and trend data. Finally, \$7.2 million was added to the budget to fund a reduced assumed rate of return for the retirement system to 7% from 7.25%.

The FY 2015 capital budget and capital improvement program includes a bold initiative to accelerate the construction of new and replacement elementary school seats to relieve overcrowding. The initiative funds the construction of 11,000 seats and provides the funding needed to provide air conditioning in every elementary and middle school in the county. The initiative requires a significant increase in school bond funding by redirecting previously programmed bond funding from other county projects and minimally increasing the total programmed FY 2016 countywide Borrowing Referendum from \$255.4 million to \$277.7 million. The Borrowing Referendum will be voted upon at the November 4, 2014 General Election.

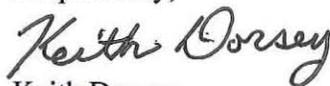
The FY 2015 capital budget includes a significant increase in the Pay-As-You-Go (PAYGO) contribution. The FY 2015 operating budget includes General Fund contributions to the capital budget of \$48.7 million. Total PAYGO, all funds, is \$88.8 million, a \$21.7 million increase from FY 2014.

Although this is a significant PAYGO contribution the reliance on bond funding to support capital projects will continue. The issuance of debt will be at a higher rate than in prior years; 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 of FY 2015 – 2020.

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 2015 ending balance of approximately \$93.1 million or 5% of the FY 2015 General Fund Revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$178 million.

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.

Respectfully,



Keith Dorsey

Director of Budget and Finance

## ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2015, 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 2015, 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 2015).

## 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

When the current Administration began its journey four years ago, the economic climate was arid, at best. The challenge continued to carry on the tradition of responsible fiscal management while addressing the need for critical improvements within County government and throughout the communities. The mission to be innovative, responsible and efficient has thus far been successful.

The County's FY 15 budget falls below the spending affordability guidelines established by the County Council. The General Fund Operating Budget is \$1.86 billion. Adjusting to reflect spending affordability review this is an increase of just 3.79 % above the previous year. The FY 15 capital budget is \$175.7 million and adheres within sound financial debt ratios.

Once again this budget holds the line on the tax rates for County citizens. The FY 15 budget is the 26<sup>th</sup> year in a row — more than a quarter century — there will be no increase in the County property tax rate. For the 22<sup>nd</sup> year in a row, there will be no increase in the County income tax rate. In Baltimore County, stewardship of taxpayer dollars is taken very seriously.

Baltimore County remains one of just 38 counties across the country to earn an AAA bond rating from all three major Wall Street rating agencies. The Triple AAA ratings reduce interest payments when borrowing money, and serves as recognition by the experts that we are fiscally well-managed.

The budget also recognizes the contributions of County employees. Two-year contract extensions have been reached with all labor bargaining groups, and the agreement for FY 15 fully funds increments and longevity increases for employees entitled to those benefits while also protecting against layoffs and furloughs. In addition, this budget provides an employee bonus of 3% this fall. This agreement extends to Board of Education, Library and Community College employees as well. Employees and labor leaders have worked with the administration to reach agreements that are fair for workers and sustainable for taxpayers.

Great strides have been made reforming employee health care and retirement system, including employee agreements to fund a greater share of these ever-rising costs. At the same time steps have been taken to strengthen the system to ensure that promised benefits will be there as promised when employees retire. In 2012 the County took the important step of lowering the valuation rate for expected earnings from the retirement system from 7.875% to 7.25%. This also required the County to increase its annual contribution to the system. As part of the ongoing desire to strengthen the retirement system, this budget reduces the valuation rate of return yet again, to 7%, one of the most conservative actuarial assumptions in the country. Lowering the rate makes the entire system more secure and protects employees' benefits by establishing a realistic rate of return for the next 30 years. This action required the inclusion of \$7.2 million in this budget to lower the assumed rate of return. Employees deserve the peace of mind that comes with this action and taxpayers will appreciate that they won't be stuck with some unpaid obligation decades from now.

Two years ago, following a period of serious budgetary constraints, we also promised to restore this County to a position of responsibly handling the cost of employee post-retirement health care. The FY 2015 budget increases the countywide appropriation for this Other-Post-

Employment-Benefits (OPEB) cost by \$6.4 million in order to fully fund the actuarially determined Annual Required Contribution. This action to make OPEB contributions now, rather than passing them on to later administrations, will allow the County to utilize an enhanced discount rate and save millions of dollars in future budgets.

In less than four years, County government has been streamlined by consolidating departments and services, making it more effective. County government has been modernized with extensive technology upgrades, allowing efficient delivery of services while saving taxpayer dollars. These moves allowed a reduction in the number of general government employees; providing a smaller workforce than we had in 1987, despite serving our largest population ever.

In addition steps to promote the economic development of the County to increase the tax base has allowed stable tax rates. Increased efficiency has provided a steady foundation for progress in the modernization of schools, improved public safety and rebuilding of aging infrastructure.

### MODERNIZATION OF SCHOOLS

In this year's budget, funding for the Baltimore County Schools exceeds Maintenance of Effort, with the education operating budget, net of capital and enterprise funds equaling \$1.4 billion, comprising 53% of the County's net operating budget.

Baltimore County continues to be challenged with funding a capital program to upgrade aging schools while simultaneously addressing rising student enrollment. Eighty percent of schools are more than 40 years old, and school enrollment is projected to increase by more than 9,300 students in the next 10 years, dating from 2010. Since 2010, the County has opened or funded 10 new schools and renovated six schools with additions, creating 7,500 new or replacement seats, and the number of schools in Baltimore County without air conditioning will have been reduced from 52% to 22%.



Working with Baltimore County Public Schools, the County is launching a school renovation and construction program intended to meet the needs of the County's educational facilities for the next generation. This \$1.1 billion initiative is called the *Schools for Our Future* program. This substantial investment in school construction will not only serve the *future* of children, but will strengthen the *today* of every neighborhood in the County.

The *Schools for Our Future* program will virtually eliminate all projected school overcrowding for the next decade and beyond. Without this ambitious program, there will be a shortage of 1,400 seats in Baltimore County's elementary and middle schools over the next nine years. That would mean more trailers and larger class sizes. Under the *Schools for Our Future* program, there would be no overcrowding in those schools. In fact, those same schools would have 5,800 excess seats available, creating room for future enrollment growth. Dependent upon

voter referendum approval, this program funds 11,000 new or replacement seats all across the County. At the conclusion of the *Schools for Our Future* program, 97% of all Baltimore County schools will be air-conditioned, including every single County elementary and middle school.

## PUBLIC SAFETY

The FY 2015 operating budget maintains a strong commitment to public safety with an operating budget of \$280 million dollars for the County's Police and Fire Departments. In anticipation of the opening of Towson Square this summer, the budget funds five additional police officers in support of Towson's new entertainment district.



Baltimore County remains one of the safest communities in the nation, with crime rates at historic lows. Over the last four years, the County has recorded fewer total homicides than during any four-year period since Jimmy Carter was president. The most serious violent crimes have dropped 27%, and over the last three years, violent crime has dropped every single year, a trend that contrasts the national level, where violent crime rose by 1.2%. The Police Department has also excelled in case clearance rates, boasting some of the highest rates in the country, placing the department well above the national average.

The increased use of technology has improved the Department's operation. All operating manuals have been converted to electronic form, and the Department's Field-Based Reporting Project allows for paperless reporting and electronic transmission and storage of police records, saving time and taxpayer money. Always on the cutting edge, the Baltimore County Police Department is among the largest law enforcement agencies in the nation that use a field-based reporting system.

When it comes to fighting fires, responding to accidents, conducting rescues and providing emergency medical services, Baltimore County has one of the best-prepared and best-equipped Fire Departments in the nation.

Using technology, every County ambulance is equipped with a mobile hotspot, giving crews instant access to 911 Call Center data, which saves time and increases the efficiency of responses to emergencies countywide. First responders also have the ability to complete reports without returning to the station, allowing ambulance crews to accept more calls for service.

The County has allocated \$16 million for new fire apparatus, including 12 new engines, three new ladder trucks and 21 new medic units, as well as new specialized tools to help firefighters perform their job even better.

Finally, there have been dramatic increases in diversity within the Police and Fire Departments over the last few years, which demonstrate that these public safety agencies are committed to better reflecting the communities they serve.

## REBUILDING OF AGING INFRASTRUCTURE

The critical importance of rebuilding the County's aging infrastructure has been repeatedly stressed over the last 43 months. More than a half-billion dollars has been invested to improve, rebuild, resurface and sometimes replace bridges, roads, water mains, reservoirs, pumping stations, storm drains, sewer lines, sidewalks, alleys, and even manholes across the County.

Single stream recycling has allowed Baltimore County to be a cleaner, greener county. The recycling tonnage record has been broken every single year since 2010, in turn reducing by 35 thousand tons the amount of solid waste that would otherwise be buried in the landfill.

Even more noteworthy is the fact that, since cutting the ribbon on the new, \$23 million solid waste transfer and single stream recycling material recovery facility last November, the County is on track to generate \$2 million in annual net operating revenue, exceeding expectations.

And even during this "down" economy, billions in private investment in all regions across the County have been witnessed, highlighted by a record \$770 million for a new downtown Towson.

This private investment has allowed gains in the employment rate as well. Baltimore County's unemployment rate dropped from 8% in 2010 to 5.9% this past December, the lowest rate since the Great Recession, and for the first time in almost a decade, lower than both the national and state levels.

Perhaps the greatest testament of success as a county can be found in the most recent numbers from the U.S. Census, which show that, with a current population of more than 823,000, Baltimore County has gained more than 18,000 residents since 2010, all while reducing crime and improving services, schools and infrastructure.

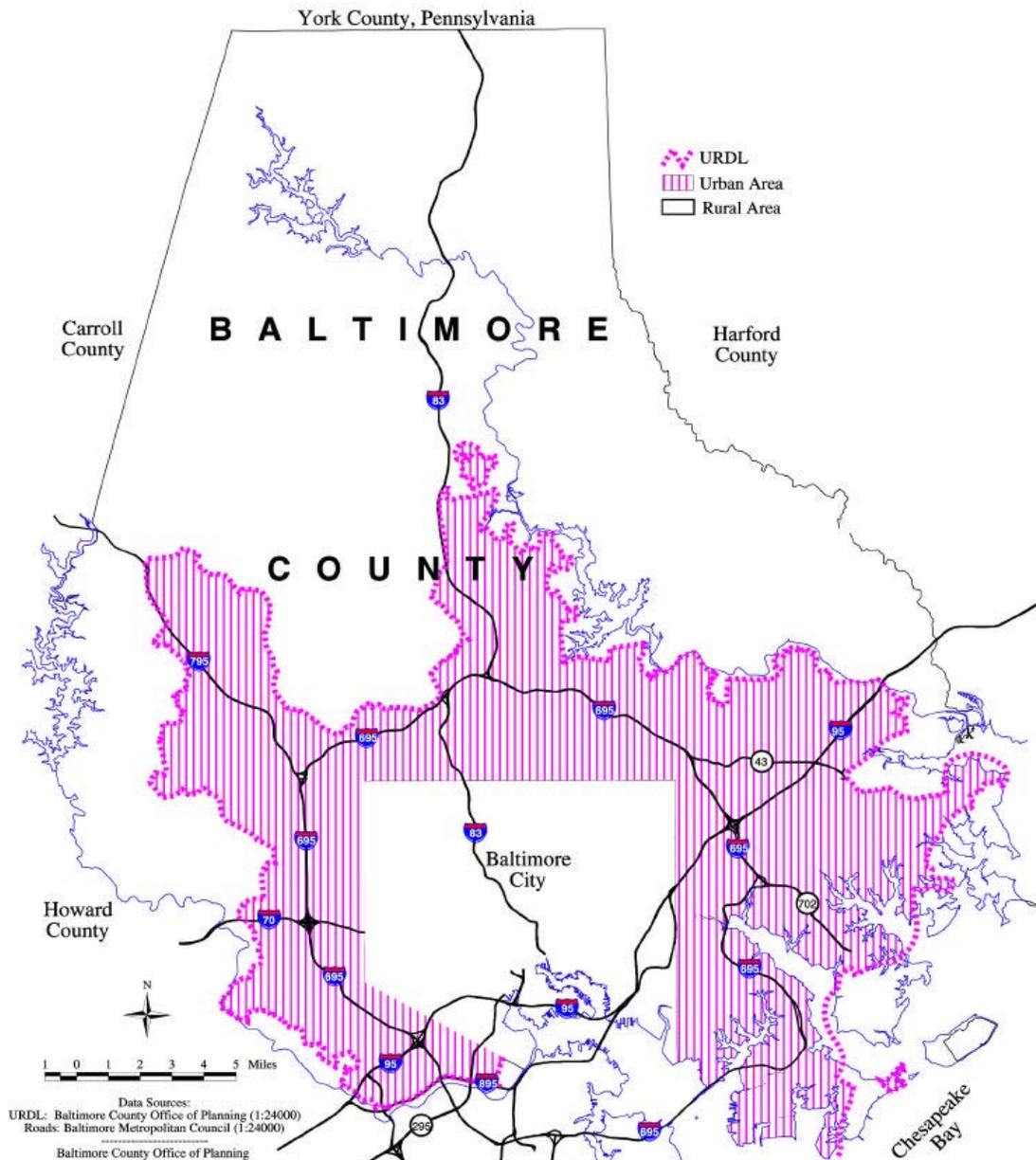
Baltimore County is an extremely large jurisdiction — more populous than the cities of Baltimore, Washington, Seattle, Boston and Atlanta; even larger in population than four states. Yet, in many ways, the county operates with the responsiveness of a small town.



# 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 metropolitan area, which has a population in excess of 2.7 million.

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 with over 200 miles of shoreline) are situated at least 29 identifiable, unincorporated communities which, as of 2010, ranged in population from approximately 4,300 to 63,000.



## DEMOGRAPHICS

The County, the largest jurisdiction in the Baltimore Metropolitan Area, experienced an increase in population of 6.7% from 2000 to 2010. Today, the County has the third highest population in the State of Maryland and the second highest number of jobs.

New population growth in the County is being directed toward the targeted growth areas – White Marsh to the northeast and Owings Mills, to the northwest. Designated as growth areas in a 1979 master land use plan, 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 83,714. The Owings Mills community, which consists of 13,282 acres, has an estimated population of 75,303. 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 67,891 with 56,914 in the corridor’s labor force. The chart below compares the population growth for the County, the State of Maryland and the United States. The 2013 population estimate for Baltimore County is 823,015.

CENSUS DATA	Baltimore County	State of Maryland	United States
Population 2000	754,292	5,296,486	281,421,906
Age 4 years and under	6.0%	6.7%	6.8%
5 yrs to 19 yrs	17.6%	18.9%	18.9%
20 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
Households 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	6.0%	6.6%	6.9%
5 yrs to 19 yrs	19.0%	20.4%	20.5%
20 yrs to 64 yrs	60.0%	61.1%	59.9%
65 years and older	14.5%	11.8%	12.6%
Households with Effective Buying Income Calendar Year 2014			
Less than \$15,000	9.73%	9.6%	14.1%
Greater than \$50,000	53.0%	58.0%	49.0%

## INCOME LEVELS

Personal income per capita for County residents has traditionally been above that of the State, and the United States. In 2012, the per capita personal income for County residents exceeded the nation's per capita personal income by 22.8%.

### PER CAPITA PERSONAL INCOME

<u>Year</u>	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
2003	40,403	38,200	32,271
2004	42,841	40,530	33,881
2005	43,965	42,480	35,424
2006	47,125	44,979	37,698
2007	49,201	46,998	39,461
2008	50,397	48,472	40,674
2009	49,990	48,247	39,635
2010	49,280	49,023	39,937
2011	50,926	50,656	41,560
2012	53,717	53,816	43,735

## 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 July 2013 and July 2014:

	<u>July 2013</u>	<u>July 2014</u>	<u>% Change</u>
Total Sold Dollar Volume	\$225,593,459	\$228,631,566	1.35%
Average Sold Price	\$287,015	\$273,483	-4.71%
Median Sold Price	\$228,250	\$227,750	-0.22%
Total Units Sold	786	836	6.36%
Average Days on Market	66	64	-3.03%
Average List Price for Sold Units	\$297,013	\$280,384	-5.60%
Average Sale Price as a Percentage of Average List Price	94.1%	94.5%	.48%



## EMPLOYMENT

The County's diverse business base employed a total work force of 361,042 in 2013. From 2002 through 2007 average annual employment for Baltimore County increased with the addition of 16,042 jobs. That amount, representing a 4.45% growth rate, compared to a 4.92% Maryland State job growth rate and 5.27% U.S. job growth rate. The high point of job growth in Baltimore County was achieved in 2007, when the County recorded 376,715 jobs. Between 2007 and 2010, as the full effects of the national recession hit Maryland, the County lost 15,286 jobs (4%), compared to a national job loss of 5.6%. Since 2010, the County has added thousands of new jobs, although the total is still lower than the 2007 high point.

### AVERAGE ANNUAL EMPLOYMENT

	<u>2002</u>	<u>2013</u>	<u>Change</u>
Baltimore County	360,673	361,042	0.6%
State of Maryland	2,427,396	2,532,403	4.3%
United States	130,341,000	131,359,000	4.8%

### EMPLOYMENT BY JOB LOCATION AND INDUSTRY COMPOSITION

The County's largest employers anchor over 65,000 jobs in the most concentrated business areas of White Marsh, Owings Mills, Woodlawn and the I-83 corridor. At the same time, new land and redevelopment opportunities allow for strategic growth elsewhere in the County.

	<u>2004 Annual Average</u>		<u>2013 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%	71%
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>15%</u>	<u>18%</u>	<u>15%</u>	<u>19%</u>

In keeping with national trends, the manufacturing sector continues to contract in terms of employment, even as the average manufacturing wages in the County increase, reflecting the loss of low-end manufacturing jobs. The County continues to maintain a solid regional manufacturing base, traditionally centralized in the eastern, southwestern and north central areas of the County. Industry initiatives focus on retraining and upgrading of skill levels and improving capability and product linkages across the manufacturing spectrum. Important sectors

of the County's manufacturing employment are biotechnology, with companies such as BD Diagnostic Systems and Pharmaceuticals International, and defense/high technology with companies such as Lockheed Martin, AAI, and GE Middle River Aircraft Systems.

### LABOR MARKET CHARACTERISTICS

Calendar Year	<u>Baltimore County</u>		<u>Percent Unemployed</u>		
	Civilian Labor Force (000)	Total Employment (000)	Baltimore County	State of Maryland	United States
1992	388.4	361.0	7.1%	6.7%	7.5%
1993	389.2	362.9	6.7%	6.2%	6.9%
1994	386.7	365.6	5.4%	5.1%	6.1%
1995	388.7	367.9	5.3%	5.1%	5.6%
1996	399.8	379.1	5.2%	4.9%	5.4%
1997	399.8	378.9	5.2%	5.1%	4.9%
1998	392.9	374.4	4.7%	4.6%	4.5%
1999	394.9	380.1	3.8%	3.5%	4.2%
2000	402.4	385.4	4.2%	3.8%	4.0%
2001	408.1	390.5	4.3%	4.0%	4.8%
2002	413.7	394.5	4.6%	4.5%	6.0%
2003	414.1	393.6	4.9%	4.5%	6.0%
2004	414.4	396.3	4.4%	4.2%	5.5%
2005	420.2	402.2	4.3%	4.1%	5.1%
2006	431.3	413.2	4.0%	3.9%	4.6%
2007	428.9	413.4	3.6%	3.6%	4.6%
2008	431.0	411.5	4.5%	4.4%	5.8%
2009	427.4	395.7	7.4%	7.0%	9.3%
2010	425.0	391.1	8.0%	7.5%	9.6%
2011	443.1	409.9	7.5%	7.0%	8.6%
2012	452.7	419.8	7.3%	6.8%	7.4%
2013	453.3	422.2	6.9%	6.6%	7.4%
2014 (July)	457.4	426.7	6.7%	6.5%	6.2%



## LARGEST 10 TAXPAYERS – FISCAL YEAR 2014

Name of Taxpayer	Type of Business	Total Assessed Valuation	Total County Tax*
BGE	Utility	\$1,064,380,220	\$29,102,136
ISG Sparrows Point Inc	Steel/Mining	417,053,710	8,549,249
Verizon	Utility	290,931,080	7,995,321
Merrit Management Group	Commercial Property	438,189,879	4,627,414
Towson Town Center	Retail	250,822,400	2,759,046
TRP Suburban	Utility	177,234,350	2,522,533
Walmart	Retail	193,672,630	2,377,406
Home Properties	Commercial Property	208,262,410	2,313,840
Comcast	Utility	80,381,920	2,210,503
White Marsh Mall	Retail	151,866,230	1,678,159

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

### 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 4th year of his first term.

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

## SELECT COUNTY GOVERNMENT STATISTICS

### Fire Protection

Number of stations – Volunteer	33
Number of stations – Career	25
Number of sworn personnel	1,032

### Police Protection

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

### Recreation

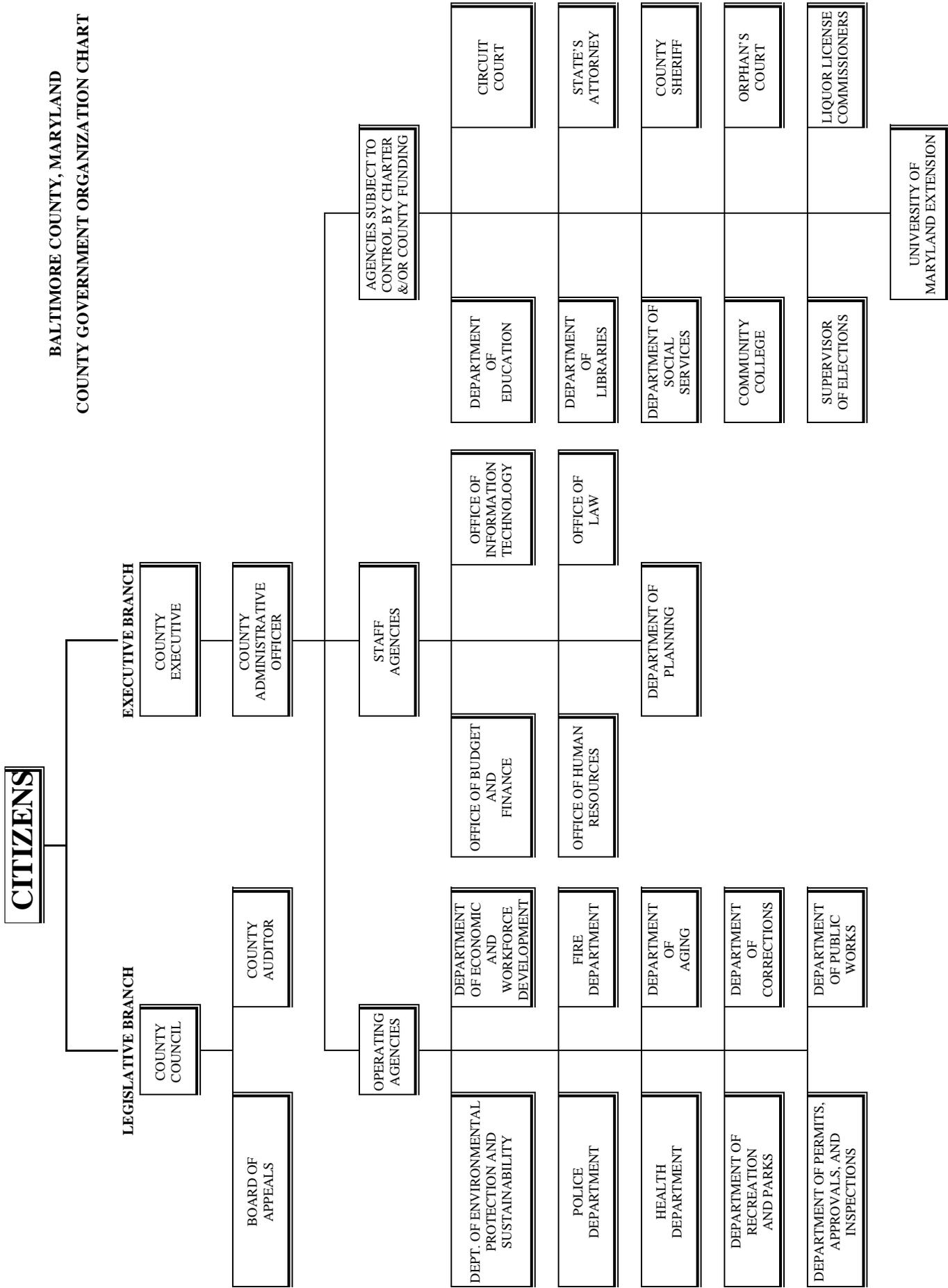
Parks	Number	215
	Number of Acres	7,855
School Recreation Centers	Number	162
	Number of Acres	3,643

### Education

Number of Schools, Centers, & Programs	168
Number of school professional staff	8,792
Number of Students (Projected 2013-2014 School Year)	108,442



**BALTIMORE COUNTY, MARYLAND  
COUNTY GOVERNMENT ORGANIZATION CHART**



## LIST OF PRINCIPAL OFFICIALS

JULY, 2014

<b>County Executive</b>	Kevin Kamenetz	410-887-2450
<b>County Council</b>	Cathy A. Bevins, 6th. District, Chair	410-887-3388
	Tom Quirk, 1st. District	410-887-3385
	Vicky Almond, 2nd. 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
	John Olszewski, Sr., 7th. District	410-887-7174
<b>Administrative Officials</b>		
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 Richardson	410-512-3400
Director of Aging	JoAnne Williams	410-887-2109
Director of Economic & Workforce Development	Will Anderson	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	(Anticipated)	410-887-6160
<b>State Charter Agencies</b>		
Chief Judge of the Circuit Court	Kathleen Gallogly Cox	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 and Workforce 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 2013 Actual</u>	<u>FY 2014 Est.</u>	<u>FY 2015 Projected</u>
Part I Cases for Investigation by CID	4,071	4,300	4,350
Percentage of Part I Cases Cleared	38%	35%	34%
Cases for Investigation by Vice/Narcotics	1,412	1,639	1,785
Number of Cases Cleared by Vice/Narcotics	1,139	1,280	1,403
Percentage of Cases Cleared	81%	78%	79%
Number of Gang Members Authenticated	1,442	1,369	1,301
Percentage of Authenticated Gang Members Arrested	32%	30%	29%
Total New and Reopened Criminal Cases Filed by State's Attorney	10,536	10,500	10,550
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	84%	90%	93%
Total New and Reopened Juvenile Cases Filed by States Attorney	3,452	3,450	3,500
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	78%	80%	80%
Percent of Successful Arrests and Prosecutions of Firearms Violence	74%	77%	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:

<u>Baltimore County Public Schools</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Attendance Rates			
Elementary	≥95.0%	≥95.0%	≥95.0%
Middle	≥95.0%	≥95.0%	≥95.0%
High	92.40%	93.00%	93.00%
High School Graduation Rates	81.81%	83.83%	86.30%

High School Dropout Rate	13.25%	11.04%	9.70%
BCPS SAT Scores (Combined Critical Reading and Writing and Math)	1,458	1,474	1,497
National Mean	1,500	1,498	1,498
<u>Community College of Baltimore County</u>	<u>FY 2013 Act</u>	<u>FY 2014 Proj</u>	<u>FY 2015 Est</u>
Cost per Student	\$7,885	\$8,318	\$8,600
Full-Time Equivalent Students			
Credit	15,217	14,625	14,350
Non-Credit (Open Enroll + Contract)	4,605	4,814	4,776
Total	19,822	19,439	19,126
<u>Baltimore County Public Library</u>	<u>FY 2013 Act</u>	<u>FY 2014 Proj</u>	<u>FY 2015 Est</u>
Annual Number of Library Materials Circulated	10,696,199	10,000,000	10,000,000
Library Staff Turnover Rate	5.3%	1.6%	1.2%

## 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 is Maryland's second largest jurisdiction in terms of jobs and is home to more than 21,000 employer establishments. It has witnessed an ever-growing level of business success due to the County's economic growth and business diversity.

**Towson Row** - In June 2013, plans were unveiled for a transformative, \$300 million mixed-use development at the southern gateway to downtown Towson, one block from Towson University. The development program calls for 200,000 square feet of Class A office space, 350 luxury residential units, 200 hotel rooms, 300 quality student housing units and more than 100,000 square feet of retail, shops, restaurants and an upscale grocery store. The demolition and site preparation are set to begin Spring 2014.

**Towson Square (formerly known as Towson Circle III)** – This is a new mixed-use project in Towson developed by the Heritage Properties/Cordish Company joint venture. The four-acre development now under construction will include a 75,000 square foot, 3,400-seat, 15 screen multiplex cinema atop a three-story, 850-space garage and seven restaurants. The open,



pedestrian-friendly plaza will include a traffic circle with a European-style fountain, bistro-style outdoor dining areas and landscaping. The County is investing \$6.2 million toward the parking garage and \$2 million for infrastructure improvements, which will leverage \$85 million in private investment. Slated to open in late 2014, the project will bring an estimated 1,530 jobs to the area, 660 on the construction side and another 870 others when the project is operational.

**Towson Residential** - Since 2008, over 1,200 new luxury apartment units in three major projects have been completed. Wood Partners has teamed with Chesapeake Realty Partners to develop The Winthrop, which will consist of 295 units. Lease-up will commence May 2014. A second phase, developed by Wood Partners and Taylor Property Group, will comprise 175 units. The apartments will be owned and operated separately, but their design is complementary. These buildings will replace a 70-year-old, 150-unit apartment complex and will triple the site's density. In April 2013 it was announced that a proposed \$60 million, 61-bed, 200-unit student housing project with first floor retail would be built at 101 York Road.

**Towson Commons** – this office/retail building in the center of Towson was recently purchased by Garrison Investment Group and plans are underway for renovations to the vacant ground floor retail spaces. Leasing is expected to pick up as a result of the change in ownership and commitments by the following two major tenants:

- **General Dynamics Information Technology (formerly ViPS)** - The largest tenant in Towson Commons, has expanded its leased space from 120,000 square feet to 146,000 square feet to accommodate a consolidation from two other locations in the County
- **LA Fitness** - A national chain of fitness clubs is completing renovations on the former movie theater space in Towson Commons to create a new 52,700 square foot state-of-the-art facility including an indoor pool. The facility is now open and renovations are complete.



**Sale of County Properties** - In December 2013, the County Council approved the sale of three functionally obsolete County properties housing two police stations and a fire station, located on heavily traveled commercial corridors in Randallstown, Towson and Dundalk. The Towson and Dundalk properties are awaiting the approval of Planned Unit Development (PUD). The profit from the sale of these properties will help defray the cost of new replacement buildings and generate new property tax revenue, in addition to providing jobs and economic stimulus. In Dundalk, Vanguard Commercial Development will redevelop a portion of the property into a restaurant-retail-recreational town center to be known as “Merritt Pavilion.” Merritt Pavilion is envisioned as a family-friendly destination and would have 12 separate buildings spread over 12 acres. It is anticipated to include restaurants, fast casual dining establishments, an ice cream or frozen yogurt shop, an urgent care medical facility, a convenience store/gas station facility, a drive-in fast food restaurant, and other not yet defined retail. Along with the \$2.1 million purchase price, the annual property tax at full build-out is anticipated to be approximately \$76,172. The proposal also allows recreation programs at the site to continue uninterrupted and adds other recreational amenities. In Towson, CVP-TF, LLC will add a convenience store and gas station, as well as approximately 10,000 square feet of retail strip and a 4,200 square foot restaurant pad site. Retail uses include a drive-in fast food restaurant, a fast casual restaurant, and a bank. The property was purchased from the County for \$8.3 million and will add annual property tax revenue of approximately \$26,125. In Randallstown, 101 Development Group, a wholly-owned subsidiary of Genesis HealthCare LLC, purchased the County property that joins its neighboring senior nursing center for \$275,000. The Development Group will raze the existing building and construct much needed additional parking.

**Metro Centre at Owings Mills** - Metro Centre at Owings Mills is a mixed-use, Transit-Oriented Special Taxing District that is being developed by Owings Mills Transit, LLC through the use of Tax Increment Financing. The project, upon completion of the South Parcel which was designated in 2010, would support more than 1.2 million square feet of commercial office space; 300,000 square feet of complementary retail space; 1700 residential units; educational facilities totaling 120,000 square feet and a hospitality component offering up to 250 rooms. The project adjoins the Owings Mills Metro stop and a 2,865-space commuter parking garage. Total

investment in the project is expected to be \$550 million at completion. Two five-story upscale residential buildings, with 232 apartments and ground-floor retail and restaurant space, are located along the main street next to the Owings Mills Metro station and the new 120,000 SF County Campus at Metro Centre library and community college building. The first building is leasing and the second building will be delivered soon. A second large parking garage with 2,412 spaces is now under construction. In December 2013, the County approved the addition of a 13-acre North Parcel to the District, bringing the total size of the District to more than 45 acres. The new parcel will support more than 666,000 square feet of commercial office space, 19,000 square feet of retail space, and two additional parking garages totaling 4,577 parking spaces.

**Foundry Row** – This planned mixed-use development in Owings Mills will be anchored by a Wegman’s grocery store and is expected to represent a \$140 million investment. The demolition and site prep are complete.

	<u>FY 2013 Actual</u>	<u>FY 2014 Proj</u>	<u>FY 2015 Est</u>
Number of Small Businesses Seeking Financial Assistance	120	125	125
Number of Financing Transactions	4	5	5
Value of Non-Residential Permits (in Millions \$)	\$398	\$334	\$380
Businesses Relocating or Expanding in the County (Number of Jobs Impacted by Dept of Economic & Workforce Development)	2,195	2,300	3,000

### **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 2013</u> <u>Budget</u>	<u>FY 2014</u> <u>Estimated</u>	<u>FY 2015</u> <u>Projected</u>
Streets, Highways	18,873	62,408	13,512
Schools	26,076	148,780	19,294
Parks & Recreation & Greenways	5,135	16,937	5,162
Community Improvement	1,515	550	8,800
Percentage of Road Miles Rated Poor that Were Returned to Good Condition	14%	20%	12%
County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	1,210	1,224	1,255
County-owned SWM Facilities Receiving Major Repairs	22	38	50
Number of Potholes Filled	42,500	70,000	43,000



TOWSON FIRE STATION  
VIEW LOOKING NORTH EAST



## FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2015 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 2015 not to exceed 3.87%. The 3.87% 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 Section 17-101 of the Local Government Article 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 2.2% to 2.5% and Debt to Personal Income ratio in the range of 2.75% to 3.0% 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 36% of net tax-supported debt in 5 years and 67% 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	2004	\$3.0
1992	1.1	2005	45.3
1993	1.1	2006	112.3
1994	9.4	2007	143.8
1995	4.4	2008	146.9
1996	1.2	2009	138.5
1997	20.3	2010	33.1
1998	40.4	2011	2.6
1999	93.9	2012	0.6
2000	121.6	2013	13.9
2001	110.3	2014	67.1
2002	65.7	2015 Budget	88.8
2003	1.0		

\*Prior to FY 2014 PAYGO included only General Funds. Effective FY 2014 PAYGO includes General Funds, Stormwater Management Funds, Debt Premium, 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 8% of General Fund revenues each year. Most of the 8%, 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.

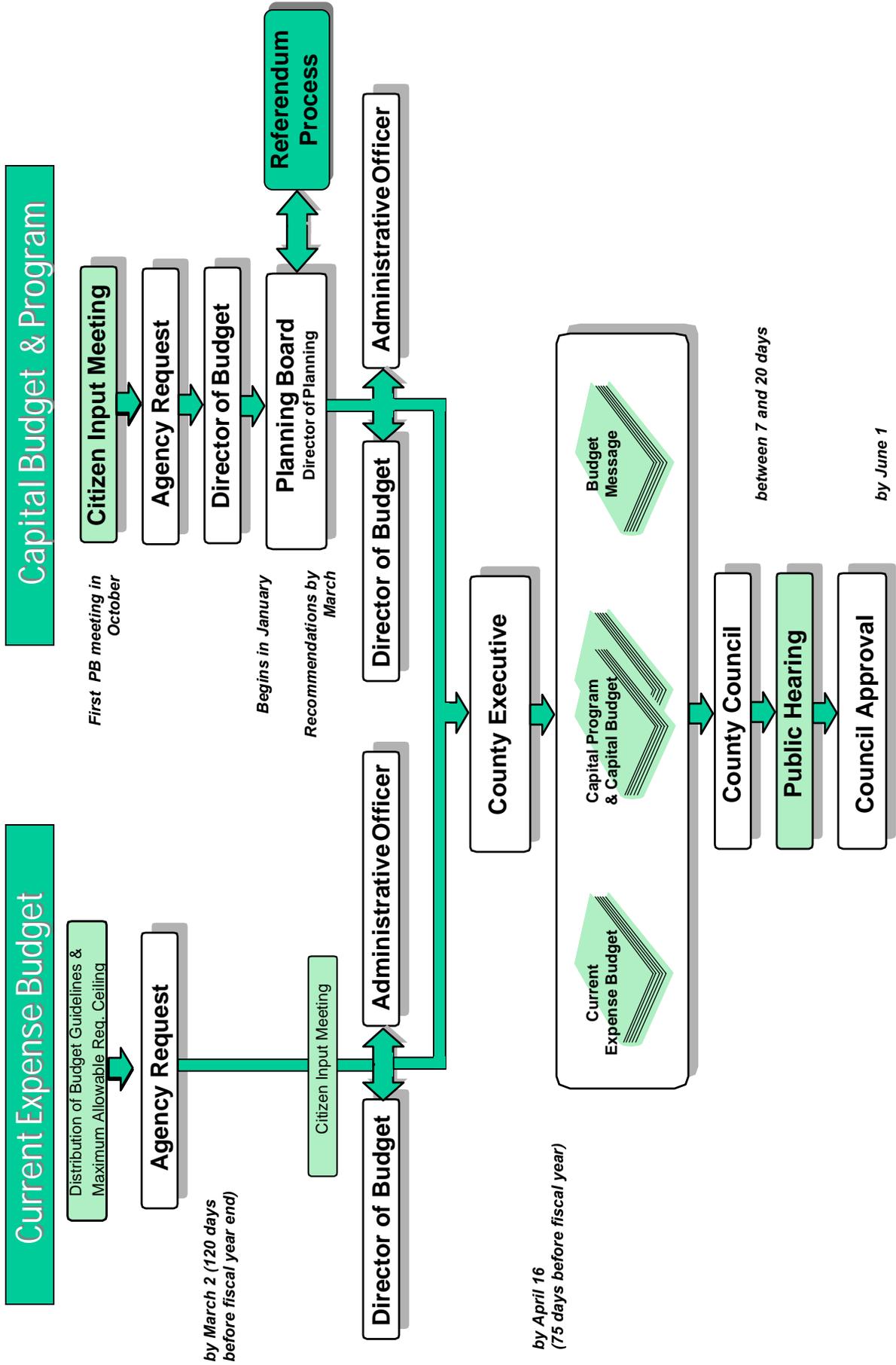
Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. The Plan and Annual 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

# Baltimore County's Budgeting Process



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 2015 BUDGET FORMULATION SCHEDULE

October 17, 2013	Planning Board Citizen Input Meeting on Capital Budget
January 2, 2014	Issue FY 2013 Operating Budget Targets to Agencies
January 16, 2014	County Executive Addresses Planning Board
February 22, 2014	Operating Budget Request Due from Agencies
February 15, 2014	Spending Affordability Report Released
February 16 – April 7, 2014	Budget Analysis and Review with Administrative Officer and County Executive
March 6, 2014	Planning Board Transmits Capital Budget Recommendations
March 6, 2014	Executive’s Budget Meetings with Citizen Groups
April 15, 2014	Executive Delivers Annual <i>Budget Message</i> & State of the County
April 29 – May 15, 2013	Council Work Sessions on the Budget
May 8, 2015	County Council Public Hearing on Proposed Budget
May 22, 2014	County Adopts FY 2015 Budget
July 1, 2014	FY 2015 Budget Year Begins

#### 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.

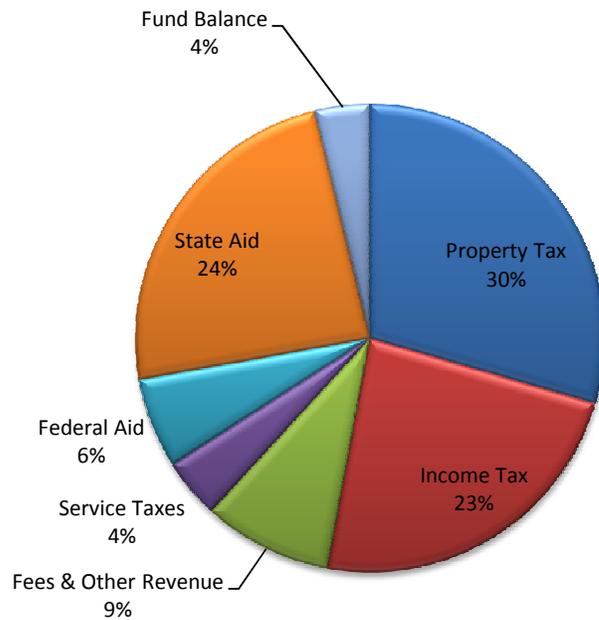
## FUND ACCOUNTING

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.

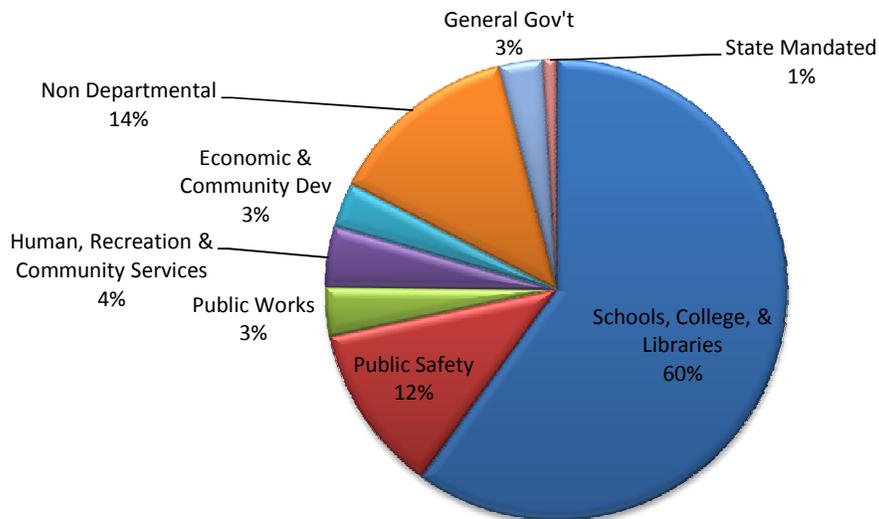
The County has 2 types of Proprietary Funds that are not appropriated in the budget. Enterprise Funds, such as the Metropolitan District Operations Funds, Community College Book Store, Child Care Centers and Food Services, are operated in manner similar to private businesses. Unlike the Enterprise Funds, 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 2015 OPERATING BUDGET AT A GLANCE  
\$ 2.939 BILLION**

**WHERE THE MONEY COMES FROM**



**WHERE THE MONEY GOES**



Total Operating Budget (Excludes Enterprise Funds)	
General Fund	\$1,862,304,046
Special Fund	<u>1,076,482,232</u>
	\$2,938,786,278

## BUDGET SUMMARY - ALL FUNDS

	Actual FY 2013	Revised FY 2014	Budget FY 2015
<b><u>FUNDING SOURCES</u></b>			
Property Tax	\$ 853,859,722	\$ 853,891,460	\$ 866,857,555
Income Tax	624,060,806	663,137,560	687,771,310
Service Taxes	128,038,931	119,763,000	121,633,000
State Aid	650,469,980	690,971,568	706,507,710
Federal Aid	165,953,267	190,699,554	183,568,622
Fees & Other Revenue	490,245,340	500,327,453	512,106,104
Appropriation drawn from (or surplus added to) Fund Balances	(53,935,041)	37,252,604	110,996,731
<b>TOTAL SOURCES</b>	<b><u>2,858,693,005</u></b>	<b><u>3,056,043,199</u></b>	<b><u>3,189,441,032</u></b>

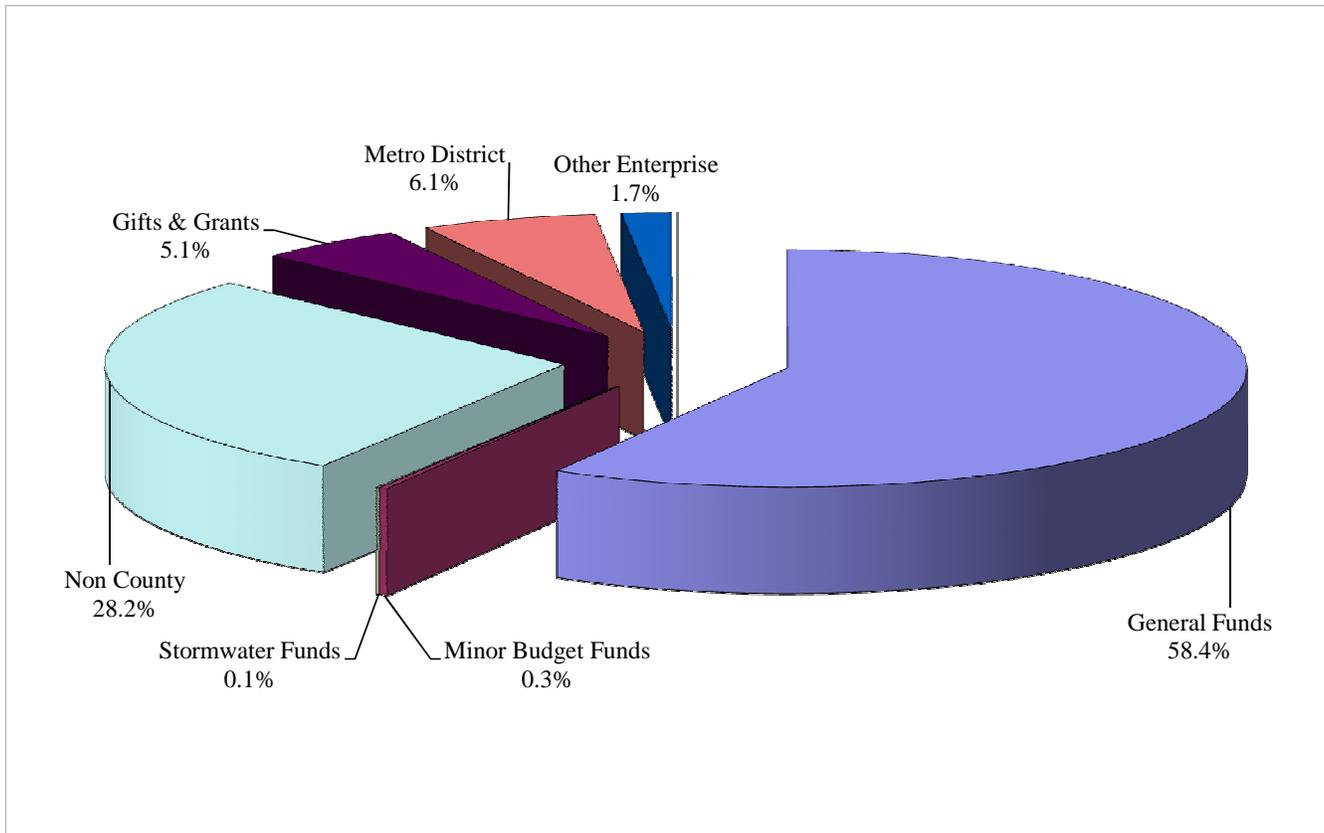
### EXPENDITURES

Department of Education	\$ 1,373,720,949	\$ 1,426,494,827	\$ 1,463,795,567
Department of Public Works	270,691,165	306,007,124	295,068,012
Police Department	194,823,001	200,398,118	205,161,521
Capital Projects - PAYGO	13,938,277	26,560,079	48,680,048
Community College	251,246,288	262,568,497	261,495,601
Debt Service	115,082,687	131,514,181	149,131,130
Fire Department	92,077,371	92,787,008	93,517,086
Insurance (a)	92,293,736	101,080,474	131,847,638
General Government	81,686,705	84,134,954	90,998,840
Housing Office	60,367,469	64,400,000	64,712,719
Department of Health	47,606,829	60,364,837	62,751,247
Department of Libraries	41,200,880	42,645,947	40,424,823
Retirement and Social Security (a)	81,910,724	88,327,467	108,149,698
Department of Corrections	34,936,742	35,191,170	36,335,133
State Mandated Agencies	24,962,242	26,629,278	27,378,366
Department of Aging	13,544,919	15,817,619	16,252,963
Recreation and Parks	13,001,437	14,682,967	14,182,861
Department of Social Services	12,166,758	13,487,551	14,394,963
Emergency Communications Center	11,249,247	11,717,005	12,175,052
Community Development Grants	4,742,788	13,709,938	7,390,556
Economic & Workforce Development	6,470,755	13,390,155	20,148,384
Environmental Protection & Sustainabilit	5,660,228	8,472,356	8,374,382
All Other Agencies	15,311,808	15,661,647	17,074,442
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,858,693,005</u></b>	<b><u>\$ 3,056,043,199</u></b>	<b><u>\$ 3,189,441,032</u></b>

(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 2015 TOTAL GOVERNMENT-WIDE OPERATIONS  
BY FUND**



	<b>Actual FY 2013</b>	<b>Revised FY 2014</b>	<b>Budget FY 2015</b>
<b><u>GOVERNMENTAL FUNDS</u></b>			
General Fund	\$ 1,639,365,067	\$ 1,736,491,528	\$ 1,862,304,046
Liquor License Fund	611,048	669,466	716,649
Stormwater Management Fund	-	2,557,566	2,645,040
Gifts & Grants Fund	131,789,668	168,080,275	164,062,727
Economic Development Fund	-	2,150,000	8,200,000
Non County Funds	<u>852,138,169</u>	<u>893,790,034</u>	<u>900,857,818</u>
<b>TOTAL OPERATING FUNDS</b>	<b>2,623,903,952</b>	<b>2,803,738,869</b>	<b>2,938,786,280</b>
<b><u>ENTERPRISE FUNDS</u></b>			
Metro District	182,666,237	199,882,800	196,028,490
Other Enterprise	<u>52,122,816</u>	<u>52,421,530</u>	<u>54,626,262</u>
<b>TOTAL GOV-WIDE OPERATING FUNDS</b>	<b><u>\$ 2,858,693,005</u></b>	<b><u>\$ 3,056,043,199</u></b>	<b><u>\$ 3,189,441,032</u></b>

## FY 2015 BUDGET BY MAJOR EXPENDITURE CATEGORIES

AGENCY	PERSONNEL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$ 921,778		\$ 94,160			\$ 1,015,938
Circuit Court	4,928,168	600,579	1,580,350			7,109,097
Orphans Court	208,035		20,260			228,295
Board of Elections	998,923		3,226,470	1,000		4,226,393
Office of Budget & Finance	6,844,532		1,455,533			8,300,065
Administrative Office	1,208,526		274,926			1,483,452
Department of Corrections	25,383,820	98,000	10,853,313			36,335,133
States Attorney	8,356,559	176,933	646,161	105,320		9,284,973
Vehicle Operations/Maintenance			228,350			228,350
Office of Law	2,523,131		329,451			2,852,582
Office of Planning	2,955,858		258,310			3,214,168
Office of Human Resources	2,854,874		426,561			3,281,435
Emergency Communications Center	10,184,055		1,990,997			12,175,052
Police Department	181,122,325	1,566,957	20,165,364	2,306,875		205,161,521
Fire Department	81,108,716	131,855	11,444,131	832,384		93,517,086
Permits, Approvals & Inspections	8,920,434		1,263,448			10,183,882
County Sheriff	5,086,524		473,240			5,559,764
Liquor License Commissioner	477,658	169,191	69,800			716,649
Property Management	13,042,442	87,450	19,434,545	211,555		32,775,992
Department of Health	29,680,510	4,481,881	28,502,970	85,886		62,751,247
Social Services	8,704,242	1,445,256	4,245,465			14,394,963
Community College	108,211,596	29,977,457	119,965,048	3,341,500	7,371,535	268,867,136
Department of Aging	9,073,043	1,758,207	5,421,713			16,252,963
Department of Education	896,318,936	315,538,543	239,923,310	15,133,778	38,914,932	1,505,829,499
Department of Libraries	21,477,440	6,583,815	12,335,068	28,500		40,424,823
UM Cooperative Extension	82,090		171,105			253,195
Department of Recreation & Parks	12,744,291	277,722	1,160,848			14,182,861
Debt Service			658,819		102,185,844	102,844,663
Retirement & Social Security		108,149,698				108,149,698
Envrnmnt Protection & Sustainability	6,031,485	452,534	1,890,363			8,374,382
Insurance		129,929,103	1,918,535			131,847,638
Contingency Reserve			1,000,000			1,000,000
County Council	1,855,981		225,700	10,000		2,091,681
County Auditor	1,489,560		57,350	3,400		1,550,310
Board of Appeals	221,180		7,992			229,172
Dept of Economic & Workforce Dev	1,008,022		8,663,789			9,671,811
Local Management Board	188,217	56,413	1,497,429	1,300		1,743,359
Housing Office	2,576,104	1,124,914	60,714,601	297,100		64,712,719
Capital Expenditures (PAYGO)				45,561,048		45,561,048
Organization Contributions			8,278,005			8,278,005
Local Shares			6,053,080			6,053,080
Community Development Grants	1,355,872	528,030	5,483,578	23,076		7,390,556
Office of Information Technology	14,206,826		9,584,987			23,791,813
Department of Public Works	47,920,043	278,449	169,431,900	420,120	77,017,500	295,068,012
Office of Workforce Development	2,556,010	883,300	7,037,263			10,476,573
<b>TOTAL</b>	<b>\$ 1,522,827,806</b>	<b>\$ 604,296,287</b>	<b>\$ 768,464,288</b>	<b>\$ 68,362,842</b>	<b>\$ 225,489,811</b>	<b>\$ 3,189,441,032</b>

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

## OPERATING BUDGET OVERVIEW

The Fiscal Year 2015 General Fund Operating Budget of \$1,862,304,046 is an increase of 7.25% or \$125.8 million, from the adjusted FY 2014 budget.

The budget falls within the guideline established by the Spending Affordability Committee (SAC), which set a budget base for FY 2015 not to exceed 3.87% over the estimated final FY 2014 spending. The 3.87% 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 3.79%.

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 22 and 26 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 2015 budget increases the countywide appropriation for this Other-Post-Employment-Benefits (OPEB) cost by \$6.4 million in order to fully fund the actuarially determined Annual Required Contribution. This action to make OPEB contributions now, rather than passing them on to later administrations, will allow the County to utilize an enhanced discount rate and save millions of dollars in future budgets.

The FY 2015 budget recognizes the contributions of County employees. Two-year contract extensions have been reached with all labor bargaining groups, and the agreement for FY 2015 fully funds increments and longevity increases for employees entitled to those benefits while also protecting against layoffs and furloughs. In addition, this budget provides an employee bonus of 3% this fall. This agreement extends to Board of Education, Library and Community College employees as well. Labor leaders have worked with the administration to reach agreements that are fair for workers and sustainable for taxpayers.

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 2015, 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 \$2,938,786,278. It reflects a 4.81% increase over the adjusted FY 2014 appropriation of \$2,803,738,869. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$3,189,441,032, a 4.37% increase over the adjusted FY 2014 level.

## **BUDGET OBJECTIVES**

The Spending Affordability Limit for FY 2015 allowed an increase in on-going spending of \$65.2 million or 3.87%. Within those guidelines, the County had three major objectives it would attempt to achieve while formulating the FY 2015 budget: 1) Reach a multi-year negotiated agreement with all bargaining units that included the first county-wide wage enhancement since FY10, 2) Continue to press for the long-term stability of the County's post-retirement pension and health care costs, and 3) Infuse millions of dollars into a capital program that would take a comprehensive approach to address space, air conditioning and inefficient aging building concerns in the Public School System.

The County bargaining groups, as well as employees at the Public Schools, Libraries, and Community College, signed two-year agreements for a 3% Bonus in FY15 and a 3% COLA in FY16. A one-time Bonus plus a COLA avoids the compound impact of two back-to-back COLAs. These settlements came with agreements by certain bargaining groups to sign on for retirement contribution increases by new hires and reductions in employer health care subsidies. The County and its component units again agree to "No Furlough" and "No Layoffs" in FY15. The last County COLA was a 2% increase on January 11, 2010.

The County took a bold step to control long term retirement cost by issuing Pension Obligation Bonds in December 2012 in order to lower the Retirement System's valuation rate (the assumed long term earnings on the System's investments) from 7.875% to 7.25%. While the decline to 7.25% was a move in the right direction, it did not go far enough in setting an assumed return on pension investments. To set a long term rate that had a reasonable probability of success, the County lowered the Retirement valuation rate again, this time to 7%. FY15 includes an additional \$7.2 million to accomplish this task. The budget also includes an additional \$5.7 million to fund the Other Post Employment Benefits (OPEB) contributions, thus bringing the total FY15 OPEB funding to \$116.1 million. This is the first time the County met its Annual Required Contribution (ARC) with current year funding.

Looking out at Public School enrollment projections through the year 2023, it was apparent that additional elementary school seats would be needed throughout the County in all five school zones. Baltimore County has had the second oldest stock of school buildings in the State. Many of the elementary schools are small, costly to maintain, and make the aforementioned space and air-conditioning concerns problematic. By the consolidation of older, small schools and replacing them with larger, air-conditioned schools, the County will achieve that objection over a ten year period. The Schools for Our Future Initiative begins with \$19.3 million to the School Capital Budget in FY 15 plus another \$157.9 million in a borrowing ordinance to be presented for voter approval in November 2014.

## ECONOMIC OUTLOOK

The March 2014 Baltimore County Fiscal Digest produced by the Office of the County Auditor states that:

- County employment has surpassed pre-recession levels; however, year-over-year employment has fallen in three out of the last four months.
- Employment, as measured by place of residence, was little changed in January 2014 compared to a year earlier. Over the January 2013 to January 2014 period, Baltimore County residential employment increased by 14,178 persons, or 0.5%.
- Sage Policy Group, Inc. (the Spending Affordability Committee's economic consultant) predicts job growth of 1.8% and 0.7% in the County and Maryland, respectively, in CY 2014, with the State's growth expected to fall short of both the County's growth and anticipated national job growth of 1.4%.
- The unemployment rate among County residents was 6.3% in January 2014, down from 7.6% a year earlier, but above the current State rate of 6.1%. As of November 2014, the County had the 12<sup>th</sup> lowest unemployment rate out of the 24 local jurisdictions in Maryland.
- Existing home sales in Baltimore County totaled 7,213 units in CY 2013, 10.3% above CY 2012 sales. The median price of an existing home in February 2014 was \$195,000, up 2.6% from February 2013.



## FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

### Education

#### *Schools for Our Future*

In this year's budget, funding for the Baltimore County Schools exceeds Maintenance of Effort, with the \$1.4 billion education operating budget comprising 53% of the County's net operating budget. Some highlights of the education operating budget include:

- 90 additional teaching positions to support enrollment growth, the opening of Mays Chapel Elementary, and an increase in special education staffing;
- \$4 million to complete the County's investment in wireless classrooms;
- \$3.8 million for instructional materials to support the digital curriculum;
- \$2.5 million for the One-Card safety identification system;
- \$1.2 million in start-up costs for the new elementary school in Owings Mills;
- \$171,000 to expand pre-K access.

Baltimore County continues to be challenged with funding a capital program to upgrade aging schools while simultaneously addressing rising student enrollment. Eighty percent of schools are more than 40 years old, and school enrollment is projected to increase by more than 9,300 students in the next 10 years, dating from 2010. Since that time, the County has opened or funded 10 new schools and renovated six schools with additions, creating 7,500 new or replacement seats, and the number of schools in Baltimore County without air conditioning will have been reduced from 52% to 22%.

Working with Baltimore County Public Schools, the County is launching a school renovation and construction program intended to meet the needs of the County's educational facilities for the next generation. This \$1.1 billion initiative is called the *Schools for Our Future* program. This substantial investment in school construction will not only serve the *future* of children, but will strengthen the *today* of every neighborhood in the County.

Many of the details of this plan will be finalized by the Superintendent and his staff in consultation with community stakeholders over the next 12 months. *Schools for Our Future* will be a decade-long commitment to upgrading school facilities and eliminating overcrowding in classrooms. Today's budget proposal designates a record funding request of nearly \$460 million in County funds over the next three referendums for school renovation and construction. When combined with anticipated supplemental State funding of at least \$240 million, the total investment in County schools for the decade from 2011 to 2021 will be in excess of a billion dollars. Voters will have the opportunity to endorse this plan, beginning with a \$158 million referendum request this November. These referendum bonding requests are more than double, and sometimes triple, the amounts approved by the voters during the past 10 years.

The *Schools for Our Future* program will virtually eliminate all projected school overcrowding for the next decade and beyond. Without this ambitious program, there will be a shortage of 1,400 seats in Baltimore County's elementary and middle schools over the next nine years. That would mean more trailers and larger class sizes. Under the *Schools for Our Future* program, there would be no overcrowding in those schools. In fact, those same schools would have 5,800 excess seats available, creating room for future enrollment growth. Dependent upon County Council, Board of Education and voter referendum approval, this program funds 11,000 new or replacement seats all across the County. At the conclusion of the *Schools for Our Future* program, 97% of all Baltimore County schools will be air-conditioned, including every single County elementary and middle school.

Importantly, the program will provide modern learning environments for our children, teachers and support staff. *Schools for Our Future* is a comprehensive plan that will have a lasting impact in every part of this County. Some of the highlights of the initiative are:

#### Southwest Area

In addition to a newly renovated Catonsville Elementary School at Bloomsbury, the new replacement elementary school at Westowne, a new replacement elementary school at Relay and an addition to Westchester Elementary, this budget makes the following additional commitments to the Southwest area of the County, providing 3,356 seats and eliminating all projected overcrowding:

- Fund a new, 700-seat replacement school for Lansdowne Elementary on its current site;
- Fund 350 additional seats to resolve overcrowding in the elementary school communities located between Route 40 and Security Boulevard.

#### Central Area

Current and planned projects will eliminate present and projected overcrowding in the York Road corridor. This comprehensive plan includes:

- Construction of a new, \$3 million Community/PAL Center on the grounds of Padonia International Elementary School that includes a gymnasium and theater for dual use by the school, freeing up space for conversion to classroom seats;
- Renovation to reopen a 600-seat Loch Raven Elementary School;
- Conversion of the current Halstead Academy into a 500-seat elementary magnet preparatory school;

- Construction of a 189-seat addition at Cromwell Valley Elementary School and a 200-seat addition to Sparks Elementary School;
- Completion of additions to Stoneleigh (now 700 seats) and Hampton Elementary (now 648 seats) Schools that opened this past fall;
- Completion of new construction of the 1,028-seat Carver Center for the Arts & Technology and the 451-seat West Towson Elementary School;
- Opening of the new, 700-seat elementary school at Mays Chapel this August.

#### Northwest Area

Fund 2,150 new elementary school seats in the northwest area of the County by:

- Construction of a new, 700-seat elementary school on the Ballard site in Owings Mills New Town;
- Funding up to 750 new elementary school seats to relieve overcrowding in the Summit Park community and the Sudbrook Park/Williamsburg communities;
- Funding up to 225 additional elementary school seats to relieve overcrowding in the Randallwood/Imperial Gardens/Stoneybrook communities;
- Funding up to 475 additional seats to relieve overcrowding in the Reisterstown and Cedarmere communities.

#### Southeast

- Fund a new, 700-seat replacement school for Berkshire Elementary on its current site;
- Fund a new, 700-seat elementary school in the Battle Grove/Charlesmont communities.

#### Northeast

Create 2,250 new elementary school seats in the Northeast area:

##### *Perry Hall/White Marsh*

- Fund a new, 700-seat elementary school in the White Marsh community;
- Fund 200 new elementary school seats to relieve overcrowding in the Perry Hall community;

### *Overlea/Rosedale/Middle River*

- Fund 650 new elementary school seats to relieve overcrowding in the Overlea/Rosedale communities;
- Fund a new, 700-seat elementary school for the Middle River community.

### *Community College of Baltimore County*

Again this year, the Community College of Baltimore County continues to lead with the State's highest community college enrollment. The new Owings Mills campus opened this year at the Metro Centre to rave reviews. This year's budget funds CCBC at Maintenance of Effort levels, and also includes the following capital projects:

- \$4.5 million for the first construction phase of the Health Careers and Technology building on the Essex campus;
  - \$2.9 million to complete the conversion of the former library at the Catonsville campus to a new science and mathematics hall;
  - \$1.5 million for a project to restore the historic mansion in Catonsville;
- \$1.1 million for the construction of a new facility to house the Veterinarian Technology program at Essex

## **PUBLIC SAFETY**

The FY 2015 operating budget maintains a strong commitment to public safety with an operating budget of \$280 million dollars for the County's Police and Fire Departments. In anticipation of the opening of Towson Square this summer, the budget funds five additional police officers in support of Towson's new entertainment district.

Baltimore County remains one of the safest communities in the nation, with crime rates at historic lows. Over the last four years, the County has recorded fewer total homicides than during any four-year period since Jimmy Carter was president. The most serious violent crimes have dropped 27%, and over the last three years, violent crime has dropped every single year, a trend that contrasts the national level, where violent crime rose by 1.2%. The Police Department has also excelled in case clearance rates, boasting some of the highest rates in the country, placing the department well above the national average.

The increased use of technology has improved the Department's operation. All operating manuals have been converted to electronic form, and the Department's Field-

Based Reporting Project allows for paperless reporting and electronic transmission and storage of police records, saving time and taxpayer money. Always on the cutting edge, the Baltimore County Police Department is among the largest law enforcement agencies in the nation that use a field-based reporting system.

When it comes to fighting fires, responding to accidents, conducting rescues and providing emergency medical services, Baltimore County has one of the best-prepared and best-equipped Fire Departments in the nation.

Using technology, every County ambulance is equipped with a mobile hotspot, giving crews instant access to 911 Call Center data, which saves time and increases the efficiency of responses to emergencies countywide. First responders also have the ability to complete reports without returning to the station, allowing ambulance crews to accept more calls for service.

The County has allocated \$16 million for new fire apparatus, including 12 new engines, three new ladder trucks and 21 new medic units, as well as new specialized tools to help firefighters perform their job even better.

Finally, there have been dramatic increases in diversity within the Police and Fire Departments over the last few years, which demonstrate that these public safety agencies are committed to better reflecting the communities they serve.

## **Community Conservation and Preservation**

### *Social Safety Net*

The FY2015 budget includes a 15.4% increase for the County's emergency social service funds, which will provide emergency medical funds and help families avoid evictions and utility shut-offs during tough economic times.

Also included is more than \$1 million to support the efforts of the Maryland Food Bank and the Homeless Outreach Street Team, as well as to provide funds to rapid re-housing partners and establish a Shelter Diversion Pilot Program, which will help to prevent individuals and families from entering the shelter system in the first place.

This budget also allocates design funding to begin a new, \$24 million Eastern Family Resource Center on the grounds of Franklin Square Hospital, funded with \$14 million in County funds, \$5 million from the State and \$5 million from MedStar. The facility will include transitional housing with separate shelters for men, women and families, as well as medical care and training assistance programs. The County will also construct a new, \$4 million Westside Shelter replacing the current structure on the grounds of Spring Grove State Hospital.

### Reinvesting in Our Aging Infrastructure

Baltimore County continues to implement valuable public works projects, in addition to the half-billion dollars invested over the last three years. This year's capital budget includes the following programs:

#### Road Resurfacing

- \$63 million over the next seven years for the resurfacing of County roads.

#### Upgrading County Facilities

- \$6.5 million to construct a new Towson Fire Station — the County sold the existing fire station property at the corner of York and Bosley for \$8.3 million;
- \$6 million for the renovation of the North Point Police Precinct at the former Eastwood Elementary School site — the total revenue from the sale of the North Point Government property was \$2.1 million for one-half of the property plus an additional \$4 million for construction of a new County community center, site improvements and field upgrades on the remaining County-owned parcel;
- \$6 million for the construction of a new Animal Services facility and dog park.

#### Parks and Preservation

- \$500,000 in design funding for new community centers in Loch Raven and Catonsville;
- \$2 million for agricultural preservation;
- \$3 million to purchase 257 acres to create Granite Park in the Woodstock area as a regional passive park, using County and Program Open Space funds;
- \$1.5 million for a therapeutic riding arena at the Baltimore County Center for Maryland Agriculture, using County, Program Open Space and private funds;
- \$2 million to install turf fields at Towson High, Dundalk High and the new Catonsville Regional Park to be located on the grounds of Spring Grove State Hospital.

## **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 38 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 2015-2020 is \$2.643 billion, including \$789.6 million in consolidated public improvement general obligation bonds and \$1.426 billion in metropolitan district general obligation bonds. Beginning in FY2014, Pay-As-You-Go (PAYGO) funds were 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 in FY2015 of \$88.8 million includes contributions to the capital budget, stormwater fees, debt premium and sale of property. 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, 2014, the County had \$399.8 million in outstanding bond anticipation notes or 13.6% of its total outstanding debt.

Baltimore County has no overlapping debt. In addition, Metropolitan District debt is not included in the County's calculation of net tax supported debt because it is viewed as self-supporting. A further adjustment is made to debt ratios relative to the County pension bonds. During fiscal year 1988, the County substantially enlarged its debt position through a \$171 million Pension Liability Funding bond issue. At the time that the County decided to bond out its pension liability, financial analysts recognized that while such an addition would increase the County's debt service burden, it would also contractually eliminate a large unfunded pension obligation. It would reduce current expenses for pension payments by a greater amount than the related increase in debt service. In FY2013, 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 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 anticipated 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 and a policy target of 8% of unassigned fund balance to general fund revenues. The total amount of unexpended and unappropriated funds set aside for contingencies was 19.9% in FY 2014. In years past, the County has consistently funded substantial levels of PAYGO. In FY2012, the County funded \$13.9 million. In FY2014, using the updated definition of PAYGO, the County funded \$67.1 million. In FY2015, the County expects to fund \$88.8 million, comprised of \$48.7 million from the general fund contribution, \$21.2 million from stormwater fees, \$8.2 million from debt premium and \$10.7 million from the sale of property.

<b>Debt and Financial Management Policies</b>							
<b>Excluding Pension Funding Bonds</b>							
<b>(in thousands)</b>							
	<b><u>Target</u></b> <b><u>6-30-20</u></b>	<b><u>Ceiling</u></b> <b><u>6-30-20</u></b>	<b><u>Actual</u></b> <b><u>6-30-10</u></b>	<b><u>Actual</u></b> <b><u>6-30-11</u></b>	<b><u>Actual</u></b> <b><u>6-30-12</u></b>	<b><u>Actual</u></b> <b><u>6-30-13</u></b>	<b><u>Actual</u></b> <b><u>6-30-14</u></b>
Debt to Estimated Full Value	2.2%	2.5%	1.1%	1.3%	1.7%	1.9%	2.0%
Debt Per Capita	\$2,300	\$2,600	\$1,201	\$1,452	\$1,744	\$1,886	\$1,936
Debt to Personal Income	3.3%	3.6%	2.4%	2.8%	3.3%	3.4%	3.3%
Debt Service to Revenues	8.5%	9.5%	6.3%	6.8%	7.1%	6.9%	7.1%
Unreserved General Fund Balance (1) to General Fund Revenues	8.0%	5.0% (2)	13.6%	14.6%	16.6%	19.7%	19.9%
	(1) Including Revenue Stabilization Reserve Account Balance			(2) Floor			

Other measurements of credit position compare a locality's debt ratios to those of similar entities. As indicated, the Moody's 2012 Local Government Medians (for triple-A rated counties) and 2010 S&P Annual Review of 'AAA' Rated U.S. Counties are used in the County's annual debt study. For 2014, excluding Pension Funding Bonds, Baltimore County's ratios of debt to estimated full value and debt per capita were significantly better than the respective 2012 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 lower than the Moody's median, as shown below:

<b>Comparison with the 2012 Moody's and 2010 S&amp;P Medians<sup>(1)</sup></b> <b>(\$ in thousands)</b>			
	<b>2012 Moody's and 2010 S&amp;P AAA Rated County Median</b>	<b>2014 Total Net Tax-Supported Debt Excluding Pension Funding Bonds</b>	
		<b>Amount</b>	<b>Ratio To Median</b>
Total Outstanding (000's)	–	\$1,598,703	–
Debt to Estimated Full Value	2.53 %	1.97%	0.78X
Debt Per Capita	\$2,611	\$1,934	0.74
Debt to Personal Income	3.60%	3.29%	0.91
Debt Service to Revenues	10.0% <sup>(2)</sup>	7.18%	0.72
Unassigned Fund Balance to Revenues	19.28%	19.90%	1.03

<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 2015-2020 debt issuances for these years will be \$883 million. This amount of debt issuance is \$167 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 2020 ceilings throughout the period.

<b>Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds</b>							
	<b>Actual 2014</b>	<b>Projected 2015</b>	<b>Projected 2016</b>	<b>Projected 2017</b>	<b>Projected 2018</b>	<b>Projected 2019</b>	<b>Projected 2020</b>
Net Tax-Supported Debt Outstanding (000)	\$1,598,703	\$1,618,346	\$1,656,749	\$1,753,174	\$1,757,972	\$1,758,976	\$1,755,727
Debt to Estimated Full Value	2.0%	2.0%	2.1%	2.2%	2.1%	2.1%	2.0%

Debt Per Capita	\$1,934	\$1,950	\$1,988	\$2,095	\$2,092	\$2,085	\$2,073
Debt to Personal Income	3.29%	3.12%	3.00%	3.04%	2.93%	2.82%	2.70%
Debt Service to Revenues	7.2%	7.8%	8.6%	9.1%	9.5%	9.5%	9.4%

### 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".

### RAPIDITY OF PRINCIPAL RETIREMENT As of June 30, 2014

<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	\$536,968,000	32.5%	\$499,258,000	36.1%	\$217,206,000	24.7%
10 years	997,878,000	60.5	925,488,000	66.9	412,214,000	46.8
15 years	1,343,543,000	81.4	1,231,838,000	89.1	584,939,000	66.4
20 years	1,540,908,000	93.4	1,382,703,000	100.0	735,513,000	83.5
25 years	1,596,843,000	96.8			842,233,000	95.7
30 years	1,649,788,000	100.0			880,533,000	100.0

(1) Does not include \$216 million Bond Anticipation Notes outstanding.

(2) Does not include \$183.8 million Bond Anticipation Notes outstanding.

**BALTIMORE COUNTY, MARYLAND**  
**SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY\***  
**JUNE 30, 2014**  
(In Thousands)

Fiscal Year	Consolidated Public Improvement Bonds <sup>(1)</sup>		Pension Liability Funding Bonds		Capital Leases, COPs, Other		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
2015	69,795	43,403	7,790	8,222	24,095	2,684	101,680	54,309	155,989	43,976	31,811	75,787
2016	75,165	44,500	10,410	7,932	23,387	4,061	108,962	56,493	165,455	45,531	33,251	78,782
2017	81,430	46,989	6,445	7,793	23,021	4,274	110,896	59,056	169,952	42,446	32,815	75,261
2018	81,875	43,033	6,495	7,741	22,694	3,144	111,064	53,918	164,982	42,610	31,116	73,726
2019	81,810	39,194	6,570	7,667	15,986	2,191	104,366	49,052	153,418	42,642	29,478	72,120
2020	79,465	35,529	6,665	7,570	10,370	1,582	96,500	44,681	141,181	40,601	27,838	68,439
2021	79,145	31,935	6,785	7,453	10,410	1,090	96,340	40,478	136,818	39,998	26,207	66,205
2022	79,375	28,346	6,920	7,318	9,455	622	95,750	36,286	132,036	39,894	24,661	64,555
2023	78,355	24,780	7,070	7,166	8,000	200	93,425	32,146	125,571	38,294	23,133	61,427
2024	71,655	21,493	7,240	6,998			78,895	28,491	107,386	36,221	21,657	57,878
2025	71,465	18,439	7,425	6,813			78,890	25,252	104,142	35,790	20,196	55,986
2026	66,870	15,462	7,625	6,611			74,495	22,073	96,568	34,873	18,704	53,577
2027	61,005	12,748	7,845	6,395			68,850	19,143	87,993	34,732	17,267	51,999
2028	57,005	10,316	8,075	6,164			65,080	16,480	81,560	33,692	15,858	49,550
2029	50,005	7,853	8,345	5,896			58,350	13,749	72,099	33,638	14,423	48,061
2030	52,865	5,236	8,645	5,593			61,510	10,829	72,339	33,625	12,990	46,615
2031	42,000	3,324	8,960	5,279			50,960	8,603	59,563	33,375	11,522	44,897
2032	29,000	1,955	9,285	4,954			38,285	6,909	45,194	29,525	10,116	39,641
2033	19,000	805	9,625	4,616			28,625	5,421	34,046	28,020	8,792	36,812
2034	8,000	320	9,985	4,258			17,985	4,578	22,563	26,030	7,553	33,583
2035			10,365	3,877			10,365	3,877	14,242	24,920	6,367	31,287
2036			10,760	3,482			10,760	3,482	14,242	23,400	5,241	28,641
2037			11,170	3,072			11,170	3,072	14,242	23,400	4,131	27,531
2038			11,600	2,647			11,600	2,647	14,247	20,500	3,083	23,583
2039			12,040	2,205			12,040	2,205	14,245	14,500	2,097	16,597
2040			12,500	1,746			12,500	1,746	14,246	14,500	1,410	15,910
2041			12,980	1,270			12,980	1,270	14,250	11,000	828	11,828
2042			13,475	775			13,475	775	14,250	6,800	456	7,256
2043			13,990	261			13,990	261	14,251	4,000	190	4,190
2044										2,000	80	2,080
<b>Total</b>	<b>\$1,235,285</b>	<b>\$435,660</b>	<b>\$267,085</b>	<b>\$151,774</b>	<b>\$147,418</b>	<b>\$19,848</b>	<b>\$1,649,788</b>	<b>\$607,282</b>	<b>\$2,257,070</b>	<b>\$880,533</b>	<b>\$443,271</b>	<b>\$1,323,804</b>

- (1) Does not include \$216 million Bond Anticipation Notes outstanding.  
(2) Does not include \$183.8 million Bond Anticipation Notes outstanding.

**SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY**

	FY 10	FY 11	FY 12	FY 13 Act.	FY 14 Est.	FY 15 Bud.
<b>Circuit Court</b>						
Cases and Appeals Filed						
Civil	19,885	15,924	16,443	1,900	2,000	2,000
Criminal	10,211	10,648	10,751	16,368	15,500	15,500
Juvenile	3,852	3,495	3,362	9,637	8,800	8,900
Custody Mediation & Investigations	783	827	815	816	830	825
Judges' Settlement Conferences	2,098	2,207	2,488	407	1,225	1,262
Masters' Scheduled/Settled Conferences	1,713	1,844	1,782	1,113	1,225	1262
<b>States' Attorney</b>						
Defendants Disposed						
Circuit Court	10,388	10,790	10,978	10,978	10,838	11,000
District Court	53,709	52,863	52,562	52,562	53,682	52,700
Juvenile Respondents	3,244	2,941	3,465	3,465	3,384	3,400
Felonies Screened	4,132	3,942	4,119	4,119	4,034	4,100
<b>Human Resources</b>						
Applications Processed	24,494	17,135	17,884	25,457	24,196	24,922
Employees in Training Classes	239	9,432	10,908	10,901	10,045	10,500
Unemployment Claims Processed	239	436	458	233	300	250
<b>Police Department (calendar year)</b>						
Calls for Service	604,706	579,614	564,898	580,416	577,454	582,147
Patrol Car Posts	118	118	118	118	118	118
<b>Fire Department (calendar year)</b>						
Fire Calls (est.)	30,175	31,197	29,939	47,424	49,500	52,000
Medical Calls	86,844	87,454	91,083	98,380	103,000	108,000
Fire Responses	87,908	80,514	81,343	79,300	75,564	71,030
Medical Responses	117,274	120,943	126,419	129,916	125,946	127,033
<b>Department of Permits, Approvals &amp; Inspections</b>						
Inspections						
Plumbing Code	21,534	20,090	22,135	23,462	27,394	30,133
Electrical Code	25,466	30,572	26,477	23,970	28,428	32,000
Building	26,693	26,276	25,872	22,311	24,587	27,000
Business & Amusement License Enforcement	8,400	8,400	8,400	5,400	5,400	7,200
Enforcement	38,200	37,090	36,080	43,908	42,729	44,296
Applications, Permits and Licenses						
Building, Electrical & Plumbing	21,174	21,835	22,480	26,597	27,649	27,800
Electrical Licenses	3,934	4,134	4,201	212	4,432	195
Plumbing Licenses	2,758	2,850	2,949	3,002	100	3,000
Animal Licenses	18,672	18,000	18,000	11,597	12,000	13,495
Miscellaneous Permits	7,003	7,000	8,806	8,314	8,391	8,300
<b>County Sheriff</b>						
Prisoners Transported	19,029	22,518	24,356	22,198	22,200	22,650
Summons, Writs Served	43,855	40,687	42,362	53,040	55,642	58,424
<b>Department of Corrections</b>						
Prisoner Days (daily population x 365 days)	502,014	508,473	530,122	455,612	472,373	518,300
<b>Department of Health</b>						
Patient Visits						
Bureau of Healthcare Access	35,643	31,700	28,057	41,939	30,000	30,000
Center Based Services	13,231	13,019	12,894	12,766	11,829	12,130
Pediatric Community Based Services	5,279	5,686	5,989	5,848	4,600	5,140
W.I.C. Nutrition Program	75,584	79,359	80,089	79,531	78,636	79,000
Community Health Services	11,477	10,466	10,290	9,080	10,258	11,400

**SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY**

	FY 10	FY 11	FY 12	FY 13 Act.	FY 14 Est.	FY 15 Bud.
Animal Control Calls for Service	57,070	54,730	59,758	9,474	6,112	7,500
Patient Trips in Medicaid Transportation Prog.	65,708	69,408	71,331	77,127	70,789	75,300
<b>Social Services</b>						
Average Caseload						
Adult Foster Care	19	170	185	185	185	185
Temporary Cash Assist. per mo.	2,304	2,919	3,163	3,149	2,963	2,863
Tran. Emerg Med & Hous. Assist	1,225	1,408	1,333	1,489	1,442	1,442
Foster Care & Adoption of Children	886	851	894	871	790	800
<b>Community College</b>						
FTE Credit & Non-Credit Students	20,137	20,966	20,894	20,948	19,267	19,006
<b>Department of Aging</b>						
Senior Centers						
Days of Operation	4,415	4,645	4,773	4,754	4,577	4,650
Registered Membership	14,991	16,477	17,600	16,004	16,200	16,400
Attendance	473,370	486,964	536,112	525,862	505,500	520,200
County Ride Trips	65,720	66,686	55,280	38,086	48,984	50,000
Congregate Meals Served	193,091	131,096	140,508	140,057	123,290	112,964
<b>Department of Education</b>						
Student Enrollment	103,832	104,331	105,315	106,885	108,376	109,706
Number of Schools	167	168	168	168	174	173
Number of Pupils Transported	72,818	70,142	70,300	70,300	70,900	70,900
<b>Libraries</b>						
Materials in Library	1,718,261	1,678,782	1,810,704	2,042,485	1,917,385	1,900,000
Circulation of Materials	10,130,476	10,507,820	10,437,437	10,696,199	11,287,133	11,000,000
Requests for Information	1,951,241	2,115,860	1,984,668	1,617,009	1,513,434	1,500,000
<b>Recreation &amp; Parks</b>						
Recreation Center Registration	319,400	299,089	275,462	230,644	208,159	210,000
Volunteer Leaders	71,916	67,432	62,848	42,436	33,198	33,500
Attendance:						
Beaches	58,454	57,900	41,392	31,897	42,847	44,000
Lodge	171,533	176,366	186,696	205,399	183,375	185,000
Fishing Center	26,647	23,561	27,888	21,362	23,704	24,000
<b>Housing Office</b>						
Section 8 Housing Units Served	66,186	71,688	72,288	72,288	72,288	72,288
<b>Public Works</b>						
Highways						
Miles of Paved Roads	2,666	2,680	2,680	2,684	2,688	2,688
Miles of Street Swept	3,777	3,800	3,800	2,569	4,000	4,000
Sanitation						
Refuse Collection Units Served	328,325	329,688	329,688	330,299	331,154	332,448
Refuse (Inc. Recyc) Collected (Tons)	347,010	340,835	340,835	342,429	344,031	345,639
Traffic Engineering						
Signs Installed and Repaired	8,500	14,464	14,464	13,227	10,504	13,250
Signals and Flashers Maintained	403	404	404	404	406	408
Number of Street Lights	41,279	41,546	41,546	41,907	42,100	42,300
Utilities						
Miles of Sanitary Sewer Lines	3,137	3,149	3,149	3,151	3,153	3,154
Miles of Water Main	2,105	2,107	2,107	2,108	2,110	2,111
Miles of Storm Drains Lines	884	899	899	1,416	1,423	1,424

**SELECTED STRATEGIC RESULTS WITH PERFORMANCE MEASURES**

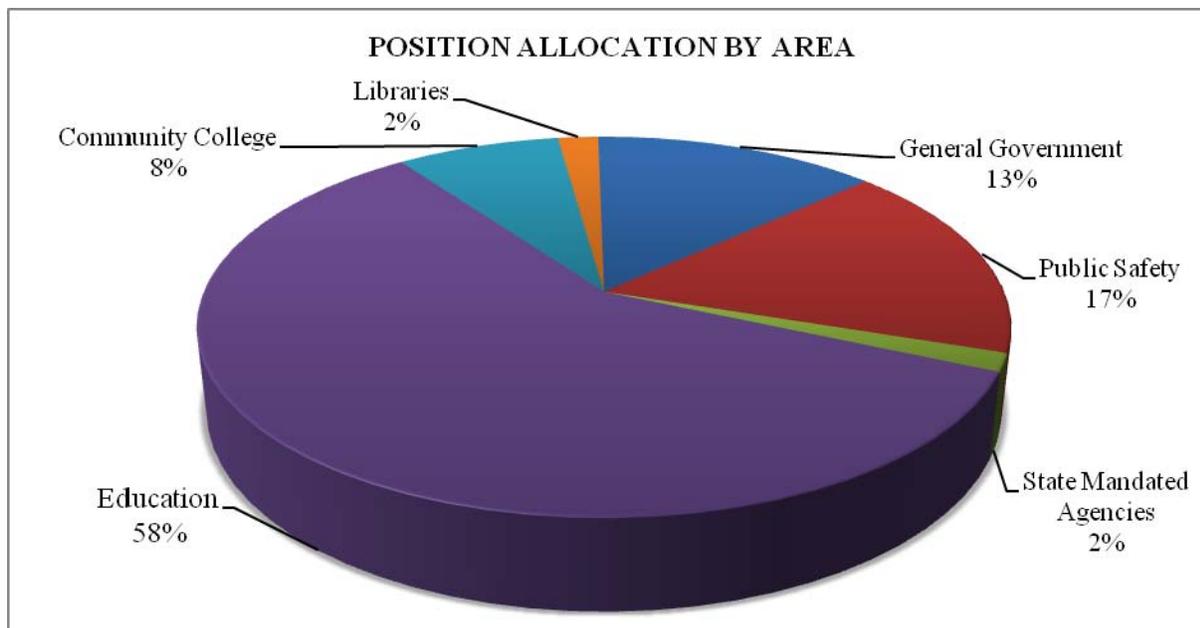
FY 13Act. FY 14 Bud. FY 15 Est. TARGET

		FY 13Act.	FY 14 Bud.	FY 15 Est.	TARGET
<b>Elections</b>					
Strategic Result:	Increase Vote Turnout to 100%.				
Result Measures:	Percentage of Eligible Voter Turnout in Primary Election	0	20	0	100
	Percentage of Eligible Voter Turnout in General Election	0	20	0	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	17	20	20	20
Strategic Result:	20% of County employees will participate in wellness clinics				
Result Measure:	Number of Wellness Clinic & Health Seminar Attendees	1,028	1,410	1,500	1,600
<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	58	60	72	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	13	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	38	35	34	44
Comment:	The FBI National Violence Crime Clearance Rate is 44%.				
<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	62	100	100	100

## PERSONNEL

### POSITION ALLOCATION

Education and Public Safety continue to be priority funding areas with the FY 2105 budget. Education, Community College, and Library full-time equivalent (FTE) positions represent 68% of the total authorized positions and Public Safety positions represent 17% for a total of 85% of all Baltimore County authorized positions.



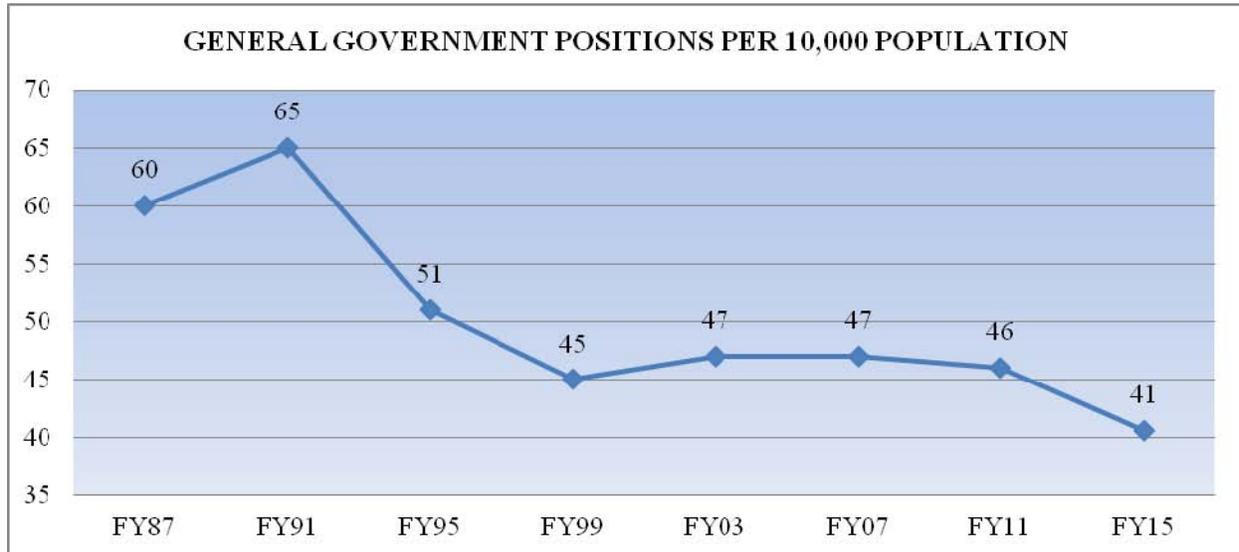
### ORGANIZATIONAL CHANGES

Three major organizational shifts occurred in FY 2015. The first shift transferred 8 positions and all responsibility for maintenance and capital improvements of all county libraries from the Department of Libraries to the Office of Budget and Finance, Property Management Division. The second shift transferred responsibility for library computers and related infrastructure and 28 positions from the Department of Libraries to the Office of Information Technology. The third was the transfer of the personnel hiring function of the Police Department to the Office of Human Resources. All three reorganizations are intended to increase efficiency and organization optimization. In total 46 positions were transferred from the Department of Libraries and Public Safety to General Government. All personnel and related operational costs were transferred effective July 1, 2014.

### STAFFING LEVELS

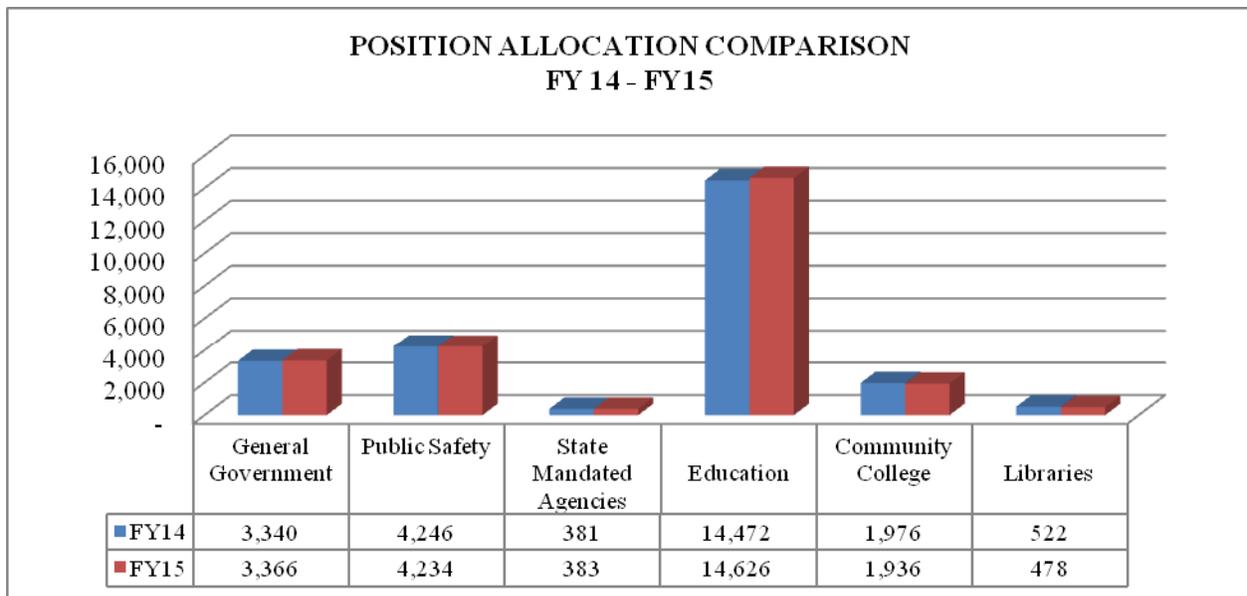
FY 2015 General Government staffing level of 3,366 is a 0.8% increase from FY 2014. This is a total increase of 26 positions or a net decrease of 20 positions when considering the 46 positions transferred from the Department of Libraries and Public Safety. In 1987 Baltimore

County had 4,043 general government employees. The FY 2015 budget has 17.1% fewer employees than compared to twenty-eight years ago.



Department of Education employees increased by 153.8 full time equivalent (FTE) positions, from 14,471.9 in FY 2014 to 14,625.7 in FY 2015. The increase in positions is primarily attributable staffing for increased enrollment, the new Mays Chapel Elementary School, and prekindergarten expansion.

Similarly impacted by enrollment, the Community College of Baltimore County is estimating a declining enrollment for FY 2015. The declining enrollment will result in a decrease in the number of part time faculty. The full time equivalent (FTE) positions will decrease by 39.7 or 2% from the FY 2014 amount.



## WAGES & BENEFITS

The FY2015 budget recognizes the contributions of County employees. Two-year contract extensions have been reached with all labor bargaining groups and the agreement for FY 2015 fully funds increments and longevity increases for employees entitled to those benefits while also protecting against layoffs and furloughs. In addition, this budget provides an employee bonus of 3% this fall. The bonus extends to Board of Education, Library and Community College employees as well. Moreover, the FY2016 budget will fully fund a 3% cost of living adjustment (COLA) effective July 1, 2015.

Significant strides have been made in reforming the employee health care and retirement system, including employee agreements to fund a greater share of these ever-rising costs to strengthen the system and ensure that these benefits will be there when employees retire.

The County subsidy for active employee Medical insurance will decrease by 5% over the next 3 years. Effective January 1, 2015 the County subsidy will decrease by 1% to 79% for PPO and 89% for HMO. Effective January 1, 2016 the County subsidy will decrease by 2% to 77% for PPO and 87% for HMO. Effective January 1, 2017 the County subsidy will decrease by 2% to 75% for PPO and 85% for HMO. For employees hired on or after July 1, 2007 the County subsidy for dependent coverage will change from 75% to 70% over the next 3 years. The County subsidy for Retiree coverage will change respective to the change in the active subsidy based on retirement date and years of service.

In 2012 an important step was taken to lower the valuation rate for expected earnings from the County's retirement system from 7.875% to 7.25%. This also required the County to increase its annual contribution to the system. As part of a continued effort to strengthen the retirement system, this budget proposes reducing the valuation rate of return yet again, to 7%, one of the most conservative actuarial assumptions in the country. Lowering the rate makes the entire system more secure and protects employees' benefits by establishing a realistic rate of return for the next 30 years. Although this will require the County to include \$7.2 million in this budget to lower the assumed rate of return, employees deserve the peace of mind that comes with this action and taxpayers will appreciate that they won't be stuck with some unpaid obligation decades from now.

Two years ago, following a period of serious budgetary constraints, a commitment was made to restore the County to a position of responsibly handling the cost of employee post-retirement health care. FY 2015 increases the countywide appropriation for this Other-Post-Employment-Benefits (OPEB) cost by \$6.4 million in order to fully fund the actuarially determined Annual Required Contribution. This action to make OPEB contributions now, rather than passing them on to later administrations, will allow the County to utilize an enhanced discount rate and save millions of dollars in future budgets.

**AUTHORIZED POSITIONS - ALL FUNDS**

<u>AGENCY</u>	<u>BUDGET FY 2014</u>	<u>MID 2014 ADJUST.</u>	<u>TRANS</u>	<u>ADD</u>	<u>DELETE</u>	<u>BUDGET FY 2015</u>
COUNTY EXECUTIVE	14					14
CIRCUIT COURT	89		2			91
ORPHANS' COURT	5					5
BOARD OF ELECTIONS	12					12
OFFICE OF BUDGET & FINANCE	123			1		124
ADMINISTRATIVE OFFICER	13					13
CORRECTIONS	463		1		(1)	463
STATE'S ATTORNEY	120					120
OFFICE OF LAW	33					33
DEPARTMENT OF PLANNING	41		3			44
HUMAN RESOURCES	33	1	10			44
EMERGENCY COMMUNICATIONS CENTER	186	4				190
POLICE DEPARTMENT	2,531		(11)		(1)	2,519
FIRE DEPARTMENT	1,062					1,062
DEPT. OF PERMITS, APPROVALS & INSPECTIONS	184	2	1		(1)	186
COUNTY SHERIFF	95					95
LIQUOR BOARD	24					24
PROPERTY MANAGEMENT	291		8		(11)	288
DEPARTMENT OF HEALTH	521	17		5	(2)	541
DEPARTMENT OF SOCIAL SERVICES	185	3	1	1	(5)	185
DEPARTMENT OF AGING	285				(2)	283
UNIVERSITY OF MD EXTENSION	2					2
DEPARTMENT OF RECREATION & PARKS	190		(1)			189
ENVIRONMENTAL PROTECTION & SUSTAINABILITY	97	1	(2)		(1)	95
COUNTY COUNCIL	36					36
OFFICE OF THE COUNTY AUDITOR	18					18
BOARD OF APPEALS	9					9
DEPT. OF ECONOMIC & WORKFORCE DEVELOPMEN	11					11
LOCAL MANAGEMENT BOARD	5		(2)			3
HOUSING OFFICE	49		(1)			48
COMMUNITY DEVELOPMENT	28		(1)			27
OFFICE OF INFORMATION TECHNOLOGY	173	1	30			204
DEPARTMENT OF PUBLIC WORKS	867		(2)			865
WORKFORCE DEVELOPMENT	44	1		1		46
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	12	(1)			(1)	10
ELECTIONS - STATE	26					26
UNIVERSITY OF MD EXTENSION - STATE	8					8
INTERNAL SERVICE FUND	53				(3)	50
 SUBTOTAL	 7,938	 29	 36	 8	 (28)	 7,983
 <u>OTHER AUTHORIZED POSITIONS</u> ( <i>SHOWN AS FULL TIME EQUIVALENTS</i> )						
COMMUNITY COLLEGE	1,975.8			4.0	(43.7)	1,936.1
DEPARTMENT OF EDUCATION	14,471.9			153.8		14,625.7
DEPARTMENT OF LIBRARIES	521.5		(36.0)	0.9	(8.7)	477.7
 TOTAL ALL POSITIONS	 24,907.2	 29.0	 0.0	 166.7	 (80.4)	 25,022.5

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

<u>AGENCY</u>	<u>FY 1987</u>	<u>FY 1991</u>	<u>FY 1995</u>	<u>FY 2011</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>% CHANGE FY 14-15</u>	<u>% CHANGE FY 87- 15</u>
<b>GENERAL GOVERNMENT</b>								
COUNTY EXECUTIVE	17	19	16	14	14	14		
ADMINISTRATIVE OFFICER	21	34	18	23	13	13		
OFFICE OF BUDGET & FINANCE	202	225	174	173	123	124		
CENTRAL SERVICES	12	15	9					
OFFICE OF LAW	37	55	39	30	33	33		
DEPARTMENT OF PLANNING	53	66	55	49	41	44		
OFFICE OF HUMAN RESOURCES	53	67	59	40	34	44		
PERMITS, APPROVALS & INSPECTIONS	194	213	181	188	186	186		
PROPERTY MANAGEMENT	332	410	346	381	291	288		
COUNTY COUNCIL	30	39	38	37	36	36		
COUNTY AUDITOR	9	13	16	19	18	18		
BOARD OF APPEALS	10	10	10	10	9	9		
OFFICE OF INFORMATION TECHNOLOGY	113	142	120	213	174	204		
INTERNAL SERVICE FUNDS	112	88	67	59	53	50		
<b>HEALTH AND HUMAN SERVICES</b>								
DEPARTMENT OF HEALTH	620	658	525	531	538	541		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	214	188	185		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	12	11	10		
DEPARTMENT OF AGING	298	372	328	303	285	283		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	119	98	95		
LOCAL MANAGEMENT BOARD	0	0	0	7	5	3		
HOUSING OFFICE	33	41	46	59	49	48		
<b>RECREATION AND COMMUNITY SERVICES</b>								
DEPARTMENT OF RECREATION AND PARKS	187	196	147	196	190	189		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168					
DEPT. OF ECONOMIC AND WORKFORCE DEVELOPMENT	13	27	17	21	11	11		
COMMUNITY CONSERVATION	12	40	12					
COMMUNITY DEVELOPMENT	32	23	17	30	28	27		
WORKFORCE DEVELOPMENT	48	54	64	45	45	46		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0					
<b>PUBLIC WORKS</b>	<b>1,295</b>	<b>1,389</b>	<b>998</b>	<b>968</b>	<b>867</b>	<b>865</b>		
GENERAL GOVERNMENT SUBTOTAL	4,059	4,557	3,694	3,741	3,340	3,366	0.8%	-17.1%
<b>PUBLIC SAFETY</b>								
DEPARTMENT OF CORRECTIONS	201	258	326	473	463	463		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	187	190	190		
POLICE DEPARTMENT	1,961	2,081	2,060	2,567	2,531	2,519		
FIRE DEPARTMENT	1,059	1,206	1,136	1,090	1,062	1,062		
PUBLIC SAFETY SUBTOTAL	3,381	3,730	3,704	4,317	4,246	4,234	-0.3%	25.2%
<b>STATE MANDATED AGENCIES</b>								
CIRCUIT COURT	127	137	138	100	89	91		
ORPHANS COURT	4	4	4	5	5	5		
BOARD OF ELECTIONS	6	6	6	14	12	12		
BOARD OF ELECTIONS - STATE	16	15	15	26	26	26		
STATE'S ATTORNEY	64	76	84	124	120	120		
COUNTY SHERIFF	66	77	83	104	95	95		
LIQUOR BOARD	25	26	25	25	24	24		
UNIVERSITY OF MD EXTENSION	3	3	2	2	2	2		
UNIVERSITY OF MD EXTENSION - STATE	12	12	12	8	8	8		
JUVENILE PROBATIONARY	7	7	0					
STATE MANDATED SUBTOTAL	330	363	369	408	381	383	0.5%	16.1%
<b>EDUCATION</b>								
COMMUNITY COLLEGE	1,642.0	1,835.0	1,697.0	1,974.0	1,975.8	1,936.1		
DEPARTMENT OF EDUCATION	10,018.0	10,314.0	10,997.0	14,606.0	14,471.9	14,625.7		
DEPARTMENT OF LIBRARIES	487.0	537.0	446.0	458.0	521.5	477.7		
EDUCATION SUBTOTAL (FTE)	12,147.0	12,686.0	13,140.0	17,038.0	16,969.2	17,039.5	0.4%	40.3%
<b>GRAND TOTAL</b>	<b>19,917.0</b>	<b>21,336.0</b>	<b>20,907.0</b>	<b>25,504.0</b>	<b>24,936.2</b>	<b>25,022.5</b>	<b>0.7%</b>	<b>25.6%</b>

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

<u>AGENCY</u>	<u>FY 2013 BUDGET</u>		<u>FY 2014 BUDGET</u>		<u>FY 2015 BUDGET</u>	
	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>
COUNTY EXECUTIVE	2	12	2	12	2	12
CIRCUIT COURT	81	9	80	9	80	11
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	6	6	6	6	6	6
OFFICE OF BUDGET & FINANCE	92	30	92	31	95	29
ADMINISTRATIVE OFFICER	1	12	1	12	1	12
DEPARTMENT OF CORRECTIONS	445	18	445	18	446	17
STATE'S ATTORNEY	119	1	119	1	119	1
OFFICE OF LAW	10	27	9	24	9	24
OFFICE OF PLANNING	30	12	29	12	31	13
OFFICE OF HUMAN RESOURCES	26	5	27	7	35	9
EMERGENCY COMMUNICATIONS CENTER	184	2	188	2	188	2
POLICE DEPARTMENT	2,205	319	2,194	337	2,177	342
FIRE DEPARTMENT	1,054	7	1,055	7	1,056	6
PERMITS, APPROVALS & INSPECTIONS	123	59	118	68	117	69
COUNTY SHERIFF	99	0	95	0	95	0
LIQUOR BOARD	3	21	3	21	3	21
PROPERTY MANAGEMENT	293	22	269	22	268	20
HEALTH DEPARTMENT	368	156	370	168	362	179
DEPARTMENT OF SOCIAL SERVICES	61	129	61	127	57	128
DEPARTMENT OF AGING	109	176	106	179	120	163
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	72	119	67	123	70	119
ENVIRON. PROTECTION & SUSTAINABILITY	69	10	84	13	84	11
COUNTY COUNCIL	13	23	13	23	13	23
COUNTY AUDITOR	19	0	16	2	16	2
BOARD OF APPEALS	2	7	2	7	2	7
ECONOMIC DEVELOPMENT	1	10	1	10	1	10
LOCAL MANAGEMENT BOARD	0	5	0	5	0	3
HOUSING OFFICE	1	48	1	48	0	48
ORGANIZATIONAL CONTRIBUTIONS	0	0	0	0	0	0
COMMUNITY DEVEL. BLOCK GRANTS	0	29	0	28	0	27
INFORMATION TECHNOLOGY	99	74	96	78	115	89
DEPARTMENT OF PUBLIC WORKS	860	7	857	10	854	11
OFFICE OF WORKFORCE DEVELOPMENT	10	45	9	36	7	39
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	12	0	12	0	10	0
BOARD OF ELECTIONS - STATE	26	0	26	0	26	0
COOPERATIVE EXTENSION - STATE	5	3	5	3	5	3
INTERNAL SERVICE FUNDS	55	0	51	2	49	1
SUBTOTAL	6,561	1,404	6,515	1,452	6,525	1,458
COMMUNITY COLLEGE (FTE)	2,040		1,976		1,936	
DEPARTMENT OF EDUCATION (FTE)	14,342		14,472		14,626	
DEPARTMENT OF LIBRARIES (FTE)	521		521		478	
SUBTOTAL	16,903	0	16,969	0	17,039	0
TOTAL POSITIONS	23,464	1,404	23,484	1,452	23,564	1,458

## FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY2011 through FY2015, total revenues are projected to increase from \$1.548 billion to \$1.784 billion or 15.3%. In FY2011, as well as in FY 2010, the County had an excess of expenditures over revenues. The impact of an Income Tax distribution error, explained below, exceeded \$100 million. Despite this development, the County was able to offset a large portion of the deficiencies by transferring funds in from capital and economic development for projects that were delayed, eliminated or completed under budget. By FY2012 and FY2013, the County regained an excess of revenues over expenditures, lead by higher income tax receipts, but the FY 2014 and FY15 forecasts indicate very slow growth still ahead.

Total revenues dropped off in FY2010 due a miscalculation of the County share of income tax revenue by the State of Maryland. The FY2009 income tax revenues were overstated by \$66 million, so \$66 million was assessed against the year-end FY10 distribution, also leaving the FY 2011 revenue forecast overstated because it was projected upon a false FY10 base. This problem was further exasperated by Intergovernmental Aid reductions as the State of Maryland struggled to deal with a structural deficit. The economic pressures of the collapse of the real estate market, the sub-prime mortgage crisis, along with bankruptcies of major financial institutions were still weighing heavily on Maryland, as well the rest of this county. For Maryland, these issues translated into \$23 million of state aid reductions to the County in FY 2010 and FY11. In FY10, Baltimore County also received a \$36 million, 95% reduction in highway user funds. Further aid reductions occurred in FY 2012, but in the form of transfers of costs, for example teacher pension costs, from the State to local governments. There were some positive revenue developments during this period. 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 \$18.1 million in FY 2015.

### FIVE YEAR REVENUE TREND (\$000)

	FY2011	FY2012	FY2013	FY 2014	FY 2015
Property Tax	\$ 837,056	\$ 845,238	\$ 853,860	\$ 853,891	\$ 866,858
Income Tax	514,714	593,204	624,061	663,138	687,771
Service Taxes	97,078	107,168	128,039	119,763	121,633
Intergovernmental	34,186	31,517	37,724	43,354	42,947
Other Revenue	64,887	52,920	58,184	56,822	65,040
<b>Total</b>	<b>\$ 1,547,921</b>	<b>\$ 1,630,047</b>	<b>\$ 1,701,868</b>	<b>\$ 1,736,968</b>	<b>\$ 1,784,249</b>
	3.93%	5.31%	4.41%	2.06%	2.72%

Over the 5-year period (FY11 to FY15), one of 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 FY10-FY12 period, 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 has reached full funding of the countywide Annual Required Contribution in FY15. 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 and now a 3% Bonus in FY15.

**FIVE YEAR EXPENDITURE TREND (\$000)**

GENERAL FUND	FY 2011 Actual	FY2012 Actual	FY2013 Actual	FY 2014 Estimate	FY2015 Budget
General Government	\$53,335	\$52,032	\$80,355	\$82,686	\$89,510
State Mandated Agencies	23,446	21,681	21,780	22,943	23,383
Public Safety	330,041	330,138	323,636	328,846	336,413
Public Works	126,882	116,077	89,236	107,420	100,400
Health & Human Services	37,537	37,593	34,309	35,932	37,386
Education & Community College	736,635	745,281	766,853	784,942	811,824
Library & Recreation Services	57,265	57,882	50,609	53,342	51,683
Economic & Community Dev.	1,889	1,419	1,295	1,249	1,230
Non Departmental *	199,422	215,408	249,659	279,572	343,842
<b>Total G.F. Expenditures (\$000) **</b>	<b>\$1,566,452</b>	<b>\$1,577,511</b>	<b>\$1,617,732</b>	<b>\$1,696,932</b>	<b>\$1,795,671</b>
% Change	-0.36%	0.71%	2.55%	4.90%	5.82%
Population (July 1) ***	812,401	817,455	822,104	826,784	832,008
% Change	2.05%	0.62%	0.57%	0.57%	0.63%
Personal Income (billions\$) ***	42.342313	43.911027	44.321910	45.391793	47.812469
Per Capita Income	\$52,120	\$53,717	\$53,913	\$54,902	\$57,466
Spending as % Personal Income	3.58%	3.60%	3.54%	3.49%	3.42%
CPI Price Deflator (FY)	1.020	1.050	1.068	1.084	1.103
% Change	2.00%	2.96%	1.65%	1.56%	1.77%
Spending in Constant Dollars (\$000)	\$1,535,737	\$1,502,117	\$1,515,411	\$1,565,185	\$1,627,452
% Change	-2.31%	-2.19%	0.89%	3.28%	3.98%
Per Capita Spending	\$1,928	\$1,930	\$1,968	\$2,052	\$2,158
Per Capita in Constant Dollars	\$1,890	\$1,838	\$1,843	\$1,893	\$1,956

\* 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.

In FY 2013, general government staffing levels decreased 7.1% compared with FY 2012 due to the Retirement Incentive Program that was offered to eligible employees during the winter of 2012. All told, 310 government employees qualified for this program, saving the County an estimated \$21 million each year

**FIVE YEAR FUND BALANCE TREND (\$000)**

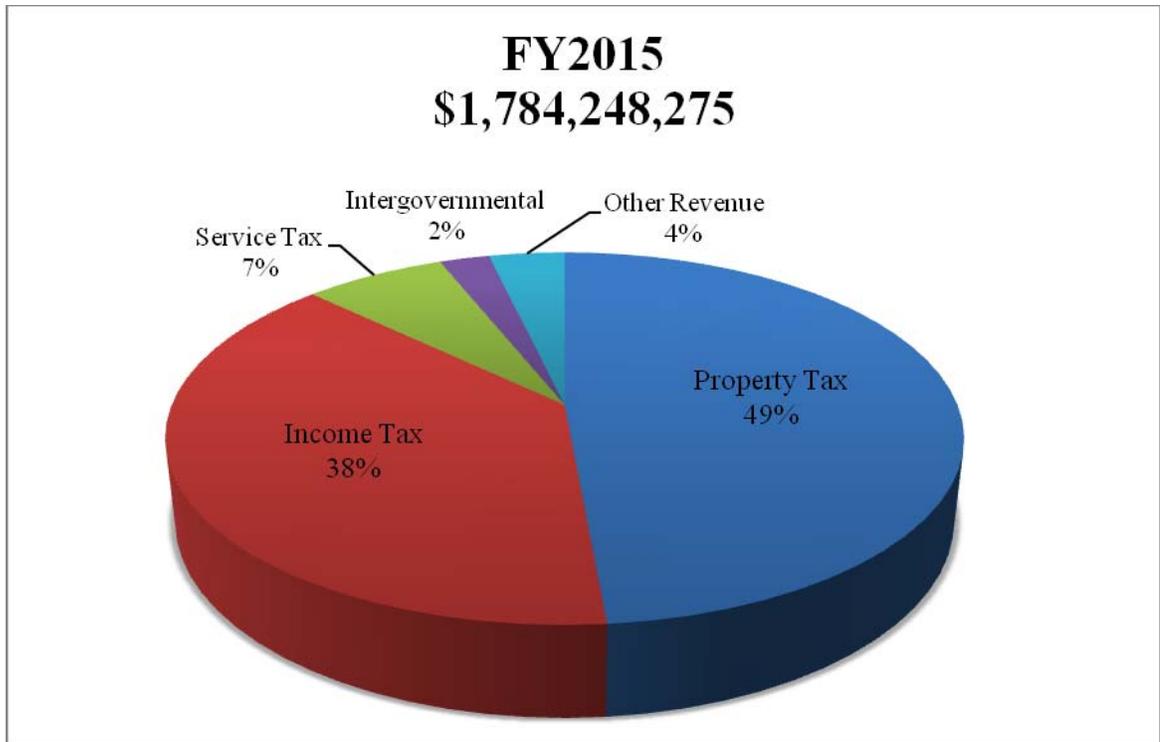
During this five-year period, the County has maintained a strong General Fund Balance. At end of FY10, the Balance was \$203 million, or 13.6% of revenues. It is projected that the Balance will climb to \$345 million or 19.9% of revenues by the end of FY 2014, then step down to \$267 million or 15.0% by the end of FY 2015. In future years, the County expects to experience a planned drawdown in the General Fund Balance to the targeted 8% level as it increases PAYGO funding of the capital budget.

	FY2011	FY2012	FY2013	FY 2014	FY 2015
Designated for Subsequent Year	60,568	40,584	39,532	78,056	Unknown
Designated for Revenue Stabilization	84,610	89,822	85,034	85,187	89,212
Undesignated Balance	<u>80,590</u>	<u>145,150</u>	<u>209,901</u>	<u>182,091</u>	<u>178,065</u>
Unreserved General Fund Balance	\$225,768	\$275,556	\$334,467	\$345,334	\$267,278
Balance as a % of Revenues	14.59%	16.60%	19.65%	19.90%	15.00%



## 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 2015 are estimated to be \$1,784,248,275. This total means there will be a 3% increase over the current FY 2014 estimate of \$1,736,967,866. There are no changes in major tax rates for FY 2015.



### 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/recordation taxes.

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

## PROPERTY TAX

The County levies taxes on both real and personal property. The value of the two classes of property is determined by the State Department of Assessment and Taxation and, until FY 2002, they were assessed for tax purposes at 40% and 100% of its full cash value, respectively. Beginning in FY 2002, all real property is also assessed at 100% of full cash value, with a concomitant decrease in the appropriate tax rate. One-third of the real property base is physically inspected and revalued once every three years. Any increase in full cash value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments, although a decline in assessed valuation becomes fully effective in the first year. The projected assessed value of all tangible property in Baltimore County for FY 2015 is \$78.3 billion, a decrease of \$360 million or -0.5% from FY 2014.

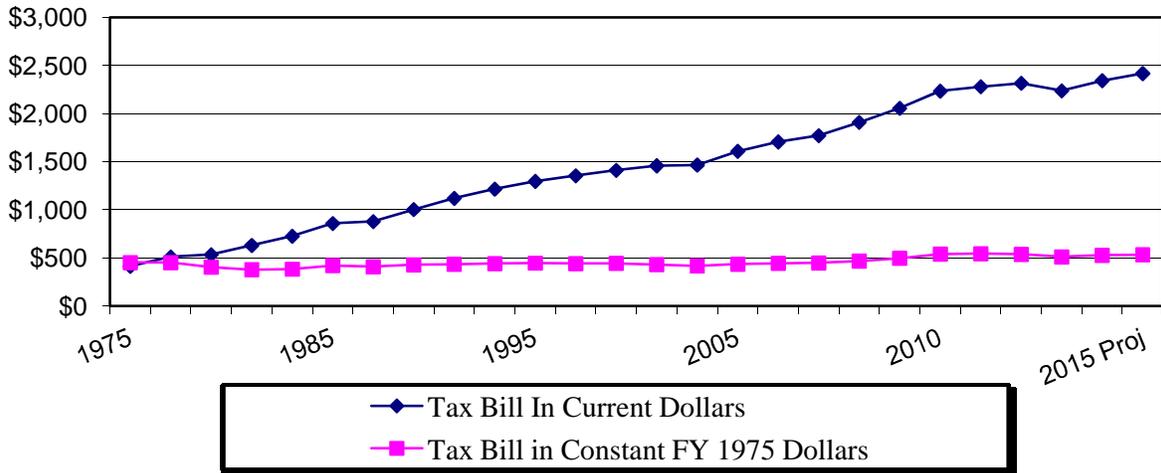
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property 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 2015.

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 2015 assessments on properties represented in the Central part of the County (Group 2) showed a meager 1.2% triennial increase, but this was the first reassessment increase in 4 years. The Eastern third of the County (Group 3) and the Western third (Group 1) experienced -14.5% and -8.10 write-down in values in FY 2013 and FY 2014, respectively. Despite to losses occurring with the reassessments, there continues to be some modest amount of new construction, about \$2.8 million annually.

Growth in personal property has been more cyclical. After peaking in FY 2013 with a 2.5% increase, personal property is forecast to decline 4% over the next 3 years and begin to recover in FY17. 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 2015, the revenue loss due to the Homestead Property Tax Credit is estimated at \$18 million, a decrease of approximately \$16.7 million or 48% from FY 2014. With lower assessments, fewer homeowners qualify for the Homestead credit.

## AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2013



<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill *</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$451
1977	1.555	511	451
1979	1.346	534	404
1981	1.333	631	377
1983	1.346	726	383
1985	1.359	859	420
1987	1.241	878	409
1989	1.251	1,002	428
1991	1.183	1,119	433
1993	1.146	1,215	442
1995	1.142	1,296	446
1997	1.142	1,355	442
1999	1.142	1,411	444
2001	1.142	1,458	431
2003	1.115	1,465	417
2005	1.115	1,608	435
2006	1.115	1,706	444
2007	1.100	1,772	449
2008	1.100	1,909	467
2009	1.100	2,055	496
2010	1.100	2,234	539
2011	1.100	2,279	544
2012	1.100	2,315	537
2013	1.100	2,237	511
2014 Proj	1.100	2,342	527
2015 Proj	1.100	2,417	533

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

Along with the Homestead credit, a Homeowner’s Credit (Circuit breaker) Program acts to lower a taxpayer’s tax liability based on the ability of the homeowners to pay property taxes. The homeowner’s credit program will reduce property taxes by approximately \$8.6 million in FY 2015, 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. The Maryland General Assembly acted again recently to extend the semi-annual option. 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.

The County relies on assessment data, a measure of prices and sales provided by the Department of Assessment & Taxation, to forecast property taxes. However, the County uses tread analysis to forecast the various discounts and credits.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Increase
Real Property	\$857.8	\$838.2	\$831.7	\$828.0	-0.4%
Personal Property	85.3	82.7	82.7	82.1	-0.7%
Discounts & Credits	-95.1	-65.5	-65.4	-47.8	-26.9%
Other	105.9	4.8	4.9	4.6	-6.1%
	\$953.9	\$860.1	\$853.9	\$866.9	1.5%

### 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 2015 will generate a total of \$62,315,122 over the next several fiscal years. After collection and processing, the State should make distributions of \$24,209,396 in FY 2015, \$27,485,988 in FY 2016 and \$7,786,889 in FY 2017-19. Having maintained the same 55% rate in CY 2013 through CY 2015, the added 5% should generate \$57,987,024 for distribution in FY 2015.

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 2015 will remain at the current 2.83% level.

Prior to adopting its FY 2015 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, 2014, the consultant (Sage Policy Group, Inc.) predicts that Baltimore County personal income will grow 3.23% in FY 2014, which is only 18 basis points below its Maryland FY 2014 personal income growth forecast of 3.41%. Similarly, the consultant projects that FY 2015 personal income growth in the State (5.05%) will exceed the County personal income growth (4.96%) by 9 basis points. Over the 2003 to 2013 period, estimated County personal income increased at an average annual rate of 3.40%, compared to 4.2% and 4.1% 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.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Income Tax	\$624.1	\$604.3	\$663.1	\$687.8	3.7%

Baltimore County’s 3.7% estimated increase in income tax collections in FY 2015 assumes strong personal income growth in 2015. Also, the County is not assuming any loss in revenue 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. The matter will be argued before the U.S. Supreme Court and the County is hopeful that Maryland counties will prevail.

## 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%. Following the boom in the housing market that ended in 2007, Title Transfer receipts declined from a high of \$89 million in FY06 to a low of \$35.7 million in FY 2011. Title Transfer Taxes remained at that \$40 million level until a jump in FY 13 of 13%. The County uses economic trends such as housing sales and mortgage rates in its forecast of Title Transfer revenue.

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 General Assembly, 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. The forecast of a base level of Recordation Tax is tied to the forecast of the Title Transfer Tax.

Stemming from the deregulation of the electric utility industry, in FY 2002 Baltimore County changed its Electricity Tax 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 are projected to remain stable, with some variance occurring based on activity with the steel facility at Sparrows point.

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 not kept pace with population growth, the previous long term trend.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Increase
Transfer Tax	\$53.0	\$52.0	\$52.0	\$52.5	1.0%
Recordation Tax	30.6	25.5	24.6	25.5	3.7%
Electricity Tax	15.1	14.3	14.5	14.6	0.7%
Telephone Tax	9.1	9.0	8.9	9.0	1.1%
Other	20.3	19.3	19.8	20.0	1.0%
	\$128.1	\$120.1	\$119.8	\$121.6	1.5%

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%). The County uses Trend Analysis to forecast these taxes and the electricity and telephone taxes. There are no tax rate changes for FY 2015 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 this past decade. However, 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.

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. 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, State reductions took the role of cost transfers rather than direct aid reductions. Baltimore County (along with other counties) was 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 year’s projected cost was \$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 in FY13 to mitigate the impact.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$5.9	\$6.1	\$7.0	\$6.1	-12.9%
State Aid	24.4	29.7	29.4	30.0	2.0%
Federal Aid	7.4	7.0	6.9	6.8	-1.4%
	\$37.7	\$42.8	\$43.3	\$42.9	-0.9%

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 2015 should be \$5.3 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.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Building Permits	1.5	1.5	1.5	1.5	0.0%
Other	<u>3.3</u>	<u>3.2</u>	<u>3.3</u>	<u>3.4</u>	3.0%
	\$4.8	\$4.6	\$4.8	\$4.9	2.1%

## 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 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Parking Fines	\$1.8	\$1.8	\$1.8	\$1.9	0.8%
False Alarm Citations	0.4	0.4	0.4	0.4	13.4%
Red Light Citations	0.4	0.3	0.5	0.5	0.0%
Other	2.2	2.0	2.0	2.1	1.8%
	\$4.8	\$4.6	\$4.8	\$4.9	3.1%

## 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 2015 is projected to be .10%, a minor decrease from the .25% and .18% experienced in FY 2013 and FY 2014, respectively. Also, due to a projected faster drawdown of funds by the Capital Budget, the average portfolio size in FY 2015 should shrink slightly from \$577.6 million to \$568.2 million. Thus, total investment income generated is expected to be cut in half.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Investment Income	\$1.32	\$1.35	\$1.35	\$0.57	-57.9%

## 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 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Lien Certificates	\$0.90	\$0.90	\$0.95	\$0.97	1.8%
Development Fees	\$0.50	\$0.41	\$0.41	\$0.41	0.0%
Recreation Fees	\$0.70	\$0.67	\$0.49	\$0.49	0.6%
Home Health Services	\$0.60	\$0.66	\$0.60	\$0.60	0.0%
Landfill Charges	\$1.40	\$1.90	\$1.90	\$2.10	10.5%
Other Services	\$6.40	\$6.35	\$6.04	\$6.98	15.5%
	\$10.40	\$10.89	\$10.39	\$11.55	11.1%

#### OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2015, 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%). Most of the \$6 million jump in Miscellaneous Revenue from FY 2014 stems from revenues generated by the County's new Single Stream Recycling Facility.

Revenue (\$ in Millions)	FY 2013 Actual	FY 2014 Budget	FY 2014 Revenue	FY 2015 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.6	\$5.0	\$4.8	\$5.0	4.6%
Cable TV Franchise	15.0	15.1	15.8	15.8	0.2%
Miscellaneous	5.9	4.5	6.4	12.5	96.1%
Grant Reimbursement	2.8	2.8	2.8	3.0	8.1%
Facility & Tower Rentals	4.2	4.2	4.2	4.2	0.0%
Other Receipts	4.0	4.6	1.7	2.6	49.2%
	\$36.6	\$36.2	\$33.2	\$43.1	20.9%

## APPROPRIATION FROM FUND BALANCE

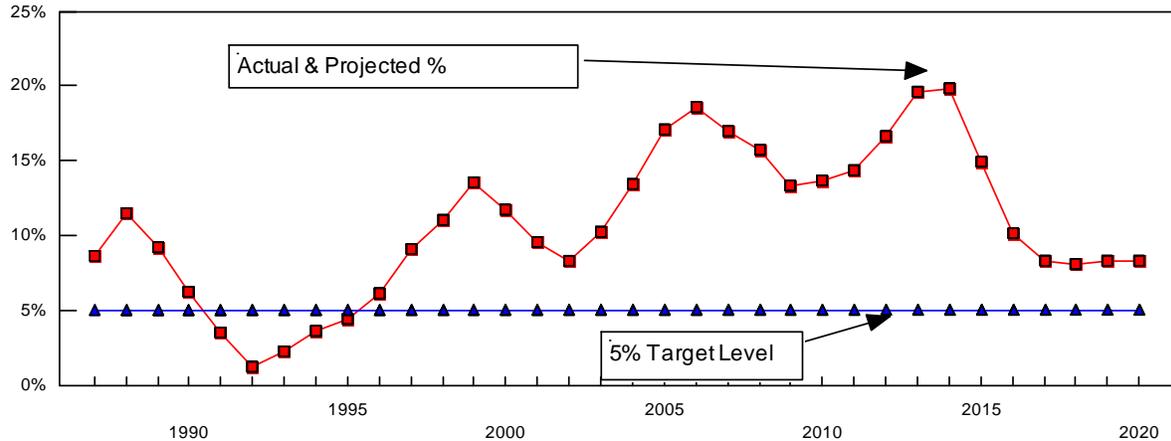
The appropriation from Fund Balance is not revenue, but it is a source of funding for the budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year.

The FY 2014 Fund Balance is projected to be \$345,333,589. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2014, \$153,061 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 2014 revenue budget or \$84,247,989. Because the RSRA beginning balance of \$85,033,722 already exceeded the 5% level, there is no need for additional funds to lapse into the account. The transfer of interest earnings will bring the RSRA balance to \$85,033,722 million or 5.1% of the FY 2014 revenue budget, but only 4.9% of FY 2014 revenue collections. After the transfer to the RSRA, \$260,148,806 will be the ending FY 2014 unappropriated balance available with \$78,055,771 of these funds appropriated in FY 2015 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. This long established County financial guideline was codified by raising the account’s minimum 5% of the revenue budget starting in FY 2007. Many credit analysts feel that a Triple-A rated county should have a higher ending fund balance. Therefore, the County’s current financial guideline targets a minimum 8% balance. The accumulated balance of the RSRA at the end of FY 2015 is projected to be, following the transfer of interest earnings and lapsed funds, \$89,212,414, or 5.0% of the FY 2015 revenue budget. The total FY 2015 ending unappropriated fund balance is estimated to be \$267,277,818 or 15.0% of revenues (please see Exhibit “H” for more detail).

## MULTI - YEAR OUTLOOK FY 2015 TO FY 2020

### 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.

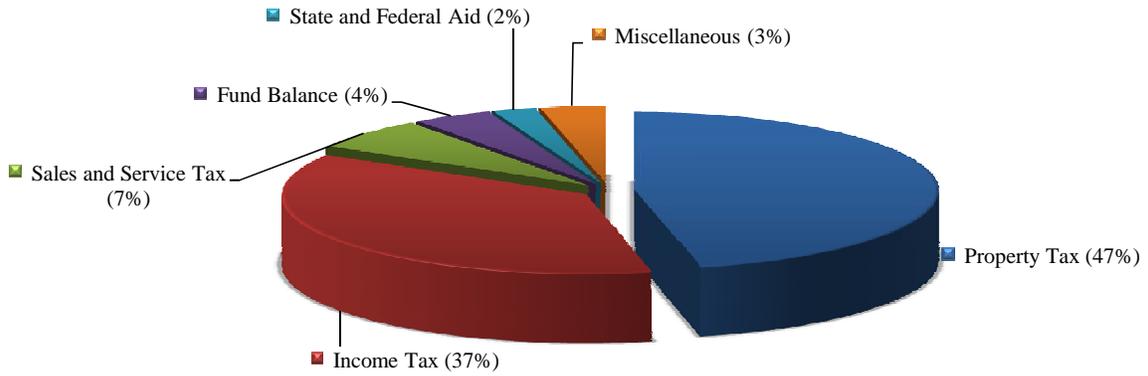
	Available Balance at July 1	Revenues & Reserve Adjust.	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A + B) Combined Unreserved Balance
FY 2007	203.6	1,596.5	(1,604.7)	(4.0)	191.4	80.0	271.4
FY 2008	191.4	1,641.0	(1,654.5)	(3.0)	175.0	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	1,703.3	(1,639.4)	(0.2)	249.4	85.0	334.5
FY 2014	249.4	1,737.7	(1,726.9)	(0.2)	260.1	85.2	345.3
FY 2015	260.1	1,784.2	(1,862.4)	(4.0)	178.0	89.2	267.2
FY 2016	178.0	1,823.0	(1,905.6)	(1.9)	93.4	91.1	184.5
FY 2017	93.4	1,885.8	(1,913.1)	(3.1)	63.0	94.3	157.3
FY 2018	63.0	1,941.6	(1,941.4)	(2.8)	60.5	97.1	157.5
FY 2019	60.5	1,991.4	(1,984.1)	(2.5)	65.2	99.6	164.7
FY 2020	65.2	2,040.6	(2,036.0)	(2.5)	67.3	102.0	169.3

The five year outlook for revenues and expenditures indicates:

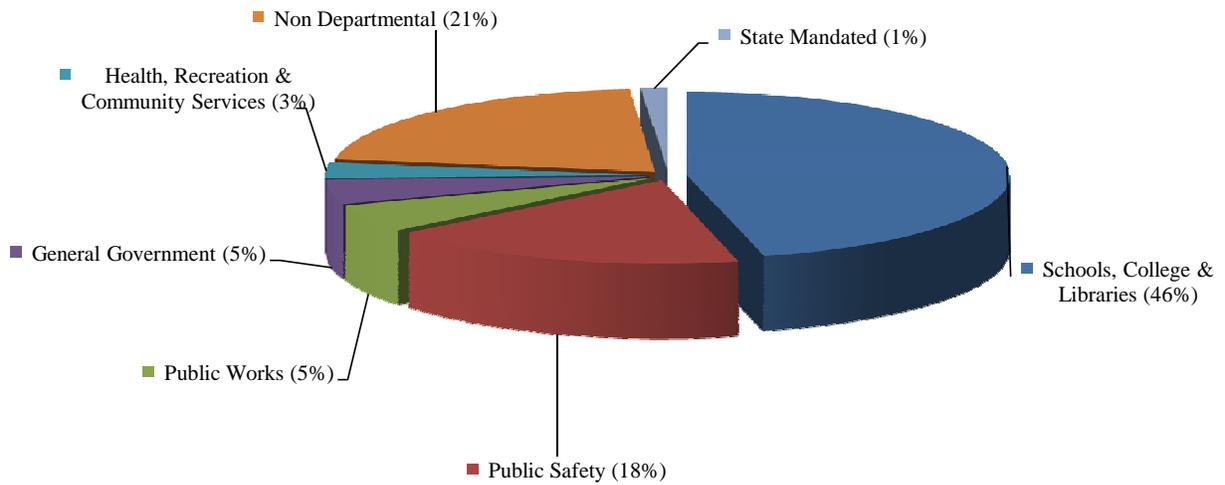
- \* Fund balances (\$millions) will stabilize around 7% of revenues, above the target level.
- \* OPEB Funding in FY15 increases by \$4 million, matching the ARC of \$116.1 million
- \* A 3% bonus will be provided to employees in FY15 and a 3% COLA in FY16. The forecast assumes no other cost-of-living 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 2-3% 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 \$48.7 million, 58.2 mill., 55 mill., 20 mill., 30 mill., and 50 mill. in the six years FY15-FY20.

**BALTIMORE COUNTY FY 2015 GENERAL FUND OPERATING BUDGET  
\$ 1.862 BILLION**

**General Fund Revenue by Area**



**General Fund Expense by Area**



## FY 2015 GENERAL FUND BUDGET BREAKDOWN

Agency	FY 2014 Adjusted	FY 2015 Appropriation	\$ Increase/ (Decrease)	% Change
<b>General Government</b>				
County Executive	968,513	1,015,938	47,425	4.90%
Office of Budget & Finance	8,348,155	8,300,065	(48,090)	-0.58%
Administrative Officer	1,401,983	1,483,452	81,469	5.81%
Vehicle Operations Maintenance	225,500	228,350	2,850	1.26%
Office of Law	2,823,688	2,852,582	28,894	1.02%
Department of Planning	3,059,929	3,214,168	154,239	5.04%
Office of Human Resources	2,662,954	3,281,435	618,481	23.23%
Permits, Approvals & Inspections	8,119,536	8,694,948	575,412	7.09%
Property Management	30,656,052	32,775,992	2,119,940	6.92%
County Council	1,961,303	2,091,681	130,378	6.65%
County Auditor	1,507,430	1,550,310	42,880	2.84%
Board of Appeals	214,849	229,172	14,323	6.67%
Office of Information Technology	20,737,023	23,791,813	3,054,790	14.73%
Subtotal	82,686,915	89,509,906	6,822,991	8.25%
<b>Public Works</b>				
	107,419,819	100,399,928	(7,019,891)	-6.54%
<b>Health and Human Services</b>				
Department of Health	19,337,572	20,501,621	1,164,049	6.02%
Department of Social Services	6,946,477	7,292,651	346,174	4.98%
Department of Aging	4,410,223	4,433,816	23,593	0.53%
Environmental Protection & Sustainability	5,237,365	5,157,921	(79,444)	-1.52%
Subtotal	35,931,637	37,386,009	1,454,372	4.05%
<b>Culture and Leisure Services</b>				
Department of Libraries	35,263,610	33,079,623	(2,183,987)	-6.19%
Department of Recreation and Parks	10,401,182	10,485,829	84,647	0.81%
Organization Contributions	7,677,080	8,118,005	440,925	5.74%
Subtotal	53,341,872	51,683,457	(1,658,415)	-3.11%
<b>Economic and Community Development</b>				
	1,249,260	1,229,836	(19,424)	-1.55%
<b>State Mandated Agencies</b>				
Circuit Court	4,469,397	4,578,614	109,217	2.44%
Orphans Court	201,764	228,295	26,531	13.15%
State's Attorney	8,267,266	8,579,206	311,940	3.77%
County Sheriff	5,553,184	5,516,864	(36,320)	-0.65%
UM Cooperative Extension	244,242	253,195	8,953	3.67%
Board of Elections	4,207,305	4,226,393	19,088	0.45%
Subtotal	22,943,158	23,382,567	439,409	1.92%
<b>Public Safety</b>				
Department of Corrections	34,508,782	35,719,393	1,210,611	3.51%
Emergency Communications Center	11,717,005	12,175,052	458,047	3.91%
Police Department	191,714,548	195,854,818	4,140,270	2.16%
Fire Department	90,905,450	92,664,286	1,758,836	1.93%
Subtotal	328,845,785	336,413,549	7,567,764	2.30%
<b>Education</b>				
Community College	44,615,557	46,734,048	2,118,491	4.75%
Department of Education	740,333,106	765,089,257	24,756,151	3.34%
School Capital & One Time	17,276,750	15,019,362	(2,257,388)	-13.07%
Subtotal	802,225,413	826,842,667	24,617,254	3.07%
<b>Non Departmental</b>				
Debt Service	89,804,898	102,844,663	13,039,765	14.52%
Retirement and Social Security	88,327,467	108,149,698	19,822,231	22.44%
Insurance Contributions	101,080,474	131,847,638	30,767,164	30.44%
Reserve for Contingencies	358,715	1,000,000	641,285	178.77%
Contribution to Capital Budget (PAYGO)	16,592,835	45,561,048	28,968,213	174.58%
Local Share	5,683,280	6,053,080	369,800	6.51%
Subtotal	301,847,669	395,456,127	93,608,458	31.01%
<b>GRAND TOTAL</b>	<b>\$1,736,491,528</b>	<b>\$1,862,304,046</b>	<b>\$125,812,518</b>	<b>7.25%</b>

**FORECAST OF THE SPENDING AFFORDABILITY  
FISCAL YEAR 2015 GUIDELINE**

	FY 2015 SAC	FY 2015 Budget
FY 2014 Base Spending		
General Fund Operating Budget Appropriations	\$ 1,724,491,528	\$ 1,862,304,046
Supplemental Appropriation	\$ 12,000,000	
Adjusted General Fund Operating Budget Appropriation (A)	\$ 1,736,491,528	\$ 1,862,304,046
Adjustments		
Selected Non-County Funds		
Local Matching Funds	(5,683,280)	(6,053,080)
Education - Federal/Restricted Funds		
Capital Related Items		
PAYGO (Excluding Operating Costs)	(26,560,079)	(48,680,048)
Major Equipment		
Reserve Funds		
Economic Stabilization Reserve Fund		
Contingency Reserve	(358,715)	(1,000,000)
Adjustments Subtotal	(32,602,074)	(55,733,128)
Other Adjustments		
One-Time Revenues, Costs or Savings - Schools	(7,309,506)	(11,900,362)
One-Time Revenues, Costs or Savings - Snow	(11,450,000)	
Excess OPEB		(5,667,200)
One-Time Revenues, Costs or Savings - Bonus		(39,944,384)
Other Adjustments Subtotal	(18,759,506)	(57,511,946)
Total Adjustments (B)	(51,361,580)	(113,245,074)
FY 2014 Adjusted Spending - Base Year (A-B) (C)	1,685,129,948	
Personal Income Growth 5-Year Average X (D)	1.0387	
FY 2015 Spending Guideline (Cx D) (E)	\$ 1,750,344,477	\$ 1,749,058,972
<i>Maximum Spending Growth</i>	<i>\$ 65,214,529</i>	
<i>Under / (Over) Guideline</i>		<i>\$ 1,285,505</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 2015.

### 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 2015 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 (\$64.7 million, a 0.5% increase over FY 2014) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2015. Another key component of this fund is the federal and state aid to the Health Department, totaling \$42.2 million in FY 2015, a 3.0% increase over FY 2014. Aid to Community Development Block Grants will decrease by 46.1% due to the expiration of the Lead Hazard Reduction Demonstration Grant and Neighborhood Conservation Initiative. Finally, Public Safety aid will decrease by 4.2% in FY 2015 due to expiration of the Staffing for Adequate Fire and Emergency Response (SAFER) program funded by the Federal Emergency Management Agency.

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 (\$70.4 million) is restricted to certain state or federal initiatives. The largest unrestricted state aid program is the Foundation Program which totals \$357.7 million in FY 2015. 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 2015, CCBC raised tuition by 4%. There was no increase in the Technology fee; however, Registration fees were increased by 10%. The FY 2015 State aid amount for CCBC was adopted at \$39.4 million, a \$2,012,370 increase from FY 2014.

Other non-County governmental funds include the fines and rentals for the public library, which make up about 42% 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 2015 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 2015

**Annual Water Distribution Charges:**

\$98.11 up to \$30,874.20 per unit, depending on size of meter for FY 2015

Finally, in the FY 2015 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 \$44.4 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 \$10.3 million. Like the Metropolitan District, these Enterprise Funds are not appropriated in the Operating Budget, but are included in the Governmental-wide Operating Funds.

**SPECIAL TAX DISTRICT**

In November 2010 and again in December 2013, the County Council approved legislation for the creation of a Special Tax District for new development near the Metro Subway Station in the Owings Mills Town Center. Bonds issued by the State (MEDCO) in April 2014, will be repaid through a County TIF (Tax Increment Financing) beginning in FY16.

# **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, debt premium, sale of property, 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.

**Storm Water 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

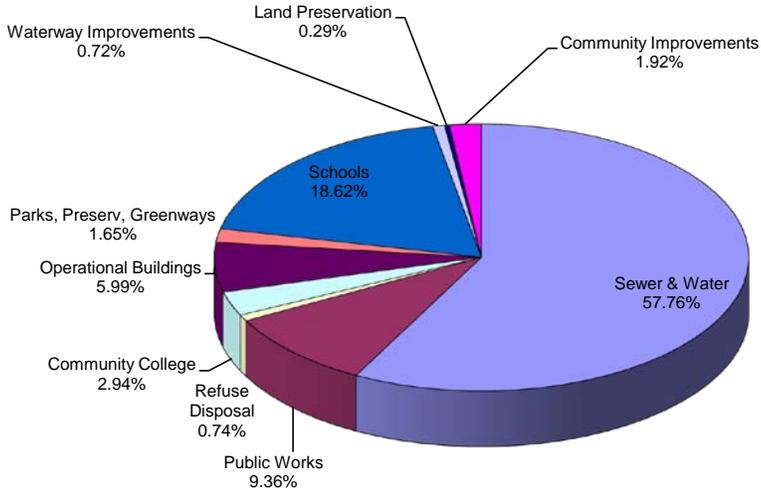
In evaluating the merit of a capital project request, the following questions can be asked:

- 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?

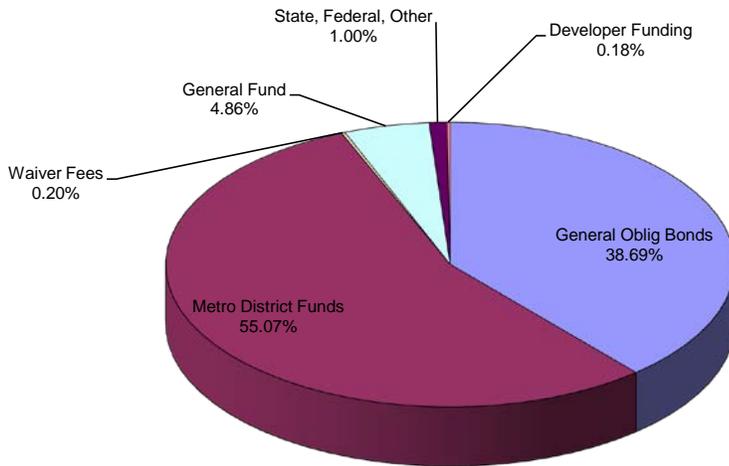


FY 2015 - FY 2020 SIX-YEAR CAPITAL PROGRAM  
\$2,643,092,556

**APPROPRIATIONS**



**FUNDING SOURCES**



## Capital Budget and Program

APPROPRIATIONS (IN THOUSANDS \$)	FY15 Program	FY16 Program	FY17 Program	FY18 Program	FY19 Program	FY20 Program	FY15 -	% of 6 year Total
							FY20 Program	
Sewer & Water	57,184	489,425	0	496,025	0	484,025	1,526,659	57.8%
Public Works	24,939	71,347	8,475	70,949	0	71,784	247,494	9.4%
Refuse Disposal	2,500	11,930	0	2,626	0	2,616	19,672	0.7%
Operational Buildings	44,725	72,500	1,000	20,000	0	20,000	158,225	6.0%
Schools	19,294	171,931	0	150,448	0	150,489	492,162	18.6%
Community College	6,376	23,550	0	23,575	0	24,075	77,576	2.9%
Parks, Preserv. & Greenways	5,162	15,500	0	11,500	0	11,500	43,662	1.7%
Waterway Improvement	6,729	4,196	0	4,196	0	3,996	19,117	0.7%
Other Classifications	8,800	29,575	3,000	7,575	3,000	6,575	58,525	2.2%
<b>TOTAL</b>	<b>175,709</b>	<b>889,954</b>	<b>12,475</b>	<b>786,894</b>	<b>3,000</b>	<b>775,060</b>	<b>2,643,092</b>	<b>100.0%</b>
<b>RESOURCES</b>								
<b>(IN THOUSANDS \$)</b>								
Metro District Funds	30,000	480,125	0	476,725	0	468,725	1,455,575	55.1%
General Obligation Bonds	23,910	277,699	0	256,448	0	255,489	813,546	30.8%
General Funds	48,733	58,244	12,475	3,000	3,000	3,000	128,452	4.9%
Developer Funding	0	1,600	0	1,600	0	1,600	4,800	0.2%
State, Federal, Other	73,066	72,286	0	49,121	0	46,246	240,719	9.1%
<b>TOTAL</b>	<b>175,709</b>	<b>889,954</b>	<b>12,475</b>	<b>786,894</b>	<b>3,000</b>	<b>775,060</b>	<b>2,643,092</b>	<b>100.0%</b>

Resources in FY15 include \$23,909,600 and \$52,965 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 FY15 CIP there are 19 individual items of work, budgeted at a total estimated cost of \$1,526,658,576 in fiscal years 2015 through 2020.

## **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 \$1,514,643,576. 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 \$706,400,000 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 46% 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 676 inventoried structures.
- Replacement of structurally deficient bridges that have deteriorated beyond rehabilitation.

There are 34 individual projects on the Public Works classification of the FY15 CIP. These projects are estimated to cost \$247,494,439 in fiscal years 2015 through 2020.



In the Storm Drain classification there are 9 individual projects totaling \$33,267,362 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 1,395 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 15, \$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 \$169,562,077 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 15 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 \$341 per event, per mile for FY15).



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 \$149,463,077 for maintenance and upgrade of the system. Included in this amount is \$63,000,000 which will resurface approximately 332 miles (12.4% of total County road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$5,375,000 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 \$27,600,000 for repair and replacement of deteriorated sidewalk, curb and gutter. CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$95,975,000 or 56.6% 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 15 Capital Budget for a Street Sweeping program related to the reduction of TMDL related to the State's Stormwater mandate.

The Bridges classification contains 9 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 \$44,665,000. 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

## **CIP Highlights**

(Continued)



at Eastern Sanitary Landfill (ESL). The total CIP for this classification is \$19,672,000. This includes \$8,000,000 for the construction of a new transfer facility and \$2,000,000 for construction of a leachate force main 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 \$77,576,000 contained in the CIP, \$19,000,000 or 24.5% is for capital maintenance of existing facilities. The remaining \$58,576,000 will fund new buildings and renovations and additions to existing buildings. Included in this budget is a project to convert the old Catonsville campus library into a new Science, Technology, and Mathematics (STEM) facility. This project will alleviate deficiencies in classroom and laboratory space with renovation of 48,425 square feet of existing space and expansion of the facility with an addition.



In the FY15 CIP, the State is programmed to contribute 37.6% or \$29,200,000 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 FY15 capital budget totals \$44,724,903. In addition to \$7,653,903 for enhanced productivity through technology and \$1,000,000 for maintenance on parking garages leased to the Revenue Authority, the FY15 budget includes \$36,071,000 for new buildings, repairs, renovations, and minor additions. New buildings include \$6,500,000 for a replacement fire station in Towson, \$6,000,000 for a new building for Animal Services, and \$6,000,000 for a new shelter on the County's west side. The budget also includes \$6,000,000 to renovate the former Eastwood Elementary School to replace the Police Precinct 12 that is currently housed at the North Point Government Center.

## **CIP Highlights**

(Continued)

Finally, FY15 includes \$4,500,000 for design services for new garages in Towson core, the Public Safety Building, and the Drumcastle Center.

The total six-year CIP contains \$158,224,903 for Operational Buildings consisting of \$140,821,000 for maintenance and renovations for general government buildings and \$5,850,000 for Library maintenance and renovation.



Animal Services Facility

## **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 10 projects contained in the FY15 CIP under this classification totaling \$43,662,488. The CIP includes funds for future acquisition, development, renovation, and maintenance of waterfront parks, community and area parks, athletic fields, dog 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 48% of the total funding in FY15 through FY20.



## CIP Highlights

(Continued)

FY15 projects include new community centers in the Loch Raven and Catonsville communities and a new therapeutic riding arena to be constructed at the Ag Center in northern Baltimore County.

### 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.

This budget proposal designates a record funding request of nearly \$460 million in County funds over the next three referendums for school renovation and construction. When combined with anticipated supplemental State funding of at least \$240 million, the total investment in our County schools for the decade from 2011 to 2021 will be in excess of a billion dollars. Voters will have the opportunity to endorse this plan, beginning with a \$158 million referendum request this November. These referendum bonding requests are more than double, and sometimes triple, the amounts approved by the voters during the past 10 years.

The program will provide modern learning environments for our children, teachers and support staff. *Schools for Our Future* is a comprehensive plan that will have a lasting impact in every part of this great County. Some of the highlights of our initiative are:

#### Southwest Area

In addition to a newly renovated Catonsville Elementary School at Bloomsbury, the new replacement elementary school at Westowne, a new replacement elementary school at Relay and an addition to Westchester Elementary, this budget makes the following additional commitments to the Southwest area of the County, providing 3,356 seats and eliminating all projected overcrowding:

- Fund a new, 700-seat replacement school for Lansdowne Elementary on its current site;
- Fund 350 additional seats to resolve overcrowding in the elementary school communities located between Route 40 and Security Boulevard.

#### Central Area

Current and planned projects will eliminate present and projected overcrowding in the York Road corridor. This comprehensive plan includes:

- Construction of a new, \$3 million Community/PAL Center on the grounds of Padonia International Elementary School that



## CIP Highlights

(Continued)

includes a gymnasium and theater for dual use by the school, freeing up space for conversion to classroom seats;

- Renovation to reopen a 600-seat Loch Raven Elementary School;
- Conversion of the current Halstead Academy into a 500-seat elementary magnet preparatory school;
- Construction of a 189-seat addition at Cromwell Valley Elementary School and a 200-seat addition to Sparks Elementary School;
- Completion of additions to Stoneleigh (now 700 seats) and Hampton Elementary (now 648 seats) Schools that opened this past fall;
- Completion of new construction of the 1,028-seat Carver Center for the Arts & Technology and the 451-seat West Towson Elementary School;
- Opening of the new, 700-seat elementary school at Mays Chapel this August.



### Northwest Area

Fund 2,150 new elementary school seats in the northwest area of the County by:

- Construction of a new, 700-seat elementary school on the Ballard site in Owings Mills;
- Funding up to 750 new elementary school seats to relieve overcrowding in the Summit Park community and the Sudbrook Park/Williamsburg communities;
- Funding up to 225 additional elementary school seats to relieve overcrowding in the Randallwood/Imperial Gardens/Stoneybrook communities;
- Funding up to 475 additional seats to relieve overcrowding in the Reisterstown and Cedarmere communities.

### Southeast

- Fund a new, 700-seat replacement school for Berkshire Elementary on its current site;
- Fund a new, 700-seat elementary school in the Battle Grove/Charlesmont communities.

## **CIP Highlights**

(Continued)

### **Northeast**

Create 2,250 new elementary school seats in the Northeast area:

#### *Perry Hall/White Marsh*

- Fund a new, 700-seat elementary school in the White Marsh community;
- Fund 200 new elementary school seats to relieve overcrowding in the Perry Hall community;

#### *Overlea/Rosedale/Middle River*

- Fund 650 new elementary school seats to relieve overcrowding in the Overlea/Rosedale communities;
- Fund a new, 700-seat elementary school for the Middle River community.



Systemic renovations continue to be a priority in the FY15 CIP. The six-year program includes \$32,000,000 for high school renovations, modifications, additions, and replacements and over \$93,000,000 toward the installation of air conditioning in all remaining elementary and middle schools.

### **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 \$50,800,000 of which \$26,500,000 is designated to the construction of a new Eastern Family Resource Center on the campus of the MedStar Franklin Square Medical Center. The CIP also includes \$21,300,000 for the Economic Development Financing Fund and \$1,000,000 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,

## **CIP Highlights**

(Continued)

construction of and improvements to stormwater management devices, stream restoration and the purchase of land and easements to facilitate these efforts.

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



The FY15 CIP contains 11 separate projects totaling \$19,117,150 in bonds, State funds and fees. This amount includes \$6,729,150 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 FY15 CIP contains \$7,725,000. 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 2015 CAPITAL BUDGET SUMMARY  
 DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS**

**To be presented to the Voters for their approval. The 2014 Borrowing Referendum (Programmed FY 2016) will be voted upon at the November 4, 2014 General Election.**

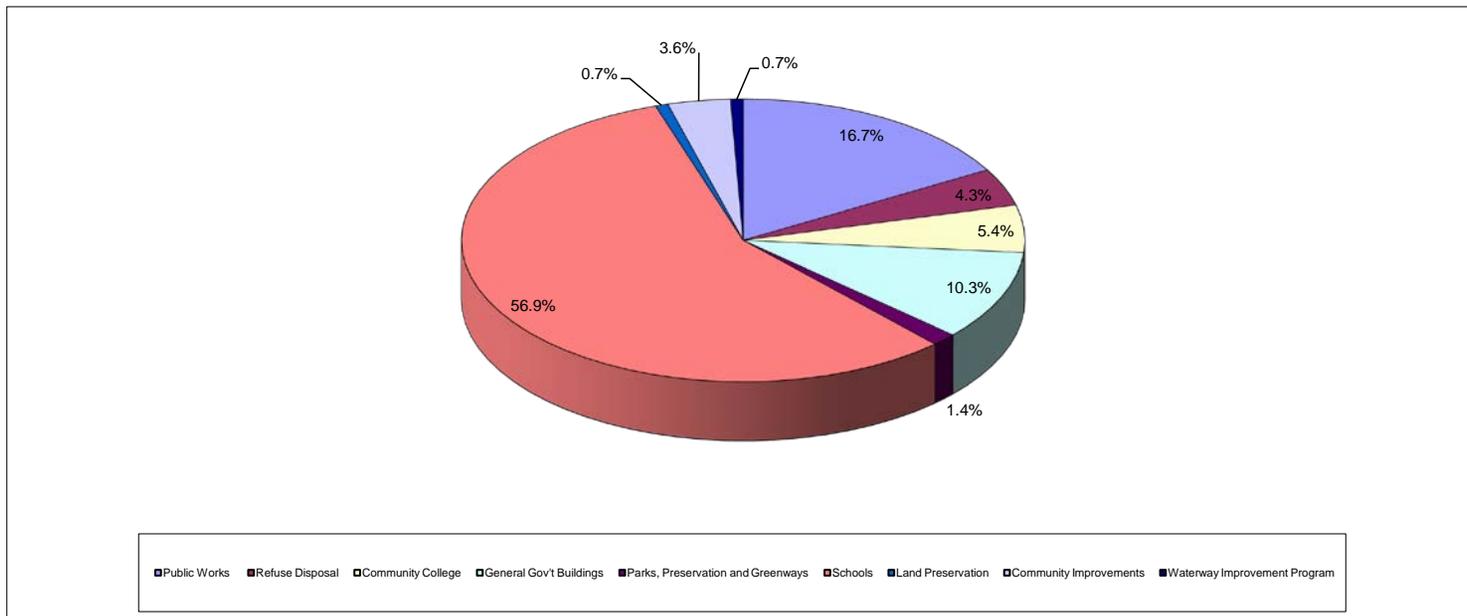
<b>Class Number</b>	<b>Class Title</b>	<b>Amount</b>
04, 05, 07	Public Works (Storm Drains, Streets and Highways, Bridges)	\$46,370,000
08	Refuse Disposal	\$11,930,000
09	Community College	\$15,000,000
10, 20, 30	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$28,500,000
12	Parks, Preservation and Greenways	\$4,000,000
13	Schools	\$157,899,000
17	Land Preservation	\$2,000,000
18	Community Improvements	\$10,000,000
21	Waterway Improvement Program	<u>\$2,000,000</u>
	<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b><u>\$277,699,000</u></b>

## FY 2015 Capital Budget - Bond Distribution for FY 2016 CIP

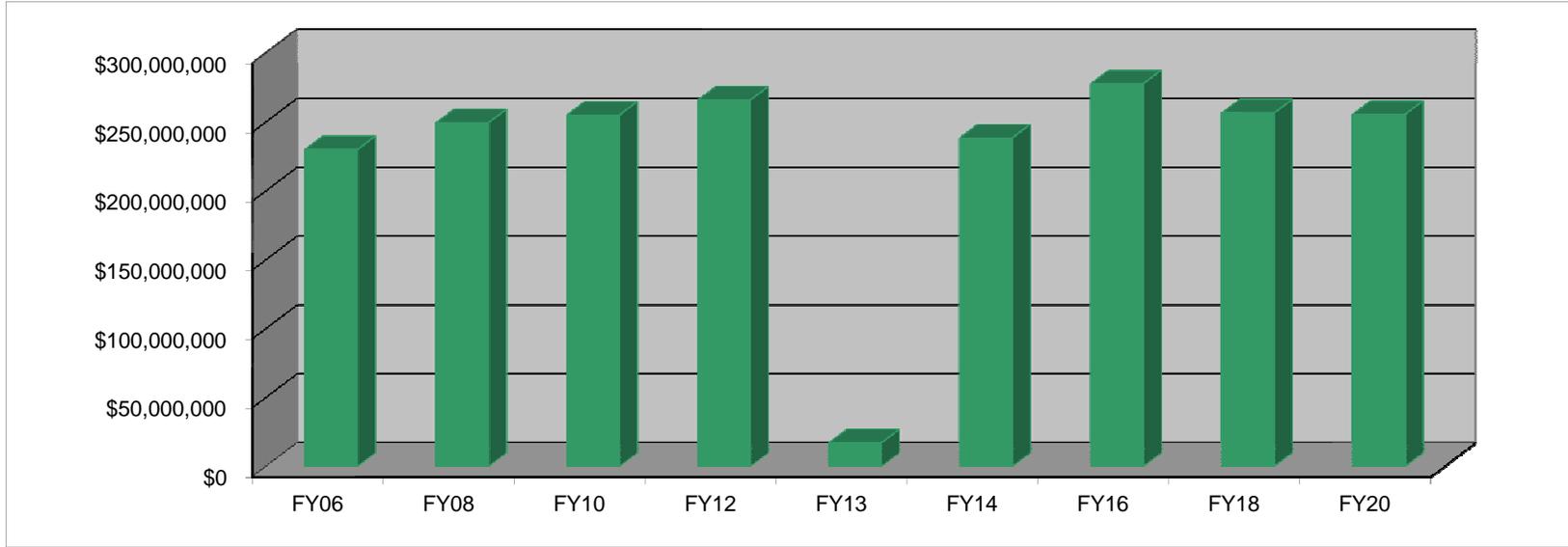
The 2016 Borrowing Referendum to be voted upon at the November 4, 2014 General Election totals \$277,699.

### FY 16 Bond

	<u>Amount</u>	
Public Works	\$46,370,000	16.7%
Refuse Disposal	\$11,930,000	4.3%
Community College	\$15,000,000	5.4%
General Gov't Buildings	\$28,500,000	10.3%
Parks, Preservation and Greenways	\$4,000,000	1.4%
Schools	\$157,899,000	56.9%
Land Preservation	\$2,000,000	0.7%
Community Improvements	\$10,000,000	3.6%
Waterway Improvement Program	<u>\$2,000,000</u>	0.7%
	<b><u>\$277,699,000</u></b>	



**FY15 Capital Budget  
Bond Funding History and Program**



FY06	FY08	FY10	FY12	FY13	FY14	FY16	FY18	FY20
\$230,000,000	\$249,371,000	\$255,000,000	\$265,868,640	\$16,988,500	\$238,439,500	\$277,699,000	\$256,448,000	\$255,489,000

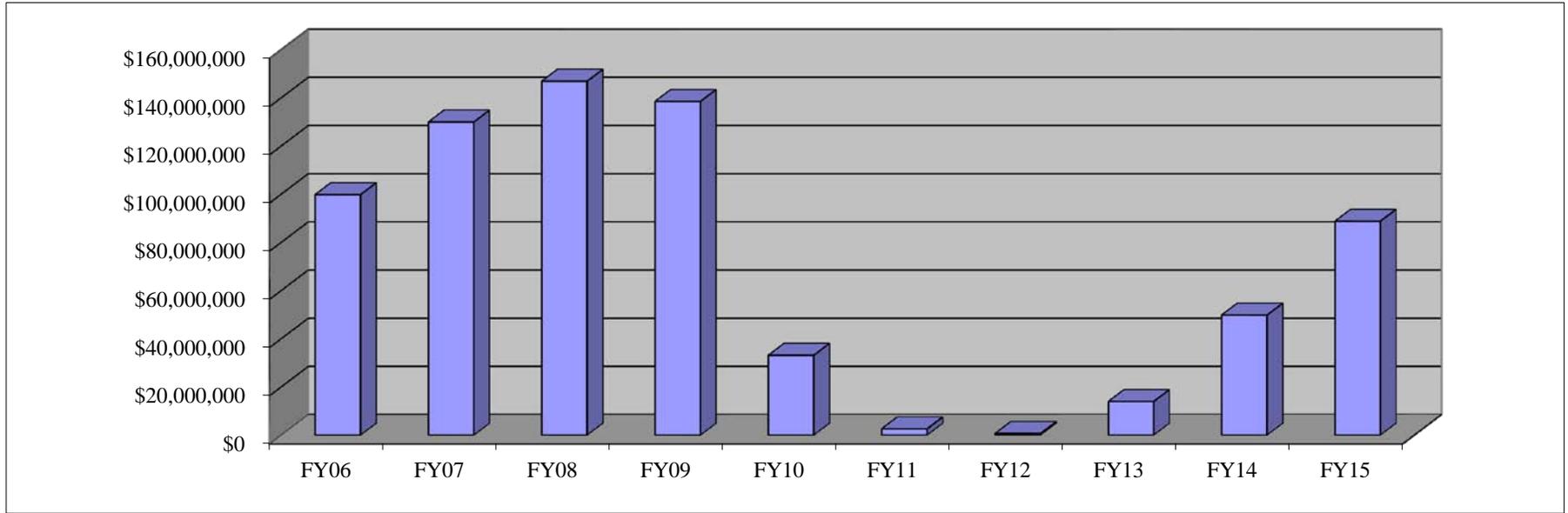
\* FY2013 was a supplemental appropriation of bond funds. The total referendum was \$255,428,000 (FY13+FY14)

## 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 FY2015 Operating Budget includes General Fund contributions to the Capital Budget in programs entitled "Contributions to Capital Budget". The General Fund contribution for capital projects is in programs 001-058-5801 and 001-035-3520, totaling \$45,561,048 and \$3,119,000, respectively. Funds totaling \$21,156,512 will be transferred from anticipated Stormwater Fees revenues into various capital projects. Finally, funds from debt premium and sale of property totaling \$8,250,000 and \$10,680,355, respectively, are included. The capital projects into which these funds are to be appropriated is as follows:

Class of Projects	Number	Project Title	Amount
Storm Drainage System	2040009	Stormwater - TMDL Reduction	\$5,427,362
Storm Drainage System	2040010	Stormwater - MS-4 Requirments	\$6,000,000
			<b><u>\$11,427,362</u></b>
Streets and Highways	2050019	Stormwater - Street Sweeping Program	\$3,000,000
Streets and Highways	2050133	Roadway Resurfacing	\$7,337,500
			<b><u>\$10,337,500</u></b>
Refuse Disp. Facilities	2080005	Parkton Landfill	\$500,000
Refuse Disp. Facilities	2080010	Eastern Sanitary Landfill	\$2,000,000
			<b><u>\$2,500,000</u></b>
Operational Buildings	2100018	Enhanced Productivity Thru Technology	\$7,653,903
Operational Buildings	2100036	Bldg Repairs, Renov/Minor Additions	\$34,250,000
Operational Buildings	2100069	Revenue Authority Garage Capital Maintenance	\$1,000,000
			<b><u>\$42,903,903</u></b>
Recreation and Parks	2120302	Athletic Field Construction/Renovation	\$600,000
Recreation and Parks	2120307	Community/Neighborhood Park Development	\$1,250,000
Recreation and Parks	2120601	Park & Recreation Facility Acquisition	\$1,100,000
			<b><u>\$2,950,000</u></b>
Schools	2130209	School Air Conditioning Projects	<b>\$3,119,000</b>
Community Improvements	2180035	Economic Development	\$6,300,000
Community Improvements	2180100	Countywide Improvements	\$2,500,000
			<b><u>\$8,800,000</u></b>
Waterway Impr. Program	2210400	Stormwater - Restoration and Retrofit	\$5,377,450
Waterway Impr. Program	2210401	Stormwater - Monitoring	\$685,000
Waterway Impr. Program	2210402	Stormwater - Sustainability	\$666,700
			<b><u>\$6,729,150</u></b>
		<b>Total Contribution to the Capital Budget</b>	<b><u><u>\$88,766,915</u></u></b>

FY15 Capital Budget  
PAYGO History



110

FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	(*) FY14	FY15
\$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	\$88,766,915

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 2015 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 \$45,561,048 and \$3,119,000, respectively. The capital projects into which these funds are to be appropriated are as follows:

Class of Projects	Number	Project Title	Amount
Highways	2050133	Roadway Resurfacing	<b>\$7,337,500</b>
Solid Waste	2080006	Parkton Landfill	\$500,000
Solid Waste	2080010	Eastern Sanitary Landill	\$2,000,000
			<b><u>\$2,500,000</u></b>
Operational Buildings	2100018	Enhanced Productivity Thru Technology	\$7,653,903
Operational Buildings	2100036	Bldg Repairs, Renov/Minor Additions	\$15,319,645
Operational Buildings	2100069	Revenue Authority Garage Capital Maintenance	\$1,000,000
			<b><u>\$23,973,548</u></b>
Recreation and Parks	2120302	Athletic Field Construction/Renovation	\$600,000
Recreation and Parks	2120307	Community/Neighborhood Park Development	\$1,250,000
Recreation and Parks	2120601	Park & Recreation Facility Acquisition	\$1,100,000
			<b><u>\$2,950,000</u></b>
Schools	2130209	School Air Conditioning Projects	<b>\$3,119,000</b>
Community Improvements	2180035	Economic Development	\$6,300,000
Community Improvements	2180100	Countywide Improvements	\$2,500,000
			<b><u>\$8,800,000</u></b>
		<b>Total Contribution to the Capital Budget</b>	<b><u><u>\$48,680,048</u></u></b>

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

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
Sewer - City/County Joint Use Facilities	This is the County's share of improvements to the system's two major wastewater treatment plants, wastewater pumping stations and other wastewater facilities.	\$30,000,000	\$150,000,000	As wastewater treatment processes improve, treatment costs increase. However, there are offsetting costs to the extent pollution in the Chesapeake Bay is reduced because there is less need to undertake other pollution abatement programs. Other Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.
Sewer - Main Relining, Rehab & Replacement	As sewer mains age they become less efficient and develop cracks which allow stormwater infiltration. Some of these mains are removed and replaced and some are simply relined in-place with minimal digging.	\$0	\$574,200,000	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.	\$0	\$60,000,000	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.	\$0	\$60,000,000	These projects have a positive cost impact as they prevent or limit the number of water main breaks that cause the unanticipated reallocation of resources to stop and correct the damaged pipe.
Water - City/County Joint Use Facilities	This is the County's share of improvements to the system's water supply filtration facilities, water pumping stations and other water facilities.	\$0	\$526,400,000	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.

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
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, prevent roadway flooding and icing, and compliance with Stormwater and MS-4 requirements.	\$0	\$12,240,000	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.	\$7,337,500	\$55,662,500	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.	\$525,077	\$24,758,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Alley Reconstruction	Alleys are owned by property owners adjacent to the alley. Since they are a right-of-way, the County subsidizes their reconstruction.	\$0	\$5,375,000	The County is not responsible for snow removal, illumination or maintenance of alleys; therefore, this is no operational cost impact for this project.
Curbs, Gutters, and Sidewalks	This project funds the replacement and repair of deteriorated curbs, gutters, and sidewalks, as well as construction of new sidewalks where needed.	\$0	\$27,000,000	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.	\$0	\$21,705,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Campbell Boulevard	The project will improve access through the White Marsh Town Center.	\$1,000,000	\$6,500,000	There is no measurable operational impact of this project. The project will provide for the infrastructure replacement of Mohrs Lane Bridge over the CSX tracks between Maryland Rt 7 and Maryland Rt. 40.
Rolling Road	This project improves and widens existing roadways from Windsor Mill Rd. to Liberty Rd.	\$149,000	\$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.

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
Warren Road - East	This project will rehabilitate, widen and correct substandard horizontal alignment to improve traffic service and safety on Warren Road east of York Rd to reservoir property in Cockeyville.	\$1,500,000	\$0	There is no measurable operational impact of this project. The project improves traffic flow of the congested Cockeyville area and provide substantial safety improvements.
Security Boulevard Extension	This project realigns Johnnycake Rd to connect with the existing Security Blvd at the Center for Medicaid Services complex.	\$0	\$4,000,000	There is no measurable operational impact of this project. The project provides a direct connection for traffic coming in that direction to the Beltway and improve traffic flow and congestion.
Minor Bridge Repair	This project funds emergency bridge repairs and replacement. It also funds the strengthening of existing bridges, and repairing, replacing and maintaining small bridges and retaining walls.	\$0	\$20,025,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Eastern Sanitary Landfill	Construction funds for Leachate Force Main in FY 15 and new open top transfer facility in FY 16.	\$2,000,000	\$8,000,000	The leachate forcemain will provide efficiencies from not having to manually haul landfill leachate to sewer system. This would impact by allowing the reassignment of personnel to other landfill related projects. The new open top transfer facility will accomodate the additional waste tonnage that will be brought in from Harford in FY 16 as well as provide a more efficient manner of transferring trach than what currently exists at the site.
Enhanced Productivity Thru Technology	This projects funds the computerization and automation of various functions throughout County government to increase productivity and enhance customer service.	\$7,653,903	\$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.	\$36,071,000	\$104,750,000	Significant projects include the new Towson Fire Station, renovation of the Northpoint Police Precinct, construction of a new Community Center on County-owned portion of the North Point property, and construction of a new Animal Services Facility and dog park. Systemic renovations and replacements would produce savings through energy efficient upgrades.

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
Library Capital Maintenance and Revovations	Funding for renovations and maintenance libraries throughout the County.	\$0	\$5,850,000	The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches.	\$1,425,000	\$2,400,000	Generally the projects funded have minimal operational impact. The lighting projects will be upgrades it is believed that the lighting utilized will be more energy efficient
Community / Neighborhood Park Development	This project funds the development of new and/or renovation of existing neighborhood and community parks.	\$2,450,000	\$13,175,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities.
Park & Recreation Facility Acquiision	Acquisition of open space and land for parks and recreation facilities county-wide.	\$1,100,000	\$8,900,000	Significant project to purchase 257 acres to create Granite Park in Woodstock area as a regional passive park. As this would be an additional park, operating and maintenace costs for park would be incorporated in future operating budgets.
High School Systemic Renov., Mods., & Addns	This project will fund systemic renovations, modernizations, additions, and when appropriate, replacement of high schools throughout the County.	\$7,000,000	\$32,000,000	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.
Cen Area New Construction, Additions, and Renovation	Projects include: construction of new Community/PAL Center on ground of Padonia Elementary; new elementary school at Mays Chapel; renovation of Loch Raven Elementary; and additions at Cromwell Valley, Sparks, Hampton, & Stoneleigh Elementary Schools.	\$4,575,000	\$283,200,000	Current and planned projects will eliminate present and projected overcrowding in York Road corridor. New construction will result in net increases in personnel and operational costs as resources are shifted from currently overcrowded locations. Operating funds will be included in future budgets as schools are constructed and opened. Additions and renovations should have minimal impact on staffing costs since they would be built to accomodate the existing student population. The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
SW Area New Construction, Additions, and Renovation	Projects include a replacement for Lansdowne Elementary School on its current site and funding for 350 additional seats to crowding in elementary school communities between Route 40 and Security Boulevard.	\$4,600,000	\$100,680,000	Additions and replacement should have minimal impact on staffing costs since they would be built to accommodate the existing student population. The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.
NW Area New Construction, Additions, and Renovation	Projects include: a new elementary school on the Ballard site; a new elementary school to relieve overcrowding in Summit Park and Sudbrook/Williamsburg communities; and additional seats to relieve crowding in other south west areas.	\$0	\$43,500,000	New construction will result in net increases in personnel and operational costs as resources are shifted from currently overcrowded locations. Operating funds will be included in future budgets as schools are constructed and opened. Additions and renovations should have minimal impact on staffing costs since they would be built to accommodate the existing student population. The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.
NE Area New Construction, Additions, and Renovation	Projects include new elementary schools in the White Marsh and Middle River communities and additional elementary seat to relieve overcrowding in the Perry Hall and Overlea/Rosedale communities.	\$0	\$67,500,000	New construction will result in net increases in personnel and operational costs as resources are shifted from currently overcrowded locations. Operating funds will be included in future budgets as schools are constructed and opened. Additions and renovations should have minimal impact on staffing costs since they would be built to accommodate the existing student population. The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.
SE Area New Construction, Additions, and Renovation	Projects include a 700 seat replacement for Berkshire Elementary on its current site and new elementary school in the Battle Grove/Charelsmont communities.	\$0	\$35,000,000	New construction will result in net increases in personnel and operational costs as resources are shifted from currently overcrowded locations. Operating funds will be included in future budgets as schools are constructed and opened. Replacement should have minimal impact on staffing costs since they would be built to accommodate the existing student population. The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.

<u>Project</u>	<u>Description</u>	<u>FY15 Budgeted Amount</u>	<u>FY16 - 20 Capital Program</u>	<u>Operational Impact</u>
School Major Maintenance	This project funds the refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors.	\$0	\$40,000,000	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.	\$0	\$36,074,000	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	440,860
Public Works	112,634	109,854	109,334	97,585	113,428
Refuse Disposal	19,882	9,705	5,640	8,614	7,931
Operational Buildings	84,791	110,502	43,786	41,313	80,495
Schools	313,972	289,277	210,385	140,666	168,074
Community College	41,368	40,190	47,075	35,352	31,756
Parks, Preserv. & Greenways	53,244	61,393	20,327	13,885	22,099
Waterway Improvement	18,098	21,596	18,316	17,699	23,183
Other Classifications	56,477	47,400	15,286	32,634	10,925
<b>TOTAL</b>	<b>904,904</b>	<b>942,560</b>	<b>810,140</b>	<b>746,328</b>	<b>898,751</b>
<b>RESOURCES</b>					
<b>(IN THOUSANDS \$)</b>					
Metro District Funds	184,296	206,933	331,491	347,280	408,477
General Obligation Bonds	247,570	273,360	263,223	323,513	277,395
General Funds	240,756	294,407	80,680	18,924	75,320
Developer Funding	4,441	2,750	4,983	4,300	1,600
State, Federal, Other	227,841	165,110	129,763	52,311	135,959
<b>TOTAL</b>	<b>904,904</b>	<b>942,560</b>	<b>810,140</b>	<b>746,328</b>	<b>898,751</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 2013</b>		<b>FISCAL YEAR 2014</b>		<b>FISCAL YEAR 2015</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	77,844,104,091	856,285,145	75,440,634,545	829,846,980	75,105,681,818	826,162,500
New Construction Subject to						
Three Quarter Year Taxation	57,137,545	628,513	76,938,545	846,324	75,000,000	825,000
Half Year Taxation	38,433,727	422,771	61,972,364	681,696	62,500,000	687,500
One Quarter Year Taxation	<u>38,504,636</u>	<u>423,551</u>	<u>25,000,000</u>	<u>275,000</u>	<u>25,000,000</u>	<u>275,000</u>
<b>TOTAL - Real Property</b>	<b>77,978,179,999</b>	<b>857,759,980</b>	<b>75,604,545,455</b>	<b>831,650,000</b>	<b>75,268,181,818</b>	<b>827,950,000</b>
<b>PERSONAL PROPERTY</b>						
Unincorporated Business	66,611,855	1,831,826	57,400,000	1,578,500	57,400,000	1,578,500
Railroads	27,346,764	752,036	8,863,636	243,750	8,941,818	245,900
Public Utilities	1,320,869,091	36,323,900	1,249,094,909	34,350,110	1,225,200,909	33,693,025
Ordinary Business Corporation	<u>1,686,855,055</u>	<u>46,388,514</u>	<u>1,692,600,000</u>	<u>46,546,500</u>	<u>1,692,600,000</u>	<u>46,546,500</u>
<b>TOTAL - Personal Property</b>	<b>3,101,682,765</b>	<b>85,296,276</b>	<b>3,007,958,545</b>	<b>82,718,860</b>	<b>2,984,142,727</b>	<b>82,063,925</b>
<b>TOTAL - REAL &amp; PERSONAL</b>	<b>81,079,862,764</b>	<b>943,056,256</b>	<b>78,612,504,000</b>	<b>914,368,860</b>	<b>78,252,324,545</b>	<b>910,013,925</b>

\* Estimated Yield from one cent on FY 2015 real property and 2.5 cents on personal property taxes - \$7,488,264.

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<u>TAXES</u>						
<u>PROPERTY TAXES - CURRENT YEAR</u>						
REAL PROPERTY	857,759,960		831,650,000		827,950,000	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,831,826		1,578,500		1,578,500	
RAILROADS	752,036		243,750		245,900	
PUBLIC UTILITIES	36,323,900		34,350,110		33,693,025	
ORDINARY BUSINESS CORPORATIONS	46,388,514		46,546,500		46,546,500	
LESS:						
UNCOLLECTIBLE TAXES	(3,208,044)		(3,059,700)		(3,052,300)	
DISCOUNTS ALLOWED ON TAXES	(5,681,650)		(5,750,000)		(5,800,000)	
DISCOUNTS NOT TAKEN ON TAXES	19,710		23,050		25,000	
INTEREST PAID ON REFUND TAXES	(563,760)		(350,000)		(400,000)	
HOMEOWNERS' TAX CREDIT	(9,135,994)		(8,600,000)		(8,620,000)	
HOMESTEAD TAX CREDIT	(64,700,296)		(34,832,300)		(18,114,470)	
TAX CREDIT - AGED (CLOSED)	(12,823)		(15,000)		(15,000)	
SPECIAL TAX CREDITS	(10,438,736)		(10,500,000)		(10,470,000)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,348,965)</u>		<u>(1,300,000)</u>		<u>(1,360,000)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		847,985,678		849,984,910		862,207,155
REAL PROPERTY TAX-PRIOR YEAR	422,455		(300,000)		300,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	151,310		29,000		125,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	1,089,204		253,150		525,000	
PENALTIES & INTEREST ON DELINQUENT TAXES	2,330,397		1,750,000		1,500,000	
HEAVY EQUIPMENT TAX	862,130		900,000		900,000	
PAYMENT IN LIEU OF PROPERTY	<u>1,018,548</u>		<u>1,274,400</u>		<u>1,300,400</u>	
TOTAL -PROPERTY TAXES		<u>853,859,722</u>		<u>853,891,460</u>		<u>866,857,555</u>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<u>INCOME TAX</u>						
COUNTY INCOME TAX	604,646,377		645,451,000		669,090,750	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>19,414,429</u>		<u>17,686,560</u>		<u>18,680,560</u>	
TOTAL - INCOME TAX		<u>624,060,806</u>		<u>663,137,560</u>		<u>687,771,310</u>
<u>COUNTY SALES &amp; SERVICE TAXES</u>						
ADMISSIONS	5,302,949		5,582,000		5,650,000	
ELECTRICITY	15,110,340		14,500,000		14,645,000	
TELEPHONE	9,085,099		8,861,000		8,968,000	
AUTO TRAILER CAMP	518,163		550,000		570,000	
RECORDATION	30,578,527		24,620,000		25,500,000	
TITLE TRANSFER TAX	52,962,566		52,000,000		52,500,000	
MOTEL & HOTEL OCCUPANCY	8,755,231		8,150,000		8,300,000	
LOCAL 911 TAX	<u>5,726,056</u>		<u>5,500,000</u>		<u>5,500,000</u>	
TOTAL SALES & SERVICE TAXES		<u>128,038,931</u>		<u>119,763,000</u>		<u>121,633,000</u>
TOTAL - TAXES		<u>1,605,959,459</u>		<u>1,636,792,020</u>		<u>1,676,261,865</u>
<u>LICENSES &amp; PERMITS</u>						
AMUSEMENT DEVICES	1,309,216		1,100,000		1,200,000	
MISCELLANEOUS BUSINESS LICENSES	67,072		72,700		75,100	
ELECTRICAL LICENSE	86,179		150,000		80,000	
PLUMBING BOARD LICENSE	229,054		65,000		180,000	
PUB. SWIMMING POOLS & BEACHES	144,816		122,500		140,000	
BUILDING PERMITS	1,500,514		1,483,000		1,500,000	
RENTAL REGISTRATION FEES	193,580		209,000		209,000	
ANIMAL CONTROL LICENSE	200,512		170,000		181,000	
MARRIAGE LICENSE-UNDESIGNATED	26,005		20,000		26,000	
MARRIAGE LICENSE-BATTERED SPOUSE	130,025		100,000		130,000	
ELECTRICAL INSPECTION	745,091		745,000		800,000	

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<u>LICENSES &amp; PERMITS (CONTINUED)</u>						
PERMITS - METROPOLITAN	199,231		202,200		208,130	
MISCELLANEOUS PERMITS	100,409		85,550		86,775	
WELL CONSTRUCTION PERMITS	<u>37,867</u>		<u>34,320</u>		<u>37,900</u>	
TOTAL - LICENSES & PERMITS		4,969,571		4,559,270		4,853,905
<u>FINES, FORFEITURES &amp; PENALTIES</u>						
VEHICLE PARKING FINES	1,836,385		1,888,500		1,905,000	
WORTHLESS CHECK CHARGE	20,340		19,850		20,800	
ANIMAL LICENSE FINES & PENALTIES	4,146		4,200		4,200	
ANIMAL CONTROL VIOLATION PENALTIES	36,245		38,000		38,500	
SEIZED FUNDS & FORFEITURES	226,257		263,200		263,200	
UNCLAIMED PROPERTY - POLICE	85,829		117,675		75,000	
TOBACCO PRODUCTS TO MINORS	18,625		15,000		18,000	
FIRE PREVENTION CITATIONS	593		855		1,165	
ZONING VIOLATION CITATIONS	1,431,029		1,500,000		1,475,000	
FALSE ALARM CITATIONS	393,218		352,635		400,000	
COURT FINES	390,582		100,000		200,000	
RED LIGHT CITATIONS	<u>401,479</u>		<u>500,000</u>		<u>500,000</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		4,844,728		4,799,915		4,900,865
<u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u>						
INVESTMENTS	<u>1,323,772</u>		<u>1,349,665</u>		<u>568,250</u>	
TOTAL - REV FROM USE OF MONEY & PROPERTY		1,323,772		1,349,665		568,250

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 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	3,624,066		5,018,601		4,004,520	
OTHER STATE SHARED TAXES	1,365		2,915		2,915	
STATE SHARED BUSINESS LICENSES	<u>2,307,654</u>		<u>2,025,425</u>		<u>2,123,700</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		5,933,085		7,046,941		6,131,135
<b><u>STATE GRANTS IN AID</u></b>						
TARGETED LOCAL HEALTH	5,012,586		5,434,325		6,054,453	
LIBRARIES	1,051,078		1,050,080		1,065,300	
POLICE PROTECTION	6,317,434		9,929,500		9,978,200	
STATE AID TEACHERS PENSION	3,000,000		3,000,000		3,000,000	
DETENTION CENTER	69,750		72,720		58,815	
PERSONAL CARE PROGRAM	985,364		645,000		645,000	
GERIATRICS SCREENING	696,459		700,000		700,000	
ENTERPRISE ZONE	650,624		714,150		714,150	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	9,033,902		8,600,000		8,620,000	
CHILD SUPPORT ENFORCEMENT	341,143		350,000		360,000	
FIRE RESCUE AID	1,161,360		1,152,200		1,348,000	
OTHER STATE AID	<u>(3,954,122)</u>		<u>(2,198,720)</u>		<u>(2,492,900)</u>	
TOTAL - STATE GRANTS-IN-AID		24,365,578		29,449,255		30,051,018

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 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	1,416,494		1,117,000		1,200,000	
FEDERAL AID - POLICE	173,224		178,400		183,600	
ARRA BOND REIMBURSEMENT	5,731,226		5,447,235		5,270,917	
MISCELLANEOUS FEDERAL AID	104,007		115,000		110,000	
TITLE IV INCOME MAINTENANCE	<u>0</u>		<u>0</u>		<u>0</u>	
TOTAL - FEDERAL SHARED REVENUE		7,424,951		6,857,635		6,764,517
TOTAL - INTERGOVERNMENTAL AID		37,723,614		43,353,831		42,946,670
<b><u>SERVICE CHARGES FOR CURRENT SERVICES</u></b>						
<b><u>GENERAL GOVERNMENT</u></b>						
MARRIAGE CEREMONY FEES	21,890		19,000		21,000	
SHERIFF FEES	151,175		150,000		150,000	
POLICE RECORDS FEE	80,595		77,200		82,500	
GIS FEES	28,775		25,000		25,000	
LIEN CERTIFICATES	894,150		949,200		966,400	
TAX SALE - ADVERTISING FEES	219,123		186,000		200,000	
FIRE DEPARTMENT FEES	643,600		692,350		700,000	
COURT APPEARANCE FEES	238,307		170,950		200,000	
ZONING SVC. CHARGES & ADVERTISING	234,276		235,000		250,000	
PLUMBING INSPECTION CHARGES	556,632		530,000		560,000	
CREDIT CARD FEE	133,496		135,000		136,000	
MASTERS FEE	544,769		500,000		525,000	
DEVELOPMENT FEES	482,560		409,625		409,625	
MISCELLANEOUS GOVERNMENTAL FEES	<u>423,812</u>		<u>438,885</u>		<u>972,180</u>	
TOTAL - STATE SHARED REVENUE		4,653,160		4,518,210		5,197,705

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 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	665,564		491,000		494,000	
TOTAL - REC & PARKS SERVICE CHARGES		665,564		491,000		494,000
<b><u>HEALTH &amp; HUMAN SERVICE</u></b>						
STANDARD PERCOLATION TEST	6,170		6,000		6,000	
EATING, DRINKING ESTABLISHMENT INSPECTION	1,303,401		1,125,810		1,300,000	
PREADMISSION SCREENING	58,075		60,000		60,000	
HOME HEALTH SERVICES	597,259		600,000		600,000	
PRISONER MAINT. & UPKEEP	290,703		262,600		270,880	
SANITARY LANDFILL CHARGES	1,367,125		1,900,000		2,100,000	
ASH ACCEPTANCE FEE	1,083,600		1,110,700		1,135,000	
HEALTH CLINIC FEES	108,015		110,000		110,000	
ANIMAL ADOPTION & REDEMPTION	62,002		45,000		60,000	
COUNTY RIDE FEES	40,724		31,500		33,000	
MISCELLANEOUS HEALTH SERVICE FEES	176,922		129,275		179,450	
TOTAL - HEALTH SERVICE CHARGES		5,093,996		5,380,885		5,854,330
TOTAL - SVC. CHG. FOR CURRENT SERVICES		10,412,720		10,390,095		11,546,035
<b><u>OTHER REVENUE</u></b>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,609,676		4,805,510		5,025,800	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	798,808		700,000		700,000	
MISC. RECEIPTS	5,947,705		6,382,860		12,516,310	
SALE OF ASSETS	489,006		289,900		289,900	
VENDING MACHINE REVENUE	44,119		45,000		45,000	
SALE OF SURPLUS PROPERTY	74,130		182,000		100,000	
EMPLOYEE'S PARKING FEES	345,185		100,000		100,000	
RENTAL OF COUNTY FACILITIES	2,626,935		2,700,000		2,700,000	

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<b><u>GENERAL FUNDS</u></b>						
<u>OTHER REVENUE (CONTINUED)</u>						
TOWER RENTALS	1,570,064		1,400,000		1,700,000	
BRESCO REBATE	1,935,000		220,000		220,000	
TRANSFER STATION REIMBURSEMENT	0		0		588,650	
COUNTY RIDE SPONSORSHIPS	30,606		20,000		25,000	
CABLE TELEVISION FEES	15,028,069		15,800,000		15,835,025	
INDIRECT COST - GRANTS	2,793,768		2,775,000		3,000,000	
UTILITY ROAD CUT FEE	101,136		100,000		100,000	
PROPERTY CLEAN UP	<u>239,827</u>		<u>202,800</u>		<u>225,000</u>	
TOTAL - OTHER REVENUE		<u>36,634,034</u>		<u>35,723,070</u>		<u>43,170,685</u>
TOTAL - GENERAL FUND REVENUE		<u>1,701,867,898</u>		<u>1,736,967,866</u>		<u>1,784,248,275</u>
ESTIMATED FUNDS AVAILABLE FROM SURPLUS		<u>(62,502,831)</u>		<u>(476,338)</u>		<u>78,055,771</u>
<b>TOTAL - GENERAL FUND</b>		<u><b>1,639,365,067</b></u>		<u><b>1,736,491,528</b></u>		<u><b>1,862,304,046</b></u>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<b><u>SPECIAL FUNDS</u></b>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	962,288		1,000,000		1,100,000	
LIQUOR BOARD FEES	75,197		90,000		90,000	
TRANSFER TO GIFTS & GRANTS FUND	(600,000)		(600,000)		(450,000)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>173,563</u>		<u>179,466</u>		<u>(23,351)</u>	
<b>TOTAL - LIQUOR LICENSE FUND</b>		<b>611,048</b>		<b>669,466</b>		<b>716,649</b>
<u>STORMWATER MANAGEMENT FUND</u>						
STORMWATER FEE	0		24,355,984		23,801,552	
TRANSFER OUT			(20,842,984)		(21,156,512)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	0		(955,434)		0	
<b>TOTAL - STORMWATER MANAGEMENT FUND</b>		<b>0</b>		<b>2,557,566</b>		<b>2,645,040</b>
<u>GIFTS &amp; GRANTS FUND</u>						
<u>HEALTH</u>						
FEDERAL AID	11,660,385		19,439,903		19,642,907	
STATE AID	12,833,873		16,943,715		17,349,835	
PROJECTED INCOME	1,030,424		1,280,580		1,579,926	
COUNTY LOCAL SHARE MATCH	<u>3,427,242</u>		<u>3,363,067</u>		<u>3,676,958</u>	
SUBTOTAL		28,951,924		41,027,265		42,249,626
<u>AGING</u>						
FEDERAL AID	4,288,605		5,078,157		5,216,524	
STATE AID	2,463,981		2,863,738		3,134,443	
PROJECTED INCOME	1,071,531		1,928,799		1,928,800	
COUNTY LOCAL SHARE MATCH	<u>1,477,741</u>		<u>1,536,702</u>		<u>1,539,380</u>	
SUBTOTAL		9,301,858		11,407,396		11,819,147
<u>SOCIAL SERVICES</u>						
FEDERAL AID	2,160,472		2,834,703		2,981,348	
STATE AID	2,441,938		3,036,021		3,234,057	
PROJECTED INCOME	83,085		62,500		323,418	
COUNTY LOCAL SHARE MATCH	<u>857,542</u>		<u>293,061</u>		<u>278,577</u>	
SUBTOTAL		5,543,037		6,226,285		6,817,400

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>LOCAL MANAGEMENT BOARD</u>						
FEDERAL AID	0		0		0	
STATE AID	1,327,523		1,575,530		1,598,403	
PROJECTED INCOME	7,090		100,000		25,000	
COUNTY LOCAL SHARE MATCH	<u>138,956</u>		<u>138,956</u>		<u>119,956</u>	
SUBTOTAL		1,473,569		1,814,486		1,743,359
<u>CIRCUIT COURT</u>						
FEDERAL AID	105,750		111,800		286,286	
STATE AID	1,709,795		1,952,418		1,976,390	
PROJECTED INCOME	182,338		100,000		148,471	
COUNTY LOCAL SHARE MATCH	<u>60,674</u>		<u>80,705</u>		<u>119,336</u>	
SUBTOTAL		2,058,557		2,244,923		2,530,483
<u>HOUSING OFFICE</u>						
FEDERAL AID	60,329,921		64,400,000		64,555,522	
STATE AID	0		0		157,197	
PROJECTED INCOME	37,548		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		60,367,469		64,400,000		64,712,719
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS</u>						
FEDERAL AID	2,753,544		10,153,186		6,871,001	
STATE AID	362,985		3,556,752		299,555	
PROJECTED INCOME	1,626,258		0		219,998	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		4,742,787		13,709,938		7,390,554
<u>WORKFORCE DEVELOPMENT</u>						
FEDERAL AID	5,090,886		9,812,920		10,476,573	
STATE AID	16,020		0		0	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		5,106,906		9,812,920		10,476,573
<u>PUBLIC SAFETY</u>						
FEDERAL AID	3,572,836		4,674,156		3,975,712	
STATE AID	772,697		1,565,010		1,490,954	
PROJECTED INCOME	4,466,014		4,977,388		5,275,740	
COUNTY LOCAL SHARE MATCH	<u>639,020</u>		<u>30,962</u>		<u>32,837</u>	
SUBTOTAL		9,450,567		11,247,516		10,775,243

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>OTHER AGENCIES</u>						
FEDERAL AID	285,686		497,831		429,649	
STATE AID	455,380		770,975		735,357	
PROJECTED INCOME	3,886,813		4,755,913		4,171,581	
COUNTY LOCAL SHARE MATCH	<u>165,115</u>		<u>164,827</u>		<u>211,036</u>	
SUBTOTAL		4,792,994		6,189,546		5,547,623
<b>TOTAL - GIFTS &amp; GRANTS FUND</b>		<b>131,789,668</b>		<b>168,080,275</b>		<b>164,062,727</b>
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>						
TRANSFERS - IN	0		0		0	
LOAN REPAYMENTS	2,077,602		1,500,000		1,450,000	
PROGRAM INCOME	459,900		400,000		250,000	
FEDERAL AID	0		250,000		0	
CAPITAL CONTRIBUTION	0		0		6,000,000	
APPROPRIATION FROM (TO) FUND BALANCE	<u>(2,537,502)</u>		<u>0</u>		<u>500,000</u>	
TOTAL - ECONOMIC DEVELOPMENT FUND		0		2,150,000		8,200,000
<b>TOTAL - GIFTS, GRANTS AND OTHER FUNDS</b>		<b>131,789,668</b>		<b>170,230,275</b>		<b>172,262,727</b>
<b>TOTAL - SPECIAL FUNDS</b>		<b>132,400,716</b>		<b>173,457,307</b>		<b>175,624,416</b>
<u>NON - COUNTY FUNDS</u>						
<u>BOARD OF EDUCATION</u>						
STATE AID						
FOUNDATION PROGRAM	336,095,564		348,782,344		357,702,470	
COMPENSATORY AID	121,772,644		128,745,337		135,832,813	
TRANSPORTATION	27,871,938		28,455,117		29,035,259	
HANDICAPPED CHILDREN	29,843,984		30,619,091		31,316,134	
NON PUBLIC PLACEMENT	13,040,642		13,154,682		13,286,259	
OUT-OF-COUNTY LIVING	2,372,021		2,412,632		2,436,456	
AGING SCHOOLS	4,481,746		2,874,227		874,227	
LIMITED ENGLISH PROFICIENCY	12,091,512		13,656,777		13,357,527	
OTHER STATE AID	6,506,127		6,767,943		7,073,153	
RESTRICTED PROGRAMS - STATE	5,107,770		5,130,096		5,748,868	
RESTRICTED PROGRAMS - FEDERAL	68,007,760		66,274,474		62,083,671	
TUITION	367,673		692,500		515,000	
OTHER REVENUE	6,698,126		9,301,130		9,019,515	
PRIOR YEAR FUND BALANCE	<u>8,267,932</u>		<u>15,670,965</u>		<u>13,087,060</u>	
TOTAL - EDUCATION		642,525,439		672,537,315		681,368,412

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<u>BOARD OF LIBRARY TRUSTEES</u>						
STATE AID	4,204,812		4,200,337		4,261,200	
FINES AND FEES	<u>3,070,718</u>		<u>3,182,000</u>		<u>3,084,000</u>	
TOTAL - LIBRARIES		<u>7,275,530</u>		<u>7,382,337</u>		<u>7,345,200</u>
<u>DEPARTMENT OF SOCIAL SERVICES</u>						
FEDERAL AID	<u>272,461</u>		<u>314,789</u>		<u>284,912</u>	
TOTAL - SOCIAL SERVICES		<u>272,461</u>		<u>314,789</u>		<u>284,912</u>
<u>COMMUNITY COLLEGE</u>						
TUITION AND FEES	82,164,618		83,018,061		85,101,148	
STATE AID	34,398,365		37,412,630		39,425,000	
OTHER	85,307,181		92,101,640		86,859,548	
FUND BALANCE	<u>194,575</u>		<u>1,023,262</u>		<u>473,598</u>	
TOTAL - COMMUNITY COLLEGE		<u>202,064,739</u>		<u>213,555,593</u>		<u>211,859,294</u>
TOTAL - NON-COUNTY FUNDS		<u>852,138,169</u>		<u>893,790,034</u>		<u>900,857,818</u>
<b>TOTAL - OPERATING BUDGET</b>		<b><u>2,623,903,952</u></b>		<b><u>2,803,738,869</u></b>		<b><u>2,938,786,278</u></b>

**EXHIBIT "B"**  
**TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES**  
**FOR FISCAL YEARS 2013, 2014 and 2015**

SOURCE	FISCAL YEAR 2013 ACTUAL		FISCAL YEAR 2014 ESTIMATE		FISCAL YEAR 2015 ESTIMATE	
	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL	SPECIAL FUND	TOTAL
<b><u>SPECIAL FUNDS</u></b>						
<u>ENTERPRISE FUNDS</u>						
<u>METROPOLITAN DISTRICT WATER &amp; SEWER</u>						
<u>OPERATING FUND</u>						
WATER DISCHARGE PERMIT FEES	978,123		850,000		923,000	
INVESTMENTS	320,376		600,000		305,300	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	128,940,106		128,800,000		126,250,000	
SEWER SERVICE CHARGES - INTEREST	247,854		270,000		250,000	
OTHER COUNTIES SEWAGE HANDLING COSTS	8,066,071		7,000,000		8,100,000	
WATER DISTRIBUTION CHARGES	24,880,460		24,900,000		25,400,000	
SUNNYBROOK WATER CHARGE	17,189		18,815		16,000	
PHOENIX WATER CHARGE	2,385		4,127		2,500	
MISS UTILITY	7,465		4,300		4,520	
FRONT FOOT ASSESS. - INTEREST	80,391		80,700		80,000	
ASSESSMENTS						
SEWER FRONT FOOT ASSESSMENT - CURRENT	8,306,111		8,166,000		8,420,000	
WATER FRONT FOOT ASSESSMENT - CURRENT	4,319,774		4,228,000		4,221,000	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	462,906		65,650		68,720	
EXTINGUISHMENTS - WATER	134,440		15,000		61,000	
EXTINGUISHMENTS - SEWER	217,004		45,000		97,500	
APPROPRIATION FROM METRO. FUND SURPLUS	2,469,222		21,810,683		18,903,655	
METRO ARRA BOND REIMBURSEMENT	<u>3,216,360</u>		<u>3,024,525</u>		<u>2,925,295</u>	
TOTAL METRO FUNDS		182,666,237		199,882,800		196,028,490
<u>OTHER FUNDS</u>						
SCHOOL FOOD SERVICE FUND	41,404,062		41,871,421		44,352,468	
COMMUNITY COLLEGE AUXILIARY FUND	<u>10,718,754</u>		<u>10,550,109</u>		<u>10,273,794</u>	
TOTAL - OTHER FUNDS		52,122,816		52,421,530		54,626,262
TOTAL - ENTERPRISE FUNDS		234,789,053		252,304,330		250,654,752
<b>GOVERNMENT- WIDE OPERATING FUNDS</b>		<b>2,858,693,005</b>		<b>3,056,043,199</b>		<b>3,189,441,032</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>GENERAL GOVERNMENT</u></b>									
<b><u>OFFICE OF COUNTY EXECUTIVE</u></b>									
EXECUTIVE DIRECTION	982,920	-	982,920	968,513	-	968,513	1,015,938	-	1,015,938
<b>TOTAL -</b>	<b>\$982,920</b>	<b>-</b>	<b>\$982,920</b>	<b>\$968,513</b>	<b>-</b>	<b>\$968,513</b>	<b>\$1,015,938</b>	<b>-</b>	<b>\$1,015,938</b>
<b><u>OFFICE OF BUDGET AND FINANCE</u></b>									
BUDGET FORMULATION & ADMINISTRATION	1,130,585	-	1,130,585	1,193,279	-	1,193,279	1,248,073	-	1,248,073
FINANCIAL OPERATIONS	3,950,163	-	3,950,163	4,148,208	-	4,148,208	4,105,459	-	4,105,459
PAY SYSTEMS	261,963	-	261,963	263,566	-	263,566	271,085	-	271,085
INVESTMENT AND DEBT MANAGEMENT	326,720	-	326,720	332,534	-	332,534	367,133	-	367,133
INSURANCE ADMINISTRATION	1,642,262	-	1,642,262	1,128,122	-	1,128,122	1,005,271	-	1,005,271
PURCHASING AND DISBURSEMENTS	1,201,038	-	1,201,038	1,282,446	-	1,282,446	1,303,044	-	1,303,044
<b>TOTAL -</b>	<b>\$8,512,731</b>	<b>-</b>	<b>\$8,512,731</b>	<b>\$8,348,155</b>	<b>-</b>	<b>\$8,348,155</b>	<b>\$8,300,065</b>	<b>-</b>	<b>\$8,300,065</b>
<b><u>ADMINISTRATIVE OFFICER</u></b>									
GENERAL ADMINISTRATION	1,247,312	-	1,247,312	1,262,350	-	1,262,350	1,337,089	-	1,337,089
BALTIMORE METROPOLITAN COUNCIL	131,238	-	131,238	139,633	-	139,633	146,363	-	146,363
<b>TOTAL -</b>	<b>\$1,378,550</b>	<b>-</b>	<b>\$1,378,550</b>	<b>\$1,401,983</b>	<b>-</b>	<b>\$1,401,983</b>	<b>\$1,483,452</b>	<b>-</b>	<b>\$1,483,452</b>
<b><u>VEHICLE OPERATIONS/MAINTENANCE</u></b>									
VEHICLE OPERATIONS/MAINTENANCE	1,080,168	-	1,080,168	225,500	-	225,500	228,350	-	228,350
<b>TOTAL -</b>	<b>\$1,080,168</b>	<b>-</b>	<b>\$1,080,168</b>	<b>\$225,500</b>	<b>-</b>	<b>\$225,500</b>	<b>\$228,350</b>	<b>-</b>	<b>\$228,350</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>OFFICE OF LAW</u></b>									
GENERAL LEGAL SERVICES	2,361,041	-	2,361,041	2,514,832	-	2,514,832	2,536,761	-	2,536,761
LEGISLATIVE RELATIONS	275,623	-	275,623	308,856	-	308,856	315,821	-	315,821
ETHICS/HUMAN RELATIONS	235,281	-	235,281	-	-	-	-	-	-
<b>TOTAL -</b>	<b>\$2,871,945</b>	<b>-</b>	<b>\$2,871,945</b>	<b>\$2,823,688</b>	<b>-</b>	<b>\$2,823,688</b>	<b>\$2,852,582</b>	<b>-</b>	<b>\$2,852,582</b>
<b><u>OFFICE OF HUMAN RESOURCES</u></b>									
PERSONNEL ADMINISTRATION	2,277,073	-	2,277,073	2,662,954	-	2,662,954	3,281,435	-	3,281,435
<b>TOTAL -</b>	<b>\$2,277,073</b>	<b>-</b>	<b>\$2,277,073</b>	<b>\$2,662,954</b>	<b>-</b>	<b>\$2,662,954</b>	<b>\$3,281,435</b>	<b>-</b>	<b>\$3,281,435</b>
<b><u>COUNTY COUNCIL</u></b>									
LEGISLATIVE/POLICY DIRECTION	1,779,719	-	1,779,719	1,961,303	-	1,961,303	2,091,681	-	2,091,681
<b>TOTAL -</b>	<b>\$1,779,719</b>	<b>-</b>	<b>\$1,779,719</b>	<b>\$1,961,303</b>	<b>-</b>	<b>\$1,961,303</b>	<b>\$2,091,681</b>	<b>-</b>	<b>\$2,091,681</b>
<b><u>COUNTY AUDITOR</u></b>									
AUDITING	1,310,793	-	1,310,793	1,507,430	-	1,507,430	1,550,310	-	1,550,310
<b>TOTAL -</b>	<b>\$1,310,793</b>	<b>-</b>	<b>\$1,310,793</b>	<b>\$1,507,430</b>	<b>-</b>	<b>\$1,507,430</b>	<b>\$1,550,310</b>	<b>-</b>	<b>\$1,550,310</b>
<b><u>BOARD OF APPEALS</u></b>									
HEARINGS & ADJUDICATIONS	207,365	-	207,365	214,849	-	214,849	229,172	-	229,172
<b>TOTAL -</b>	<b>\$207,365</b>	<b>-</b>	<b>\$207,365</b>	<b>\$214,849</b>	<b>-</b>	<b>\$214,849</b>	<b>\$229,172</b>	<b>-</b>	<b>\$229,172</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>OFFICE OF INFORMATION TECHNOLOGY</u></b>									
GENERAL ADMINISTRATION	3,094,613	-	3,094,613	2,446,391	-	2,446,391	2,534,430	-	2,534,430
APPLICATIONS	5,365,612	-	5,365,612	5,838,889	-	5,838,889	7,633,244	-	7,633,244
INFRASTRUCTURE	8,220,640	-	8,220,640	9,202,125	-	9,202,125	10,337,927	-	10,337,927
ELECTRONIC SERVICES	2,980,468	-	2,980,468	3,249,618	-	3,249,618	3,286,212	-	3,286,212
<b>TOTAL -</b>	<b>\$19,661,333</b>	<b>-</b>	<b>\$19,661,333</b>	<b>\$20,737,023</b>	<b>-</b>	<b>\$20,737,023</b>	<b>\$23,791,813</b>	<b>-</b>	<b>\$23,791,813</b>
<b><u>DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS</u></b>									
GENERAL ADMINISTRATION	1,396,010	585,037	1,981,047	1,514,337	680,014	2,194,351	1,532,626	688,569	2,221,195
ELECTRICAL LICENSING & REGULATION	16,741	-	16,741	16,792	-	16,792	17,293	-	17,293
PLUMBING LICENSING REGULATION	27,869	-	27,869	27,920	-	27,920	28,755	-	28,755
REAL ESTATE COMPLIANCE	776,665	347,621	1,124,286	807,122	363,627	1,170,749	845,821	380,008	1,225,829
DEVELOPMENT REVIEW	902,297	399,261	1,301,558	897,033	404,398	1,301,431	935,637	420,357	1,355,994
INSPECTIONS & ENFORCEMENT	4,185,047	-	4,185,047	4,174,439	-	4,174,439	4,628,453	-	4,628,453
PERMITS AND LICENSES	646,324	-	646,324	681,893	-	681,893	706,363	-	706,363
<b>TOTAL -</b>	<b>\$7,950,953</b>	<b>\$1,331,919</b>	<b>\$9,282,872</b>	<b>\$8,119,536</b>	<b>\$1,448,039</b>	<b>\$9,567,575</b>	<b>\$8,694,948</b>	<b>\$1,488,934</b>	<b>\$10,183,882</b>
<b><u>DEPARTMENT OF PLANNING</u></b>									
COMMUNITY DEVELOPMENT	1,956,379	-	1,956,379	2,031,660	-	2,031,660	2,116,846	-	2,116,846
ADMINISTRATIVE HEARING OFFICE	392,784	-	392,784	387,850	-	387,850	394,564	-	394,564
PEOPLE'S COUNSEL	183,442	-	183,442	187,877	-	187,877	189,490	-	189,490
NEIGHBORHOOD IMPROVEMENT	338,560	-	338,560	452,542	-	452,542	513,268	-	513,268
<b>TOTAL -</b>	<b>\$2,871,165</b>	<b>-</b>	<b>\$2,871,165</b>	<b>\$3,059,929</b>	<b>-</b>	<b>\$3,059,929</b>	<b>\$3,214,168</b>	<b>-</b>	<b>\$3,214,168</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>PROPERTY MANAGEMENT</u></b>									
ADMINISTRATION	892,183	-	892,183	1,068,247	-	1,068,247	1,159,284	-	1,159,284
BUILDING MAINTENANCE	6,729,729	-	6,729,729	6,765,134	-	6,765,134	7,913,104	-	7,913,104
BUILDING OPERATIONS & MANAGEMENT	15,720,429	-	15,720,429	16,721,836	-	16,721,836	17,292,055	-	17,292,055
MAINTENANCE OF GROUNDS & RECREATION SITES	6,127,730	-	6,127,730	6,100,835	-	6,100,835	6,411,549	-	6,411,549
<b>TOTAL -</b>	<b>\$29,470,071</b>	<b>-</b>	<b>\$29,470,071</b>	<b>\$30,656,052</b>	<b>-</b>	<b>\$30,656,052</b>	<b>\$32,775,992</b>	<b>-</b>	<b>\$32,775,992</b>
 <b>TOTAL - GENERAL GOVERNMENT</b>	 <b>\$80,354,786</b>	 <b>\$1,331,919</b>	 <b>\$81,686,705</b>	 <b>\$82,686,915</b>	 <b>\$1,448,039</b>	 <b>\$84,134,954</b>	 <b>\$89,509,906</b>	 <b>\$1,488,934</b>	 <b>\$90,998,840</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>STATE MANDATED AGENCIES</u></b>									
<b><u>CIRCUIT COURT</u></b>									
CRIMINAL & CIVIL ADJUDICATION	4,393,375	-	4,393,375	4,469,397	-	4,469,397	4,578,614	-	4,578,614
FAMILY LAW SUPPORT SERVICES	-	1,001,000	1,001,000	-	1,116,561	1,116,561	-	1,128,471	1,128,471
FAMILY RECOVERY COURT - OPSC	-	135,074	135,074	-	148,516	148,516	-	163,187	163,187
FAMILY LAW ADJUDICATION (MASTERS)	-	745,353	745,353	-	768,484	768,484	-	787,613	787,613
CHILD SUPPORT SERVICES	-	125,749	125,749	-	154,800	154,800	-	241,347	241,347
DMC	-	-	-	-	-	-	-	103,827	103,827
RESPONDENT NOTIFICATION PROJECT	-	-	-	-	-	-	-	47,399	47,399
ALTERNATIVE DISPUTE RESOLUTION	-	51,381	51,381	-	56,562	56,562	-	58,639	58,639
<b>TOTAL -</b>	<b>\$4,393,375</b>	<b>\$2,058,557</b>	<b>\$6,451,932</b>	<b>\$4,469,397</b>	<b>\$2,244,923</b>	<b>\$6,714,320</b>	<b>\$4,578,614</b>	<b>\$2,530,483</b>	<b>\$7,109,097</b>
<b><u>ORPHANS COURT</u></b>									
ADJUDICATION OF ESTATES	199,198	-	199,198	201,764	-	201,764	228,295	-	228,295
<b>TOTAL -</b>	<b>\$199,198</b>	<b>-</b>	<b>\$199,198</b>	<b>\$201,764</b>	<b>-</b>	<b>\$201,764</b>	<b>\$228,295</b>	<b>-</b>	<b>\$228,295</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>STATE'S ATTORNEY</u></b>									
CRIMINAL PROSECUTION	7,941,531	-	7,941,531	8,267,266	-	8,267,266	8,579,206	-	8,579,206
CRACKING DOWN ON AUTO THEFT	-	199,669	199,669	-	204,349	204,349	-	203,580	203,580
VICTIM WITNESS UNIT SERVICES	-	59,845	59,845	-	60,401	60,401	-	60,401	60,401
SA ASSET FORFEITURE ACCOUNT	-	36,313	36,313	-	178,196	178,196	-	139,020	139,020
FIREARMS VIOLENCE UNIT	-	98,970	98,970	-	114,208	114,208	-	123,473	123,473
DOMESTIC VIOLENCE SPECIAL VICTIMS' PROSECUTOR	-	92,534	92,534	-	106,687	106,687	-	114,293	114,293
WITNESS PROTECTION PROGRAM	-	14,175	14,175	-	65,000	65,000	-	65,000	65,000
<b>TOTAL -</b>	<b>\$7,941,531</b>	<b>\$501,506</b>	<b>\$8,443,037</b>	<b>\$8,267,266</b>	<b>\$728,841</b>	<b>\$8,996,107</b>	<b>\$8,579,206</b>	<b>\$705,767</b>	<b>\$9,284,973</b>
<b><u>COUNTY SHERIFF</u></b>									
CONVEYING PRISONERS/SERVING SUMMONSES	5,445,762	-	5,445,762	5,553,184	-	5,553,184	5,516,864	-	5,516,864
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	-	5,204	5,204	-	36,690	36,690	-	36,700	36,700
DOMESTIC VIOLENCE PROTECTIVE ORDER GR	-	5,462	5,462	-	6,200	6,200	-	6,200	6,200
<b>TOTAL -</b>	<b>\$5,445,762</b>	<b>\$10,666</b>	<b>\$5,456,428</b>	<b>\$5,553,184</b>	<b>\$42,890</b>	<b>\$5,596,074</b>	<b>\$5,516,864</b>	<b>\$42,900</b>	<b>\$5,559,764</b>
<b><u>BOARD OF LIQUOR LICENSE COMMISSIONERS</u></b>									
LIQUOR LICENSE SALE/CONTROL	-	611,048	611,048	-	669,466	669,466	-	716,649	716,649
<b>TOTAL -</b>	<b>-</b>	<b>\$611,048</b>	<b>\$611,048</b>	<b>-</b>	<b>\$669,466</b>	<b>\$669,466</b>	<b>-</b>	<b>\$716,649</b>	<b>\$716,649</b>
<b><u>COOPERATIVE EXTENSION</u></b>									
COOPERATIVE EXTENSION	239,679	-	239,679	244,242	-	244,242	253,195	-	253,195
<b>TOTAL -</b>	<b>\$239,679</b>	<b>-</b>	<b>\$239,679</b>	<b>\$244,242</b>	<b>-</b>	<b>\$244,242</b>	<b>\$253,195</b>	<b>-</b>	<b>\$253,195</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>BOARD OF ELECTIONS</u></b>									
REGISTER VOTERS/CONDUCT ELECTIONS	3,560,920	-	3,560,920	4,207,305	-	4,207,305	4,226,393	-	4,226,393
TOTAL -	<b>\$3,560,920</b>	<b>-</b>	<b>\$3,560,920</b>	<b>\$4,207,305</b>	<b>-</b>	<b>\$4,207,305</b>	<b>\$4,226,393</b>	<b>-</b>	<b>\$4,226,393</b>
<b>TOTAL - STATE MANDATED AGENCIES</b>	<b>\$21,780,465</b>	<b>\$3,181,777</b>	<b>\$24,962,242</b>	<b>\$22,943,158</b>	<b>\$3,686,120</b>	<b>\$26,629,278</b>	<b>\$23,382,567</b>	<b>\$3,995,799</b>	<b>\$27,378,366</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>PUBLIC SAFETY</u></b>									
<b><u>DEPARTMENT OF CORRECTIONS</u></b>									
CORRECTIONS	34,332,312	-	34,332,312	34,508,782	-	34,508,782	35,719,393	-	35,719,393
COMMISSARY ACCOUNT	-	604,430	604,430	-	682,388	682,388	-	615,740	615,740
<b>TOTAL -</b>	<b>\$34,332,312</b>	<b>\$604,430</b>	<b>\$34,936,742</b>	<b>\$34,508,782</b>	<b>\$682,388</b>	<b>\$35,191,170</b>	<b>\$35,719,393</b>	<b>\$615,740</b>	<b>\$36,335,133</b>
<b><u>EMERGENCY COMMUNICATIONS CENTER</u></b>									
EMERGENCY COMMUNICATIONS CENTER	11,249,247	-	11,249,247	11,717,005	-	11,717,005	12,175,052	-	12,175,052
<b>TOTAL -</b>	<b>\$11,249,247</b>	<b>-</b>	<b>\$11,249,247</b>	<b>\$11,717,005</b>	<b>-</b>	<b>\$11,717,005</b>	<b>\$12,175,052</b>	<b>-</b>	<b>\$12,175,052</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>POLICE DEPARTMENT</u></b>									
OFFICE OF THE CHIEF	2,895,193	-	2,895,193	3,500,991	-	3,500,991	3,729,421	-	3,729,421
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	23,580,800	-	23,580,800	24,135,735	-	24,135,735	24,312,032	-	24,312,032
CRIMINAL INVESTIGATION DIVISION	19,667,009	-	19,667,009	23,001,262	-	23,001,262	23,588,058	-	23,588,058
VICE/NARCOTICS SECTION	7,101,964	-	7,101,964	8,429,570	-	8,429,570	8,614,857	-	8,614,857
OPERATIONS BUREAU	117,947,234	-	117,947,234	114,584,759	-	114,584,759	117,021,097	-	117,021,097
OPERATIONS SUPPORT SERVICES DIVISION	13,018,836	-	13,018,836	13,499,150	-	13,499,150	13,841,414	-	13,841,414
COMMUNITY RESOURCES BUREAU	2,894,574	-	2,894,574	3,235,081	-	3,235,081	3,385,764	-	3,385,764
SCHOOL SAFETY	1,248,207	-	1,248,207	1,328,000	-	1,328,000	1,362,175	-	1,362,175
NIJ: SOLVING COLD CASES W/DNA	-	-	-	-	200,000	200,000	-	200,000	200,000
JUSTICE ASSISTANCE GRANT	-	361,769	361,769	-	674,149	674,149	-	698,501	698,501
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	677	677	-	30,000	30,000	-	80,000	80,000
HIGHWAY SAFETY PROGRAM	-	192,265	192,265	-	300,000	300,000	-	375,000	375,000
GOCCP-BODY ARMOR	-	-	-	-	40,000	40,000	-	20,000	20,000
CRACKING DOWN ON AUTO THEFT	-	373,064	373,064	-	425,109	425,109	-	425,000	425,000
AUTO THEFT PROJECT/MD ACT	-	1,929	1,929	-	30,000	30,000	-	20,000	20,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	39,709	39,709	-	95,000	95,000	-	90,000	90,000
BJA BODY ARMOR	-	-	-	-	60,000	60,000	-	60,000	60,000
POLICE FOUNDATION	-	115,990	115,990	-	200,000	200,000	-	175,000	175,000
SEX OFFENDER COMPLAINT ENFORCEMENT IN MD	-	103,243	103,243	-	150,000	150,000	-	125,000	125,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRT	-	-	-	-	200,000	200,000	-	175,000	175,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT	-	12,793	12,793	-	75,000	75,000	-	65,000	65,000
FORENSIC DNA BACKLOG REDUCTION	-	-	-	-	275,000	275,000	-	275,000	275,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	35,728	35,728	-	50,000	50,000	-	40,000	40,000
GOCCP LAW ENFORCEMENT TRAINING	-	7,011	7,011	-	15,000	15,000	-	15,000	15,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ASSET FORFEITURE	-	356,183	356,183	-	588,495	588,495	-	803,363	803,363
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PRJ	-	27,005	27,005	-	40,000	40,000	-	35,000	35,000
SCHOOL BUS SAFETY ENFORCEMENT	-	29,961	29,961	-	40,000	40,000	-	40,000	40,000
CHILDREN IN NEED OF SUPERVISION PROGRAM	-	70,109	70,109	-	83,056	83,056	-	83,000	83,000
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	15,000	15,000	-	15,000	15,000
MD VICTIMS OF CRIME	-	1,276	1,276	-	50,000	50,000	-	30,000	30,000
SECURE OUR SCHOOLS	-	-	-	-	100,000	100,000	-	100,000	100,000
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	614	614	-	30,000	30,000	-	30,000	30,000
GOCCP SPECIAL OPERATIONS SUPPORT GRANT	-	-	-	-	75,000	75,000	-	75,000	75,000
INTERNET CRIMES AGAINST CHILDREN	-	28,825	28,825	-	80,000	80,000	-	60,000	60,000
SPECIAL DETAIL REIMBURSEMENTS	-	40,783	40,783	-	150,000	150,000	-	150,000	150,000
POLICE TRAINING REIMBURSEMENTS	-	-	-	-	20,000	20,000	-	20,000	20,000
JAG FEDERAL STIMULUS	-	988,449	988,449	-	-	-	-	-	-
LAW ENFORCEMENT TECH/CRIME ANALYST	-	38,383	38,383	-	175,000	175,000	-	175,000	175,000
CRIME REPORTS	-	2,388	2,388	-	2,500	2,500	-	2,500	2,500
SPEED CAMERA PROGRAM	-	3,525,836	3,525,836	-	4,000,000	4,000,000	-	4,400,000	4,400,000
INTELLECTUAL PROPERTY CRIMES	-	91,644	91,644	-	200,000	200,000	-	200,000	200,000
SMART POLICING GRANT	-	-	-	-	100,000	100,000	-	100,000	100,000
E-TICKET CITATION PAPER	-	23,550	23,550	-	40,000	40,000	-	40,000	40,000
PORT SECURITY GRANT	-	-	-	-	75,261	75,261	-	100,000	100,000
WATERWAY IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	9,339	9,339
<b>TOTAL -</b>	<b>\$188,353,817</b>	<b>\$6,469,184</b>	<b>\$194,823,001</b>	<b>\$191,714,548</b>	<b>\$8,683,570</b>	<b>\$200,398,118</b>	<b>\$195,854,818</b>	<b>\$9,306,703</b>	<b>\$205,161,521</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>FIRE DEPARTMENT</u></b>									
GENERAL ADMINISTRATION	930,869	-	930,869	972,447	-	972,447	986,313	-	986,313
INVESTIGATIVE SERVICES	1,613,525	-	1,613,525	1,666,384	-	1,666,384	1,760,930	-	1,760,930
ALARM & COMMUNICATION SYSTEM	915,015	-	915,015	936,449	-	936,449	965,109	-	965,109
FIELD OPERATIONS	76,660,949	-	76,660,949	77,651,526	-	77,651,526	78,906,155	-	78,906,155
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	265,657	-	265,657	148,785	-	148,785	161,223	-	161,223
FIELD OPERATION ADMINISTRATION	1,373,444	-	1,373,444	1,377,281	-	1,377,281	1,512,132	-	1,512,132
FIRE/RESCUE ACADEMY	1,136,164	-	1,136,164	1,269,954	-	1,269,954	1,365,223	-	1,365,223
CONTRIBUTIONS VOLUNTEER FIRE	6,804,797	-	6,804,797	6,882,624	-	6,882,624	7,007,201	-	7,007,201
HOMELAND SECURITY	-	-	-	-	402,000	402,000	-	400,000	400,000
LEPC 2004	-	7,842	7,842	-	2,000	2,000	-	1,400	1,400
MIEMSS ADVANCED LIFE SUPPORT TRAINING	-	14,321	14,321	-	20,345	20,345	-	20,345	20,345
WATERWAY DNR/WIG	-	-	-	-	-	-	-	3,750	3,750
HSGP	-	-	-	-	400,000	400,000	-	400,000	400,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	-	2,352,420	2,352,420	-	-	-	-	-	-
HMEP	-	2,368	2,368	-	4,810	4,810	-	4,810	4,810
SAFER	-	-	-	-	1,052,403	1,052,403	-	-	-
MASS CASUALTY	-	-	-	-	-	-	-	22,495	22,495
<b>TOTAL -</b>	<b>\$89,700,420</b>	<b>\$2,376,951</b>	<b>\$92,077,371</b>	<b>\$90,905,450</b>	<b>\$1,881,558</b>	<b>\$92,787,008</b>	<b>\$92,664,286</b>	<b>\$852,800</b>	<b>\$93,517,086</b>
<b>TOTAL - PUBLIC SAFETY</b>	<b>\$323,635,796</b>	<b>\$9,450,565</b>	<b>\$333,086,361</b>	<b>\$328,845,785</b>	<b>\$11,247,516</b>	<b>\$340,093,301</b>	<b>\$336,413,549</b>	<b>\$10,775,243</b>	<b>\$347,188,792</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>DEPARTMENT OF PUBLIC WORKS</u></b>									
<b><u>DEPARTMENT OF PUBLIC WORKS</u></b>									
GENERAL ADMINISTRATION	524,834	12,866,209	13,391,043	541,903	14,765,903	15,307,806	591,389	18,174,326	18,765,715
DEBT SERVICE METRO DISTRICT	-	65,796,522	65,796,522	-	64,373,639	64,373,639	-	64,860,060	64,860,060
DEBT SERVICE-MWQRLF	-	8,604,665	8,604,665	-	9,990,746	9,990,746	-	12,712,667	12,712,667
METRO DISTRICT EQUIPMENT FINANCING	-	677,249	677,249	-	1,095,250	1,095,250	-	667,500	667,500
METRO FINANCING/PETITION PROC	23,601	323,602	347,203	25,765	342,308	368,073	27,377	363,720	391,097
GENERAL ADMINISTRATION	356,951	364,697	721,648	370,705	370,705	741,410	373,473	373,473	746,946
SEWER AND WATER MAIN DESIGN	-	2,016,150	2,016,150	-	2,051,931	2,051,931	-	2,143,057	2,143,057
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	1,570,171	64,991	1,635,162	1,677,490	69,920	1,747,410	1,730,400	72,100	1,802,500
GENERAL SURVEYING	302,443	289,761	592,204	369,157	337,180	706,337	379,586	364,699	744,285
CONTRACTS/CONSTRUCTION INSPECTIONS	1,692,001	882,482	2,574,483	1,774,442	896,608	2,671,050	1,821,978	936,929	2,758,907
GENERAL ADMINISTRATION	689,888	-	689,888	777,537	-	777,537	755,421	-	755,421
GENERAL OPERATIONS & MAINTENANCE	12,401,934	558,278	12,960,212	12,570,141	695,900	13,266,041	12,891,793	695,000	13,586,793
EQUIPMENT MAINTENANCE	6,258,760	679,060	6,937,820	6,255,731	788,911	7,044,642	6,478,611	803,945	7,282,556
STORM EMERGENCIES	3,715,188	-	3,715,188	17,437,025	-	17,437,025	5,987,025	-	5,987,025
GENERAL ADMINISTRATION	443,445	-	443,445	473,651	-	473,651	477,516	-	477,516
REFUSE COLLECTION	28,577,781	-	28,577,781	28,666,319	-	28,666,319	30,730,281	-	30,730,281
REFUSE DISPOSAL	19,833,207	-	19,833,207	22,206,276	-	22,206,276	23,810,663	-	23,810,663
RECYCLING	1,637,759	-	1,637,759	1,761,377	-	1,761,377	1,686,932	-	1,686,932
TRAFFIC PLANNING	9,024,231	-	9,024,231	9,495,435	-	9,495,435	9,658,976	-	9,658,976
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,257,903	-	1,257,903	1,520,290	-	1,520,290	1,491,292	-	1,491,292
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	925,281	-	925,281	922,895	-	922,895	933,535	-	933,535
GENERAL ADMINISTRATION	-	489,949	489,949	-	480,090	480,090	-	566,154	566,154
ENGINEERING & REGULATION	-	1,122,404	1,122,404	-	1,206,579	1,206,579	-	1,034,499	1,034,499

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
SEWER/WATER OPERATIONS/MAINTENANCE	492	20,734,194	20,734,686	573,680	21,146,896	21,720,576	573,680	21,480,294	22,053,974
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	65,864,105	65,864,105	-	79,822,195	79,822,195	-	69,291,133	69,291,133
UNIFIED PLANNING WORK PROGRAM	-	120,977	120,977	-	152,544	152,544	-	128,528	128,528
<b>TOTAL -</b>	<b>\$89,235,870</b>	<b>\$181,455,295</b>	<b>\$270,691,165</b>	<b>\$107,419,819</b>	<b>\$198,587,305</b>	<b>\$306,007,124</b>	<b>\$100,399,928</b>	<b>\$194,668,084</b>	<b>\$295,068,012</b>
<b>TOTAL - DEPARTMENT OF PUBLIC WORKS</b>	<b>\$89,235,870</b>	<b>\$181,455,295</b>	<b>\$270,691,165</b>	<b>\$107,419,819</b>	<b>\$198,587,305</b>	<b>\$306,007,124</b>	<b>\$100,399,928</b>	<b>\$194,668,084</b>	<b>\$295,068,012</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>HEALTH AND HUMAN SERVICES</u></b>									
<b><u>DEPARTMENT OF HEALTH</u></b>									
GENERAL ADMINISTRATION	2,588,235	-	2,588,235	2,521,487	-	2,521,487	2,551,476	-	2,551,476
CENTER-BASED SERVICES	2,815,898	-	2,815,898	2,753,772	-	2,753,772	3,081,970	-	3,081,970
ACUTE COMMUNICABLE DISEASE CONTROL	1,218,055	-	1,218,055	1,250,490	-	1,250,490	1,272,557	-	1,272,557
ENVIRONMENTAL HEALTH SERVICES	2,109,292	-	2,109,292	2,205,780	-	2,205,780	2,282,968	-	2,282,968
HEALTHCARE ACCESS	899,482	-	899,482	970,193	-	970,193	983,215	-	983,215
ANIMAL SERVICES	1,697,668	-	1,697,668	1,874,692	-	1,874,692	2,260,631	-	2,260,631
HUMAN RELATIONS	-	-	-	201,785	-	201,785	161,223	-	161,223
CHILD ADOLESCENT & SCHOOL HEALTH	968,861	-	968,861	992,421	-	992,421	1,023,020	-	1,023,020
PRENATAL & EARLY CHILDHOOD	1,500,833	-	1,500,833	1,548,289	-	1,548,289	1,596,214	-	1,596,214
HOME HEALTH SERVICES	1,352,607	-	1,352,607	1,386,154	-	1,386,154	1,461,820	-	1,461,820
EVALUATION & LONG TERM CARE CASE MANAGEMENT	1,763,407	-	1,763,407	1,818,697	-	1,818,697	1,891,611	-	1,891,611
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	955,897	-	955,897	972,179	-	972,179	1,083,969	-	1,083,969
DENTAL HEALTH SERVICES	784,670	-	784,670	841,633	-	841,633	850,947	-	850,947
CIGARETTE RESTITUTION FUND - TOBACCO	-	202,770	202,770	-	314,375	314,375	-	489,830	489,830
ADAA MD STRATEGIC PREVENTION FRAMEWORK	-	30,715	30,715	-	66,950	66,950	-	87,000	87,000
MD MILLION HEARTS CAMPAIGN	-	12,074	12,074	-	463,293	463,293	-	-	-
FFT-DSS GRT (FUNCTIONAL FAMILY THERAPY)	-	-	-	-	164,615	164,615	-	169,886	169,886
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	5,500,193	5,500,193	-	6,532,435	6,532,435	-	6,298,162	6,298,162
PREVENTION SERVICES	-	393,109	393,109	-	473,722	473,722	-	588,834	588,834
COORDINATED RE-ENTRY INITIATIVE	-	109,140	109,140	-	129,228	129,228	-	-	-
SUBSTANCE ABUSE FEDERAL BLOCK GRANT	-	2,028,688	2,028,688	-	2,244,500	2,244,500	-	1,555,621	1,555,621
ACCESS TO RECOVERY	-	67,281	67,281	-	77,373	77,373	-	82,675	82,675
STATE HIGHWAY UNDERAGE DRINKING PREVENTION PROJECT	-	13,153	13,153	-	28,700	28,700	-	32,000	32,000

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MENTAL HEALTH - COUNTYWIDE CORE SERVICE - ADMIN	-	829,473	829,473	-	938,090	938,090	-	1,143,896	1,143,896
MENTAL HEALTH - SERVICE AGENCIES	-	3,286,873	3,286,873	-	3,505,812	3,505,812	-	4,497,177	4,497,177
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	-	384,366	384,366	-	384,366	384,366	-	384,366	384,366
CONTINUUM OF CARE	-	729,903	729,903	-	880,068	880,068	-	880,000	880,000
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)	-	456,738	456,738	-	401,570	401,570	-	415,249	415,249
JUVENILE DRUG COURT	-	176,622	176,622	-	201,212	201,212	-	210,000	210,000
MARYLAND LIFT PROJECT	-	27,318	27,318	-	499,888	499,888	-	500,000	500,000
ROSC EXPANSION	-	88,861	88,861	-	768,538	768,538	-	930,171	930,171
HIV PREVENTION SERVICES	-	441,527	441,527	-	534,800	534,800	-	410,914	410,914
HIV RYAN WHITE B	-	1,010,925	1,010,925	-	1,033,710	1,033,710	-	886,545	886,545
CIGARETTE RESTITUTION FUND - CANCER	-	1,113,869	1,113,869	-	1,141,853	1,141,853	-	1,187,354	1,187,354
MCHP PROGRAM	-	1,291,471	1,291,471	-	1,445,538	1,445,538	-	1,538,747	1,538,747
TUBERCULOSIS CONTROL	-	174,730	174,730	-	375,105	375,105	-	363,302	363,302
IMMUNIZATION - IAP	-	142,830	142,830	-	193,583	193,583	-	188,920	188,920
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	-	2,101,342	2,101,342	-	2,516,247	2,516,247	-	2,636,491	2,636,491
HIV EXPANDED TESTING	-	56,305	56,305	-	300,000	300,000	-	193,718	193,718
FAMILY PLANNING/REPRODUCTIVE HEALTH/COLPOSCOPY	-	326,805	326,805	-	459,413	459,413	-	464,415	464,415
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	41,439	41,439	-	41,921	41,921	-	40,230	40,230
CDC BREAST & CERVICAL CANCER	-	459,032	459,032	-	491,407	491,407	-	498,875	498,875
MEDICAL ASSISTANCE TRANSPORTATION	-	3,333,238	3,333,238	-	5,226,928	5,226,928	-	5,968,424	5,968,424
ORAL HEALTH GRANT	-	19,996	19,996	-	38,400	38,400	-	37,148	37,148
INFANT & CHILD FATALITY REVIEW & PREVENTION PROGRAM	-	63,667	63,667	-	69,007	69,007	-	72,337	72,337
CANCER OUTREACH & DIAG CASE MGMT	-	324,043	324,043	-	372,269	372,269	-	403,030	403,030

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	538,574	538,574	-	636,690	636,690	-	621,762	621,762
ADMINISTRATIVE CARE COORD/EPST	-	660,457	660,457	-	722,396	722,396	-	876,900	876,900
ADULT EVALUATION & REVIEW SERVICES	-	44,200	44,200	-	56,153	56,153	-	57,547	57,547
HEALTHY FAMILIES	-	5,000	5,000	-	7,693	7,693	-	7,693	7,693
ACCESS TO CARE GRANT	-	29,430	29,430	-	100,000	100,000	-	100,000	100,000
CHILDHOOD OBESITY	-	24,249	24,249	-	-	-	-	-	-
WOODLAWN SCHOOL BASED WELLNESS CENTER	-	22,973	22,973	-	25,890	25,890	-	26,667	26,667
SCHOOL HEALTH SERVS. ENHANCEMENT	-	134,247	134,247	-	244,737	244,737	-	342,454	342,454
TITLE ONE - SCHOOL HEALTH GRANT	-	9,645	9,645	-	-	-	-	-	-
SCHOOL BASED DENTAL SEALANTS-FIRST FIN FCU	-	15,988	15,988	-	37,000	37,000	-	35,000	35,000
CONTRACEPTIVES	-	38,000	38,000	-	55,000	55,000	-	50,000	50,000
SHELTER NURSE PROGRAM	-	92,290	92,290	-	108,758	108,758	-	116,204	116,204
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS	-	-	-	-	1,787,394	1,787,394	-	1,806,206	1,806,206
RYAN WHITE A - CASE MGMT GR	-	22,798	22,798	-	85,416	85,416	-	86,795	86,795
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	-	250	250	-	30,000	30,000	-	25,000	25,000
RYAN WHITE A - EMERGENCY HOUSING	-	4,708	4,708	-	90,000	90,000	-	90,000	90,000
KOMEN CANCER GRANT	-	-	-	-	95,309	95,309	-	99,832	99,832
MARYLAND CANCER FUND TREATMENT PROGRAM	-	213,737	213,737	-	214,000	214,000	-	214,000	214,000
CITIES READINESS INITIATIVE	-	104,487	104,487	-	144,530	144,530	-	146,260	146,260
BABIES BORN HEALTHY	-	127,319	127,319	-	140,714	140,714	-	141,753	141,753
PRENATAL HOME VISITING PROGRAM	-	29,306	29,306	-	81,577	81,577	-	267,436	267,436
FARMERS' MARKET NUTRITION PROGRAM	-	-	-	-	2,000	2,000	-	2,000	2,000
SCHOOL BASED WELLNESS CENTER	-	89,547	89,547	-	92,078	92,078	-	100,037	100,037
RYAN WHITE A - TRANSPORTATION SERVICES	-	13,656	13,656	-	90,000	90,000	-	75,000	75,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	3,148	3,148	-	30,013	30,013	-	40,000	40,000
HIV PARTNER SERVICES	-	180,544	180,544	-	200,029	200,029	-	209,695	209,695
EXPANDED ADMINISTRATIVE CARE COORDINATION	-	224,153	224,153	-	250,356	250,356	-	417,778	417,778

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
BREAST & CERVICAL CANCER DIAGNOSIS & TREATMENT	-	160,987	160,987	-	209,700	209,700	-	177,804	177,804
BREASTFEEDING PEER COUNSELOR	-	130,975	130,975	-	153,624	153,624	-	115,955	115,955
MINORITY INFANT MORTALITY DEMONSTRATION PROJECT	-	79,745	79,745	-	-	-	-	-	-
AIDS CASE MANAGEMENT	-	66,815	66,815	-	625,092	625,092	-	448,331	448,331
<b>TOTAL -</b>	<b>\$18,654,905</b>	<b>\$28,951,924</b>	<b>\$47,606,829</b>	<b>\$19,337,572</b>	<b>\$41,027,265</b>	<b>\$60,364,837</b>	<b>\$20,501,621</b>	<b>\$42,249,626</b>	<b>\$62,751,247</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>DEPARTMENT OF SOCIAL SERVICES</u></b>									
ADULT FOSTER CARE	145,000	-	145,000	145,000	-	145,000	145,000	-	145,000
WELFARE TO WORK PROGRAM	399,996	-	399,996	400,000	-	400,000	400,000	-	400,000
BRIDGE PROGRAM	-	-	-	440,344	-	440,344	-	-	-
EMERGENCY FUNDS	639,040	-	639,040	780,000	-	780,000	750,000	-	750,000
DOMESTIC VIOLENCE/SEXUAL ASSAULT	122,500	-	122,500	127,260	-	127,260	127,260	-	127,260
DAY RESOURCE CENTER	174,217	-	174,217	206,223	-	206,223	208,613	-	208,613
IN-HOME CARE PROGRAM	219,179	-	219,179	227,962	-	227,962	216,183	-	216,183
VOLUNTEER PROGRAM	82,819	29,728	112,547	69,362	29,041	98,403	-	-	-
ADULT SERVICES	850,589	-	850,589	965,546	-	965,546	1,211,149	-	1,211,149
GENERAL ADMINISTRATION	1,263,854	105,403	1,369,257	1,239,655	130,828	1,370,483	1,404,561	138,645	1,543,206
SPPA PROGRAM	273,969	-	273,969	-	-	-	-	-	-
CHILDREN'S SERVICES	423,181	-	423,181	411,442	-	411,442	447,251	-	447,251
FAMILY INVESTMENT DIVISION	556,152	137,330	693,482	655,957	154,920	810,877	1,036,524	146,267	1,182,791
FAMILY SERVICES	1,200,764	-	1,200,764	1,277,726	-	1,277,726	1,346,110	-	1,346,110
SCHOOL BASED SERVICES	-	797,741	797,741	-	180,360	180,360	-	189,367	189,367
INFANT AND TODDLER	-	137,604	137,604	-	156,758	156,758	-	163,346	163,346
IN-HOME CARE SERVICES	-	186,265	186,265	-	210,101	210,101	-	236,479	236,479
VIOLENCE AGAINST WOMEN ACT	-	8,976	8,976	-	61,551	61,551	-	43,893	43,893
YOUNG PARENT SUPPORT CENTER	-	284,010	284,010	-	315,395	315,395	-	406,005	406,005
HOUSING COUNSELOR	-	79,944	79,944	-	115,275	115,275	-	141,821	141,821
S.A.F.A.H.	-	111,861	111,861	-	133,408	133,408	-	-	-
PROJECT MAINSTAY	-	37,000	37,000	-	94,000	94,000	-	-	-
JOB NETWORK	-	1,826,942	1,826,942	-	1,669,617	1,669,617	-	1,743,245	1,743,245
SUPPLEMENTAL NUTRITION ASST PRG FOR EMPLOY & TRG'G	-	90,455	90,455	-	120,483	120,483	-	133,374	133,374
TEFAP	-	30,000	30,000	-	30,000	30,000	-	-	-

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
THERAPEUTIC FOSTER CARE	-	302,755	302,755	-	231,114	231,114	-	280,156	280,156
MEAP (MARYLAND ENERGY ASSISTANCE)	-	730,488	730,488	-	993,666	993,666	-	1,066,208	1,066,208
YOUTH SEXUAL BEHAVIOR PROGRAM	-	154,535	154,535	-	259,541	259,541	-	204,782	204,782
INTERAGENCY FAMILY PRESERVATION SERVICES	-	567,592	567,592	-	612,248	612,248	-	629,722	629,722
HOMELESS FAMILY'S CHILD CARE PROGRAM	-	7,293	7,293	-	19,500	19,500	-	-	-
RESPONSIBLE FATHER'S PROJECT	-	87,554	87,554	-	90,638	90,638	-	94,772	94,772
CHILD ADVOCACY CENTER	-	9,937	9,937	-	10,000	10,000	-	10,000	10,000
CLIENT SUPPORT SERVICES	-	30,851	30,851	-	62,500	62,500	-	62,500	62,500
VIOLENCE EXPOSURE ASSESSMENT TOOL (VEAT)	-	-	-	-	68,750	68,750	-	260,918	260,918
CHILD ADVOCACY-GOCCP	-	7,199	7,199	-	12,500	12,500	-	12,500	12,500
VICTIMS OF CRIME ACT	-	54,035	54,035	-	97,618	97,618	-	97,294	97,294
CONTRACTUAL TEMPORARY ASSISTANCE	-	-	-	-	484,218	484,218	-	484,218	484,218
CHILD SUPPORT	-	-	-	-	109,887	109,887	-	119,331	119,331
RAPID REHOUSING	-	-	-	-	87,157	87,157	-	287,469	287,469
EMPLOYMENT ADVANCEMENT RIGHT NOW (EARN) GRANT	-	-	-	-	-	-	-	150,000	150,000
<b>TOTAL -</b>	<b>\$6,351,260</b>	<b>\$5,815,498</b>	<b>\$12,166,758</b>	<b>\$6,946,477</b>	<b>\$6,541,074</b>	<b>\$13,487,551</b>	<b>\$7,292,651</b>	<b>\$7,102,312</b>	<b>\$14,394,963</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>DEPARTMENT OF AGING</u></b>									
GENERAL ADMINISTRATION	711,186	-	711,186	785,305	-	785,305	812,763	-	812,763
ADULT MEDICAL DAY CARE	49,808	-	49,808	50,020	-	50,020	50,000	-	50,000
SENIOR CENTERS NETWORK	1,861,604	-	1,861,604	1,803,642	-	1,803,642	2,002,173	-	2,002,173
SPECIAL GERIATRIC SERVICES	134,594	-	134,594	238,135	-	238,135	187,069	-	187,069
FACILITIES	300,069	-	300,069	370,048	-	370,048	294,578	-	294,578
TRANSPORTATION SERVICES	930,511	-	930,511	927,039	-	927,039	856,083	-	856,083
PROGRAM & VOLUNTEER SERVICES	255,289	-	255,289	236,034	-	236,034	231,150	-	231,150
SENIOR EXPO	-	76,542	76,542	-	242,000	242,000	-	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	-	92,831	92,831	-	105,829	105,829	-	116,541	116,541
SENIOR CARE	-	1,046,201	1,046,201	-	1,007,327	1,007,327	-	1,182,425	1,182,425
ADULT MEDICAL DAY SERVICES - MCPA	-	119,307	119,307	-	119,307	119,307	-	119,307	119,307
PUBLIC GUARDIANSHIP	-	127,154	127,154	-	187,381	187,381	-	168,597	168,597
SPECIALIZED TRANSPORTATION SERVICE	-	783,471	783,471	-	947,583	947,583	-	947,584	947,584
RURAL PUBLIC TRANSPORTATION	-	229,501	229,501	-	229,501	229,501	-	229,501	229,501
SENIOR BOX OFFICE	-	21,028	21,028	-	57,272	57,272	-	57,272	57,272
SENIOR ASSISTED LIVING GROUP HOME SUBSIDY PROGRAM	-	364,768	364,768	-	357,664	357,664	-	427,000	427,000
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	-	704,826	704,826	-	729,938	729,938	-	727,285	727,285
SMP	-	21,952	21,952	-	21,620	21,620	-	20,776	20,776
SENIOR PROGRAMS / SERVICES	-	208,057	208,057	-	800,000	800,000	-	800,000	800,000
VULNERABLE ELDERLY PROGRAM	-	69,502	69,502	-	70,289	70,289	-	77,770	77,770
SENIORS IN NEED	-	138,035	138,035	-	300,000	300,000	-	300,000	300,000
OMBUDSMAN PROGRAM	-	293,349	293,349	-	333,466	333,466	-	301,753	301,753
MEDICAID WAIVER PROGRAM	-	1,036,454	1,036,454	-	1,141,730	1,141,730	-	1,140,322	1,140,322
AREA AGENCY ADMINISTRATION	-	171,523	171,523	-	263,192	263,192	-	335,233	335,233
ADVOCACY	-	359,677	359,677	-	490,743	490,743	-	267,778	267,778

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PUBLICATIONS	-	119,276	119,276	-	147,267	147,267	-	149,533	149,533
INFORMATION AND ASSISTANCE	-	611,695	611,695	-	740,995	740,995	-	795,314	795,314
CENTER CONNECTION	-	300,315	300,315	-	405,393	405,393	-	466,907	466,907
CONGREGATE MEALS	-	931,124	931,124	-	915,950	915,950	-	925,832	925,832
SUPPORT SERVICES	-	240,707	240,707	-	371,747	371,747	-	597,601	597,601
HOME DELIVERED MEALS	-	600,000	600,000	-	600,000	600,000	-	565,530	565,530
CAREGIVERS SUPPORT PROGRAM	-	350,195	350,195	-	405,603	405,603	-	432,819	432,819
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	-	83,592	83,592	-	81,579	81,579	-	88,016	88,016
R.S.V.P.	-	85,120	85,120	-	83,620	83,620	-	86,791	86,791
SENIOR WELLNESS	-	-	-	-	38,400	38,400	-	37,660	37,660
AGING AND DISABILITY RESOURCE CENTER	-	103,835	103,835	-	150,000	150,000	-	150,000	150,000
VDHCBS	-	11,821	11,821	-	62,000	62,000	-	62,000	62,000
<b>TOTAL -</b>	<b>\$4,243,061</b>	<b>\$9,301,858</b>	<b>\$13,544,919</b>	<b>\$4,410,223</b>	<b>\$11,407,396</b>	<b>\$15,817,619</b>	<b>\$4,433,816</b>	<b>\$11,819,147</b>	<b>\$16,252,963</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>LOCAL MANAGEMENT BOARD</u></b>									
LOCAL MANAGEMENT BOARD	-	236,255	236,255	-	250,124	250,124	-	245,767	245,767
HEALTHY FAMILIES BALTIMORE COUNTY	-	395,406	395,406	-	395,406	395,406	-	646,916	646,916
NEIGHBORHOOD IMPROVEMENT PROJECT	-	-	-	-	100,000	100,000	-	25,000	25,000
EARLY CHILDHOOD ACTION COMMITTEE	-	-	-	-	150,000	150,000	-	85,000	85,000
YOUTH SERVICE BUREAUS	-	404,648	404,648	-	422,040	422,040	-	449,648	449,648
EARNED REINVESTMENT	-	-	-	-	95,000	95,000	-	34,125	34,125
DMC	-	75,550	75,550	-	89,537	89,537	-	-	-
LAP (LOCAL ACCESS PLAN)	-	184,903	184,903	-	199,903	199,903	-	181,903	181,903
RESPONDENT NOTIFICATION PROJECT	-	39,931	39,931	-	42,476	42,476	-	-	-
VPA DIVERSION PROGRAM	-	134,124	134,124	-	-	-	-	-	-
EVIDENCE BASED PRACTICES	-	2,752	2,752	-	70,000	70,000	-	75,000	75,000
<b>TOTAL -</b>	<b>-</b>	<b>\$1,473,569</b>	<b>\$1,473,569</b>	<b>-</b>	<b>\$1,814,486</b>	<b>\$1,814,486</b>	<b>-</b>	<b>\$1,743,359</b>	<b>\$1,743,359</b>
<b><u>DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY</u></b>									
ADMINISTRATION AND OPERATIONS	5,060,263	-	5,060,263	5,237,365	-	5,237,365	5,157,921	-	5,157,921
STORMWATER REMEDIATION PROGRAM	-	-	-	-	2,557,566	2,557,566	-	2,645,040	2,645,040
COMMUNITY REFORESTATION PROGRAM	-	358,060	358,060	-	386,103	386,103	-	275,562	275,562
SWM FACILITIES INSPECTION PROGRAM	-	241,905	241,905	-	291,322	291,322	-	295,859	295,859
<b>TOTAL -</b>	<b>\$5,060,263</b>	<b>\$599,965</b>	<b>\$5,660,228</b>	<b>\$5,237,365</b>	<b>\$3,234,991</b>	<b>\$8,472,356</b>	<b>\$5,157,921</b>	<b>\$3,216,461</b>	<b>\$8,374,382</b>
<b>TOTAL - HEALTH AND HUMAN SERVICES</b>	<b>\$34,309,489</b>	<b>\$46,142,814</b>	<b>\$80,452,303</b>	<b>\$35,931,637</b>	<b>\$64,025,212</b>	<b>\$99,956,849</b>	<b>\$37,386,009</b>	<b>\$66,130,905</b>	<b>\$103,516,914</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>EDUCATION</u></b>									
<b><u>COMMUNITY COLLEGE OF BALTIMORE COUNTY</u></b>									
INSTRUCTION	19,036,567	62,130,059	81,166,626	19,118,212	63,184,610	82,302,822	21,001,556	63,610,912	84,612,468
PUBLIC SERVICES	162,334	220,997	383,331	105,924	240,136	346,060	108,629	248,836	357,465
ACADEMIC SUPPORT	3,690,821	8,123,504	11,814,325	3,660,257	8,775,552	12,435,809	3,748,690	8,954,204	12,702,894
STUDENT SERVICES	3,185,787	12,082,676	15,268,463	3,187,481	13,446,411	16,633,892	3,167,877	13,476,761	16,644,638
INSTITUTIONAL SUPPORT	7,888,707	25,213,957	33,102,664	7,860,128	25,909,008	33,769,136	7,258,962	28,228,723	35,487,685
OPERATION/MAINTENANCE OF PLANT	4,290,744	10,276,582	14,567,326	4,265,793	11,939,876	16,205,669	3,826,219	12,180,438	16,006,657
MANDATORY TRANSFERS (GRANTS)	207,835	84,016,964	84,224,799	265,000	90,060,000	90,325,000	250,580	85,159,420	85,410,000
AUXILIARY ENTERPRISE	-	10,718,754	10,718,754	-	10,550,109	10,550,109	-	10,273,794	10,273,794
DEBT SERVICE	6,379,300	-	6,379,300	6,152,762	-	6,152,762	7,371,535	-	7,371,535
<b>TOTAL -</b>	<b>\$44,842,095</b>	<b>\$212,783,493</b>	<b>\$257,625,588</b>	<b>\$44,615,557</b>	<b>\$224,105,702</b>	<b>\$268,721,259</b>	<b>\$46,734,048</b>	<b>\$222,133,088</b>	<b>\$268,867,136</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>DEPARTMENT OF EDUCATION</u></b>									
ADMINISTRATION	21,108,558	15,494,851	36,603,409	30,116,630	15,114,787	45,231,417	34,322,105	16,435,425	50,757,530
MID-LEVEL ADMINISTRATION	53,187,145	34,040,056	87,227,201	54,290,910	35,284,795	89,575,705	56,110,108	35,986,861	92,096,969
INSTRUCTIONAL SALARIES & WAGES	259,466,897	186,342,001	445,808,898	261,493,534	193,764,326	455,257,860	262,949,237	205,778,858	468,728,095
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	8,896,090	11,432,458	20,328,548	9,554,971	21,080,786	30,635,757	11,425,643	12,525,140	23,950,783
OTHER INSTRUCTIONAL COSTS	291,056	10,644,202	10,935,258	4,163,157	9,288,284	13,451,441	6,510,341	7,637,279	14,147,620
SPECIAL EDUCATION	64,624,860	93,607,347	158,232,207	63,693,974	97,165,163	160,859,137	67,123,122	100,934,286	168,057,408
STUDENT PERSONNEL SERVICES	5,817,862	2,931,507	8,749,369	5,947,722	3,155,220	9,102,942	6,272,915	3,116,010	9,388,925
HEALTH SERVICES	9,307,491	4,695,096	14,002,587	9,421,669	5,251,939	14,673,608	10,003,768	5,254,448	15,258,216
STUDENT TRANSPORTATION SERVICE	16,489,782	42,798,498	59,288,280	16,594,335	43,828,767	60,423,102	19,506,502	46,434,659	65,941,161
OPERATION OF PLANT & EQUIPMENT	49,445,299	38,283,208	87,728,507	51,972,337	42,874,016	94,846,353	55,627,551	43,013,158	98,640,709
MAINTENANCE OF PLANT & EQUIPMENT	21,187,795	13,116,290	34,304,085	18,822,704	14,838,349	33,661,053	19,604,944	14,113,692	33,718,636
FIXED CHARGES	177,545,683	114,348,487	291,894,170	183,615,347	116,397,888	300,013,235	185,862,575	118,713,872	304,576,447
FOOD & NUTRITION SERVICES	-	41,404,062	41,404,062	-	41,871,421	41,871,421	-	44,352,468	44,352,468
CAPITAL OUTLAY	2,374,502	1,266,144	3,640,646	2,398,801	1,018,407	3,417,208	2,755,876	1,038,670	3,794,546
FEDERAL & RESTRICTED PROGRAMS	48,428	73,525,294	73,573,722	-	73,474,588	73,474,588	-	70,386,054	70,386,054
DEBT SERVICE - COUNTY BONDS	33,248,500	-	33,248,500	35,556,521	-	35,556,521	38,914,932	-	38,914,932
CONTRIBUTION TO CAPITAL BUDGET	8,938,277	-	8,938,277	9,967,244	-	9,967,244	3,119,000	-	3,119,000
<b>TOTAL -</b>	<b>\$731,978,225</b>	<b>\$683,929,501</b>	<b>\$1,415,907,726</b>	<b>\$757,609,856</b>	<b>\$714,408,736</b>	<b>\$1,472,018,592</b>	<b>\$780,108,619</b>	<b>\$725,720,880</b>	<b>\$1,505,829,499</b>
<b>TOTAL - EDUCATION</b>	<b>\$776,820,320</b>	<b>\$896,712,994</b>	<b>\$1,673,533,314</b>	<b>\$802,225,413</b>	<b>\$938,514,438</b>	<b>\$1,740,739,851</b>	<b>\$826,842,667</b>	<b>\$947,853,968</b>	<b>\$1,774,696,635</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>CULTURE AND LEISURE SERVICES</u></b>									
<b><u>DEPARTMENT OF LIBRARIES</u></b>									
GENERAL ADMINISTRATION	6,421,530	1,552,002	7,973,532	6,903,806	1,373,237	8,277,043	7,209,962	1,395,377	8,605,339
CIRCULATION/INFORMATION SERVICES	13,810,613	3,050,901	16,861,514	14,489,460	3,076,700	17,566,160	15,130,645	3,084,000	18,214,645
CUSTOMER SUPPORT SERVICES	11,182,090	2,265,185	13,447,275	11,078,144	2,342,800	13,420,944	9,467,478	2,528,078	11,995,556
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	2,511,116	407,443	2,918,559	2,792,200	589,600	3,381,800	1,271,538	337,745	1,609,283
<b>TOTAL -</b>	<b>\$33,925,349</b>	<b>\$7,275,531</b>	<b>\$41,200,880</b>	<b>\$35,263,610</b>	<b>\$7,382,337</b>	<b>\$42,645,947</b>	<b>\$33,079,623</b>	<b>\$7,345,200</b>	<b>\$40,424,823</b>
<b><u>DEPARTMENT OF RECREATION &amp; PARKS</u></b>									
GENERAL ADMINISTRATION	971,628	-	971,628	878,081	-	878,081	917,094	-	917,094
RECREATION SERVICES	8,632,191	-	8,632,191	9,523,101	-	9,523,101	9,568,735	-	9,568,735
GROUP LEADERSHIP GRANT PROGRAM	-	3,272,935	3,272,935	-	4,077,931	4,077,931	-	3,533,160	3,533,160
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	110,767	110,767	-	123,854	123,854	-	118,872	118,872
PAL BOARD GRANT PROGRAM	-	13,916	13,916	-	50,000	50,000	-	20,000	20,000
RECREATION COUNCIL DONATIONS	-	-	-	-	30,000	30,000	-	25,000	25,000
<b>TOTAL -</b>	<b>\$9,603,819</b>	<b>\$3,397,618</b>	<b>\$13,001,437</b>	<b>\$10,401,182</b>	<b>\$4,281,785</b>	<b>\$14,682,967</b>	<b>\$10,485,829</b>	<b>\$3,697,032</b>	<b>\$14,182,861</b>
<b><u>ORGANIZATION CONTRIBUTIONS</u></b>									
ORGANIZATION CONTRIBUTIONS	2,761,900	-	2,761,900	2,776,800	-	2,776,800	2,785,800	-	2,785,800
GENERAL GRANT PROGRAM	4,317,779	-	4,317,779	4,900,280	-	4,900,280	5,332,205	-	5,332,205
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	93,823	93,823	-	128,086	128,086	-	160,000	160,000
<b>TOTAL -</b>	<b>\$7,079,679</b>	<b>\$93,823</b>	<b>\$7,173,502</b>	<b>\$7,677,080</b>	<b>\$128,086</b>	<b>\$7,805,166</b>	<b>\$8,118,005</b>	<b>\$160,000</b>	<b>\$8,278,005</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b>TOTAL - CULTURE AND LEISURE SERVICES</b>	<b>\$50,608,847</b>	<b>\$10,766,972</b>	<b>\$61,375,819</b>	<b>\$53,341,872</b>	<b>\$11,792,208</b>	<b>\$65,134,080</b>	<b>\$51,683,457</b>	<b>\$11,202,232</b>	<b>\$62,885,689</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>ECONOMIC AND COMMUNITY DEVELOPMENT</u></b>									
<b><u>HOUSING OFFICE</u></b>									
HOUSING OFC - GENERAL ADMINISTRATION	-	3,762,990	3,762,990	-	4,400,000	4,400,000	-	4,555,522	4,555,522
HOUSING CHOICE VOUCHER PROGRAM	-	55,021,107	55,021,107	-	58,000,000	58,000,000	-	58,000,000	58,000,000
HUD-VETERANS AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	1,583,372	1,583,372	-	2,000,000	2,000,000	-	2,000,000	2,000,000
RENTAL ALLOWANCE PROGRAM	-	-	-	-	-	-	-	157,197	157,197
<b>TOTAL -</b>	<b>-</b>	<b>\$60,367,469</b>	<b>\$60,367,469</b>	<b>-</b>	<b>\$64,400,000</b>	<b>\$64,400,000</b>	<b>-</b>	<b>\$64,712,719</b>	<b>\$64,712,719</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>COMMUNITY DEVELOPMENT GRANTS</u></b>									
GENERAL ADMINISTRATION	-	503,639	503,639	-	655,542	655,542	-	720,803	720,803
COMMISSION ON DISABILITIES-ADMIN.	-	46,140	46,140	-	46,141	46,141	-	46,141	46,141
HOUSING SERVICES	-	793,727	793,727	-	1,644,754	1,644,754	-	1,581,100	1,581,100
COMMISSION ON DISABILITIES-GRANTS	-	285,000	285,000	-	285,000	285,000	-	285,000	285,000
GRANTS-NON-PROFIT ORGANIZATIONS	-	601,071	601,071	-	554,190	554,190	-	554,190	554,190
HOUSING REHABILITATION PROGRAM	-	787,026	787,026	-	800,346	800,346	-	800,346	800,346
HOME INVESTMENT PARTNERSHIP PROGRAM	-	82,220	82,220	-	1,695,779	1,695,779	-	1,680,458	1,680,458
MCKINNEY EMERGENCY SHELTER GRANTS	-	262,279	262,279	-	324,549	324,549	-	306,073	306,073
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	739,894	739,894	-	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	-	280,010	280,010	-	280,010	280,010	-	280,010	280,010
RENTAL ALLOWANCE PROGRAM	-	66,561	66,561	-	157,197	157,197	-	-	-
SHELTER EXPENSES	-	29,977	29,977	-	29,997	29,997	-	-	-
LEAD HAZARD REDUCTION DEMONSTRATION GRANT	-	-	-	-	3,000,000	3,000,000	-	-	-
NEIGHBORHOOD CONSERVATION INITIATIVE	-	-	-	-	2,750,000	2,750,000	-	-	-
PUBLIC SERVICE COMMISSION-CUSTOMER INVESTMENT FUND	-	-	-	-	350,000	350,000	-	-	-
LEAD HAZARD REDUCTION PROGRAM	-	245,699	245,699	-	-	-	-	-	-
<b>TOTAL -</b>	<b>-</b>	<b>\$4,742,788</b>	<b>\$4,742,788</b>	<b>-</b>	<b>\$13,709,938</b>	<b>\$13,709,938</b>	<b>-</b>	<b>\$7,390,554</b>	<b>\$7,390,554</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

AGENCY & WORK PROGRAM	2013 ACTUAL			2014 ADJUSTED APPROPRIATION			FY 2015 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<b><u>WORKFORCE DEVELOPMENT</u></b>									
ADULT PROGRAM	-	370,643	370,643	-	550,291	550,291	-	433,336	433,336
YOUTH PROGRAM	-	863,622	863,622	-	1,565,256	1,565,256	-	1,903,848	1,903,848
DISLOCATED WORKER PROGRAM	-	432,685	432,685	-	812,393	812,393	-	664,375	664,375
CENTRAL OFFICE	-	358,534	358,534	-	552,171	552,171	-	649,462	649,462
CAREER CENTERS	-	711,116	711,116	-	1,595,010	1,595,010	-	1,938,322	1,938,322
BUSINESS SERVICES	-	267,099	267,099	-	271,358	271,358	-	244,580	244,580
MATURITY WORKS	-	11,560	11,560	-	-	-	-	-	-
RAPID RESPONSE GRANT	-	531,141	531,141	-	-	-	-	-	-
ACCELERATING CONNECTIONS TO EMPLOYMENT	-	1,496,172	1,496,172	-	4,466,441	4,466,441	-	4,642,650	4,642,650
MARYLAND ENERGY SECTOR PARTNERSHIP	-	64,334	64,334	-	-	-	-	-	-
<b>TOTAL -</b>	<b>-</b>	<b>\$5,106,906</b>	<b>\$5,106,906</b>	<b>-</b>	<b>\$9,812,920</b>	<b>\$9,812,920</b>	<b>-</b>	<b>\$10,476,573</b>	<b>\$10,476,573</b>
<b><u>DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT</u></b>									
ECONOMIC DEVELOPMENT	1,295,410	-	1,295,410	1,249,260	-	1,249,260	1,229,836	-	1,229,836
ECONOMIC DEVELOPMENT FINANCING	-	-	-	-	2,150,000	2,150,000	-	8,200,000	8,200,000
TOURISM PROGRAM	-	68,439	68,439	-	177,975	177,975	-	206,975	206,975
WAR OF 1812 GRANT	-	-	-	-	-	-	-	35,000	35,000
<b>TOTAL -</b>	<b>\$1,295,410</b>	<b>\$68,439</b>	<b>\$1,363,849</b>	<b>\$1,249,260</b>	<b>\$2,327,975</b>	<b>\$3,577,235</b>	<b>\$1,229,836</b>	<b>\$8,441,975</b>	<b>\$9,671,811</b>
<b>TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT</b>	<b>\$1,295,410</b>	<b>\$70,285,602</b>	<b>\$71,581,012</b>	<b>\$1,249,260</b>	<b>\$90,250,833</b>	<b>\$91,500,093</b>	<b>\$1,229,836</b>	<b>\$91,021,821</b>	<b>\$92,251,657</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>NON DEPARTMENTAL</u></b>									
<b><u>DEBT SERVICE</u></b>									
GENERAL PUBLIC FACILITIES	56,297,079	-	56,297,079	56,334,294	-	56,334,294	68,651,934	-	68,651,934
PENSION FUNDING BONDS	8,076,375	-	8,076,375	16,538,728	-	16,538,728	16,011,614	-	16,011,614
NON-GENERAL OBLIGATION DEBT	11,081,433	-	11,081,433	16,931,876	-	16,931,876	18,181,115	-	18,181,115
<b>TOTAL -</b>	<b>\$75,454,887</b>	<b>-</b>	<b>\$75,454,887</b>	<b>\$89,804,898</b>	<b>-</b>	<b>\$89,804,898</b>	<b>\$102,844,663</b>	<b>-</b>	<b>\$102,844,663</b>
<b><u>RETIREMENT &amp; SOCIAL SECURITY</u></b>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	65,629,629	-	65,629,629	71,573,858	-	71,573,858	90,628,977	-	90,628,977
CONTRIBUTIONS SOCIAL SECURITY	16,054,677	-	16,054,677	16,517,159	-	16,517,159	17,269,121	-	17,269,121
CONTRIBUTIONS NON SYSTEM RETIREMENT	226,418	-	226,418	236,450	-	236,450	251,600	-	251,600
<b>TOTAL -</b>	<b>\$81,910,724</b>	<b>-</b>	<b>\$81,910,724</b>	<b>\$88,327,467</b>	<b>-</b>	<b>\$88,327,467</b>	<b>\$108,149,698</b>	<b>-</b>	<b>\$108,149,698</b>
<b><u>INSURANCE</u></b>									
INSURANCE CONTRIBUTIONS	92,293,736	-	92,293,736	101,080,474	-	101,080,474	131,847,638	-	131,847,638
<b>TOTAL -</b>	<b>\$92,293,736</b>	<b>-</b>	<b>\$92,293,736</b>	<b>\$101,080,474</b>	<b>-</b>	<b>\$101,080,474</b>	<b>\$131,847,638</b>	<b>-</b>	<b>\$131,847,638</b>
<b><u>RESERVE FOR CONTINGENCIES</u></b>									
RESERVE FOR CONTINGENCIES	-	-	-	358,715	-	358,715	1,000,000	-	1,000,000
<b>TOTAL -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$358,715</b>	<b>-</b>	<b>\$358,715</b>	<b>\$1,000,000</b>	<b>-</b>	<b>\$1,000,000</b>

**EXHIBIT "C"**  
**SUMMARY OF OPERATING BUDGETS**  
**FOR FISCAL YEARS 2013, 2014 AND 2015**

<b>AGENCY &amp; WORK PROGRAM</b>	<b>2013 ACTUAL</b>			<b>2014 ADJUSTED APPROPRIATION</b>			<b>FY 2015 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>
<b><u>CONTRIBUTION TO CAPITAL BUDGET</u></b>									
CONTRIBUTION TO CAPITAL BUDGET	5,000,000	-	5,000,000	16,592,835	-	16,592,835	45,561,048	-	45,561,048
<b>TOTAL -</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>	<b>\$45,561,048</b>	<b>-</b>	<b>\$45,561,048</b>
<b><u>LOCAL SHARE</u></b>									
LOCAL SHARE	6,664,737	-	6,664,737	5,683,280	-	5,683,280	6,053,080	-	6,053,080
<b>TOTAL -</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>	<b>\$6,053,080</b>	<b>-</b>	<b>\$6,053,080</b>
<b>TOTAL - NON DEPARTMENTAL</b>	<b>\$261,324,084</b>	<b>-</b>	<b>\$261,324,084</b>	<b>\$301,847,669</b>	<b>-</b>	<b>\$301,847,669</b>	<b>\$395,456,127</b>	<b>-</b>	<b>\$395,456,127</b>
<b>GRAND TOTAL</b>	<b>\$1,639,365,067</b>	<b>\$1,219,327,938</b>	<b>\$2,858,693,005</b>	<b>\$1,736,491,528</b>	<b>\$1,319,551,671</b>	<b>\$3,056,043,199</b>	<b>\$1,862,304,046</b>	<b>\$1,327,136,986</b>	<b>\$3,189,441,032</b>

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

	<u>AS OF JUNE 30, 2011</u>	<u>AS OF JUNE 30, 2012</u>	<u>AS OF JUNE 30, 2013</u>	<u>AS OF JUNE 30, 2014 (EST)</u>
Public Facility Bonds	\$508,147,000	\$612,707,000	\$674,244,000	\$724,651,000
Community College Bonds	67,494,000	80,910,000	85,275,000	82,656,000
Public School Bonds	342,444,404	342,432,219	400,769,086	427,978,100
Commercial Paper Notes	174,900,000	240,000,000	240,000,000	216,000,000
Pension Liability Funding Bonds	<u>31,805,000</u>	<u>24,735,000</u>	<u>274,010,000</u>	<u>267,085,000</u>
Total Applicable to Debt Limit	1,124,790,404	1,300,784,219	1,674,298,086	1,718,370,100

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	89,517,469,116	84,711,678,745	81,252,856,249	81,196,409,273
Debt Limit (4% of assessable basis) *	3,580,698,765	3,388,467,150	3,250,114,250	3,247,856,371
Total Applicable Debt	<u>1,124,790,404</u>	<u>1,300,784,219</u>	<u>1,674,298,086</u>	<u>1,718,370,100</u>
Legal Margin for Creation of Additional Debt	2,455,908,361	2,087,682,931	1,575,816,164	1,529,486,271

\* 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, 2011</b>	<b>AS OF JUNE 30, 2012</b>	<b>AS OF JUNE 30, 2013</b>	<b>AS OF JUNE 30, 2014 (EST)</b>
Metropolitan District Bonds	\$677,805,000	\$732,440,000	\$756,160,000	\$777,550,000
Maryland Water Quality Revolving Loan Fund	73,162,048	90,049,564	94,485,101	98,158,416
Commercial Paper Notes	<u>106,500,000</u>	<u>160,000,000</u>	<u>160,000,000</u>	<u>183,800,000</u>
Total Applicable to Debt Limit	<u>857,467,048</u>	<u>982,489,564</u>	<u>1,010,645,101</u>	<u>1,059,508,416</u>

**STATEMENT OF LEGAL DEBT LIMIT**

Estimated assessable basis as of June 30th	79,761,658,048	74,942,897,609	71,882,939,596	71,833,001,972
Debt Limit (3.2% of assessable basis) *	2,552,373,058	2,398,172,723	2,300,254,067	2,298,656,063
Total Long Term Debt	857,467,048	982,489,564	1,010,645,101	1,059,508,416
Legal Margin for Creation of Additional Debt	<u>1,694,906,010</u>	<u>1,415,683,159</u>	<u>1,289,608,966</u>	<u>1,239,147,647</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 2015 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>REVENUES AND OTHER FINANCING SOURCES</b>										
PROPERTY TAX	\$866,857,555						\$866,857,555			\$866,857,555
INCOME TAX	687,771,310						687,771,310			687,771,310
SERVICE TAXES	121,633,000						121,633,000			121,633,000
STATE AID	36,182,153	29,976,191				640,349,366	706,507,710			706,507,710
FEDERAL AID	6,764,517	114,435,522				62,368,583	183,568,622			183,568,622
FEES & OTHER REVENUE	65,039,740	19,201,014	1,190,000	2,645,040	7,700,000	184,579,211	280,355,005	177,124,835	54,626,262	512,106,102
REVENUE TRANSFERS		450,000	(450,000)				0			0
APPROPRIATION FROM FUND BALANCE	78,055,771		(23,351)		500,000	13,560,658	92,093,078	18,903,655		110,996,733
<b>TOTAL SOURCES</b>	<b>1,862,304,046</b>	<b>164,062,727</b>	<b>716,649</b>	<b>2,645,040</b>	<b>8,200,000</b>	<b>900,857,818</b>	<b>2,938,786,280</b>	<b>196,028,490</b>	<b>54,626,262</b>	<b>3,189,441,032</b>
<b>EXPENDITURES</b>										
DEPARTMENT OF EDUCATION	780,108,619	0	0	0	0	681,368,412	1,461,477,031		44,352,468	1,505,829,499
COMMUNITY COLLEGE	46,734,048	0	0	0	0	211,859,294	258,593,342		10,273,794	268,867,136
DEPARTMENT OF LIBRARIES	33,079,623	0	0	0	0	7,345,200	40,424,823			40,424,823
DEPARTMENT OF SOCIAL SERVICES	7,292,651	6,817,400	0	0	0	284,912	14,394,963			14,394,963
RECREATION & PARKS	10,485,829	3,697,032	0	0	0	0	14,182,861			14,182,861
HOUSING OFFICE	0	64,712,719	0	0	0	0	64,712,719			64,712,719
DEPARTMENT OF HEALTH	20,501,621	42,249,626	0	0	0	0	62,751,247			62,751,247
DEPARTMENT OF AGING	4,433,816	11,819,147	0	0	0	0	16,252,963			16,252,963
COMMUNITY DEVEL. BLOCK GRANTS	0	7,390,554	0	0	0	0	7,390,554			7,390,554
LOCAL MANAGEMENT BOARD	0	1,743,359	0	0	0	0	1,743,359			1,743,359
LIQUOR LICENSE COMMISSION	0	0	716,649	0	0	0	716,649			716,649
ENVIRONMENT PROTECT & SUSTAIN	5,157,921	571,421	0	2,645,040	0	0	8,374,382			8,374,382
ECONOMIC DEVELOPMENT	1,229,836	241,975	0	0	8,200,000	0	9,671,811			9,671,811
WORKFORCE DEVELOPMENT	0	10,476,573	0	0	0	0	10,473,573			10,476,573
DEPARTMENT OF PUBLIC WORKS	100,399,928	128,528	0	0	0	0	100,528,456	194,539,556		295,068,012
PERMITS, APPROVAL & INSPECTIONS	8,694,948	0	0	0	0	0	8,694,948	1,488,934		10,183,882
POLICE DEPARTMENT	195,854,818	9,306,703	0	0	0	0	205,161,521			205,161,521
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	0	1,000,000			1,000,000
ALL OTHER AGENCIES	647,330,388	4,907,690	0	0	0	0	652,238,078			652,238,078
<b>TOTAL EXPENDITURES</b>	<b>1,862,304,046</b>	<b>164,062,727</b>	<b>716,649</b>	<b>2,645,040</b>	<b>8,200,000</b>	<b>900,857,818</b>	<b>2,938,786,280</b>	<b>196,028,490</b>	<b>54,626,262</b>	<b>3,189,441,032</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 2014 2015**

		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	FY2014	182,925	1,090,000	(616,025)	(600,000)	56,900
	FY2015	56,900	1,190,000	(716,649)	(450,000)	80,251
STORMWATER MANAGEMENT	FY2014	0	24,355,984	(2,557,566)	(20,842,984)	955,434
	FY2015	955,434	23,801,552	(2,645,040)	(21,156,512)	955,434
GIFTS, GRANTS AND OTHER FUNDS (A)						
GIFTS & GRANTS FUND	FY2014	0	168,080,275	(168,080,275)		0
	FY2015	0	164,062,727	(164,062,727)		0
ECONOMIC DEVELOPMENT FINANCING FUND FUND (EDRF)	FY2014	7,495,003	3,071,879	(2,150,000)		8,416,882
	FY2015	8,416,882	7,700,000	(8,200,000)		7,916,882

Revenue of the Gifts & Grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. In this presentation, the fund balances have an annual ending balance of zero.

(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.

**ENTERPRISE FUNDS**

METRO DISTRICT FUND	FY2014	85,617,827	178,072,117	(188,382,800)		75,307,144
	FY2015	75,307,144	177,124,835	(196,028,490)		56,403,489
SCHOOL FOOD SERVICE FUND	FY2014	11,499,000	41,871,421	(41,871,421)		11,499,000
	FY2015	11,499,000	43,775,448	(44,352,468)		10,921,980
COLLEGE BOOK STORE FUND	FY2014	0	10,550,109	(10,550,109)		0
	FY2015	0	10,273,794	(10,273,794)		0

EXHIBIT "H"  
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND  
FISCAL YEARS 2014 and 2015

	<u>FY2014</u>	<u>FY2015</u>
General Fund Balance, June 30		
Available for Current Year Operations	249,433,094	260,146,806
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,684,959,784	1,784,248,275
Estimated Revenue Surplus (Shortfall)	52,008,082	
Estimate Total Revenues	<u>1,736,967,866</u>	<u>1,784,248,275</u>
Add: Prior Year Liquidations & Reserve Adjustments	771,944	0
Deduct:		
Appropriations		
Amended Appropriations	-1,736,491,528	-1,862,304,046 * *
Less: Estimated Unexpended Appropriations	9,618,490	0
Estimated Total Expense	<u>-1,726,873,038</u>	<u>-1,862,304,046</u>
Operational Surplus	260,299,866	182,091,035
Surplus Transferred to Economic Stabilization Fund*	-153,061	-4,025,631
General Fund Unappropriated Balance (Available for Next Year's Operations)	<u>260,146,806</u>	<u>178,065,404</u>
Stabilization Reserve Balance at 6/30	85,033,722	85,186,783
* Transfer to maintain Reserve at 5% of Budgeted Revenues	153,061	4,025,631
Projected Reserve Ending Balance	<u>85,186,783</u>	<u>89,212,414</u>
<b>Total Ending Balance, Including Unappropriated Balance</b>	<b><u>345,333,589</u></b>	<b><u>267,277,818</u></b> ***
Balance as Percent of Estimated Total Revenues	19.9%	15.0%
Stabilization Reserve Percentage	4.9%	5.0%

\*\* The FY2015 Budget includes \$1,000,000 in Contingency Reserve and \$48,680,048 in Capital Current Expense.

\*\*\* This \$267,277,818 represents surplus funding available throughout Fiscal Year 2015 and therefore serves the purpose of unexpended and unappropriated funds set aside as specified for contingencies in Article 712 of the Baltimore County Charter.

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

<b>EXPENDITURE OBJECT</b>	<b>ACTUAL FY2013</b>	<b>ADJUSTED FY2014</b>	<b>RECOMMENDED FY2015</b>
01 Personnel Services	\$1,422,912,272	\$1,470,068,632	\$1,522,827,806
02 Mileage & Travel	5,487,442	5,557,116	5,775,020
03 Contractual Services	473,275,225	509,655,766	597,674,072
04 Rents & Utilities	102,136,902	112,503,184	112,766,882
05 Supplies & Materials	116,101,178	132,560,105	118,900,402
07 Grants, Subsidies & Contributions	432,077,699	477,017,493	438,029,894
08 Other Charges	92,599,307	108,156,425	99,614,303
09 Land, Buildings & Other Improvements	25,490,345	35,324,212	68,362,842
12 Interest Payments	188,612,635	205,200,266	225,489,811
<b>TOTAL EXPENDITURES</b>	<b><u>2,858,693,005</u></b>	<b><u>3,056,043,199</u></b>	<b><u>3,189,441,032</u></b>
General Fund	1,639,365,067	1,736,491,528	1,862,304,046
Other Funds	1,219,327,938	1,319,551,671	1,327,136,986
<b>TOTAL EXPENDITURES</b>	<b><u>2,858,693,005</u></b>	<b><u>3,056,043,199</u></b>	<b><u>3,189,441,032</u></b>

EXHIBIT "J"

APPROPRIATION SUMMARY  
 CAPITAL BUDGET 2015  
 CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

SUMMARY OF PROJECT ESTIMATES

169

DEPT NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR-IZATIONS	FOR 6YR PROGRAM	YEAR FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
201	SEWER SYSTEM	1,992,311,726	1,167,311,726	825,000,000	30,000,000	265,000,000	0	265,000,000	0	265,000,000
203	WATER SYSTEM	1,361,534,812	659,876,236	701,658,576	27,183,576	224,425,000	0	231,025,000	0	219,025,000
204	STORM DRAINS	79,857,742	46,590,380	33,267,362	11,427,362	8,921,250	618,750	6,150,000	0	6,150,000
205	STREETS AND HIGHWAYS	528,669,554	359,107,477	169,562,077	13,511,577	53,061,250	7,481,250	47,749,000	0	47,759,000
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	106,140,620	61,475,620	44,665,000	0	9,365,000	375,000	17,050,000	0	17,875,000
208	REFUSE DISPOSAL	62,336,800	42,664,800	19,672,000	2,500,000	11,930,000	0	2,626,000	0	2,616,000
209	COMMUNITY COLLEGE	175,287,503	97,711,503	77,576,000	6,376,000	23,550,000	0	23,575,000	0	24,075,000
210	GENERAL GOVERNMENT BUILDINGS	306,512,578	148,287,675	158,224,903	44,724,903	72,500,000	1,000,000	20,000,000	0	20,000,000
212	PARKS, PRESERVATION AND GREENWAYS	174,547,573	130,885,085	43,662,488	5,162,488	15,500,000	0	11,500,000	0	11,500,000
213	SCHOOLS	1,266,910,571	774,748,571	492,162,000	19,294,000	171,931,000	0	150,448,000	0	150,489,000
217	LAND PRESERVATION	68,734,788	61,009,788	7,725,000	0	2,575,000	0	2,575,000	0	2,575,000
218	COMMUNITY IMPROVEMENTS	195,163,846	144,363,846	50,800,000	8,800,000	27,000,000	3,000,000	5,000,000	3,000,000	4,000,000
221	WATERWAY IMPROVEMENT FUND	82,893,437	63,776,287	19,117,150	6,729,150	4,196,000	0	4,196,000	0	3,996,000
	TOTAL	6,400,901,550	3,757,808,994	2,643,092,556	175,709,056	889,954,500	12,475,000	786,894,000	3,000,000	775,060,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	24,046,672	16,546,672	7,500,000	0	2,500,000	0	2,500,000	0	2,500,000
0052	CONSTRUCTION AT HIGHWAY SITES	2,055,636	1,755,636	300,000	0	100,000	0	100,000	0	100,000
0072	CITY/COUNTY JOINT USE FACILITIES	592,666,867	412,666,867	180,000,000	30,000,000	50,000,000	0	50,000,000	0	50,000,000
0073	SPECIAL SEWER HOUSE CONNECTIONS	13,944,628	10,944,628	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0077	MAIN RELINING, REHAB & REPLACEMENT	1,000,896,780	426,696,780	574,200,000	0	191,400,000	0	191,400,000	0	191,400,000
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	358,701,143	298,701,143	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
	TOTAL	1,992,311,726	1,167,311,726	825,000,000	30,000,000	265,000,000	0	265,000,000	0	265,000,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,694,484	3,194,484	1,500,000	0	500,000	0	500,000	0	500,000
0005	WESTERN THIRD ZONE	14,503,010	13,503,010	1,000,000	1,000,000	0	0	0	0	0
0006	TOWSON FOURTH ZONE	52,489,140	37,989,140	14,500,000	0	10,500,000	0	4,000,000	0	0
0011	EASTERN THIRD ZONE	20,536,660	8,536,660	12,000,000	0	0	0	10,000,000	0	2,000,000
0012	PIKESVILLE FOURTH ZONE	20,543,918	6,543,918	14,000,000	0	14,000,000	0	0	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	63,923,146	38,423,146	25,500,000	0	8,500,000	0	8,500,000	0	8,500,000
0036	FIRST ZONE	105,808,432	79,624,856	26,183,576	26,183,576	0	0	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	5,300,888	3,800,888	1,500,000	0	500,000	0	500,000	0	500,000
0067	MAIN REPLACEMENT AND REHABILITATION	167,287,582	107,287,582	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
0068	SPECIAL WATER HOUSE CONNECTIONS	730,000	715,000	15,000	0	5,000	0	5,000	0	5,000
0070	FIRE HYDRANTS	770,778	710,778	60,000	0	20,000	0	20,000	0	20,000
0071	CITY/COUNTY JOINT USE FACILITIES	879,724,774	353,324,774	526,400,000	0	170,400,000	0	186,000,000	0	170,000,000
0078	REISTERSTOWN FIFTH ZONE	25,222,000	6,222,000	19,000,000	0	0	0	1,500,000	0	17,500,000
	TOTAL	1,361,534,812	659,876,236	701,658,576	27,183,576	224,425,000	0	231,025,000	0	219,025,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	29,633,496	17,393,496	12,240,000	0	3,621,250	618,750	4,000,000	0	4,000,000
0006	STORM DRAIN INLET RECONSTR. PROGRAM	8,350,000	5,350,000	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,893,531	1,293,531	600,000	0	200,000	0	200,000	0	200,000
0009	STORMWATER - TMDL REDUCTION	10,854,724	5,427,362	5,427,362	5,427,362	0	0	0	0	0
0010	STORMWATER - MS-4 REQUIREMENTS	12,000,000	6,000,000	6,000,000	6,000,000	0	0	0	0	0
0111	SUBDIVISION STORM DRAINS	10,071,184	7,921,184	2,150,000	0	750,000	0	700,000	0	700,000
0329	ACQUISITION OF FLOODED HOMES	2,541,819	1,791,819	750,000	0	250,000	0	250,000	0	250,000
0330	NUNNERY LANE ALLEY	3,000,000	0	3,000,000	0	3,000,000	0	0	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	1,512,988	1,412,988	100,000	0	100,000	0	0	0	0
	TOTAL	79,857,742	46,590,380	33,267,362	11,427,362	8,921,250	618,750	6,150,000	0	6,150,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	STREET REHABILITATION	62,662,580	37,379,503	25,283,077	525,077	10,500,000	2,000,000	6,124,000	0	6,134,000
0018	TRAFFIC CALMING	7,933,771	5,533,771	2,400,000	0	800,000	0	800,000	0	800,000
0019	STORMWATER - STREETSWEEPING PROGRAM	6,000,000	3,000,000	3,000,000	3,000,000	0	0	0	0	0
0111	STREETS & HIGHWAYS - SUBDIVISIONS	14,994,206	10,994,206	4,000,000	0	1,000,000	0	1,500,000	0	1,500,000
0133	ROADWAY RESURFACING	228,033,321	165,033,321	63,000,000	7,337,500	11,993,750	3,668,750	20,000,000	0	20,000,000
0179	ALIGNMENT STUDIES/SITE ACQUISITION	1,242,000	792,000	450,000	0	150,000	0	150,000	0	150,000
0232	ROLLING ROAD	8,252,820	8,103,820	149,000	149,000	0	0	0	0	0
0250	ALLEY RECONSTRUCTION	12,488,587	7,113,587	5,375,000	0	1,812,500	62,500	1,750,000	0	1,750,000
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	44,138,485	22,433,485	21,705,000	0	6,380,000	875,000	7,225,000	0	7,225,000
0301	CURBS, GUTTERS AND SIDEWALKS	80,300,733	53,300,733	27,000,000	0	9,125,000	875,000	8,500,000	0	8,500,000
0350	SIDEWALK RAMPS PROGRAM	2,247,212	1,647,212	600,000	0	200,000	0	200,000	0	200,000
0376	CAMPBELL BOULEVARD	19,655,426	12,155,426	7,500,000	1,000,000	6,500,000	0	0	0	0
0406	WARREN ROAD - EAST	8,989,944	7,489,944	1,500,000	1,500,000	0	0	0	0	0
0458	TRAFFIC SIGNALS	22,835,863	19,335,863	3,500,000	0	500,000	0	1,500,000	0	1,500,000
0466	SECURITY BLVD EXTENSION	4,000,000	0	4,000,000	0	4,000,000	0	0	0	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	4,894,606	4,794,606	100,000	0	100,000	0	0	0	0
	TOTAL	528,669,554	359,107,477	169,562,077	13,511,577	53,061,250	7,481,250	47,749,000	0	47,759,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	MINOR BRIDGE REPAIR	68,664,608	48,639,608	20,025,000	0	6,775,000	375,000	6,500,000	0	6,375,000
0220	BRIDGE INSPECTION PROGRAM	12,700,558	8,800,558	3,900,000	0	1,200,000	0	1,300,000	0	1,400,000
0237	BRDG 140 - PINEY GROVE RD	3,600,000	0	3,600,000	0	0	0	600,000	0	3,000,000
0271	BRIDGE 425 - WARREN ROAD	2,255,454	1,855,454	400,000	0	400,000	0	0	0	0
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,300,000	300,000	1,000,000	0	0	0	1,000,000	0	0
0277	BRIDGE NO. 136, 138, 346 GORES MILL RD	2,600,000	1,610,000	990,000	0	990,000	0	0	0	0
0278	BRIDGE NO. 119 PENINSULA HIGHWAY	7,600,000	200,000	7,400,000	0	0	0	7,400,000	0	0
0279	BRIDGE NO. 113 LANSLOWNE BOULEVARD	2,370,000	70,000	2,300,000	0	0	0	0	0	2,300,000
0281	BRIDGE NO. B-0132 ROSSVILLE BOULEVARD	5,050,000	0	5,050,000	0	0	0	250,000	0	4,800,000
	TOTAL	106,140,620	61,475,620	44,665,000	0	9,365,000	375,000	17,050,000	0	17,875,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	872,536	372,536	500,000	0	500,000	0	0	0	0
0005	HERNWOOD LANDFILL	20,002,340	18,252,340	1,750,000	0	100,000	0	825,000	0	825,000
0006	PARKTON SANITARY LANDFILL	6,078,505	3,133,505	2,945,000	500,000	895,000	0	775,000	0	775,000
0010	EASTERN SANITARY LANDFILL	35,383,419	20,906,419	14,477,000	2,000,000	10,435,000	0	1,026,000	0	1,016,000
	TOTAL	62,336,800	42,664,800	19,672,000	2,500,000	11,930,000	0	2,626,000	0	2,616,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

209 COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0007	ROOF REPAIR/REPLACEMENT	10,051,000	7,451,000	2,600,000	0	1,200,000	0	700,000	0	700,000
0098	ADA ALTERATIONS	3,450,000	3,375,000	75,000	0	25,000	0	25,000	0	25,000
0100	CAPITAL MAINTENANCE & RENOVATIONS	51,976,374	35,926,374	16,050,000	0	5,550,000	0	5,500,000	0	5,000,000
0102	ASBESTOS ABATEMENT	6,426,627	6,151,627	275,000	0	75,000	0	100,000	0	100,000
0103	CATONSVILLE - RENOVATIONS/ADDITIONS	52,105,000	34,505,000	17,600,000	4,800,000	5,900,000	0	1,450,000	0	5,450,000
0104	ESSEX - RENOVATIONS/ADDITIONS	41,152,634	7,576,634	33,576,000	1,576,000	9,000,000	0	13,000,000	0	10,000,000
0105	DUNDALK - RENOVATIONS/ADDITIONS	6,975,868	1,975,868	5,000,000	0	1,000,000	0	2,000,000	0	2,000,000
0106	POWER PLANT MODERNIZATION - ALL	3,150,000	750,000	2,400,000	0	800,000	0	800,000	0	800,000
	TOTAL	175,287,503	97,711,503	77,576,000	6,376,000	23,550,000	0	23,575,000	0	24,075,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

210 GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	49,118,033	41,464,130	7,653,903	7,653,903	0	0	0	0	0
0036	NEW BUILDINGS, REPAIR, RENOVATIONS, MINOR ADDNS	234,269,921	93,448,921	140,821,000	36,071,000	69,250,000	0	17,750,000	0	17,750,000
0055	ACCESS FOR PEOPLE WITH DISABILITIES	2,470,456	2,170,456	300,000	0	100,000	0	100,000	0	100,000
0065	HEALTH/ENVIRONMENT HAZARD REMEDATION	2,929,632	2,329,632	600,000	0	200,000	0	200,000	0	200,000
0069	REVENUE AUTHORITY GARAGE CAPITAL MAINTENANCE	3,750,000	750,000	3,000,000	1,000,000	1,000,000	1,000,000	0	0	0
0601	LIBRARY CAPITAL MAINT. & RENOV.	13,974,536	8,124,536	5,850,000	0	1,950,000	0	1,950,000	0	1,950,000
	TOTAL	306,512,578	148,287,675	158,224,903	44,724,903	72,500,000	1,000,000	20,000,000	0	20,000,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0016	NEIGHBORSPACE	1,245,220	1,020,220	225,000	0	75,000	0	75,000	0	75,000
0301	RECREATION FACILITY RENOVATIONS	21,107,642	15,380,154	5,727,488	187,488	1,780,000	0	1,880,000	0	1,880,000
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	33,197,633	29,372,633	3,825,000	1,425,000	600,000	0	900,000	0	900,000
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	3,211,616	2,401,616	810,000	0	270,000	0	270,000	0	270,000
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	50,181,108	34,556,108	15,625,000	2,450,000	7,475,000	0	2,950,000	0	2,750,000
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVLP.	5,988,187	2,863,187	3,125,000	0	625,000	0	1,250,000	0	1,250,000
0313	REGIONAL PARK DEVELOPMENT	22,187,345	17,212,345	4,975,000	0	925,000	0	1,925,000	0	2,125,000
0601	PARK & RECREATION FACILITY ACQUISITION	35,912,006	27,012,006	8,900,000	1,100,000	3,600,000	0	2,100,000	0	2,100,000
0755	PARK & RECREATION CENTER ACCESSIBILITY	955,553	730,553	225,000	0	75,000	0	75,000	0	75,000
0766	WATERFRONT ENHANCEMENT	561,263	336,263	225,000	0	75,000	0	75,000	0	75,000
	TOTAL	174,547,573	130,885,085	43,662,488	5,162,488	15,500,000	0	11,500,000	0	11,500,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

213 SCHOOLS

179

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0004	FUEL TANK REPLACEMENTS	7,258,197	6,758,197	500,000	0	0	0	250,000	0	250,000
0011	ACCESS FOR THE DISABLED	5,757,165	4,257,165	1,500,000	0	0	0	750,000	0	750,000
0116	KITCHEN EQUIPMENT UPGRADES	9,197,021	7,197,021	2,000,000	0	0	0	1,000,000	0	1,000,000
0117	TRANSPORTATION IMPROVEMENTS	18,984,607	14,984,607	4,000,000	0	0	0	2,000,000	0	2,000,000
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	387,633,640	355,633,640	32,000,000	7,000,000	0	0	15,000,000	0	10,000,000
0201	CEN AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	68,076,034	39,756,034	28,320,000	4,575,000	23,745,000	0	0	0	0
0203	SW AREA NEW CONSTRUCTION, ADDITIONS AND RENOVATIONS	100,680,000	0	100,680,000	4,600,000	85,580,000	0	0	0	10,500,000
0204	NW AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	43,500,000	0	43,500,000	0	10,500,000	0	26,250,000	0	6,750,000
0207	NE AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	67,500,000	0	67,500,000	0	27,000,000	0	34,500,000	0	6,000,000
0208	SE AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	35,000,000	0	35,000,000	0	0	0	0	0	35,000,000
0209	SCHOOL AIR CONDITIONING PROJECTS	93,088,000	0	93,088,000	3,119,000	14,032,000	0	31,698,000	0	44,239,000
0665	MAJOR MAINTENANCE	211,884,542	171,884,542	40,000,000	0	5,000,000	0	20,000,000	0	15,000,000
0666	ALTERATIONS/CODE UPDATES/RESTORATION	31,746,004	27,746,004	4,000,000	0	0	0	2,000,000	0	2,000,000
0671	ROOF REHABILITATION	143,952,133	107,878,133	36,074,000	0	6,074,000	0	15,000,000	0	15,000,000
0672	SITE IMPROVEMENTS	42,653,228	38,653,228	4,000,000	0	0	0	2,000,000	0	2,000,000
	TOTAL	1,266,910,571	774,748,571	492,162,000	19,294,000	171,931,000	0	150,448,000	0	150,489,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

217 LAND PRESERVATION

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0001	AGRICULTURAL PRESERVATION	47,298,778	41,073,778	6,225,000	0	2,075,000	0	2,075,000	0	2,075,000
0002	RURAL LEGACY	21,436,010	19,936,010	1,500,000	0	500,000	0	500,000	0	500,000
	TOTAL	68,734,788	61,009,788	7,725,000	0	2,575,000	0	2,575,000	0	2,575,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

218 COMMUNITY IMPROVEMENTS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0009	DUNDALK HERITAGE TRAIL AND PARK	2,240,337	1,240,337	1,000,000	0	0	0	1,000,000	0	0
0035	ECONOMIC DEVELOPMENT FINANCING FUND	72,395,689	51,095,689	21,300,000	6,300,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
0100	COUNTYWIDE IMPROVEMENTS	120,527,820	92,027,820	28,500,000	2,500,000	24,000,000	0	1,000,000	0	1,000,000
	TOTAL	195,163,846	144,363,846	50,800,000	8,800,000	27,000,000	3,000,000	5,000,000	3,000,000	4,000,000

EXHIBIT "J"

APPROPRIATION SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
0100	WATERSHED RESTORATION	11,884,234	6,721,234	5,163,000	0	1,721,000	0	1,721,000	0	1,721,000
0106	LOWER GUNPOWDER WATERSHED RESTORATION	8,367,159	7,767,159	600,000	0	200,000	0	200,000	0	200,000
0110	PATAPSCO WATERSHED RESTORATION	1,852,794	1,102,794	750,000	0	250,000	0	250,000	0	250,000
0111	GWYNNNS FALLS WATERSHED RESTORATION	9,662,428	7,667,428	1,995,000	0	665,000	0	665,000	0	665,000
0112	JONES FALLS WATERSHED RESTORATION	7,995,412	6,945,412	1,050,000	0	350,000	0	350,000	0	350,000
0114	BACK RIVER WATERSHED RESTORATION	15,104,802	14,704,802	400,000	0	200,000	0	200,000	0	0
0200	ENVIRONMENTAL MANAGEMENT	11,150,856	9,020,856	2,130,000	0	710,000	0	710,000	0	710,000
0400	STORMWATER - RESTORATION AND RETROFIT	10,441,372	5,063,922	5,377,450	5,377,450	0	0	0	0	0
0401	STORMWATER - PLANNING & MONITORING	1,056,472	371,472	685,000	685,000	0	0	0	0	0
0402	STORMWATER - SUSTAINABILITY	1,333,400	666,700	666,700	666,700	0	0	0	0	0
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,044,508	3,744,508	300,000	0	100,000	0	100,000	0	100,000
	TOTAL	82,893,437	63,776,287	19,117,150	6,729,150	4,196,000	0	4,196,000	0	3,996,000

EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>COUNTY FUNDS</b>							
9331R - GENERAL FUNDS	128,399,548	48,680,048	58,244,500	12,475,000	3,000,000	3,000,000	3,000,000
9339R - REALLOCATED GENERAL FUNDS	90,453	90,453	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	15,000	0	5,000	0	5,000	0	5,000
9359R - REALLOCATED METRO FUND	0	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	789,636,000	0	277,699,000	0	256,448,000	0	255,489,000
9444R - RERELEASED G O BONDS	0	0	0	0	0	0	0
9449R - REALLOCATED G O BONDS	23,872,112	23,872,112	0	0	0	0	0
9451R - METRO BONDS	1,425,560,000	0	480,120,000	0	476,720,000	0	468,720,000
9459R - REALLOCATED METRO BONDS	30,000,000	30,000,000	0	0	0	0	0
TOTAL	2,397,573,113	102,642,613	816,068,500	12,475,000	736,173,000	3,000,000	727,214,000
<b>OUTSIDE FUNDS</b>							
9105R - COMMUNITY BLOCK GRANT	0	0	0	0	0	0	0
9115R - REALLOCATED CDBG	0	0	0	0	0	0	0
9118R - AMERICAN RECOVERY AND REINVESTMENT ACT	0	0	0	0	0	0	0
9119R - FEDERAL/STATE AID	27,320,000	0	7,705,000	0	9,435,000	0	10,180,000
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	21,000,000	0	7,000,000	0	7,000,000	0	7,000,000
9226R - ST WATERWAY IMPROVE FUND	1,368,000	0	456,000	0	456,000	0	456,000
9229R - STATE AID	40,041,000	3,321,000	15,310,000	0	10,415,000	0	10,995,000
9234R - REALLOCATED OPEN SPACE	1,025,000	1,025,000	0	0	0	0	0
9236R - REALLOCATED STATE AID	0	0	0	0	0	0	0
9560R - DEVELOPERS RESPONSIBILITY	4,800,000	0	1,600,000	0	1,600,000	0	1,600,000
9563R - HOMEOWNERS REIMBURSEMENT	0	0	0	0	0	0	0
9564R - PETITIONERS RESPONSIBILITY	0	0	0	0	0	0	0
9565R - FIXED DEPOSITS	0	0	0	0	0	0	0
9640R - DEBT PREMIUM	8,250,000	8,250,000	0	0	0	0	0
9650R - STORM WATER WAIVER FEE	3,420,000	0	1,140,000	0	1,140,000	0	1,140,000

EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2015

CAPITAL IMPROVEMENT PROGRAM FY 2016 - 2020

STAGE 7

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2015	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
9660R - STORM WATER FEE	21,156,512	21,156,512	0	0	0	0	0
9666R - VERIZON	0	0	0	0	0	0	0
9667R - SALE OF PROPERTY	10,680,355	10,680,355	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	1,725,000	0	575,000	0	575,000	0	575,000
9671R - LOCAL OPEN SPACE WAIVER FEE	1,050,000	0	350,000	0	350,000	0	350,000
9672R - BALTIMORE CITY	30,183,576	26,183,576	0	0	4,000,000	0	0
9673R - HARFORD COUNTY	0	0	0	0	0	0	0
9674R - HOWARD COUNTY	13,000,000	1,000,000	4,000,000	0	4,000,000	0	4,000,000
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
9677R - STUDENT FEES	750,000	750,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	31,150,000	700,000	30,150,000	0	150,000	0	150,000
9680R - MD WATER QUALITY REV LOAN	21,000,000	0	3,000,000	0	9,000,000	0	9,000,000
9681R - REALLOCATED MD WATER QUALITY	0	0	0	0	0	0	0
9682R - BALTIMORE CITY-APPROPRIATED	0	0	0	0	0	0	0
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9685R - REALLOCATED LOS WAIVER	0	0	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	700,000	0	300,000	0	300,000	0	100,000
TOTAL	245,519,443	73,066,443	73,886,000	0	50,721,000	0	47,846,000
TOTAL CAPITAL PROGRAM	2,643,092,556	175,709,056	889,954,500	12,475,000	786,894,000	3,000,000	775,060,000

## **GLOSSARY**

### **Accrual Basis**

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

### **Agency**

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

### **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>.

**TIF (Tax Increment Financing)**

Tax increment financing (TIF) is a financing tool that allows a government to capture new tax revenues generated within a designated area (special tax district) and to reinvest these revenues for development within that area. This outcome is achieved by designating revenues generated above a pre-development base level of tax revenue to a separate fund. The money in the fund is applied to costs of infrastructure and other improvements that advance the development's goals.

**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.

## FREQUENTLY USED ACRONYMS

BCPL	Baltimore County Public Library
BCPS	Baltimore County Public Schools
CCBC	Community College of Baltimore County
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CY	Calendar Year
ERS	Employee Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
G.O. Bond	General Obligation Bond
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
MFR	Managing For Results
MOE	Maintenance of Effort
OPEB	Other Post Employment Benefits
PAYGO	Pay-As-You-Go
RSRA	Revenue Stabilization Reserve Account
SAC	Spending Affordability Committee
TIF	Tax Increment Financing
URDL	Urban Rural Demarcation Line
WIC	Women, Infants & Children