

BALTIMORE COUNTY, MARYLAND
ANNUAL OPERATING AND CAPITAL BUDGETS

FISCAL YEAR
2010

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County Executive

Fred Homan
County Administrative Officer

Keith Dorsey
Director of Budget and Finance

Baltimore County Council
Joseph Bartenfelder, Chairman

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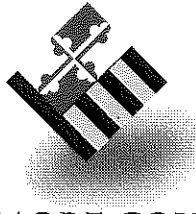
July, 2009

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BALTIMORE COUNTY

M A R Y L A N D

JAMES T. SMITH, JR.
County Executive

July 1, 2009

KEITH DORSEY, *Director*
Office of Budget and Finance

Honorable James T. Smith, Jr.
Honorable S.G. Samuel Moxley
Honorable Kevin B. Kamenetz
Honorable T. Bryan McIntire
Honorable Kenneth N. Oliver
Honorable Vincent J. Gardina
Honorable Joseph Bartenfelder
Honorable John Olszewski, Sr.

Dear County Executive and Council Members:

I respectfully present the published budget of Baltimore County, Maryland as approved by the County Council on May 21, 2009. This document highlights a \$2.1 billion capital program and a \$2.6 billion operating budget that includes \$1.7 billion in general funds. The budget represents a 2.65% decrease in total general fund spending over last year's budget, but a 4.11% increase in on-going general fund expenses. There are no new taxes levied to fund the budget, and the property and income tax rates remain unchanged. It is consistent with previous budgets and with your stated goals.

In addition to the \$2.6 billion Operating Budget, we anticipate an additional \$225,743,043 will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer & Water District, the Food Services in the public schools, and the Community College's Book Store, 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 2010 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) actually totals \$2,791,571,988 or a .56% decrease over comparable FY 2009 numbers.

During the past several years, we have striven to maintain a stable capital budget through the prudent use of debt and sizable infusions of one-time operating funds. The FY 2010 budget includes \$33.1 million in funding for PAYGO, and \$10.8 million for cash purchases of one-time items. This is consistent with Baltimore County's multi-year strategy to use PAYGO to lower excess cash reserves and then revert to debt to support its capital program. The shift back to debt will cause the County's debt position to increase. However, related debt ratios such as debt to estimated full value and debt per capita are projected to remain below the average of Triple Triple-A Counties throughout the capital program period, FY 2010 – 2015.

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 2010 ending balance of approximately \$84.5 million or 5.1% of the FY 2010 General Fund revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$49.6 million. Thus, the total “unexpended and unappropriated funds set aside for contingencies” projected for FY 2010 is \$134.0 million. Retaining a sizable unappropriated balance into FY 2010 was a reaction to the slowing economy that will continue to impact state and local governments in FY 2010 and beyond. Therefore, for the next few years, we will endeavor to maintain an Unappropriated General Fund Balance near 7% rather than the 5% target level.

This budget reflects today’s economic realities and is structured to meet our County’s priorities while remaining within the guidelines of the Spending Affordability Committee. Due to the downturn in the economy, the FY 2009 budget did not include cost of living adjustments for employees. This decision, along with prior successful efforts by labor organizations and the Administration to adjust pension, post retirement, and current employee benefits, allows the FY 2010 budget to include cost of living increases, effective January 1, 2010 of 2% for board of education and most general government employees, 2.38% for principals and assistant principals, and 3.5% for teachers. Additional funds have been included to support the Board of Education’s restructuring that will provide principals and assistant principals with their own separate pay scales. This budget also includes funding for longevity and step increases for these employees who are eligible beginning July 1, 2009.

This budget provides Baltimore County Public Schools with 46 additional teaching positions and a 2% increase in instructional materials allocation in response to a projected enrollment increase of 512. This year also marks the ground breaking of a new elementary school in West Towson as well as the replacement of the George Washington Carver Center for the Arts and Technology with a new state of the art building. This budget funds the successful Advancement Via Individual Determination (AVID) program and includes \$126,000 in funding to expand this service. In response to the effects of this difficult economic time on our County’s families, this budget provides increased funding for social service programs and initiatives, such as \$175,000 for 8 temporary clerical staff positions for the Family Investment Plan and increases funding from \$30,000 to \$600,000 for the Department of Social Service’s Emergency Fund, which helps families in danger of eviction or utility turn off. Another \$400,000 has been appropriated for foreclosure assistance and the budget also includes a \$500,000 grant to the Maryland Food Bank to help them with the unprecedented demands being made of them.

These are just a few of the highlights contained in this budget. Unlike many jurisdictions at this time, thanks to your commitment of strong financial discipline, Baltimore County has avoided layoffs, furloughs, hiring freezes, and budget deficits, while at the same time losing almost \$37 million in State funding. The ongoing expenses in our General Fund budget increase by 4.11%, down from a 4.56% increase in FY 2009, which is reflective of these economic times.

Respectfully,

Keith Dorsey
Director of Budget and Finance

ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2010, 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 2010, 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 new 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) which address the strategic issues which are currently facing the agency as a whole. At each program level, you will find the Program's Operational Plan pages outlining a programs 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.

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 2010).

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

In recent months, we have watched as many of the world's foremost financial institutions have teetered on the brink or have fallen into bankruptcy. In February 2009 the Dow Jones industrial index fell below 7,000 for the first time since 1997. Unemployment nationwide is approaching 9% and is rising in virtually every metropolitan area in America.

Despite the difficulties of the nation's economy, Maryland is one of only seven states to retain its triple-A bond rating. However, Maryland has not escaped the effects of the current recession. State revenues have plummeted and Maryland's revenue projections for next year are grim.

Significant cuts have been made to the State's 2010 budget, reducing state funding of local governments and boards of education by millions of dollars. Baltimore County has lost almost \$37 million in State funding for next year. While no worker, family, business, or government is unaffected by the slowdown in our national economy, and even in the face of State cuts, Baltimore County has positioned itself to weather this downturn. Due to the County's tradition of fiscal responsibility and accurately forecasting the decline in title, transfer, and recordation taxes, it is in a strong position to face the ongoing economic challenges.

BALTIMORE COUNTY WORKS

When real estate was doing well, better than many at the time thought could be sustained, and transfer taxes and recordation costs were pouring in, Baltimore County invested in one-time capital projects such as school renovations and construction, road and bridge repairs and replacements, new and expanded libraries, and other capital construction.

Such investments of County revenues not only contribute to the County's quality of life, but also help maintain an affordable level of debt service costs in our budgetary forecasts. Such investments, particularly when in the form of school renovations, further help the operating budget and our long-term planning by significantly lowering our energy costs.

And the County's focus on investments has extended to technology improvements designed to increase the productivity of our workforce. Whether it is an investment in the Geographic Information System, Interactive Voice Response, Document Imaging or a Route Optimizer, Baltimore County invests in its workforce in order to focus on the public's priorities. That is why the workforce in Education and Public Safety has grown while there are actually 7% fewer positions in General Government than existed more than 20 years ago. This approach, investing in the future while always focusing on the bottom line, has accomplish much while maintaining stable tax rates.

Thanks to a commitment to a policy of strong financial management, Baltimore County has avoided the layoffs, furloughs, hiring freezes, and budget deficits that currently plague many governments. In the FY 2010 Budget, there will be no change in the property tax and income tax rates which have not been increased in 21 years and 17 years respectively, and the continuation of the 4% cap on property tax assessments that will provide Baltimore County homeowners \$193 million in property tax relief in FY 2010.

Baltimore County's fiscal approach was recently vindicated when all three rating agencies renewed our Triple-A bond rating. The County is one of only 22 counties nationwide to earn a Triple-A bond rating from three different bond houses.

What really distinguishes the steps taken in Baltimore County to preserve the county's fiscal integrity is that these important steps were taken working together with employees. Last year, employee bargaining units took into account the deteriorating economy and State cuts to local governments in their negotiations and accepted and ratified contracts that did not include cost of living increases. Two years ago, Baltimore County's labor organizations worked with the County to adjust the County's pension, as well as post retirement and current employee health benefits. Although these negotiations were difficult, they were also necessary to ensure a continuation of attractive and secure pension and health benefits at a cost that the County could afford.

The agreements of Baltimore County labor groups, wise use of transfer taxes for one time capital quality of life projects, investment in technology and its impact on the staffing of County government, negotiated adjustments to pension, post retirement and current health benefits, and careful management of debt service, make it possible for the budget for next year to include a modest cost of living increase, effective on January 1, 2010 of 2% for board of education and most general government employees, 2.38% for principals and assistant principals, and 3 and a half % for teachers. Additional funds have been included to support the Board of Education's restructuring that will provide principals and assistant principals with their own separate pay scale. All employees eligible for step and longevity increases will receive those increases beginning July 1.

FAMILIES COME FIRST

Education continues to be a top priority in Baltimore County. A high quality public education has never been more important than it is now. The FY 2010 budget contains a \$703.8 million general fund appropriation request for Baltimore County Public Schools. Not only does this figure ensure that maintenance of effort is maintained, it actually exceeds it by \$30.5 million. This year's school budget, excluding food services, is \$1.31 billion, which accounts for 51% of the entire County budget.

In the upcoming school year, the school system projects that Baltimore County's enrollment will increase by 512 students. In order to maintain current class size the budget funds an additional 46 teaching positions for the 2009-2010 school year. It will also fund an additional 2 positions for a principal and secretary, and \$730,000 for start up costs for the new West Towson elementary school.

One of the Baltimore County Public Schools' most effective programs has been the Advancement Via Individual Determination (AVID) program. This budget includes \$126,000 in funding to expand AVID services within schools presently being served. AVID is helping Baltimore County students who might otherwise be overlooked, prepare for higher education.

Students and teachers must have the materials that are necessary to deliver the current curriculum. That is why this budget increases the schools' instructional materials allocation by 2%. And knowing how important science is to the future of children and the workforce, the school system's request to purchase microscopes for 69 elementary schools over three years has been accelerated, and the entire request is funded this year. As a result, students in every elementary school in Baltimore County will have access to a full inventory of state-of-the-art microscopes.

This year's budget also includes full funding for the Virtual Classroom at Chesapeake High School. When complete, the Virtual Classroom will enable students to learn via state of the art technology, including gaming simulation. This program will be particularly important to the students in the Science, Technology, Engineering, and Math (or STEM) program.

Since 2003, Baltimore County has secured more than \$178 million dollars from the State of Maryland for school renovation and construction; it looks like another \$25.4 million will be received in the coming year. In the last six years, the County Council has approved more than \$800 million in additional county appropriations, bringing Baltimore County's funding for school renovation and construction since 2003 to just under \$1 billion. Next year's capital budget for schools is \$196.7 million and represents 26% of Baltimore County's total capital budget of \$756 million.

As a result of capital commitment to education, the county has been able to build Woodholme Elementary, Windsor Mill Middle, and the newest elementary school, Vincent Farms, featuring state-of-the art technology and LEED certification. Preparation is underway to break ground on another new elementary school in West Towson, as well as a new George Washington Carver Center for the Arts and Technology to replace the existing facility that is more than 60 years old. Baltimore County has completed its systemic renovations of elementary, special, and middle schools, and is now turning attention to high schools.

Overall, Baltimore County Public Schools expect to receive a combined total of \$41.7 million of federal funds during FY 2010 and FY 2011 under the American Recovery and Reinvestment Act (ARRA) of 2009. Approximately \$16.4 million will be restricted for use under Title I of the Elementary and Secondary Act (to improve educational opportunities for economically disadvantaged children) and \$25.3 million will be restricted for use under the Individuals and Disabilities Education Act (to provide free and appropriated education to students with disabilities). None of the Title I funds and only \$8.9 million of the Disabilities funds are currently appropriated within the FY 2010 budget. These funds will be used to cover additional costs of nonpublic placements for special education students and to retain the salaries and benefits of 185 special education instructional assistants.

SAFEGUARDING COMMUNITIES

In crafting the County's budget, it is never forgotten that a fundamental responsibility of local government must be public safety, the foundation critical to every community's quality of life. That is why Baltimore County has built new police and fire stations, added public safety

personnel, and made significant upgrades in the technology used to support our first responders. Baltimore County crime rates are at historic lows and expanded fire and EMS services are being delivered throughout the County. With seed money in this budget from the U.S. Department of Justice, a new Cyber Crime Unit to address identity theft, child pornography, and theft committed by the use of computer technology will be initiated.

COMMUNITY CONSERVATION AND RENAISSANCE

It is on this foundation of public safety that Baltimore County has built its renaissance. In Essex-Middle River, a new community of homes is rising at Renaissance Square, where there was once only squalor and decay. In Dundalk, Ryan Homes is about to construct a model for a new community at Yorkway, where police formerly responded to thousands of crime calls a year. In Catonsville, families prepare for Restaurant Week in buildings that once stood vacant and now offer multiple choices for fine dining.

In Randallstown, people of all ages are preparing to play, perform, and learn in the largest community center ever built in Baltimore County. In Parkville, people are safer because there is a new police station in their neighborhood. In Parkton, families sleep a little easier, secure in the knowledge that a new fire station will open this June. In Hunt Valley, people will come from all around the state to visit the Baltimore County Center for Maryland Agriculture that will open in 2010.

This budget provides funding to programs and initiatives that are making a real difference in these tough times. Almost \$175,000 has been included to provide our Department of Social Services with 8 temporary clerical staff positions for the Family Investment Program. This program is a partnership with the State that provides families with temporary, emergency financial support, including food stamps and medical assistance. This budget also includes support for another of the Department of Social Services' critical programs, the emergency fund. This fund provides Baltimore County families with access to money that can be used once a year in the event of a crisis, such as an eviction or a utility turn off. Due to the increased demand, Baltimore County has increased funding for this program by \$30,000 to \$600,000 for FY 2010.

Every year, the Maryland Food Bank provides 14 million pounds of food to those in need. Right now, they are experiencing unprecedented demand, with many families requesting assistance for the first time. That is why this FY 2010 budget includes a \$500,000 grant to the Maryland Food Bank to help them with the unprecedented demands being made of them. Due to the number of households facing foreclosure, Baltimore County is appropriating \$400,000 to support foreclosure assistance programs. This funding will staff the Eastside Community Development Corporation and the We Are Family Community Development Corporation with qualified loss-mitigation housing counselors and administrative support personnel needed to serve 40 to 50 households a week.

The American Reinvestment and Recovery Act is providing communities across America with critical resources to help those who need it most. In Baltimore County, the Office of Community Conservation is receiving \$1.1 million from this reinvestment package to support the YWCA's construction of 13 affordable housing units for chronically homeless women.

Baltimore County's budget reflects today's economic realities, is structured to meet County priorities, and is within the spending affordability limits set by the Baltimore County Council. The adopted FY 2010 general fund operating budget, including one-time expenditures, is \$1.67 billion and is \$44.8 million or 2.6% less than the FY 2009 budget approved by the Council last year.

A detailed map of Baltimore County, Maryland. The county's irregular shape is outlined in black against a light yellow background. Major highways are shown as red and blue lines with their respective shields: I-83 running north-south through the center; I-96 running east-west across the middle; US-40 running north-south on the western side; MD-78 running east-west south of I-96; and I-895 running north-south on the eastern tip. Towns labeled include Hereford, Sparks, Cockeysville, Reisterstown, Owings Mills, Towson, Pikesville, Parkville, White Marsh, Essex, Dundalk, Catonsville, and Lottsburg. Water bodies like Lake Meade and various creeks are depicted in blue. A compass rose in the bottom left indicates North (N), South (S), East (E), and West (W). A scale bar at the bottom right shows distances from 0 to 20 miles. In the top right corner is the official seal of Baltimore County, Maryland, which is circular and contains the county's name and the state name, along with stars and the county's colors (yellow and red checkered patterns).

During the last three decades, the basic demography of the County has changed from predominately rural to an urban and rural mix. Within its 612 square miles (plus an additional 28 square miles of water) are situated 29 identifiable, unincorporated communities, which, as of 2000, ranged in population from approximately 4,200 to 62,300. The County's overall population grew 13.5% from 1990 to 2000. Today the County has the third highest population and is the third largest land area of any political subdivision in the State of Maryland.

DEMOGRAPHICS

New population growth in Baltimore County is being directed toward the targeted growth areas - White Marsh, to the east, and Owings Mills, to the west. Designated as growth areas in 1979, each town center is adjacent to major transportation networks with regional shopping centers. White Marsh has an estimated population of 55,000 and the Owings Mills community has an estimated population of 41,000.

CENSUS DATA	Baltimore <u>County</u>	State of <u>Maryland</u>	United <u>States</u>
Population 2000	754,292	5,296,486	281,421,906
Age 4 years and under	6.0%	6.7%	6.8%
5 yrs to 17 yrs	17.6%	18.9%	18.9%
18 yrs to 64 yrs	61.8%	63.1%	61.9%
65 years and older	14.6%	11.3%	12.4%
Number of persons per household	2.46	2.61	2.61
Population with Effective Buying Income			
Less than \$20,000	16.4%	17.6%	23.6%
Greater than \$50,000	43.2%	45.0%	36.4%
Population 2008	785,618	5,633,597	304,059,724
Age 4 years and under	6.1%	6.4%	6.9%
5 yrs to 17 yrs	16.1%	17.4%	17.4%
18 yrs to 64 yrs	63.3%	64.1%	62.9%
65 years and older	14.5%	12.1%	12.8%
Number of persons per household	2.46	2.60	2.36
Population with Effective Buying Income			
Less than \$20,000	14.4%	13.3%	20.5%
Greater than \$50,000	49%	53%	40%

PER CAPITA PERSONAL INCOME

	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
<u>Year</u>			
1992	\$25,121	\$24,139	\$20,854
1993	25,243	24,720	21,346
1994	26,260	25,587	22,172
1995	27,602	26,393	23,076
1996	28,585	27,393	24,175
1997	30,329	28,666	25,334
1998	32,087	30,317	26,883
1999	33,656	31,796	27,939
2000	35,824	34,257	29,845
2001	37,740	35,657	30,574
2002	38,736	36,590	30,821
2003	39,499	37,447	31,504
2004	41,875	39,751	33,123
2005	43,022	41,657	34,757
2006	45,400	43,788	36,714
2007	48,617	39,484	38,564

HOUSING

The following table shows the number of residential housing units sold, total sold dollar volume, average median price of a residential unit sold in Baltimore County for FY 2007 and FY 2008:

	<u>FY 2007</u>	<u>FY 2008</u>	<u>% Chance</u>
Total Sold Dollar Volume	\$230,662,635	\$166,653,546	-27.75%
Average Sold Price	\$306,325	\$304,668	-0.54%
Median Sold Price	\$256,500	\$248,500	-3.12%
Total Units Sold	753	547	-27.4%
Average Days on Market	83	112	34.94%
Average List Price for Solds	\$320,227	\$329,524	2.90%
Average Sale Price as a Percentage of Average List Price	95.66%	94.46%	-1.25%

LABOR MARKET CHARACTERISTICS

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

EMPLOYMENT BY JOB LOCATION AND INDUSTRY COMPOSITION

	<u>2001 Annual Average</u>		<u>2007 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%	71%	69%
Manufacturing	9%	7%	6%	5%
Construction	6%	7%	7%	7%
Total Private Sector	<u>84%</u>	<u>82%</u>	<u>85%</u>	<u>82%</u>
<u>Public Sector</u>				
Local	8%	9%	8%	9%
State	4%	4%	3%	4%
Federal	4%	5%	4%	5%
Total Public Sector	<u>16%</u>	<u>18%</u>	<u>15%</u>	<u>18%</u>

Baltimore County's diverse and expanding business base employed a total work force of 376,715 in 2007, with the largest percentage (70%) employed in the service

sector. While suburbanization continues to move jobs out of the traditional employment centers, the largest private employers anchor employment of more than 61,000 jobs in commercial areas throughout the County such as White Marsh, Hunt Valley and Owings Mills. Baltimore County businesses have continued to increase employment, albeit at a slower pace than the late nineties, continuing the expansion since the recession of the early nineties. From 2003 to 2007, average annual employment for all Baltimore County increased with the addition of 20,238 net new jobs.

OTHER STATISTICS

PRINCIPAL PROPERTY TAX PAYERS FY 2008

<u>Taxpayer</u>	<u>Type of Business</u>	Total Assessed Valuation (In Thousands)	Total County Tax
BGE	Utility	\$966,881,573	\$26,569,563
Verizon	Utility	349,226,388	9,600,215
Merritt Management Corp.	Commercial Property	347,536,696	3,839,925
Comcast	Utility	65,618,280	1,804,503
TRP Suburban	Financial Services & Investments	117,458,069	1,798,255
Oak Campus Partners, LLC	Commercial Property	158,025,627	1,738,497
Towson Town Center	Retail	148,881,800	1,637,700
Wal Mart	Retail	137,985,658	1,621,657
Maryland Health and Higher Education	Higher Education/Health	143,124,468	1,574,369
ISG	Information Technology	126,525,572	1,236,264
		<u>\$2,561,264,131</u>	<u>\$51,420,948</u>

TOTAL RETAIL SALES

In FY 2005, Baltimore County had retail sales of \$14.2 million, which is 18,034 per capita. The 10-year average annual growth was 5.9%. The County's high level of retail activity is the result of its prime retail centers and centralized location within the Baltimore Region. The County supports eight major regional malls and shopping centers within its borders.

GOVERNMENT

The County's seat of government is located in Towson, MD. Baltimore County performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate

taxing authority. The legal origin of Baltimore County is not known, but it was in existence by January 12, 1659/60 when a writ was issued to the sheriff of the county. The County name was derived from the name of the 1st Lord Baltimore George Calvert's, barony in Ireland. Under home rule charter since 1957, an elected County Executive and a seven-member County Council, with each serving separate executive and legislative functions, govern the County.

The County Council members are elected from each of seven contiguous and equally populated council districts. The County Executive (elected countywide) and the County Council serve contemporaneous four-year terms in office with the current term ending December 6, 2010. There is no term limitation for Council members. However, the Executive may only serve two consecutive terms in office. The current Executive is in his third year of his last term.

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

SELECT COUNTY GOVERNMENT STATISTICS

Fire Protection

Number of stations – Volunteer	33
Number of stations – Career	25
Number of sworn personnel	1,051

Police Protection

Number of precinct stations	10
Number of ancillary facilities	20
Number of sworn personnel	1,915

Recreation

Parks	Number	207
	Number of Acres	7,097

Recreation

Centers	Number	162
	Number of Acres	3,633

Open Spaces

& Undeveloped

Parks	Number	1,214
	Number of Acres	19,983

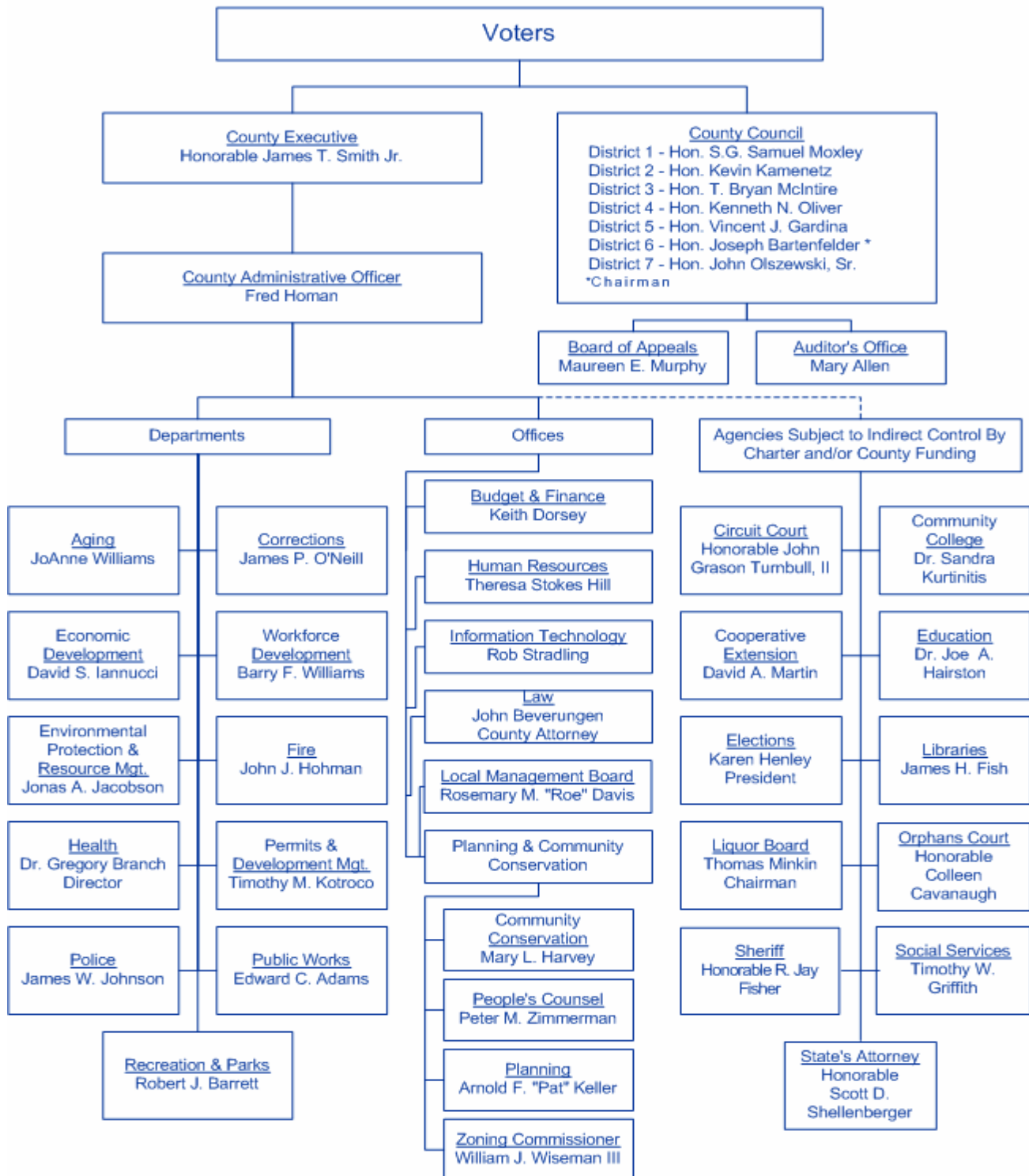
Education

Number of schools	167
Number of school professional staff	8,771
Number of Students (2009-2010 School Year)	104,155

Election:

Registered Voters	523,650
% of Eligible Voters Registered	86%
Voting in Nov 2008 General Election	76%

Baltimore County, Maryland County Government Organization Chart



Updated: 7/7/2009

**LIST OF PRINCIPAL OFFICIALS
JULY , 2009**

County Executive	James T. Smith, Jr.	410-887-2450
County Council	Joseph Bartenfelder, Chairman	410-887-3388
	Kevin B. Kamenetz	410-887-3385
	S. G. Samuel Moxley	410-887-0896
	T. Bryan McIntire	410-887-3387
	Kenneth N. Oliver	410-887-3389
	Vincent J. Gardina	410-887-3384
	John Olszewski, Sr	410-887-7174
 Administrative Officials		
Administrative Officer	Fred Homan	410-887-2460
Director of Budget & Finance	Keith Dorsey	410-887-3313
County Attorney	John Beverungen	410-887-4420
County Auditor	Mary P. Allen	410-887-3193
Director of Public Works	Edward C. Adams, Jr.	410-887-3306
Chief of Police	James W. Johnson	410-887-2201
Fire Chief	John J. Hohman	410-887-4511
Director of Corrections	James P. O'Neill	410-512-3200
Director of Aging	JoAnne Williams (Acting)	410-887-2107
Director of Economic Development	David S. Iannucci	410-887-8000
Director of Environmental Protection and Resource Management	Jonas W. Jacobson	410-887-3733
Director of Information Technology	Rob Stradling	410-887-2440
Health Officer	Dr. Gregory Branch	410-887-2702
Director of Permits and Development Management	Timothy M. Kotroco	410-887-3610
Director of Human Resources	Theresa S. Hill	410-887-3139
Director of Planning and Community Conservation	Arnold F. "Pat" Keller, III	410-887-3215
Director of Recreation and Parks	Robert J. Barrett	410-887-3806
Director of Social Services	Timothy W. Griffith	410-887-2811
Director of Workforce Development	Barry F. Williams	410-887-2008
Superintendent of Schools	Dr. Joe A. Hairston	410-887-4281
President of the Community College	Dr. Sandra L. Kurtinitis	410-918-4015
Director of Libraries	James H. Fish	410-887-6160
 State Charter Agencies		
Chief Judge of the Circuit Court	John Grason Turnbull, II	410-887-2687
Chief Judge of the Orphans Court	Theresa A. Lawler	410-887-6516
County Sheriff	R. Jay Fisher	410-887-5925
States' Attorney	Scott D. Shellenberger	410-887-6660

BALTIMORE COUNTY, MARYLAND

COUNTY GOVERNMENT

EXECUTIVE BRANCH

County Executive

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

County Administrative Officer

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

LEGISLATIVE BRANCH

County Council

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

County Auditor

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

Board of Appeals

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

OPERATING AGENCIES

Department of Environmental Protection and Resource Management

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.

Department of Economic Development

The Department's responsibilities include the promotion of an economic development program, especially the solicitation of new business and investment, as well as other activities necessary to reach that goal.

Police Department

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

Fire Department

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

Health Department

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

Department of Aging

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

Department of Recreation and Parks

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

Department of Corrections

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

Department of Permits and Development Management

The Department of Permits and Development Management 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.

Department of Public Works

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

Office of Workforce Development

The Office 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.

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.

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. It also collects delinquent taxes and monies due the County.

Office of Planning and Community Conservation

The Office is responsible for the preparation of the master plan for adoption by 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.

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 161 public schools. The majority of education funding is provided by Baltimore County with the balance derived from a combination of Federal, State, and other funds.

Circuit Court

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

Baltimore County Public Libraries

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

State's Attorney

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

Department of Social Services

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

County Sheriff

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

Community College of Baltimore County

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

Orphan's Court

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

Board of Elections

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

Board of Liquor License Commissioners

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

Cooperative 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 ... A safe, prosperous and diverse urban and rural community promoting education and responsibility, spanning generations and evoking pride in those who live and work here.”

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

- Pursue a prevention-oriented public safety strategy that involves coordination among public and private agencies.
- Focus special attention on youth for crime prevention, conflict resolution, and alternative sanctions for nonviolent criminal behavior.
- Enforce the law vigorously, cooperating with other regional jurisdictions and using new technologies to identify, apprehend, and effectively prosecute criminals.
- Reduce the opportunity for crime by promoting safety-oriented environmental design in development projects.
- 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 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Est.</u>	<u>FY 2010</u> <u>Projected</u>
Part I Cases for Investigation by CID	5,525	6,409	7,434
Percentage of Part I Cases Cleared	47%	47%	47%.
Comment: The FBI National Violence Crime Clearance Rate is 44%.			
Cases for Investigation by Vice/Narcotics	630	695	735
Cases Investigated by Vice/Narcotics	526	585	602
Percentage of Cases Cleared	83%	84%	82%
Number of Gang Members Authenticated	250	273	341
Percentage of Authenticated Gang Members Arrested	18%	25%	21%
Total New and Reopened Criminal Cases Filed by State's Attorney	8,471	9,900	10,000
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	88%	95%	88%
Total New and Reopened Juvenile Cases Filed by States Attorney	4,701	4,650	4,900
Percentage of Juvenile Cases Disposed Under State Standards (90 Days)	89%	93%	90%
Percentage of Negative Drug Tests for Juveniles in Juvenile Drug Court Program	85%	90%	85%
Percent of Successful Prosecutions of Firearms Violence	78%	77%	80%
Percentage of Fire Investigations Resolved or Cleared	67%	68%	69%

EDUCATION

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

POLICIES

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

PERFORMANCE

The Baltimore County Public School system uses Adequate Yearly Progress (AYP) as its main indicator to measure the continuous improvement each year toward the No Child Left Behind (NCLB) goals of adequate proficiency in reading and math as well as attendance and graduation from high schools. AYP is used to measure the gain in academic progress and make accountability decisions regarding schools and school systems.

The State of Maryland sets different Annual Measurable Objectives (AMO) for elementary, middle and high schools that all students and eight subgroups identified in NCLB (African American, American Indian, Asian/Pacific Islander, Hispanic, White, LEP, economically disadvantaged, and special education students) must also meet. AMO make certain that schools direct their instructional improvement efforts toward historically underperforming subgroups and all low performing students. This annual measurement ensures that schools are on target to meet the NCLB goal of having 100% of the students achieve proficiency in reading and mathematics by the end of the school year in 2013- 2014. The goal of 100% ensures that all students, not just underperforming students, are expected to continuously progress.

Adequate Yearly Progress by School Level

Reading	<u>2005-2006</u>	<u>2005-2006</u>	<u>2007-2008</u>
Elementary	82.8%	83.6%	87.3%
Middle	73.5%	71.1%	78.3%
High	59.0%	69.6%	80.0%

	<u>2005-2006</u>	<u>2005-2006</u>	<u>2007-2008</u>
Mathematics			
Elementary	78.6%	83.4%	85.0%
Middle	60.0%	60.0%	67.6%
High	59.5%	64.3%	82.7%
Percent of Graduating Students	83.25%	83.30%	82.21%
Annual Number of Library Materials Circulated	9,545,391	9,640,845	9,737,253

ECONOMIC DEVELOPMENT

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

POLICIES

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

PERFORMANCE

Baltimore County, which has the 3rd largest population in the State and second largest number of jobs, has witnessed an ever-growing level of business success due to the County's economic growth and business diversity. A few highlights include:

- **Clinical Trials & Surveys** - A clinical trials data analysis firm has leased 17,000 square feet for their corporate headquarters on Red Run Boulevard in Owings Mills. The employee-owned company employs 33 and anticipates adding 20 new positions.
- **Studio 9000** - Has been approved for a \$60,000 Baltimore County Building Investment Loan for interior and exterior improvements to the property in the Liberty Road Commercial Revitalization district.
- **Lockheed Martin Information Technology & CSC** - Opened the U.S. Census Bureau Baltimore Data Capture Center in Marshfield Business Park. The 236,500 square-foot facility is one of the only three Centers nationwide. Over 2,500 workers will sort, scan and process about 40 percent or 70 million census forms collected from around the nation for the 2010 Census. Job availabilities will be posted in September on the Census web site.
- **New Enterprise Associates (NEA)** - A leading venture capital firm with \$8.5 billion in committed capital, announced plans to move its headquarters to Baltimore County. The firm will be headquartered in the Timonium Two office tower.
- **Social Solutions Inc.** - Announced it is moving to Baltimore County. The technology firm will occupy 17,000 square feet of office space at Baltimore Crossroads @95. The company, which develops software to track the effectiveness of nonprofit programs, plans to double its 85-person work force over the next 18 months.
- **Atradius** - Trade Credit Insurance, Inc., one of the world's largest credit insurers, is moving its U.S. headquarters from White Marsh to Schilling Green in Hunt Valley.
- **KCI Technologies** - An engineering, transportation, telecommunication, and environmental services firm, has moved its corporate headquarters to a new green building in the Highlands Office Park in Sparks.
- **Lockheed Martin Information Systems & Global Technology** - Opened their sixth facility in Woodlawn, adding 160 new jobs. The expansion was an addition of 42,000 square feet bringing their total County employment to 1,500.
- **ADP Inc.** - The human resources and payroll company, has purchased their existing office property at 11411 Red Run Boulevard in Owings Mills. The purchase price for the 111,137 Class A office was \$14,800,000. ADP employs 300 at this Chesapeake Regional Service Center.

	<u>FY 2008 Actual</u>	<u>FY 2009 Est.</u>	<u>FY 2010 Projected</u>
Number of Small Businesses Seeking Financial Assistance	100	110	120
Number of Financial Transactions	42	41	41
Value of Non-Residential Permits (in Millions \$)	\$333	\$250	\$350

	<u>FY 2008 Actual</u>	<u>FY 2009 Est.</u>	<u>FY 2010 Projected</u>
Welfare to Work Job Placements	975	975	975
Work Retention Rate	80%	70%	70%

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

Master Plan 2010, adopted by the County Council in the spring of 2000, will serve as an important advisory tool for ensuring that the growth of Baltimore County is managed in an orderly and rational manner. The master plan also recognizes that Baltimore County's sustained prosperity will require continued reinvestment in its urban areas. In 1997, the state enacted the Smart Growth and the Rural Legacy programs and established priorities for state spending in an effort to preserve existing neighborhoods

and rural resources. The State has lauded Baltimore County for its planning policies, which Master Plan 2010 endorses, as consistent with Smart Growth initiatives. In the fall of 2008, Baltimore County completed its quadrennial Comprehensive Zoning Map Process that sets the zoning regulation necessary to implement the Master Plan.

Capital Budget Projects (Thousands of \$):	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009 Est.</u>	<u>FY 2010</u> <u>Projected</u>
Streets, Highways	63,740	16,750	86,489
Schools	171,088	118,189	196,713
Parks & Recreation & Greenways	42,100	19,293	14,410
Community Improvement	21,178	11,137	5,701
Percentage of Road Miles Rated Poor that Were Returned to Good Condition	36%	26%	25%
County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	666	771	640
County-owned SWM Facilities Receiving Major Repairs	20	20	20
Percent Substandard Housing Units Improvement Requests Approved	96%	90%	81%
Percent of Eligible Acute and Chronically Ill Individuals Maintained in the Community	76%	76%	76%
Percent of Acute Communicable Disease Rates That Meet Local Goals	100%	80%	80%

FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2010 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's projected growth for FY 2010 is 4.24%.
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.
7. The County will adopt a balanced budget, meaning funding sources must equal or exceed expenditures.

REVENUE

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

INVESTMENTS

1. The County will invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.

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

DEBT SERVICE

1. The County will seek to maintain its Triple-A bond rating by establishing maximum debt ratios, a limit above which it will not issue additional debt, but would decrease capital spending or increase Pay-As-You-Go (PAYGO) financing, in order to control the future debt service burden.
2. The County will update its debt affordability study each year in conjunction with its capital budget process. The study helps the County monitor its debt position and compliance with debt policies.
3. The County will not use short-term borrowing to finance operating budget requirements. The County has never issued tax or revenue anticipation notes.
4. The County does not intend to have any fixed rate bond anticipation notes outstanding for a period of longer than two years.
5. The County will maintain a Debt to Full Value ratio in the range of 1.6% to 2.2% and Debt to Personal Income ratio in the range of 2.75% to 3.0%.
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 37.1% of net tax-supported debt in 5 years and 69.0% 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:

PAYGO Amount		PAYGO Amount	
<u>Fiscal Year</u>	<u>(In Millions)</u>	<u>Fiscal Year</u>	<u>(In Millions)</u>
1991	\$4.8	2002	\$65.7
1992	1.1	2003	1.0
1993	1.1	2004	3.0
1994	9.4	2005	45.3
1995	4.4	2006	112.3
1996	1.2	2007	148.9
1997	20.3	2008	146.9
1998	40.4	2009	138.5
1999	93.9	2010 Budget	33.1
2000	121.6		
2001	110.3		

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

FUND BALANCE

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

BUDGETARY PROCEDURE

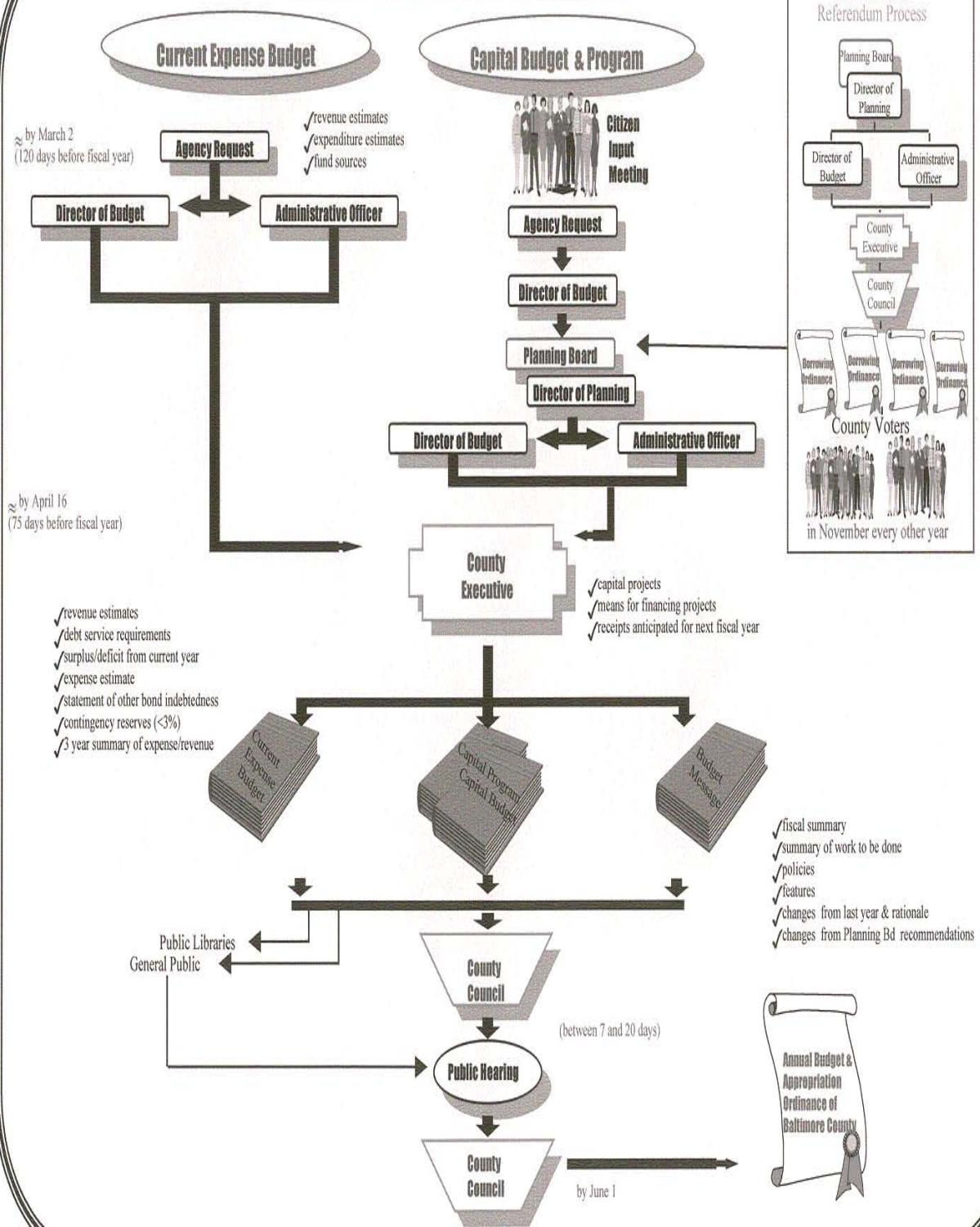
The formulation of the County's budget is the responsibility of the Director of Budget and Finance who is subject to the supervision of the County Administrative Officer. It is the Administrative Officer who serves as the Chief Fiscal Officer for the County. In addition to formulating the budget, the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

PROPOSAL OF BUDGET

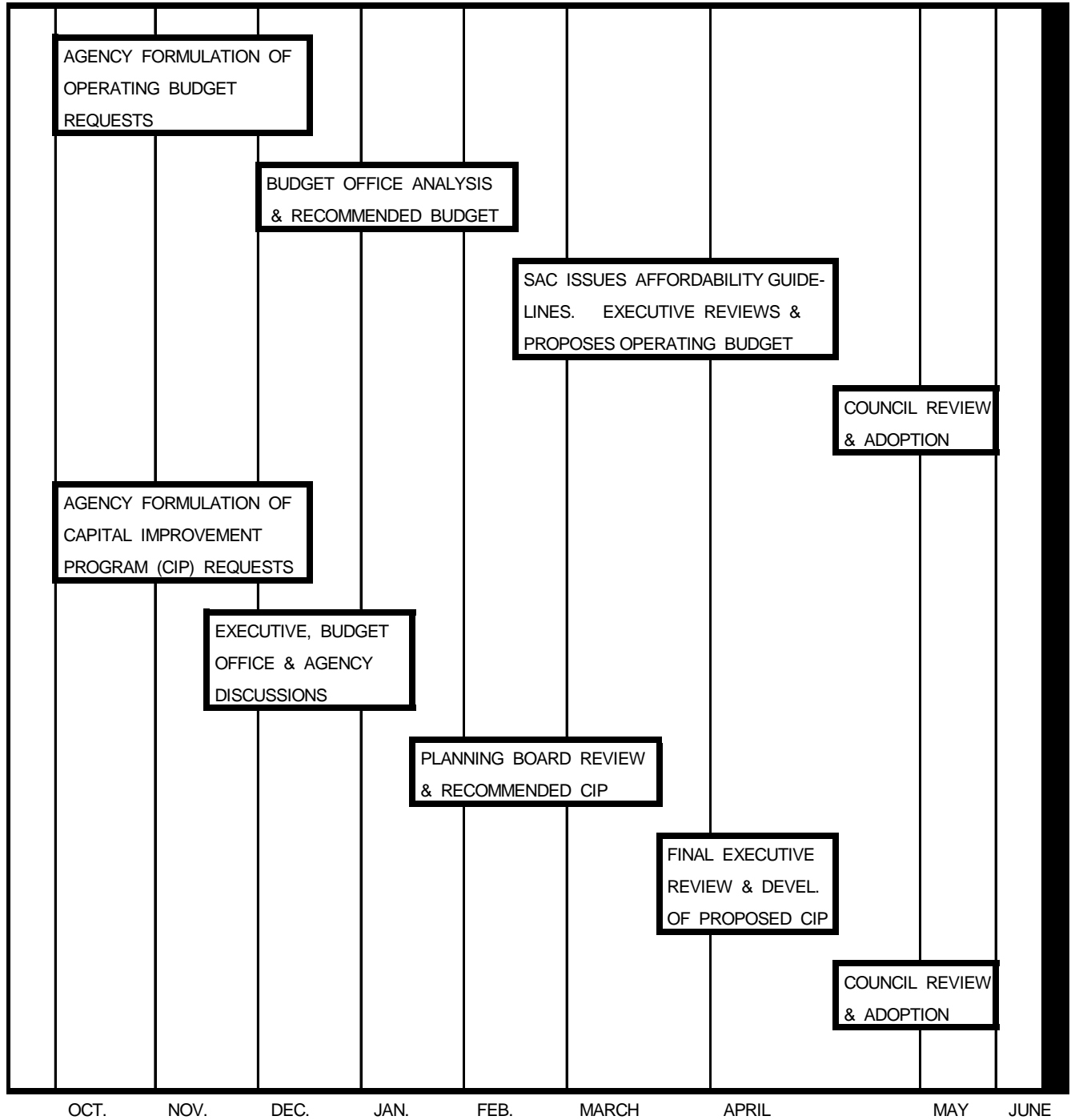
The Operating Budget, which in accordance with the Baltimore County Charter must be balanced, is prepared and submitted for approval to the County Executive by the County Administrative Officer and is based upon estimated revenues and expenditures of operations for the ensuing fiscal year. These estimates are prepared by the head of each office, department and other agency of the County government and are subject to review by the Director of Budget and Finance. The County Executive, after approving the budget, submits the budget along with a Budget Message to the County Council. 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 period 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.

Baltimore County's Budgeting Process



CALENDAR OF OPERATING AND CAPITAL BUDGETS



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

Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. Beginning with FY 2004 and with required annual updates, the School System has adopted an eight year Master Plan that directs how the County will reach guidelines established by the national "No Child Left Behind" Act, the state "Bridge to Excellence" Program and the School System's "Blue Print for Progress". The Plan and Annual Updates are completed in June, reviewed by a panel of citizen stakeholder groups, submitted to the County Executive for comments, and then filed with the State Superintendent of Schools.

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

ADOPTION OF BUDGET

The County Council may decrease or delete any items in the Budget except those required by the public general laws of the State of Maryland and except any provision for debt service on obligations then outstanding or for estimated cash deficits. The County Council has no power to change the form of the Budget as submitted by the County Executive, to alter the revenue estimates (except to correct mathematical errors), or to increase any expenditure recommended by the County Executive for operating or capital purposes. The Budget must be adopted by the affirmative vote of not less than four members of the County Council by June 1st. If the County Council fails to do so, the proposed budget submitted by the County Executive stands adopted.

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

AMENDING THE BUDGET

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

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

REVENUE STABILIZATION

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

At the close of any fiscal year, the Director of Budget and Finance must transfer to the RSRA any unexpended and unencumbered appropriations plus any revenues in excess of budget estimates. However, if the balance in the RSRA equals or exceeds 5% (until FY

2001, this level was set at 3% of the expenditure budget and until FY 2007, this level was set at 5% of the expenditure budget) of the General Fund revenue budget, the Director cannot transfer funds except upon the approval of the County Executive and the County Council. If a deficit, due to a revenue shortfall, exists in the General Fund at the close of any fiscal year, the Director must notify the County Executive and the County Council of the deficit and request a transfer of funds from the RSRA. The sum to be transferred to the appropriate revenue account may not exceed the amount of the deficit. Beginning in June 2001, the Director must also transfer to the RSRA an amount equivalent to the investment income earned by the Account during the preceding fiscal year.

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

BUDGET BASIS

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

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

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

The use of a system of encumbrances is one way that the County's budget basis differs from its accounting basis. The accounting basis adheres to Generally Accepted Accounting 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 ("economic resources flow" focus). Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements Financial Accounting Standards Board issued after November 1989 for its proprietary fund types.

FUND ACCOUNTING

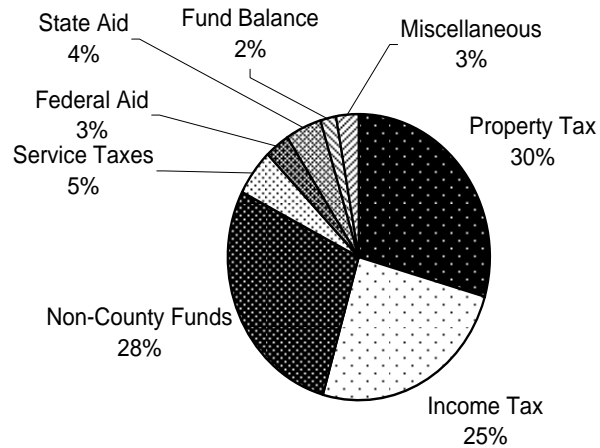
The accounts of the County are organized on the basis of funds, each of which is treated as a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.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

The County has 2 types of Proprietary Funds that are not appropriated in the budget. Enterprise Funds, such as the Community College Book Store, 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.

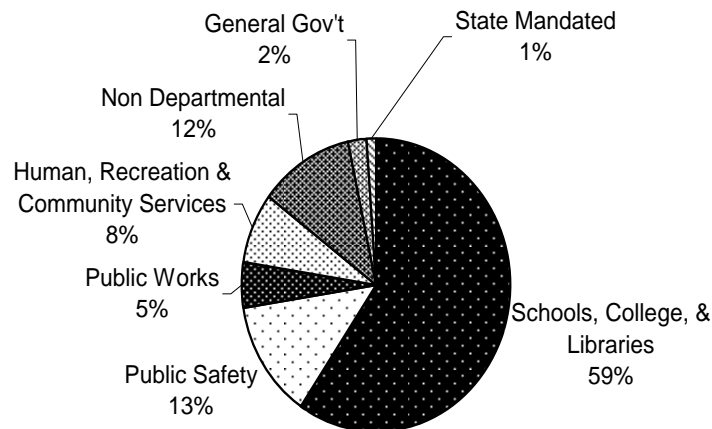
BALTIMORE COUNTY TOTAL FY 2010 OPERATING BUDGET AT A GLANCE

\$ 2.566 BILLION

WHERE THE MONEY COMES FROM



Where the Money Goes



Total Operating Budget (Excludes Enterprise Funds)

General Fund	\$1,673,876,467
Special Fund	912,136,406
	<hr/>
	\$2,565,828,945

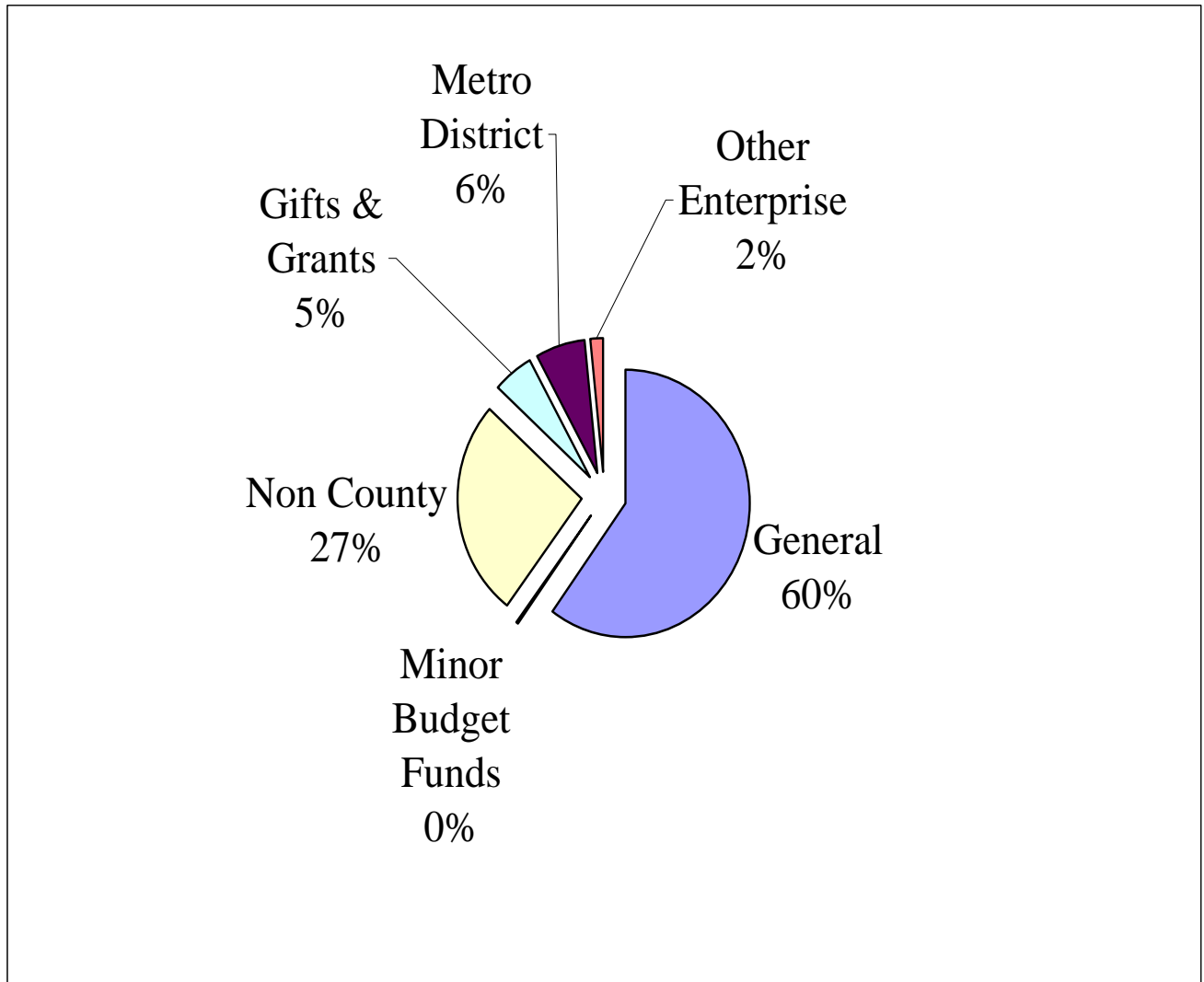
BUDGET SUMMARY - ALL FUNDS

	Actual <u>FY 2008</u>	Revised <u>FY 2009</u>	Budget <u>FY 2010</u>
<u>FUNDING SOURCES</u>			
Property Tax	\$713,116,131	\$764,863,702	\$821,810,442
Income Tax	640,984,540	621,284,318	597,630,678
Service Taxes	144,940,086	104,413,486	108,079,808
State Aid	643,557,118	666,904,201	638,537,291
Federal Aid	132,185,777	158,570,623	166,975,933
Fees & Other Revenue	392,175,014	377,017,606	406,456,216
Appropriation drawn from (or surplus added to) Fund Balances		112,884,232	52,081,620
TOTAL SOURCES	<u>2,666,958,666</u>	<u>2,805,938,168</u>	<u>2,791,571,988</u>
<u>EXPENDITURES</u>			
Department of Education (a)	\$1,351,229,463	\$1,394,869,488	\$1,350,445,682
Department of Public Works (a)	260,286,831	282,030,916	302,390,257
Police Department	180,005,484	192,998,815	200,350,770
Capital Projects - PAYGO	55,514,000	65,493,979	27,583,605
Community College (a)	163,890,622	168,765,926	178,892,503
Debt Service	65,548,625	67,296,766	68,061,155
Fire Department	88,028,280	91,258,273	92,792,307
Insurance (b)	110,060,114	111,518,989	107,966,981
General Government	53,238,102	55,073,802	57,007,524
Housing Office	42,493,972	47,571,097	50,894,298
Department of Health	45,808,089	51,826,162	55,417,657
Department of Libraries	41,271,213	40,309,828	41,349,398
Retirement and Social Security (b)	56,528,483	63,016,256	83,415,586
Department of Corrections	31,050,465	33,406,250	33,950,573
State Mandated Agencies	25,509,958	27,390,501	25,690,833
Department of Aging	14,538,509	18,314,269	17,814,216
Recreation and Parks	17,203,456	19,309,643	20,119,247
Department of Social Services	11,029,561	13,338,112	14,060,123
Emergency Communications Center	11,156,006	11,480,199	11,279,040
Community Development Grants	9,902,241	10,142,126	9,002,372
Office of Workforce Development	2,281,852	5,616,580	6,503,137
Environ. Protection & Resource Mgmt.	7,465,105	7,907,132	8,228,452
All Other Agencies	22,918,235	27,003,059	28,356,272
TOTAL EXPENDITURES	<u>\$2,666,958,666</u>	<u>\$2,805,938,168</u>	<u>\$2,791,571,988</u>

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

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

**FY 2010 TOTAL GOVERNMENT-WIDE OPERATIONS
BY FUND**



	<u>Actual FY 2008</u>	<u>Budget FY 2009</u>	<u>Budget FY 2010</u>
<u>BUDGET FUNDS</u>			
General Fund	\$1,630,949,432	\$1,719,528,210	\$1,673,876,467
Liquor License Fund	639,853	721,778	750,521
Gifts & Grants Fund	110,075,759	136,123,111	143,602,222
Economic Financing Fund	994,677	4,555,000	4,555,000
Non County Funds	<u>717,685,187</u>	<u>728,286,268</u>	<u>743,044,735</u>
Total Operating Funds	2,460,344,908	2,589,214,367	2,565,828,945
<u>ENTERPRISE FUNDS</u>			
Metro District	161,024,065	165,686,239	178,639,208
Other Enterprise	<u>45,589,693</u>	<u>52,260,841</u>	<u>47,103,835</u>
Total Government-wide Operating Funds	<u>\$2,666,958,666</u>	<u>\$2,807,161,447</u>	<u>\$2,791,571,988</u>

FY 2010 BUDGET BY MAJOR EXPENDITURE CATEGORIES

AGENCY	PERSONAL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$1,046,440		\$113,985			\$1,160,425
Circuit Court	5,226,216	222,593	1,675,280	3,700		7,127,789
Orphans Court	177,941		28,900	3,000		209,841
Board of Elections	344,169		2,639,728	3,000		2,986,897
Office of Budget & Finance	8,673,521		1,956,182			10,629,703
Administrative Office	1,747,903		462,114	5,000		2,215,017
Department of Corrections	23,811,146	101,000	10,038,427			33,950,573
States Attorney	7,905,618	112,027	781,697	50,000		8,849,342
Vehicle Operations/Maintenance		411,264	883,736			1,295,000
Office of Law	2,151,879		380,946			2,532,825
Planning & Com. Conservation	3,240,495		185,693			3,426,188
Office of Human Resources	2,053,170		366,296			2,419,466
Emergency Communications Center	9,455,718		1,823,322			11,279,040
Police Department	177,406,880	1,162,189	17,513,504	4,268,197		200,350,770
Fire Department	81,993,854	42,274	10,624,229	131,950		92,792,307
Permits & Development Mgmt.	10,505,701		1,028,475			11,534,176
County Sheriff	4,973,385		484,170			5,457,555
Liquor License Commissioner	503,920	150,101	96,500			750,521
Health Department	27,090,578	3,238,901	24,923,559	164,619		55,417,657
Social Services	9,034,342	1,783,340	3,242,441			14,060,123
Community College	89,028,189	24,189,381	58,918,434	2,452,909	4,303,590	178,892,503
Department of Aging	9,560,075	1,041,781	6,803,360	409,000		17,814,216
Department of Education	768,564,663	250,088,629	292,942,120	11,331,221	27,519,049	1,350,445,682
Department of Libraries	20,968,406	5,511,038	14,759,154	110,800		41,349,398
Cooperative Extension	83,183		225,705			308,888
Department of Recreation & Parks	16,693,107	211,060	3,057,828	157,252		20,119,247
Debt Service			530,000		67,531,155	68,061,155
Retirement		83,228,852				83,415,586
DEPRM	7,036,465	74,616	1,066,871	50,500		8,228,452
Insurance		105,201,860	2,765,121			107,966,981
Contingency Reserve			1,000,000			1,000,000
County Council	1,628,881		215,724	11,000		1,855,605
County Auditor	1,471,156		60,981	4,900		1,537,037
Board of Appeals	240,337		13,557			253,894
Department of Economic Development	1,602,387		5,130,008			6,732,395
Local Management Board	526,176	145,426	4,152,567			4,824,169
Housing Office	2,320,504	1,246,725	47,139,716	187,353		50,894,298
Capital Expenditures				27,583,605		27,583,605
Organization Contributions	28,245	9,036	8,347,525			8,384,806
Local Shares			7,414,902			7,414,902
Community Development Grants	1,390,111	445,188	7,111,993	55,080		9,002,372
Office of Information Technology	12,328,000		5,820,188			18,148,188
Department of Public Works	59,321,402	8,850,555	169,923,057	815,420	63,479,823	302,390,257
Office of Workforce Development		462,991	5,727,146	313,000		6,503,137
TOTAL	\$1,370,134,163	\$487,930,827	\$722,375,141	\$48,111,506	\$162,833,617	\$2,791,571,988

OPERATING BUDGET OVERVIEW

The Fiscal Year 2010 General Fund Operating Budget is a decrease of 2.65%, or \$45.7 million, from the adjusted 2009 budget, but is a 4.11% increase in projected on-going expenses over FY 2009. Much of this on-going increase stems from personnel expenses such as social security and retirement costs. Cost of living adjustments (COLAs), to be effective January 1, 2010, in the amount of 2% for general government and Board of Education employees, 2.38% increase for principals and assistant principals, and 3.5% for teachers also comprise a significant portion of on-going costs. This budget also funds \$7.2 million in steps and longevity increases for eligible employees, effective July 1, 2009.

Our budget falls under the guideline established by the Spending Affordability Committee (SAC) by about \$1.9 million. Under SAC guidelines, the budget (excluding capital items and non-county source funds) could grow by an adjusted 4.24%. The basic growth factor allowed under the SAC guidelines for FY 2010 reflects estimated average personal income growth in Baltimore County over a 5-year period from 2006 - 2010.

There are no new taxes levied to fund the General Fund budget. The income tax rate of 2.83% is unchanged and the real property tax rate will remain at \$1.10 per \$100 of assessed value. The personal property rate remains at \$2.75 and the Homestead Assessment Growth Cap continues at 4%. It should be noted that the cost of Homestead Credits will increase from \$168 million in FY 2009 to approximately \$193 million in FY 2010. Primarily due to additional activities arising from the County's consent decree with the Environmental Protection Agency, Metropolitan District Sewer Service, Water Distribution, and Water Consumption charges will increase 4.76% July 1, 2009.

Besides funding the COLAs, effective January 1, 2010, another significant change in the FY 2010 budget is the third year of the multi-year phase-in of the required payments for Other Post-Employment Benefits (OPEB). Beginning in FY 2008, the County was required to start accounting for retiree health and life insurance benefits on an accrual basis. Historically, the accounting has been on a "pay-as-you-go" basis. It is estimated that the Annual Required Contribution, including the contribution on behalf of the Public Schools and the Community College, will grow by \$60-75 million per year over FY 2007 expenditure levels. Therefore, to help the County meet that sizable obligation, over \$156 million was forward funded during FY 2007. The County will continue to draw down this initial reserve while phasing-in over 5 years an increase in the current budget funding.

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

For FY 2010, 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 \$2,565,828,945. It reflects a .90% decrease over the adjusted FY 2009 appropriation of \$2,589,214,367. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$2,791,571,988 – a .56% decrease over the adjusted FY 2009.

FY 2010 BUDGET OBJECTIVES

Baltimore County, as well as the State of Maryland, and the Country as a whole, are in the midst of the most significant economic challenge since the Great Depression. It began with the collapsing real estate market and the sub-prime mortgage crisis, and was aggravated by bankruptcies of major financial institutions. Locally, these economic issues are coupled with the fact that numerous State cuts and revenue enhancements that began in November 2007 continue to be insufficient to resolve the State's structural deficit, especially at a time when income tax receipts are declining. This has translated further into reductions in state aid to local governments. Therefore, the County had 3 key budget objectives in FY 2010 that would allow it to continue to fund essential local government services while controlling expenses.

The first objective for FY 2010 was to fund some modest, but necessary, Cost of Living (COLA) increases for our County employees. The FY 2009 budget did not include COLA adjustments for any employee group, including employees at the public schools and the community college. By not funding COLAs in FY 2009 and other negotiations between labor unions and the Administration, the County was able to fund COLAs in the FY 2010 budget in the amount of 2% for most general government and Board of Education employees, 2.38% increase for principals and assistant principals, and 3.5% for teacher, to be effective on January 1, 2010. This budget also funds \$7.2 million in steps and longevity increases for eligible employees, effective July 1, 2009.

A second objective was to fully fund the annual required contribution (ARC) and include additional funding for the retirement system to mitigate a significant increase expected for FY 2011 due to market declines. Beginning in FY 2008, the County was required to start accounting for retiree health and life insurance benefits on an accrual basis. Historically, the accounting has been on a “pay-as-you-go” basis. Funding this expense, including the contribution on behalf of the public schools and community college, would need to grow by \$63.2 million or 74% over previous expenditure levels. FY 2010 marks the third year of a 5-year phase-in of this obligation. The difference between each year's phased-in level and the actual Annual Required Contribution will be covered by a \$156 million reserve that was forward funded during FY 2007. In this way, the County will not need to show a non-funded OPEB liability on its books.

The third objective was to continue the County's multi-year strategy for the proper use of PAYGO (pay-as-you-go contributions to the capital budget). Due to aging school facilities, the County must maintain an aggressive capital program. High school renovation are alone may reach almost \$1 billion. Recognizing the temporary influx of real estate tax revenues during the middle of this decade needed to be dedicated for PAYGO rather than new ongoing expenditures, the County has addressed this capital budget need while also keeping its debt ratios in balance. During the FY 2006-2010

period, the County will provide over \$571 million in PAYGO to the capital budget. The PAYGO strategy also means the County had flexibility in its operating budget to respond to sudden economic and fiscal downturns. The PAYGO amount for FY 2010 is \$33.1 million, which includes \$27.6 million for general County government and \$5.5 million for the school system. The FY 2010 capital budget is also supported by \$9.2 million in anticipated Federal American Recovery and Reinvestment Act (stimulus) funds.

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

FUNDING BUDGET PRIORITIES

Education



The FY 2010 budget will continue to make education Baltimore County's top priority. This budget includes a \$703.8 million general fund appropriation for our public school system, which exceeds maintenance of effort by \$30.5 million. The public school system's total budget (excluding food services) is \$1.31 billion, which is 51% of the County's total operating budget. Other highlights include:

- Funding for an additional 46 teachers for the 2009 – 2010 school year in response to a projected enrollment increase of 512 students.
- An additional 2 positions for a principal and secretary and \$730,000 for start up costs for the new West Towson Elementary School.
- \$126,000 in funding to expand the Advancement Via Individual Determination (AVID) program.
- A 2% increase to the school system's instructional materials allocation.
- Funding an accelerated plan to purchase microscopes for 69 elementary schools over three years and funding the entire request in FY 2010.
- Full funding for the Superintendent's Virtual Classroom at Chesapeake High School initiative to further enhance the Science, Technology, Engineering, and Math (STEM) program.
- Funding for cost of living adjustments of 2% for Board of Education employees, 2.38% increase for principals and assistant principals, and 3.5% for teacher, to be effective on January 1, 2010.
- The FY 2010 Budget contains the necessary additional funding to hold In-County tuition at its current rate of \$90 per credit hour for the Community College of Baltimore County.

- Approximately \$8.9 million in federal stimulus money will help retain 185 special education positions and cover the increased cost of placing special education students in non-public facilities.

Public Safety



The foundation of any local government is public safety. In 2008, violent crime in Baltimore County was down 8.3% from the prior year and total crime was down by 1.0%. The Police Department's clearance rates for serious crimes are among the highest in the nation. Turnover is also budgeted at 1.5% of total salaries. This is a clear indication that previously negotiated salary and pension changes are having the intended affect of keeping the existing workforce in place to reduce post-retirement benefits. Additional highlights for the Police Department include:

- The launching of a new Cyber Crime Unit to address identity theft, child pornography and theft committed by the use of computer technology. Funding was budgeted by the U.S. Department of Justice.
- Full funding of 3 Police Officers for Community Resources Division to increase the number of School Resource Officers in Middle and High Schools.
- A transfer of 8 police officers into the Community Resources Bureau in the JOINS Program (Juvenile Offenders in Need of Supervision) to address workload demands with 1st time juvenile offenders.
- Transfers of 6 police officers in the Violent Crimes Unit in the Criminal Investigative Division were added in order to address the monitoring of repeat offenders and to assist on fugitive tracking and apprehension.

The Fire Department Baltimore County recently opened up a full-service career fire station in Parkton, where growth along the I-83 corridor has increased demand. In FY 2010, the Fire Department will also purchase a driving simulation system for a fire apparatus and medic unit training station. Once operational, the Department will train personnel to administer/operate and once in service this would be utilized similar to the current ACLS/Actronics system with personnel reporting several times each day to complete either an initial or refresher program. Another notable highlight in the Fire Department is a subsidy from the County for volunteers to reimburse companies for fuel used for emergency operations. The Association is looking for ways to provide economies of scale by encouraging companies to use County fuel depots under the County bid

arrangement. A Pilot Program (with 6 companies originally) began in FY 2009. The number has grown to at least 21 companies when the FY 2010 budget was submitted.

Community Conservation

- A new waste contract is anticipated to be in place for FY 2010 to replace the expiring contract with Waste Management, Inc. (January 31, 2010). This new contract will transfer the solid waste tonnage under the current contract to BRESKO rather than being taken to an out-of-state landfill.
- In FY 2010 the County will move from dual stream recycling to single stream recycling. The County will begin providing resident education regarding this change in early FY 2010. More than \$350,000 has been included in this budget to promote this change and prepare the residents for the conversion.
- County collectors' compensation has been increased by \$2 a unit for FY 2010.
- The Bureau of Utilities will embark on a large line cleaning (pipes greater than 16" diameter) project in FY 2010 as part of compliance with a Consent Decree. The Bureau estimates approximately 200,000 ft of large line will be inspected and cleaned this year. An additional \$1.3 million has been included in the budget to fund a contract to perform this service.
- The budget includes two additional custodial positions for the Buildings Operations Maintenance area and funding for maintenance, supplies, and utility service for the Randallstown Community Center, Dundalk Community Center, Watersedge Community Center, Gunpowder Community Center, and the Perring Recreation Center. These five buildings comprise more than 200,000 square foot of space with varied types of facilities ranging from office space, gym areas, and locker rooms to swimming pools and indoor recreational fields.

Additional Highlights

- The Health Department has begun implementing the plan to reorganize the agency to change their method of operation by improving the delivery of services. This reorganization will allow the agency to implement their goals, enhance customer service, improve the integration of services, and streamline our reporting structure, which will increase operational efficiency. The reorganization involved combining bureaus with related services for more efficient service to the residents of Baltimore County. The agency will complete the reorganization in FY 2010 by reducing eight bureaus to six.
- Increased Emergency Housing funds by \$68,500, from \$531,500 in FY 2009 to \$600,000 in FY 2010.

- Contractual Clerical staff for DSS Customer Services Offices in the Family Investment Division. Funding for eight (8) temporary Office Clerk positions is authorized at \$174,720, an increase of \$73,920 over FY 2009.
- In late FY 2009, HUD provided funding for 105 Housing Choice Vouchers for this program. The program targets homeless veterans, who meet income eligibility requirements. The program combines long-term rental assistance with ongoing VA case management and clinical services. It is projected that 135 vouchers will be available in FY 2010, with rent subsidies totaling \$1,000,000.
- In late FY 2009, the County has received notice of an award of \$3,215,728 in federal stimulus funds. These funds will primarily be used during the FY 2010 period for training for adults and dislocated workers, and for an expanded summer youth program.
- Ten (10) additional positions, at a cost of \$364,692, are budgeted for a new, west-side Customer Service Office for the Office of Workforce Development. This office is projected to open after January 2010. The staff will be initially trained at the 2 existing Customer Service Offices, and then be transferred to the new west-side facility.

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. At the current time, Baltimore County's general obligation debt is rated triple-A with a stable outlook by Fitch IBCA, Moody's Investors Service, and Standard & Poor's Ratings Services. Baltimore County is one of about 22 counties in the nation with three triple-A ratings.

The County's capital budget and program for fiscal years 2010-2015 is \$1.07 billion, including \$803.7 million in general obligation bonds. PAYGO funding is projected to be \$80.9 million over this time. The County's Metropolitan District Capital budget and program for fiscal years 2010-2015 is \$631.6 million, including \$593.3 million for Metropolitan District bonds. In addition, the County anticipates issuing \$111 million for capital and equipment leases. As part of its capital plan, the County plans to issue approximately \$1.468 billion of commercial paper in fiscal years 2010 through 2015 (\$798 million for the Capital Improvement Program and \$670 million for the Metropolitan District). The County's objective is to have \$281.6 million of commercial paper outstanding in each fiscal year. This represents approximately 11.0% of the County's total outstanding debt in fiscal year 2014, well below the 20% level of total outstanding debt for variable rate indebtedness recommended by the rating agencies as a prudent level. Through the commercial paper program, Baltimore County should be able to achieve lower borrowing costs and future flexibility.

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

The County's debt and financial management policies (See Introduction – Financial Policies and Guidelines) were developed for net tax-supported debt excluding pension funding bonds. The policies consisted of target ratios to be met and ceiling or floor ratios. If these ratios are projected to drop below the desired floor, the County will take measures to ensure that such events do not occur. In response to concerns about the level of general fund balance, the County established a Revenue Stabilization Reserve Account (RSRA) of 5% of general fund revenues. The total amount of unexpended and unappropriated funds set aside for contingencies was 12.3% in FY 2009. In addition, the County has consistently funded substantial levels of PAYGO. In FY 2008, FY 2009, and FY 2010, the County has funded \$147 million, \$139 million, and \$33 million, respectively.

Debt and Financial Management Policies Excluding Pension Funding Bonds (in thousands)							
	Target 6-30-09	Ceiling	Actual 6-30-04	Actual 6-30-05	Actual 6-30-06	Actual 6-30-07	Actual 6-30-08
Debt to Estimated Full Value	1.8%	2.2%	1.7%	1.5%	1.3%	1.2%	1.2%
Debt Per Capita	\$1,300	\$1,500	\$1,027	\$969	\$913	\$972	\$1,091
Debt to Personal Income	2.75%	3.0%	2.5%	2.3%	2.0%	2.0%	2.2%
Debt Service to Revenues	8.0%	9.0%	5.2%	5.5%	5.2%	5.1%	5.2%
Unreserved General Fund Balance (1) to General Fund Revenues	5.0%	3.0% (2)	13.4%	17.1%	18.6%	17.0%	15.7%
(1) Including Revenue Stabilization Reserve Account Balance				(2) Floor			

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

Comparison with the 2008 S&P Medians, ⁽¹⁾ Excluding Pension Funding Bonds									
Debt to Estimated Full Value			Debt Per Capita			Unreserved Fund Balance to Expenditures			
2008 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	
2008	1.9%	1.2%	0.63%	\$2,484	\$1,091	0.44%	20.5%	15.7%	0.77%

⁽¹⁾ S&P medians from 2008 Annual Review of 'AAA' Rated U.S. Counties.

Baltimore County's ability to meet its future debt obligation will largely depend on the financial and other resources available at that time, including estimated full value of property, personal income and population. Another source from which the County obtains debt capacity is through retirement of currently outstanding debt. As the County retires debt, this amount becomes available as a resource for new debt issuance without adding to the County's existing debt position. In accordance with the capital program for fiscal years 2010-2015, debt issuances for these years will be \$935.7 million. This amount of debt issuance is \$558.4 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:

Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds							
	Actual <u>6-30-08</u>	Projected <u>6-30-09</u>	Projected <u>6-30-10</u>	Projected <u>6-30-11</u>	Projected <u>6-30-12</u>	Projected <u>6-30-13</u>	Projected <u>6-30-14</u>
Net Tax- Supported Debt Outstanding (000)	\$856,799	\$845,508	\$940,617	\$1,051,618	\$1,186,293	\$1,282,942	\$1,372,305
Debt to Estimated Full Value	1.2%	1.0%	1.1%	1.1%	1.2%	1.3%	1.4%
Debt Per Capita	\$1,091	\$1,065	\$1,173	\$1,302	\$1,460	\$1,569	\$1,669
Debt to Personal Income	2.2%	2.1%	2.3%	2.5%	2.7%	2.7%	2.75%
Debt Service to Revenues	5.2%	5.4%	6.0%	6.4%	6.7%	7.0%	7.4%

SELECTED PERFORMANCE MEASURES

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Est.	FY 10 Bud.
Circuit Court										
Cases and Appeals Filed										
Civil	17,121	18,452	19,482	18,299	18,408	17,718	19,630	18,642	18,606	18,800
Criminal	6,849	6,807	6,606	6,300	6,588	8,274	8,125	8,389	9,290	9,325
Juvenile	5,110	4,615	3,463	3,741	3,726	4,244	4,566	4,701	3,872	3,940
Custody Mediation & Investigations	725	651	635	681	675	755	721	718	697	725
Judges' Settlement Conferences	1,713	1,505	1,687	1,609	1,523	1,930	1,920	2,192	2,074	2,060
Masters' Scheduled/Settled Conferences	1,927	1,948	1,789	2,088	2,026	1,811	1,734	1,729	1,596	1,650
States' Attorney										
Defendants Disposed										
Circuit Court	8,612	8,512	8,556	9,422	9,436	9,450	8,200	8,366	9,324	10,080
District Court	60,485	61,691	61,296	48,210	49,116	51,000	154,250	154,376	155,500	156,000
Juvenile Respondents	3,800	3,231	3,357	3,928	4,045	4,100	3,375	3,426	3,865	3,924
Felonies Screened	4,478	4,233	4,442	4,615	4,315	4,350	3,950	4,009	4,194	4,300
Human Resources										
Applications Processed	10,550	10,762	12,742	13,426	12,767	13,000	16,756	29,811	25,265	30,705
Employees in Training Classes	4,034	4,794	5,092	3,279	3,539	4,037	3,007	4,238	3,712	3,898
Unemployment Claims Processed	158	183	188	163	152	155	310	338	380	400
Police Department (calendar year)										
Calls for Service	543,963	583,997	602,785	614,832	592,050	597,644	604,008	630,017	626,783	628,917
Patrol Car Posts	115	115	115	115	115	115	118	118	118	118
Fire Department (calendar year)										
Fire Calls (est.)	20,629	20,637	23,336	25,234	26,281	27,721	28,529	29,143	29,196	30,000
Medical Calls	82,883	84,804	89,734	93,545	98,945	82,784	84,506	84,420	84,450	85,200
Fire Responses						87,177	90,100	84,967	84,112	85,000
Medical Responses	82,883	84,804	89,734	93,545	98,945	97,084	104,329	105,471	105,182	107,000
Permits & Development Management										
Inspections										
Plumbing Code	36,819	36,819	36,039	40,489	36,842	36,800	33,776	24,298	22,000	23,000
Electrical Code	28,640	28,640	31,901	32,777	33,593	33,500	33,920	26,652	25,000	26,000
Building	50,020	50,020	42,510	39,993	42,815	42,800	36,173	28,422	28,000	28,500
Business & Amusement License	7,475	7,475	7,500	6,813	7,800	6,600	9,000	7,800	8,000	9,000
Enforcement	39,435	39,435	41,000	39,435	40,100	30,951	32,000	34,000	37,500	38,000
Applications, Permits and Licenses										
Building, Electrical & Plumbing	32,186	32,186	31,300	34,319	34,206	36,696	31,036	26,900	28,200	29,000
Electrical Licenses	2,542	2,663	2,897	2,663	3,150	3,280	1,460	3,802	3,500	3,800
Plumbing Licenses	2,669	2,623	2,584	2,584	2,683	2,780	2,775	2,696	2,500	2,700
Animal Licenses	26,435	26,435	33,627	24,710	19,770	18,570	21,730	22,217	21,000	22,000
Miscellaneous Permits	11,797	11,797	11,683	7,900	9,300	8,484	8,113	8,336	7,500	7,600

SELECTED PERFORMANCE MEASURES (CONTINUED)

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Est.	FY 10 Bud.
County Sheriff										
Prisoners Transported	9,527	11,883	12,450	12,583	11,799	11,850	19,318	21,371	18,584	26,500
Summons, Writs Served	61,561	62,457	62,433	47,429	48,320	50,000	43,941	43,941	55,616	60,000
Department of Corrections										
Prisoner Days (daily population x 365 days)	438,048	418,914	437,737	416,035	411,152	455,885	491,930	518,393	510,905	515,380
Health Department										
Patient Visits										
Bureau of Healthcare Access	26,862	32,227	28,057	24,704	23,900	24,000	32,862	36,283	34,459	33,425
Center Based Services	9,953	11,800	12,272	13,531	12,700	13,000	11,753	11,058	10,522	9,500
Pediatric Community Based Services	3,640	2,950	3,025	3,109	2,830	2,830	3,905	4,759	4,759	4,925
W.I.C. Nutrition Program	64,880	72,000	50,737	53,415	53,000	53,000	58,596	59,500	72,530	74,000
Community Health Services	11,977	9,296	7,585	7,464	7,363	8,100	8,500	8,500	14,654	15,634
Animal Control Calls for Service	74,000	58,980	59,758	63,912	62,411	63,000	58,179	54,309	54,756	55,500
Social Services										
Average Caseload										
Adult Foster Care	22	18	20	31	29	25	25	25	27	29
Temporary Cash Assist. per mo.	2,273	2,416	2,258	2,258	2,215	2,365	2,064	2,027	2,073	2,116
Tran. Emerg Med & Hous. Assist	783	865	1,028	2,164	2,045	2,200	1,047	1,017	1,052	1,060
Foster Care & Adoption of Children	986	1,024	1,075	1,170	1,060	1,115	1,262	1,233	930	900
Community College										
Full Time Equivalent Students	16,616	17,082	16,968	16,958	17,199	17,622	17,108	17,005	16,675	17,252
Department of Aging										
Senior Centers										
Days of Operation	4,153	4,142	4,150	4,105	4,576	4,580	4,387	4,839	4,850	4,890
Registered Membership	14,967	14,176	14,250	12,873	15,185	15,450	16,685	15,547	16,110	16,500
Attendance	497,038	493,186	495,000	465,881	468,012	478,000	451,724	450,791	440,912	450,000
County Ride Trips	28,628	27,457	25,663	40,794	47,898	48,855	65,227	64,719	67,142	68,950
Congregate Meals Served	223,730	220,847	225,354	218,423	200,472	205,000	190,079	178,364	166,550	153,550
Department of Education										
Student Enrollment	107,133	107,322	108,814	108,954	108,015	107,386	106,182	104,988	103,643	104,155
Number of Schools	161	162	162	163	163	163	164	165	167	167
Number of Pupils Transported	67,721	75,975	79,044	79,044	69,753	70,106	62,904	65,194	65,200	65,200

SELECTED PERFORMANCE MEASURES (CONTINUED)

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Est.	FY 10 Bud.
Libraries										
Materials in Library	1,880,922	1,893,104	1,771,025	1,686,840	1,643,714	1,656,515	1,546,231	1,554,270	1,629,143	1,600,000
Circulation of Materials	9,561,701	9,535,461	9,649,168	9,663,000	9,526,920	9,327,983	9,147,294	9,545,391	10,217,972	10,320,151
Requests for Information	1,791,160	1,777,707	1,978,019	1,752,393	1,752,393	1,995,709	1,948,470	1,992,338	1,979,912	2,000,000
Recreation & Parks										
Recreation Center Registration	299,731	316,035	322,389	333,143	343,724	348,900	380,900	403,278	423,641	420,000
Volunteer Leaders	61,326	61,456	60,522	61,785	66,412	72,603	78,327	79,736	76,758	77,000
Attendance: Beaches	59,810	44,690	33,908	36,958	47,975	49,318	49,451	58,173	55,715	56,000
Lodge	198,356	201,326	167,434	152,521	168,627	172,689	172,375	184,960	186,233	188,000
Fishing Center	24,667	21,507	17,861	26,311	30,590	28,348	28,873	29,724	27,240	28,000
Housing Office										
Section 8 Housing Units Served	5,494	4,847	5,711	6,013	5,714	5,714	5,795	66,914	69,093	69,588
Public Works										
Number of Street Lights	39,141	39,356	39,500	39,700	40,117	40,400	40,870	41,100	41,161	41,250
Highways										
Miles of Paved Roads	2,560	2,572	2,586	2,614	2,620	2,627	2,646	2,652	2,656	2,661
Miles of Storm Drains Lines	792	794	805	810	810	815	833	853	866	870
Miles of Street Swept	12,147	6,632	8,825	6,082	7,160	6,400	6,235	3,991	4,047	4,000
Sanitation										
Refuse Collection Units Served	313,113	315,344	318,760	321,297	322,460	324,504	326,555	327,277	327,959	328,955
Refuse (Inc. Recyc) Collected (Tons)	349,525	349,760	370,024	386,065	376,835	378,154	370,048	358,989	342,896	350,000
Traffic Engineering										
Signs Installed and Repaired	9,088	10,056	8,361	7,372	8,550	9,500	9,695	12,672	13,000	13,500
Signals and Flashers Maintained	379	382	386	390	388	392	395	397	399	400
Utilities										
Miles of Sanitary Sewer Lines	3,059	3,049	3,077	3,091	3,087	3,100	3,060	3,077	3,085	3,090
Miles of Water Main	1,775	1,805	1,850	1,889	1,950	2,010	2,055	2,129	2,180	2,225

PERSONNEL

ORGANIZATION

One major organizational shift in FY 2010 is in the Health Department. The Department has begun implementing a plan to reorganize the agency to change their method of operation by improving the delivery of services. This reorganization will allow the agency to implement their goals, enhance customer service, improve the integration of services, and streamline our reporting structure, which will increase operational efficiency. The reorganization involved combining bureaus with related services for more efficient service to the residents of Baltimore County. The agency will complete the reorganization in FY 2010 by reducing eight bureaus to six by combining the bureaus of Substance Abuse and Mental Health into one bureau called Behavioral Health.

In the Police Department there was a transfer of 8 police officers into the Community Resources Bureau in the JOINS Program (Juvenile Offenders in Need of Supervision) to address workload demands with 1st time juvenile offenders and a transfer of 6 police officers in the Violent Crimes Unit in the Criminal Investigative Division were added in order to address the monitoring of repeat offenders and to assist on fugitive tracking and apprehension. The Fire Department and the Emergency Communications (911) Center transferred 5 positions each that are related to IT into the Support Program in the Office of Information Technology as part of the Information Technology Consolidation Process.

STAFFING LEVELS

Additional staffing levels in FY 2010 occur in the Department of Social Services where funding for eight (8) temporary Office Clerk positions is authorized at \$174,720, an increase of \$73,920 over FY 2009. These positions were previously grant funded but the grant is now expiring and the County is picking up the full cost of the initiative. The Department of Social Services also created the Day Resource Center program which expands the services of the Young Parent Support Center that services about 75 homeless people in Baltimore County. This budget includes \$168,001 in funding for 3 Social Services Aides, one Human Services Associate and a Social Worker II.

This budget also funds for an additional 46 teaching positions for the Baltimore County Public Schools for the 2009-2010 school year due to a projected enrollment increase of 512 students. The budget also funds 2 positions for a principal and secretary for the new West Towson Elementary School.

Other additional positions to note include two additional custodial positions for the Randallstown Community Center, Dundalk Community Center, Watersedge Community Center, Gunpowder Community Center, and the Perring Recreation Center. Ten (10) additional positions, at a cost of \$364,692, are budgeted for a new, west-side Customer Service Office for the Office of Workforce Development. This office is projected to open after January 2010. There is also an additional position, a CAD Developer PT in the Office of Information Technology, which has been authorized at a cost of \$95,000. This will be a short-term position, with the assignment estimated at 3 years. Projects to be assigned to this position are currently being handled by a contractual programmer funded on a Federal grant. Federal funds are no longer available in FY 2010. The Community College added 41.8 FTEs mid-year mainly from increased adjunct faculty hired due to a surge in enrollment.

The Public Schools also had an increase in mid-year adjustments due to increased enrollment and the addition the County's first charter school's personnel included in the budget.

WAGES & BENEFITS

The FY 2010 budget does include cost of living increases, effective January 1, 2010 of 2% for board of education and most general government employees, 2.38% for principals and assistant principals, and 3.5% for teachers. The Federation of Public Employees Union rejected the County's proposal and therefore are working in FY 2010 without a contract. Additional funds have been included to support the Board of Education's restructuring that will provide principals and assistant principals with their own separate pay scales. This budget also includes funding for longevity and step increases for these employees who are eligible beginning July 1, 2009.

Due to the significant drop in investment earnings of the Employees Retirement System during 2008, sizable increases in funding will be required over the next several years. To mitigate the financial impact on the System and the budget impact on FY 2011, the FY 2010 budget includes an additional \$13 million above the actuarially determined contribution for this year.



AUTHORIZED POSITIONS - ALL FUNDS

AGENCY	BUDGET FY 2009	MID 2009 ADJUST.	TRANS- FERS	ADD	DELETE	BUDGET FY 2010
COUNTY EXECUTIVE	15.0					15.0
CIRCUIT COURT	98.0			2.0	(1.0)	99.0
ORPHANS' COURT	5.0					5.0
BOARD OF ELECTIONS	14.0					14.0
BUDGET & FINANCE	163.0				(3.0)	160.0
ADMINISTRATIVE OFFICER	23.0					23.0
CORRECTIONS	472.0					472.0
STATE'S ATTORNEY	123.0	1.0				124.0
OFFICE OF LAW	32.0					32.0
PLANNING & COMMUNITY CONSERV.	49.0		1.0			50.0
HUMAN RESOURCES	33.0	1.0			(1.0)	33.0
EMERGENCY COMMUNICATIONS CENTER	192.0		(5.0)			187.0
POLICE DEPARTMENT	2,564.0	4.0		17.0	(1.0)	2,584.0
FIRE DEPARTMENT	1,098.0		(5.0)		(2.0)	1,091.0
PERMITS & DEVELOPMENT MGMT	224.0				(1.0)	223.0
COUNTY SHERIFF	100.0					100.0
BD. OF LICENSE COMMISSIONERS	25.0					25.0
HEALTH DEPARTMENT	556.0	12.0			(35.0)	533.0
DEPT. OF SOCIAL SERVICES	205.0	5.0		2.0	(2.0)	210.0
DEPARTMENT OF AGING	332.0	2.0			(2.0)	332.0
COOPERATIVE EXTENSION	2.0					2.0
DEPT. OF RECREATION & PARKS	333.0	1.0	(1.0)	2.0		335.0
DEPT. OF ENVIRN. PROTECTION	119.0					119.0
COUNTY COUNCIL	37.0					37.0
COUNTY AUDITOR	19.0					19.0
BOARD OF APPEALS	10.0					10.0
ECONOMIC DEVELOPMENT	19.0	2.0				21.0
LOCAL MANAGEMENT BOARD	9.0	1.0				10.0
HOUSING OFFICE	60.0					60.0
ORGANIZATIONAL CONTRIB.	1.0					1.0
COMMUNITY DEVELOPMENT	25.0					25.0
INFORMATION TECHNOLOGY	176.0		10.0	1.0	(1.0)	186.0
PUBLIC WORKS	1,179.0			2.0		1,181.0
WORKFORCE DEVELOPMENT	32.0	6.0		11.0		49.0
OTHER AUTHORIZED POSITIONS						
SOCIAL SERVICES - STATE	16.0				(4.0)	12.0
ELECTIONS - STATE	26.0					26.0
COOP. EXTENSION - STATE	8.0					8.0
INTERNAL SERVICE FUND	59.0					59.0
						0.0
SUBTOTAL	8,453.0	35.0	0.0	37.0	(53.0)	8,472.0
OTHER AUTHORIZED POSITIONS (SHOWN AS FULL TIME EQUIVALENTS)						
COMMUNITY COLLEGE	1,778.8	41.8				1,820.6
DEPARTMENT OF EDUCATION	14,467.2	48.9		85.3	(64.3)	14,537.1
DEPARTMENT OF LIBRARIES	483.5	2.2		3.0		488.7
TOTAL OF ALL POSITIONS	25,182.5	127.9	0.0	125.3	(117.3)	25,318.4

AUTHORIZED POSITIONS - FULL-TIME & PART-TIME

AGENCY	FY 2008 ACTUAL		FY 2009 BUDGET		FY 2010 BUDGET	
	Full-Time	Part-Time/ Temporary	Full-Time	Part-Time/ Temporary	Full-Time	Part-Time/ Temporary
COUNTY EXECUTIVE	3	12	3	12	3	13
CIRCUIT COURT	87	11	87	11	88	11
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	33	7	33	7	33	7
OFFICE OF BUDGET & FINANCE	124	27	133	30	132	29
ADMINISTRATIVE OFFICER	3	21	3	20	3	19
DEPARTMENT OF CORRECTIONS	452	19	453	19	453	19
STATE'S ATTORNEY	120	0	123	0	124	0
OFFICE OF LAW	21	12	17	15	18	14
PLANNING & COMMUN. CONSERVATION	32	19	33	16	34	14
OFFICE OF HUMAN RESOURCES	32	0	33	0	33	0
EMERGENCY COMMUNICATIONS CENTER	184	9	186	6	186	1
POLICE DEPARTMENT	2,261	303	2,265	303	2,282	302
FIRE DEPARTMENT	1,078	5	1,093	5	1,088	3
PERMITS & DEVELOPMENT MGMT	162	61	157	67	153	71
COUNTY SHERIFF	100	0	100	0	100	0
LIQUOR BOARD	4	22	3	22	3	22
HEALTH DEPARTMENT	411	153	398	158	386	146
DEPT. OF SOCIAL SERVICES	79	144	79	144	78	146
DEPARTMENT OF AGING	151	179	153	182	155	177
COOPERATIVE EXTENSION	7	3	6	4	7	3
DEPT OF RECREATION & PARKS	195	130	194	139	197	139
ENVIRN. PROTECTION & RESOURCE MGMT	108	8	112	7	111	8
COUNTY COUNCIL	14	23	14	23	14	23
COUNTY AUDITOR	19	0	19	0	19	0
BOARD OF APPEALS	2	8	2	8	2	8
ECONOMIC DEVELOPMENT	1	18	1	18	1	20
LOCAL MANAGEMENT BOARD	0	9	0	9	0	10
HOUSING OFFICE	0	60	0	60	0	60
ORGANIZATIONAL CONTRIBUTIONS	0	1	0	1	0	1
COMMUN. DEVELOPMENT BLOCK GRANT	0	25	0	25	2	28
INFORMATION TECHNOLOGY	87	61	109	67	103	83
DEPARTMENT OF PUBLIC WORKS	1,155	18	1,163	16	1,165	17
OFFICE OF WORKFORCE DEVELOPMENT	15	14	13	21	13	37
OTHER AUTHORIZED POSITIONS						
SOCIAL SERVICES - STATE	71	0	16	0	16	0
BOARD OF ELECTIONS - STATE	26	0	26	0	26	0
COOPERATIVE EXTENSION - STATE	7	3	8	0	8	0
INTERNAL SERVICE FUNDS						
SUBTOTAL	7,048	1,386	7,039	1,416	7,040	1,432
COMMUNITY COLLEGE	1,709	0	1,777	0	1,821	0
DEPARTMENT OF EDUCATION	14,472	0	14,467	0	14,537	0
DEPARTMENT OF LIBRARIES	476	0	484	0	489	0
SUBTOTAL	16,658	0	16,728	0	16,846	0
TOTAL POSITIONS	23,706	1,386	23,767	1,416	23,886.45	1,432.00

**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 2009</u>	<u>FY 2010</u>	<u>% CHANGE FY 2009-2010</u>	<u>% CHANGE FY 1987-2010</u>
GENERAL GOVERNMENT							
COUNTY EXECUTIVE	17	19	16	15	15		
ADMINISTRATIVE OFFICER	21	34	18	23	23		
OFFICE OF BUDGET & FINANCE	144	163	142	163	160		
CENTRAL SERVICES	12	15	9	0			
OFFICE OF LAW	37	55	39	32	32		
PLANNING AND COMMUNITY CONSERVATION	53	66	55	49	50		
OFFICE OF HUMAN RESOURCES	47	58	50	33	33		
PERMITS AND DEVELOPMENT MANAGEMENT	251	274	212	224	223		
COUNTY COUNCIL	30	39	38	37	37		
COUNTY AUDITOR	9	13	16	19	19		
BOARD OF APPEALS	10	10	10	10	10		
OFFICE OF INFORMATION TECHNOLOGY	113	141	116	176	186		
INTERNAL SERVICE FUNDS	112	88	67	59	59		
HEALTH AND HUMAN SERVICES							
HEALTH DEPARTMENT	624	665	529	550	533		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	205	210		
DEPT. OF SOCIAL SERVICES - STATE	20	20	18	16	12		
DEPARTMENT OF AGING	298	372	328	332	332		
ENVIRON. PROTECTION AND RESOURCE MGMT	116	115	114	119	119		
LOCAL MANAGEMENT BOARD	0	0	0	9	10		
HOUSING OFFICE	33	41	46	60	60		
RECREATION AND COMMUNITY SERVICES							
DEPARTMENT OF RECREATION AND PARKS	328	359	273	333	335		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168	0			
DEPARTMENT OF ECONOMIC DEVELOPMENT	13	27	17	19	21		
COMMUNITY CONSERVATION	12	40	12	0			
COMMUNITY DEVELOPMENT BLOCK GRANTS	32	23	17	25	25		
OFFICE OF WORKFORCE DEVELOPMENT	48	54	64	32	49		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0	1	1		
PUBLIC WORKS							
	1,473	1,621	1,206	1,179	1,181		
SUBTOTAL	4,043	4,538	3,672	3,720	3,735	0.4%	-7.6%
PUBLIC SAFETY							
DEPARTMENT OF CORRECTIONS	201	258	326	472	472		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	192	187		
POLICE DEPARTMENT	1,966	2,089	2,068	2,564	2,584		
FIRE DEPARTMENT	1,059	1,206	1,136	1,098	1,091		
SUBTOTAL	3,386	3,738	3,712	4,326	4,334	0.2%	28.0%
STATE MANDATED AGENCIES							
CIRCUIT COURT	127	137	138	98	99		
ORPHANS COURST	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	14	14		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	123	124		
COUNTY SHERIFF	66	77	83	100	100		
LIQUOR BOARD	25	26	25	25	25		
COOPERATIVE EXTENSION	3	3	2	2	2		
COOPERATIVE EXTENSION - STATE	12	12	12	8	8		
JUVENILE PROBATIONARY	7	7	0	0	0		
SUBTOTAL	330	363	369	401	403	0.5%	22.1%
EDUCATION							
COMMUNITY COLLEGE	1,642	1,835	1,697	1,777	1,820.6		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,757	14,537.1		
DEPARTMENT OF LIBRARIES	498	548	460	483	488.7		
SUBTOTAL	12,158	12,697	13,154	17,017	16,846	-1.0%	38.6%
GRAND TOTAL	19,917	21,336	20,907	25,464	25,318	-0.6%	27.1%

FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

Four years ago, the nation was at the peak of a “red hot” real estate market that created a tremendous surge in property taxes, transfer taxes, and income tax receipts stemming from real estate related capital gains. County officials realized that the surge in these revenues was short-term and should be treated as one-time revenue. Therefore, Baltimore County was careful to curtail any increase in on-going spending in order to avoid a long-term structural deficit. Two years later in early FY 2008, the real estate market was in fast decline and many subprime mortgages defaulted. Baltimore County’s budget was correctly positioned to make the transition to a slower economy.

From FY 2006 through FY 2008, the County had an excess of receipts over original revenue estimates each year (totaling \$209 million). Then in FY 2009, declines in Income and Transfer Taxes resulted in a \$64 million revenue shortfall. Yet, the County was able to mitigate the impact of this loss through the reversion of \$40 million in appropriated funds, especially the allocation for employee health care. This decline in local revenues is expected to reverse itself beginning in FY 2010. However, revenues still are expected to grow by less than 1% in FY 2010 due to \$23 million in state aid cuts.

While revenues increased by 16.7% over the period, total expenditures increased by 27% or \$353 million. The County used excess revenues that accrued during the 2003 – 2007 housing boom to fund one-time capital expenditures. Transfers to the capital budget (pay-as-you-go funding) increased from a total of \$107 million over the 4-year period FY 2002 to FY 2005 to a total \$451 million over the FY 2006 to FY 2009 period. The only notable area of increase in on-going expenditures, i.e., net of PAYGO funding and excludable payments for equipment at the Board of Education, was the initiation of Other Post Employment Benefit (OPEB) payments. Along with direct funding of the OPEB “annual required contribution” (ARC), the County funded negotiated changes in the Employee Retirement System in order to extend career service and thereby control future retiree healthcare costs. The ARC requires a \$63 million or 74% increase over the FY07 funding level starting in FY08. Baltimore County, with a sizable pre-funding in FY07, plans to phase-in the full ARC amount over a five- year period.

The County’s Unreserved General Fund Balance reached a peak of \$279.7 million at the end of FY 2006 or 18.6% of general fund revenues. The Balance was drawn down slowly to \$271 million (17%) in FY07 and \$258 million (15.7%) in FY08. The projected Balances for FY09 and FY10, \$186 million (11.6%) and \$133 million (8.2%) respectively, reflect a planned draw down towards the 7% level through continued PAYGO funding.

The chart on the following page presents the County’s annual on-going spending over this 5-year period. Net on-going expenditures remain around 4% of personal income or \$1,800 per capita in constant FY 2006 dollars.

TRENDS IN GENERAL FUND ONGOING EXPENDITURES

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Est.	FY 2010 Budget
General Fund Expenditures (\$000)	\$1,463,178	\$1,604,706	\$1,654,460	\$1,679,243	\$1,673,876
Less Non-Recurring Items **	-\$112,263	-\$179,360	-\$146,875	-\$159,677	-\$43,882
Net Ongoing Expenditures	\$1,350,915	\$1,425,346	\$1,507,585	\$1,519,566	\$1,629,994
Percentage Change	5.49%	5.51%	5.77%	0.79%	7.27%
Population ***	781,452	785,200	785,830	785,618	793,684
Percentage Change	0.34%	0.48%	0.08%	-0.03%	1.03%
Personal Income (billions)	\$33.705	\$35.930	\$38.205	\$39.550	\$39.801
Per Capita Income	\$43,132	\$45,759	\$48,617	\$50,343	\$50,147
Spending as % of Personal Income	4.01%	3.97%	3.95%	3.84%	4.10%
CPI Price Deflator (FY)	1.000	1.026	1.064	1.079	1.101
Percentage Change		2.59%	3.70%	1.43%	2.00%
Spending in FY 2006 Constant Dollars	\$1,350,915	\$1,389,362	\$1,417,092	\$1,408,216	\$1,480,934
Percentage Change	1.62%	2.85%	2.00%	-0.63%	5.16%
Per Capita Spending	\$1,729	\$1,815	\$1,918	\$1,934	\$2,054
Spending Per Capita in FY 2006 Constant Dollars	\$1,729	\$1,769	\$1,803	\$1,792	\$1,866

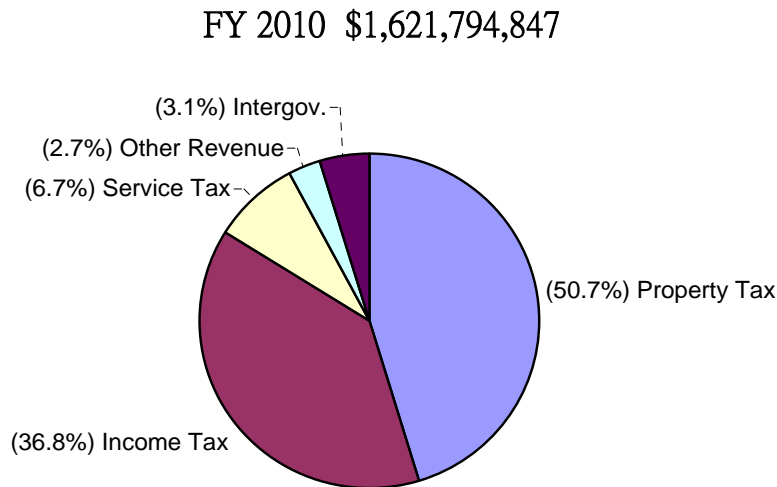
** Special appropriations to Reserve Accounts, current expense payments to the Capital Budget and non-recurring items excluded from the Education's Maintenance of Effort.

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

Note: The 7.27% increase in ongoing expenditures shown here differs significantly from the 4.11% increase under the Spending Affordability Committee (SAC) guideline. First, the SAC increase is measured against appropriated amounts rather than revised estimates. Second, the non-recurring/excluded amount under SAC includes additional items such as the Local Share Match and the OPEB phase-in.

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 (90%). Non-tax revenues include licenses, Governmental aid, fees for services, fines, and investments. General Fund revenues in FY 2010 are estimated to be \$1,621,794,847. This total means there will be a .94% increase over the current FY 2009 estimate of \$1,606,643,878. There are no changes in major tax rates for FY 2010.



TAXES

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

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

PROPERTY TAX

The County levies taxes on both real and personal property. The value of the two classes of property is determined by the State Department of Assessment and Taxation and, until FY 2002, they were assessed for tax purposes at 40% and 100% of its full cash value, respectively. Beginning in FY 2002, all real property is also assessed at 100% of full cash value, with a concomitant decrease in the

appropriate tax rate. One-third of the real property base is physically inspected and revalued once every three years. Any increase in full cash value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments, although a decline in assessed valuation becomes fully effective in the first year. The projected assessed value of all tangible property in Baltimore County for FY 2010 is \$89.6 billion.

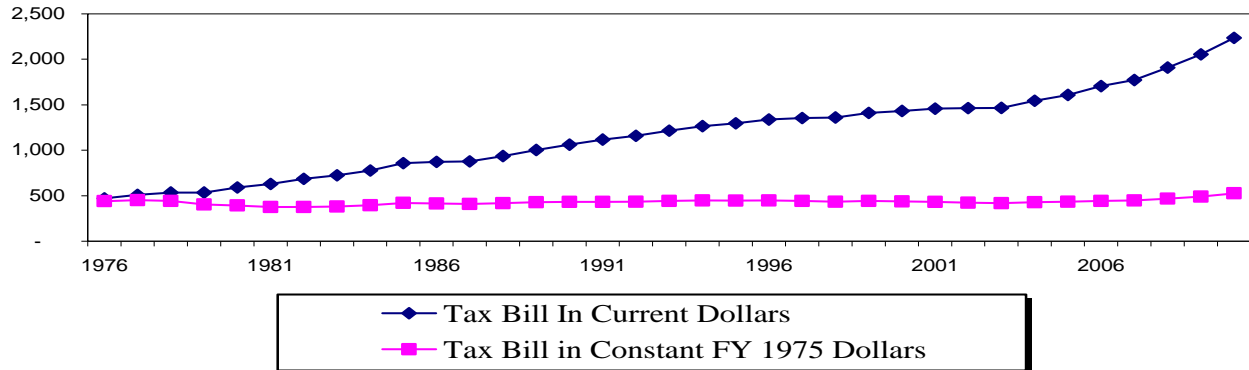
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property 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 2010. As seen in the Average Residential Tax Bill Chart on the following page, the tax rate of \$1.10 per \$100 of assessed value means the average residential property tax bill for the year beginning will be \$2,234 or \$179 more than the average July, 2008 bill.

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 new FY 2010 assessments on properties in the central third of the County (Group 2) will produce a 32.6% increase, or 10.9% annual increase during each of the next 3 years. In addition to the increase from the reassessment of Group 2, the FY 2010 revenues will reflect the annualized impact of FY 2009 new construction that was partially recognized in quarterly intervals.

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

Beginning in FY 1992, Maryland counties were authorized to establish a separate cap on the annual growth in residential property assessments. State law provides that no county can adopt a local cap higher than 10%. The County has established a homestead property tax credit that capped assessment growth on residential property at 4%. This means that most homeowners, no matter how large an increase in the assessed value of their property, will be taxed on a maximum 4% growth in assessment. For FY 2010, the revenue loss due to the homestead property tax credit is estimated at \$192.7 million. Due to the current growth trend in assessments the revenue loss to the County related to the Homestead Credit will increase significantly (14.8%) from its current level of \$167.9 million to \$192.7 million.

AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2010



<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill *</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$413
1976	1.555	471	440
1977	1.555	511	451
1978	1.525	535	443
1979	1.346	534	404
1980	1.319	591	394
1981	1.333	631	377
1982	1.379	686	377
1983	1.346	726	383
1984	1.323	777	395
1985	1.359	859	420
1986	1.302	871	414
1987	1.241	878	409
1988	1.241	936	418
1989	1.251	1,002	428
1990	1.230	1,062	433
1991	1.183	1,119	433
1992	1.146	1,159	434
1993	1.146	1,215	442
1994	1.146	1,264	448
1995	1.142	1,296	446
1996	1.142	1,338	448
1997	1.142	1,355	442
1998	1.142	1,361	436
1999	1.142	1,411	444
2000	1.142	1,432	438
2001	1.142	1,458	431
2002	1.115	1,463	425
2003	1.115	1,465	417
2004	1.115	1,544	430
2005	1.115	1,608	435
2006	1.115	1,706	444
2007	1.100	1,772	449
2008	1.100	1,909	467
2009 Proj.	1.100	2,055	490
2010 Proj.	1.100	2,234	527

* 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 \$6,283,249 in FY 2010, but the County is fully reimbursed through a state grant-in aid. Beginning in FY 2007, the County also provides a Local Homeowner's Credit Supplement of up to \$160. In addition, the County offers a 1% discount for tax bills paid in July and .5% for August payments. A 1% per month penalty is assessed on tax bills not paid by September 30th.

In FY 1997, a semi-annual payment option was extended to all Maryland counties. Taxpayers in owner-occupied housing had the option of paying half of the real property tax by September and the balance of taxes due by January. Prior to FY 2000, approximately 8,000 taxpayers or 3.7% of the number eligible, participated in the program, however, in FY 2000, the number of participants jumped to 29,175 as a scheduled FY 2001 change in the program heightened awareness of the semi-annual option. In FY 2001, in accordance with a change in state law, semi-annual payments became the standard method of remuneration while one annual payment became optional. Prior to FY 2001, Baltimore County did not charge an administrative fee to process semi-annual payments, however, a service charge was assessed against the January payment to cover the County's lost investment income. However, when the semi-annual process became the standard method, Baltimore County elected to forego any charge to recoup lost investment income due to the second semi-annual payment. In FY 2010, 161,000 or 74% of eligible residential taxpayers are expected to pay semi-annually. The decision to forego a charge means foregoing \$5.0 million in revenue. Approximately 60% of this loss is recouped through lower discounted payments.

One factor that mitigates the loss in investment income is the savings in the property tax discount. The half of an individual's tax bill that is paid in December is no longer eligible for the July or August discounts. Savings from lower discount payments are estimated to be \$1.9 million. Thus, the switch to a standard semi-annual program costs the County a net \$1.3 million per year.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Increase
Real Property	\$761.7	\$862.4	\$867.6	\$953.7	9.9%
Personal Property	84.3	86.7	83.4	78.8	-5.5%
Discounts & Credits	-135.7	-194.6	-189.4	-213.5	-12.7%
Other	2.8	2.8	3.2	2.9	9.4%
	\$713.1	\$757.3	\$764.8	\$821.9	7.5%

INCOME TAX

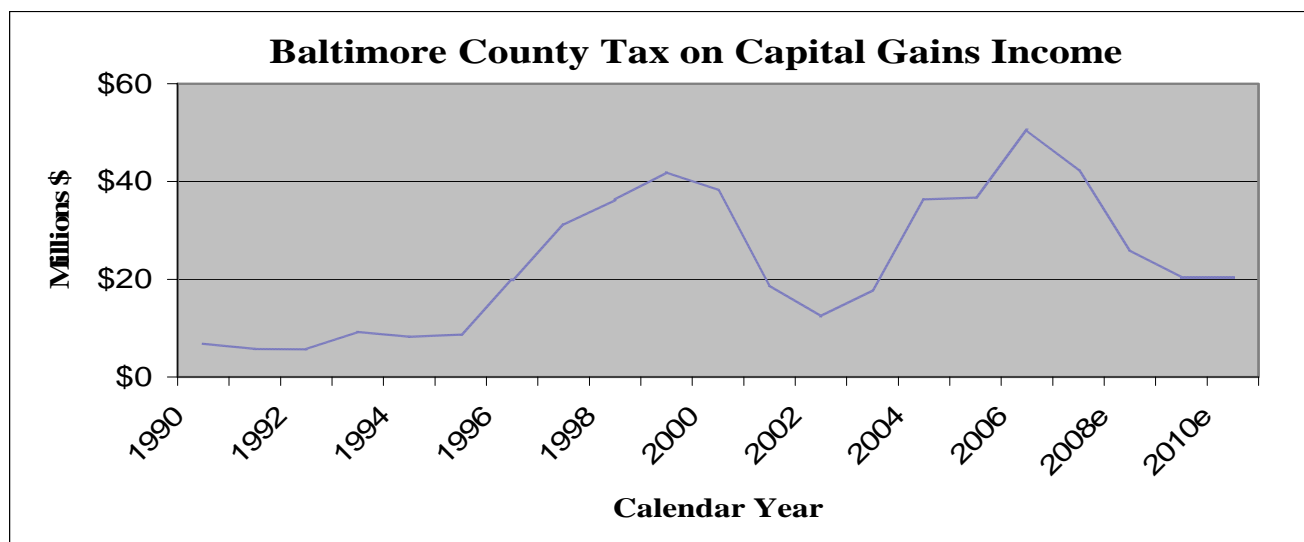
As of 1992, each county in Maryland may tax the personal income of its residents at a rate not to exceed 60% of the individual's State income tax liability. Previously, the limit for this local "piggyback" income tax was set at 50%. Pursuant to this increase in the limit, the Baltimore County income tax rate for Calendar Years (CY) 1992 through 1998 was set at 55%. This same rate is approved for CY 2010, 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 2010 will generate a total of \$53,738,240 over the next three fiscal years. After collection and processing, the State should make distributions of \$20,381,304 in FY 2010, \$24,307,900 in FY 2011

and \$9,049,560 in FY 2012. Having maintained the same 55% rate in CY 2007 through 2010, the added 5% should generate \$51,062,499 for distribution in FY 2010.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Income Tax	\$640.9	\$647.2	\$621.2	\$597.6	-3.8%

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 2010 will remain at the current 2.83% level.

Baltimore County's 3.8% estimated decrease in income tax collections in FY 2010 reflects the current economic situation that the County is facing. Prior to FY 2008, Baltimore County and the nation, felt the economic boom in the real estate market, which, in turn, boosted personal income. Not only did tax receipts benefit from capital gains recognized on the sale of property, they also grew due to the increased income of realtors and the related finance industry.



Personal income in the County grew on average by 5.6% per year during the 2004 to 2007 period. Overall, personal income should grow at 4.75% and 4.24% in CY 2009 and 2010, respectively. However, expected receipts will be much lower (3.8%) because the State altered its tax laws to grant a larger personal exemption beginning midway through FY 2008. It is estimated that the fiscal year 2010 impact, as the State recovers from counties the over distributed FY 2009 taxes, will be \$11.1 million.

SERVICE TAXES

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

In FY 1996, in an effort to stimulate home ownership in Baltimore County for individuals who found closing costs as a barrier to home purchase, the first \$22,000 of consideration on the transfer of an owner-occupied dwelling became exempt from the Title Transfer tax. While assisting individual homeowners, this action also resulted in a long term benefit to the County's tax base. As an additional economic stimulant, in FY 1996, the County also lowered the Transfer Tax rate from 1.6% to the current 1.5%. These actions helped produce a strong 7% growth in Title Transfer taxes in FY 1997. The Recordation tax, whose growth is related to title transfers as well as mortgage refinancings, also experienced a change. Prior to FY 2002, the Clerk of the Circuit Court, a State of Maryland agency, collected the Recordation tax. Beginning in FY 2002, Baltimore County took over collection of the tax and no longer incurred the Clerk's 3% of revenues processing fee.

The Transfer and Recordation Taxes are sensitive to economic cycles. While it is hard to anticipate when these cycles will peak, the Transfer Tax does demonstrate a pattern or trend in coming out of a boom. The recent surge in the real estate market in the FY 2004 to FY 2006 period, brought a 91% increase in Transfer Tax receipts. Using trend analysis and observing the bust in the housing market in the FY 1981-82 period, it was anticipated that this recent boom would experience a 40% decline in revenues in the 2 years following the boom (FY 07 to FY 08).

In 1999 the Maryland General Assembly passed the Electric and Gas Utility Tax Reform Act as a step towards deregulating the electric utility industry. The initial FY 2001 impact of the Reform was a loss of property tax revenue and a new intergovernmental grant discussed below. In addition, the Reform Act prompted the County to change the basis of the tax, effective in FY 2002, from a percent of sales to cents per kilowatt-hour. This change facilitated tax collection from out-of-state suppliers through the local utility company. The basic rate for non-residential electricity sales in FY 2002 was set at \$0.0053 per kilowatt hour (kWh). One problem with the change from a percent of sales to cents per kilowatt-hour is the shift in tax burden to large electricity users, particularly manufacturers, who previously received pricing discounts. Therefore, a separate manufacturer rate of \$0.00375 was set for the large manufacturer. The basic rate was set at a level that produces a generally revenue-neutral conversion from the percent-of-sales basis. Without the rate adjustments, electricity tax revenues were projected to grow by 2%. However, the lower manufacturer rate, which has economic development advantages, reduces projected electricity tax revenues by \$1 million.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Increase
Transfer Tax	\$58.4	\$53.2	\$36.0	\$38.0	5.6%
Recordation Tax	33.4	28.5	18.0	19	5.6%
Electricity Tax	16.6	16.9	16.2	16.5	1.9%
Telephone Tax	12.4	13.0	11.5	11.8	2.6%
Other	24.1	25.1	22.7	22.8	0.4%
	\$144.9	\$136.7	\$104.4	\$108.1	3.5%

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

Other local taxes include taxes on the sale of emergency 911-telephone service (75 cents per line per month), admission & amusement (10% of receipts), trailer parks (7% of rent up to \$20 per pad per month), and hotel occupancy (8%). There are no tax rate changes for FY 2010 in these categories.

NON TAX REVENUES

INTERGOVERNMENTAL AID

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

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

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 deficit during the current and upcoming fiscal years. As part of its cost containment efforts, aid to local government was cut mid year in FY 2009 and again in FY 2010. Of the \$37 million in FY 2010 State cuts, \$22.8 was applied to Baltimore County's General Fund as indicated in the chart below:

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$42.9	\$43.8	\$38.6	\$38.8	0.5%
State Aid	33.6	32.3	31.1	9.6	-69.1%
Federal Aid	1.8	2.2	1.9	2.1	10.5%
	\$78.3	\$78.3	\$71.6	\$50.5	-29.5%

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. In turn, the County increased funding to the Public Schools to cover a large part of this loss.

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Baltimore County's General Fund did not receive any direct federal funds from the American Reinvestment and Recovery Act of 2009. However, non county funding at the Public Schools does include over \$8 million in ARRA funds.

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.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Buidling Permits	\$1.4	\$1.4	\$1.1	\$1.0	-9.1%
Rental Registration	0.2	1.5	0.4	0.0	-97.4%
Other	2.3	2.6	2.2	2.1	-5.7%
	\$3.9	\$5.5	\$3.7	\$3.1	-16.2%

The Rental Registration was implemented County-wide in FY 2009. This requires owners of buildings with one to six dwelling units to register with Baltimore County. The program, with licenses priced at \$40 and \$50 based on the number of units, was established to provide increased enforcement of County codes and regulations.

FINES

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

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Parking Fines	\$1.5	\$2.2	\$1.6	\$1.6	0.0%
False Alarm Citations	0.5	0.6	0.5	0.6	20.0%
Red Light Citations	0.1	0.3	0.1	0.2	233.3%
Other	1.0	0.6	0.7	0.7	-5.4%
	\$3.1	\$3.7	\$2.9	\$3.1	6.9%

USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. Despite a higher average daily portfolio of funds available for investment, the great drop in interest rates caused these revenues to decline for the third year in a row. The average return-on-investment (ROI) dropped from 5.23% in FY 2007 to 3.69% in FY 2008. In FY 2009, the average ROI increased 1.38% due to a turn in interest rates. In FY 2010, the ROI is expected to decrease to 1.0% along with a similar size average portfolio.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Investment Income	\$11.9	\$8.7	\$4.9	\$3.6	-26.5%

CHARGES FOR CURRENT SERVICES

User fees and charges for County services can be divided into major groupings of General Government, Recreation, and Health & Human Services. The prominent fees in the first group are Fire Inspection Fees, Plumbing Inspection Fees, and Lien Certificates. Recreation Fees are collected at the County's 3 beaches, fishing center, and 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 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Lien Certificates	\$0.9	\$1.2	\$0.7	\$0.8	14.3%
Development Fees	0.7	0.7	0.6	0.6	0.0%
Recreation Fees	0.8	0.8	0.9	0.9	0.0%
Home Health Services	0.9	0.9	0.9	0.9	0.0%
Landfill Charges	0.7	1.1	0.8	0.9	12.5%
Other Services	5.7	-0.6	-0.4	-0.3	25.0%
	\$9.7	\$4.1	\$3.5	\$3.8	8.6%

OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2010, the major share of this category will be attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District (18%) and the franchise fee paid by the local cable television company (48%), miscellaneous receipts (10%) and facilities/tower rentals. The FY 2008 total for miscellaneous receipts was boosted by \$9 million in bond settlement proceeds. Also, in mid FY 2008, Baltimore County awarded a franchise to a second cable TV provider.

Revenue (\$ in Millions)	FY 2008 Actual	FY 2009 Budget	FY 2009 Revenue	FY 2010 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.1	\$4.5	\$4.2	\$4.4	4.8%
Cable TV Franchise	10.8	11.9	11.1	11.5	3.6%
Miscellaneous	2.2	2.4	2.3	2.8	21.7%
Grant Reimbursement	1.3	1.2	1.1	1.1	0.0%
Facility & Tower Rentals	3.5	3.6	3.3	3.4	3.0%
Funds Returned Outside	0.0	0.0	0.0	0.0	0.0%
Other Receipts	2.4	1.0	1.9	1.7	-10.5%
	\$24.3	\$24.6	\$23.9	\$24.9	4.2%

APPROPRIATION FROM FUND BALANCE

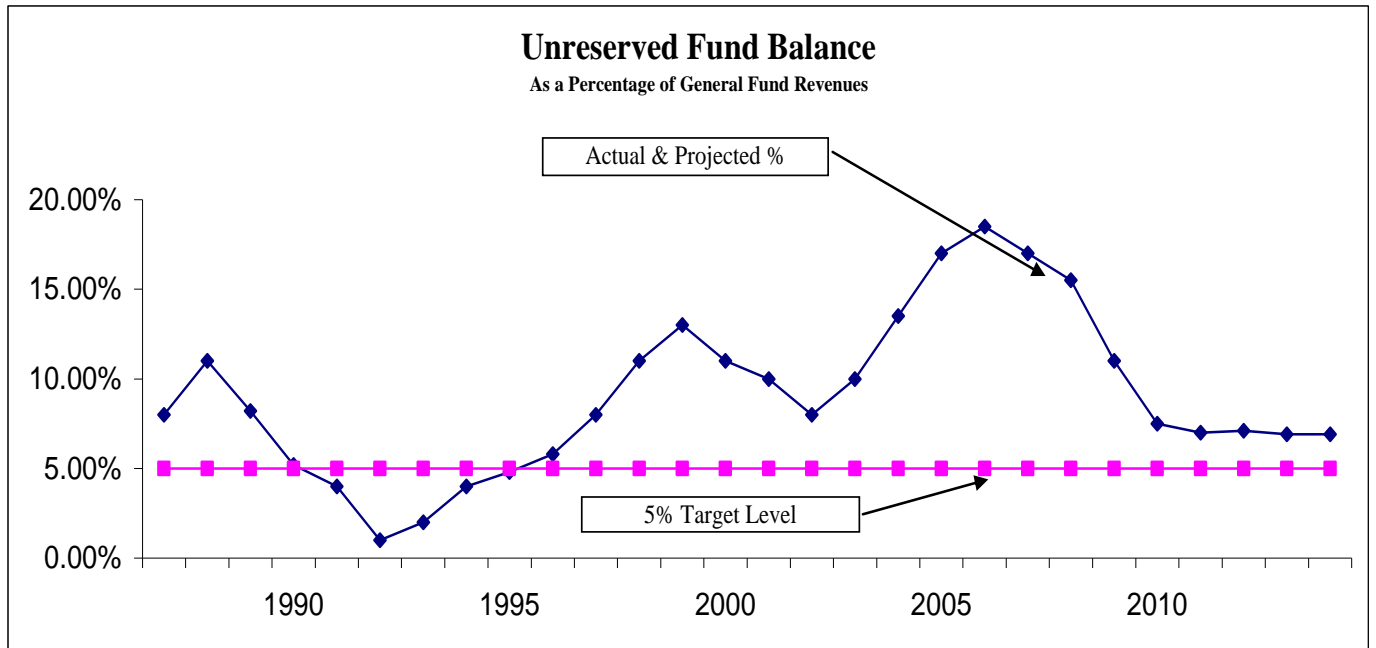
The appropriation from Fund Balance is not a revenue, but it is a source of funding for the budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year.

The FY 2009 Fund Balance is projected to be \$103,187,817. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2009, \$705,018 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 2009 revenue budget. However, because the account, following the transfer of interest earnings would already hold \$83 million or 11.6% of the FY 2009 revenue budget, no transfer is required. After the transfer to the RSRA, \$102,482,799 will be the ending FY 2009 unappropriated balance available for funding FY 2010. Only \$52,081,620 of these funds will be appropriated in FY 2010 to support the operating budget as adopted.

The RSRA was established within the General Fund as a “rainy day fund” to protect the County from future economic downturns which result in major revenue shortfalls or other fiscal emergencies. The RSRA was established in 1992 with a minimum required balance set at 3% of the expenditure budget, but the County had previously maintained a higher 5% of revenues target for fund balance at fiscal year end and continued to do so. May credit analysts feel that a Triple-A rated county should have an ending fund balance that is at least 5% of budget. This long established County financial guideline was codified by raising the account’s minimum 5% of the revenue budget starting in FY 2007. The accumulated balance of the RSRA at the end of FY 2010 is projected to be, following the interest transfer, \$84,484,787, or 8.0% of the FY 2010 revenue budget. The FY 2010 budget does not include an appropriation to the RSRA. Including the net FY 2010 surplus of \$49,564,696 the total FY 2010 ending unappropriated fund balance is estimated to be \$134,049,483 or 8% of revenues



MULTI - YEAR OUTLOOK FY 2010 - FY 2014



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

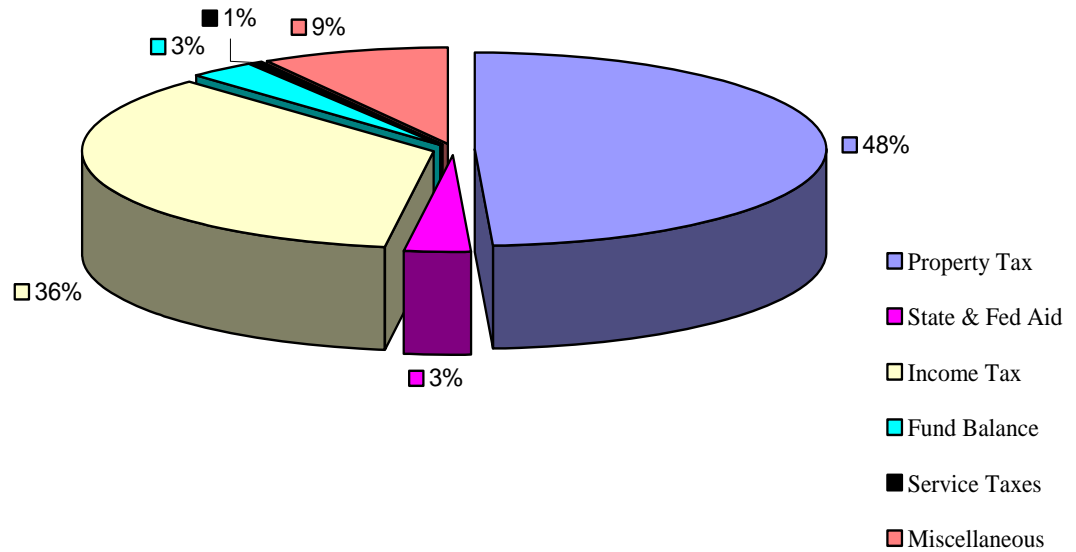
	Available Balance at July 1	Revenues & Reserve Adjustments	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A) + (B) Combined Unreserved Balance
FY 2004	59.5	1,290.3	(1,242.5)	(0.7)	106.6	66.7	173.3
FY 2005	106.6	1,390.0	(1,325.9)	(1.4)	169.3	68.1	237.4
FY 2006	169.3	1,504.5	(1,462.2)	(7.9)	203.6	76.0	279.7
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	1,607.4	(1,672.2)	(0.7)	102.5	83.6	186.1
FY 2010	102.5	1,621.8	(1,674.7)	(0.8)	48.8	84.5	133.2
FY 2011	48.8	1,695.1	(1,709.4)	(1.3)	33.1	85.8	118.9
FY 2012	33.1	1,781.9	(1,776.1)	(1.7)	37.3	87.5	124.7
FY 2013	37.3	1,864.0	(1,862.0)	(2.2)	37.1	89.7	126.8
FY 2014	37.1	1,948.5	(1,942.8)	(2.7)	40.2	92.3	132.5

The five year outlook for revenues and expenditures indicates:

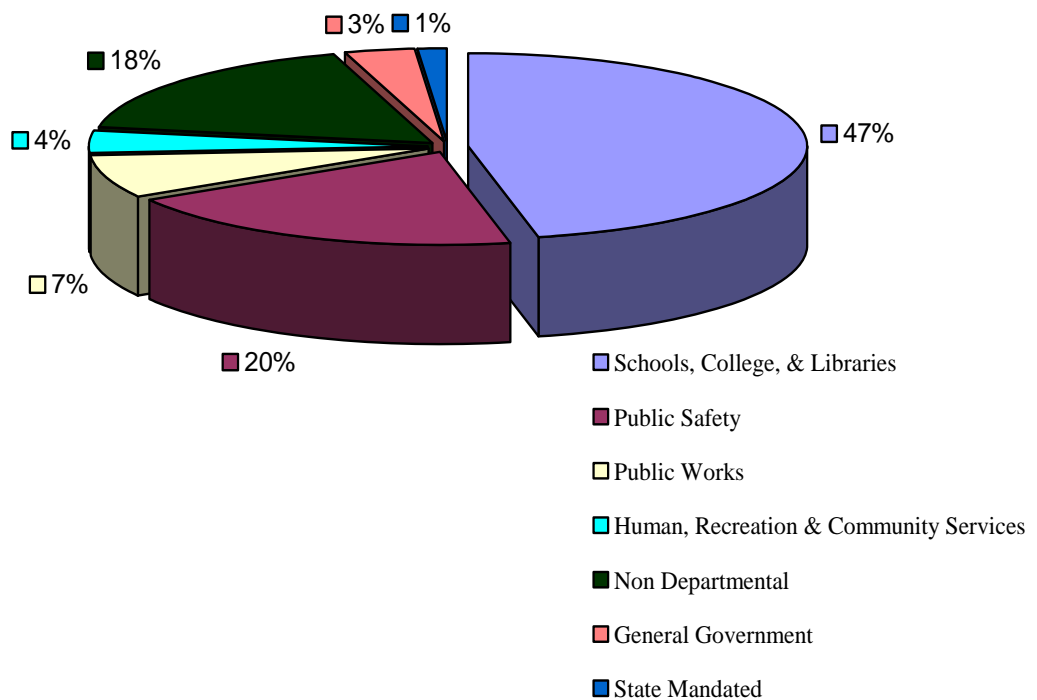
- * Fund balances (\$ millions) will stabilize around 7% of revenues, well about the target level.
- * The forecast of revenues assumes no change in tax rates or introduction of major new fees.

**BALTIMORE COUNTY FY 2010 GENERAL FUND OPERATING BUDGET
\$ 1.673 BILLION**

General Fund Revenue



General Fund Expense by Area



FY 2010 GENERAL FUND BUDGET BREAKDOWN

<u>Agency</u>	<u>FY 2009 Adjusted</u>	<u>FY 2010 Appropriation</u>	<u>\$ Increase/ (Decrease)</u>	<u>% Change</u>
General Government				
County Executive	\$1,152,812	\$1,160,425	\$7,613	
Office of Budget & Finance	10,409,688	10,629,703	220,015	
Administrative Officer	2,201,744	2,215,017	13,273	
Vehicle Operations Maintenance	1,295,000	1,295,000	0	
Office of Law	2,603,097	2,532,825	-70,272	
Planning and Community Conservation	3,371,823	3,426,188	54,365	
Office of Human Resources	2,444,411	2,419,466	-24,945	
Permits and Development Management	9,637,059	9,811,260	174,201	
County Council	1,843,279	1,855,605	12,326	
County Auditor	1,533,534	1,537,037	3,503	
Board of Appeals	257,343	253,894	-3,449	
Office of Information Technology	16,632,402	18,148,188	1,515,786	
Public Works	117,962,576	125,213,869	7,251,293	
Health and Human Services				
Department of Health	18,077,652	18,398,906	321,254	
Department of Social Services	6,213,364	6,684,626	471,262	
Department of Aging	5,625,925	5,795,279	169,354	
Environmental Protection & Resource Mgmt.	7,579,014	7,749,045	170,031	
Culture and Leisure Services				
Department of Recreation and Parks	16,167,930	16,994,856	826,926	
Organization Contributions	8,135,986	8,265,475	129,489	
Economic Development	2,070,254	2,177,395	107,141	
Subtotal	235,214,893	246,564,059	11,349,166	4.83%
State Mandated Agencies				
Circuit Court	5,251,247	5,129,856	-121,391	
Orphans Court	207,315	209,841	2,526	
State's Attorney	8,035,872	8,213,813	177,941	
County Sheriff	5,394,497	5,422,153	27,656	
Cooperative Extension	301,397	308,888	7,491	
Board of Elections	4,878,312	2,986,897	-1,891,415	
Subtotal	24,068,640	22,271,448	-1,797,192	-7.47%
Public Safety				
Department of Corrections	32,896,273	33,842,573	946,300	
Emergency Communications Center	11,480,199	11,279,040	-201,159	
Police Department	186,657,993	190,892,196	4,234,203	
Fire Department	90,187,646	92,740,207	2,552,561	
Subtotal	321,222,111	328,754,016	7,531,905	2.34%
Education				
Community College	42,277,644	42,763,563	485,919	
Department of Education	675,950,443	698,256,688	22,306,245	
Contribution to School Capital Budget	73,006,021	5,539,366	-67,466,655	
Department of Libraries	32,464,870	34,285,098	1,820,228	
Subtotal	823,698,978	780,844,715	-42,854,263	-5.20%
Non Departmental				
Debt Service	67,296,766	68,061,155	764,389	
Retirement and Social Security	63,016,256	83,415,586	20,399,330	
Insurance Contributions	111,518,989	107,966,981	-3,552,008	
Reserve for Contingencies	776,576	1,000,000	223,424	
Contribution to Capital Budget	65,493,979	27,583,605	-37,910,374	
Local Share	7,221,022	7,414,902	193,880	
Subtotal	315,323,588	295,442,229	-19,881,359	-6.31%
GRAND TOTAL	\$1,719,528,210	\$1,673,876,467	-\$45,651,743	-2.65%

**FORECAST OF THE SPENDING AFFORDABILITY
FISCAL YEAR 2010 GUIDELINE**

	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>
General Fund Operating Budget Appropriations	\$ 1,719,528,210 (A)	\$ 1,673,876,467
Adjustments		
Selected Non-County Funds		
Local Share - State & Federal Grants	(7,221,022)	(7,414,902)
Education - Federal/Restricted Program	(198,428)	(198,428)
Capital Related Items		
PAYGO (Excluding operating costs)	(138,500,000)	(33,122,971)
Major Equipment		
Reserve Funds		
Economic Stabilization Reserve Fund		
Contingency Reserve	(776,576)	(1,000,000)
Adjustments Subtotal	<u>(146,696,026)</u>	<u>(41,736,301)</u>
Other Adjustments		
One-Time Revenues, Costs or Savings	(12,256,475)	(10,759,213)
OPEB In Excess of Phase-In		(5,882,392)
2009 Medicaid Shift	(8,920,626)	-
Pending Supplemental Appropriations		
Other Adjustments Subtotal	<u>(21,177,101)</u>	<u>(16,641,605)</u>
Total Adjustments	<u>(167,873,127) (B)</u>	<u>(58,377,906)</u>
FY 2009 Adjusted Spending - Base Year (A-B)	1,551,655,083 (C)	
Growth Factor	x <u>1.0424 (D)</u>	
Spending Guideline (CxD)	<u>\$ 1,617,445,259 (E)</u>	<u>\$ 1,615,498,561</u>
<i>Under/(Over) Guideline</i>		<i>\$1,946,698</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. Until FY 2003, the County could use part of the revenue surplus to fund substance abuse activities, but the amount available continued to decline each year due to stagnant revenues. The number of liquor licenses remains about the same from year to year and the prices of licenses, controlled by the State legislature, have not increased in over 50 years.

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 (\$50.8 million, 7% increase over FY 2009) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2010. Another key component of this fund is the federal and state aid to the Health Department, totaling \$37 million in FY 2010, a 9.7% increase over FY 2009. Aid to Community Development Block Grants will decrease by 11.2% and Public Safety aid will increase by 21.4% in FY 2010.

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.

<u>Area</u>	<u>Actual</u> <u>FY 2008</u>	<u>Revised</u> <u>FY 2009</u>	<u>Budget</u> <u>FY 2010</u>	<u>%</u> <u>Inc/(Dec)</u>
Health	\$29,020,016	\$33,748,510	\$37,018,751	9.69%
Aging	8,838,941	12,688,344	12,018,937	-5.28%
Social Services	5,265,603	7,124,748	7,375,497	3.52%
Local Management Board	2,006,222	4,130,573	4,824,169	16.79%
Circuit Court	1,849,100	1,927,666	1,997,933	3.65%
Housing Office	42,493,972	47,571,097	50,894,298	6.99%
Community Development Block Grants	9,902,241	10,142,126	9,002,372	-11.24%
Office of Workforce Development	2,281,852	5,616,580	6,503,137	15.78%
Public Safety	5,759,971	7,921,426	9,618,674	21.43%
Other Agencies	2,657,841	4,028,762	4,348,454	7.94%
SUB TOTAL GIFTS & GRANTS	\$110,075,759	\$134,899,832	\$143,602,222	6.45%
Liquor License Fund	639,853	721,778	750,521	3.98%
Economic Development Revol. Financing Fund	994,677	4,555,000	4,555,000	0.00%
TOTAL	\$111,710,289	\$140,176,610	\$148,907,743	6.23%

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 (\$82.3 million) is limited to certain state or federal initiatives. The largest unrestricted state aid program is the Foundation Formula Aid for primary and secondary education, which totals \$329 million in FY 2010. This is a formula that determines the state's share of a minimum per pupil spending level based on each county's wealth. Other unrestricted aid is given to the schools for transportation, special education, and the special needs of students from economically disadvantaged environments. Enrollment growth in the schools is forecasted to increase by 512 students in FY 2010, so these revenues will increase as well.

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. Tuition revenues at CCBC have decreased slightly over the last 3 years; however, preliminary FY 2010 tuition estimates show a slight increase in tuition, mainly due to the lagging economy. During rough economic times, it is not uncommon to see community college enrollments increase. In FY 2008 a 4.6% average tuition and fees increase for in-County, out-of-County and out-of-State was approved. For the FY 2010 budget a 5% increase in tuition and fees for out-of-County and out-of-State students were approved. This budget is adopted with the necessary funding to hold in-County tuition at its current rate of \$90 per credit hour. As part of a mid-year budget rescission in FY 2009 the State reduced the State aid portion of the college budget by almost \$1.5 million. The FY 2010 State aid amount for CCBC was adopted at the FY 2008 levels, which is an approximately \$363,394 increase over the FY 2009 adjusted appropriation.

Other non-County governmental funds include the fines and rentals for the public library, which make up about 51% 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, 15% in FY 2008, 6.9% in FY 2009 and 4.76% in FY 2010. 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 2010 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:

\$31.80 per 1,000 cu. ft. of water consumption for FY 2009.

Annual Water Distribution Charges:

\$79.02 up to \$28,067.45 per unit, depending on size of meter for FY 2010.

OTHER ENTERPRISE FUNDS

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$38.1 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 \$9.0 million. Like the Metropolitan District, these Enterprise Funds are not appropriated in the Operating Budget, but are included in the Governmental-wide Operating Funds.

CAPITAL BUDGET OVERVIEW

Baltimore County's Capital Improvement Program (the CIP) consists of the upcoming fiscal year's appropriation (the "Budget Year"), and the succeeding five-year program (the "Program" or "Program Year"). The primary source of funding for the CIP are borrowed funds in the form of General Obligation Bonds and Metropolitan District Bonds (generally referred to as "bond funding"). There are also other sources of funding including General Fund dollars, State and Federal dollars and developer payments for projects built for or in conjunction with improvement and development of property. Because most projects are either on going or span more than one or two fiscal years, unspent or unencumbered project appropriations do not lapse at the end of the fiscal year. Funding for some projects is appropriated over a span of several years to coincide with the time required for complex engineering tasks, community input and compliance with stringent environmental regulations and permit requirements.

Generally, the CIP is divided into two areas: the Metropolitan District, for all water and sewer projects, and Consolidated Public Improvements for all other capital projects.

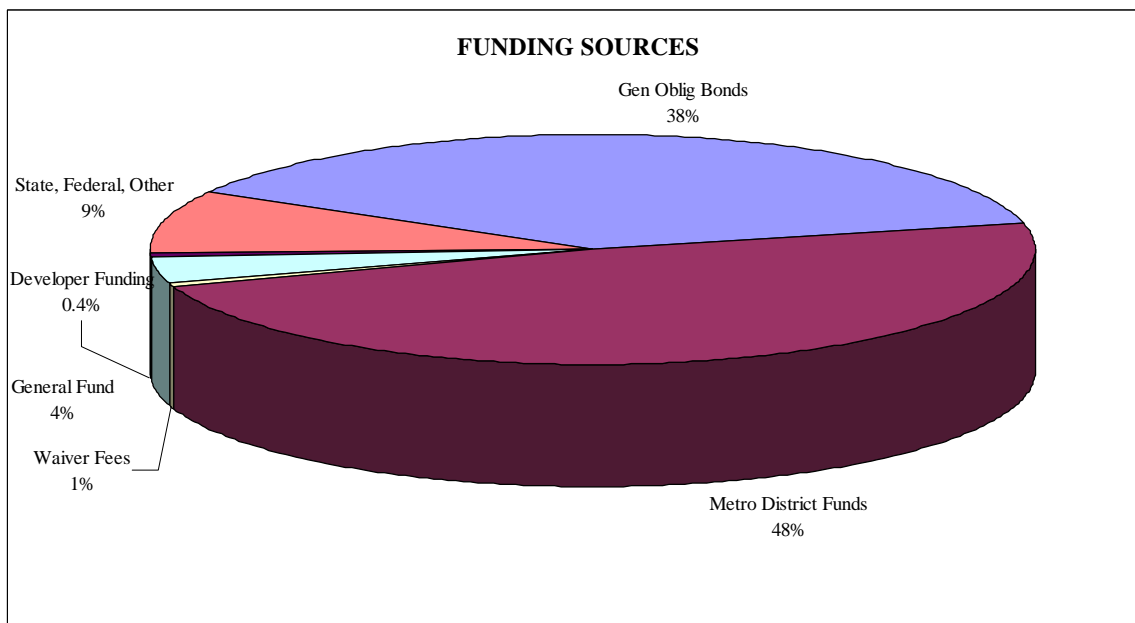
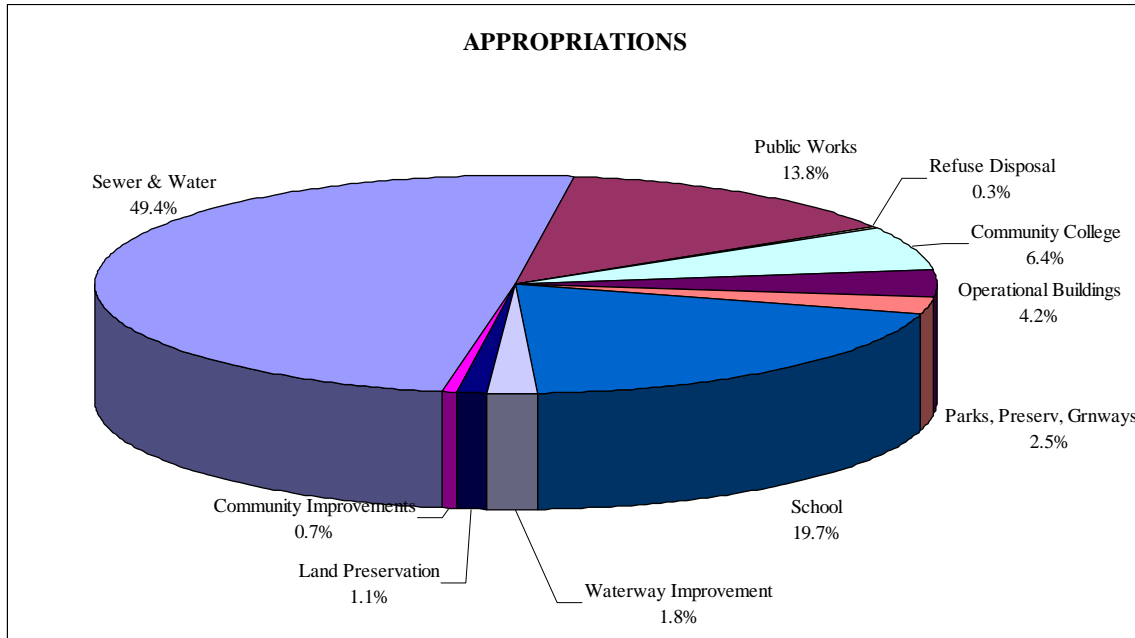
CIP bond appropriations appearing in the Budget Year represent an authorization to borrow money. The larger the CIP, the more dollars must be borrowed. The cost to service this debt impacts the General Fund and the Metropolitan District Fund and increases with the amount of outstanding debt.

Before General Obligation bonds may be appropriated, a borrowing referendum must be voted upon and approved. (Metropolitan District Bonds do not require voter approval). Every two years at each general election, a borrowing referendum is placed on the ballot in Baltimore County. The basis for the borrowing referendum is the adopted Capital Improvement Program. When the Council adopted the FY 2009 CIP, it also established the borrowing referendum that appeared on the November 2008 ballot. These borrowed funds are used to pay for projects or portions of projects budgeted in FY 2010 and FY 2011. The "referendum period" is the two-year period (fiscal years) immediately following the referendum.

The Baltimore County CIP is generally formulated on a biennial basis. Under the biennial process, during the budget preparation process immediately preceding a general election, the County Executive conducts a full-scale review of capital improvement needs within the County. In the "off years", a cursory review is made, any urgent funding issues are addressed, and any outside funding not previously anticipated is recognized. All other amounts previously programmed are budgeted in the upcoming budget year of the CIP.

The county also issues Metropolitan District Bonds which are paid back by revenues from fees and charges levied on customers of the Metropolitan District Water and Sewer System. These bonds do not require voter approval. The Metropolitan District is a separate fund established to support the water and sewer system. By law, the District must be financially self-supporting both for its operating and capital budgets.

FY 2010 – FY 2015 Six-Year Capital Program
\$2,117,188,354



Capital Budget and Program

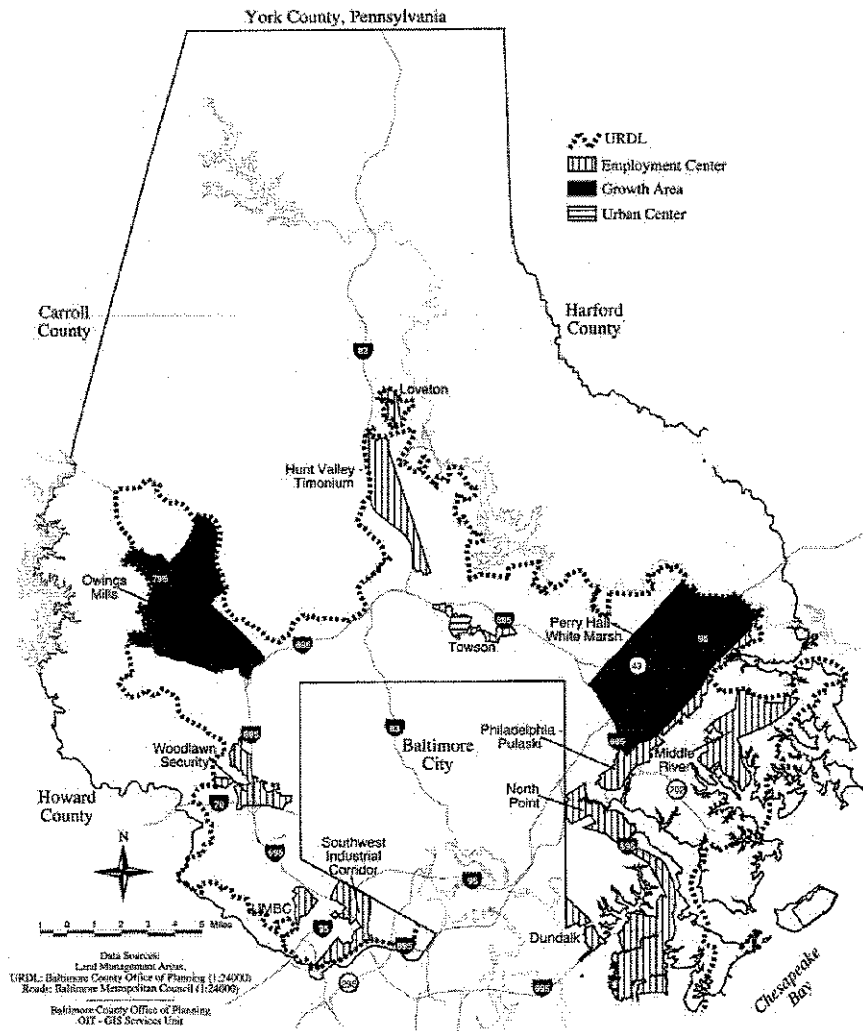
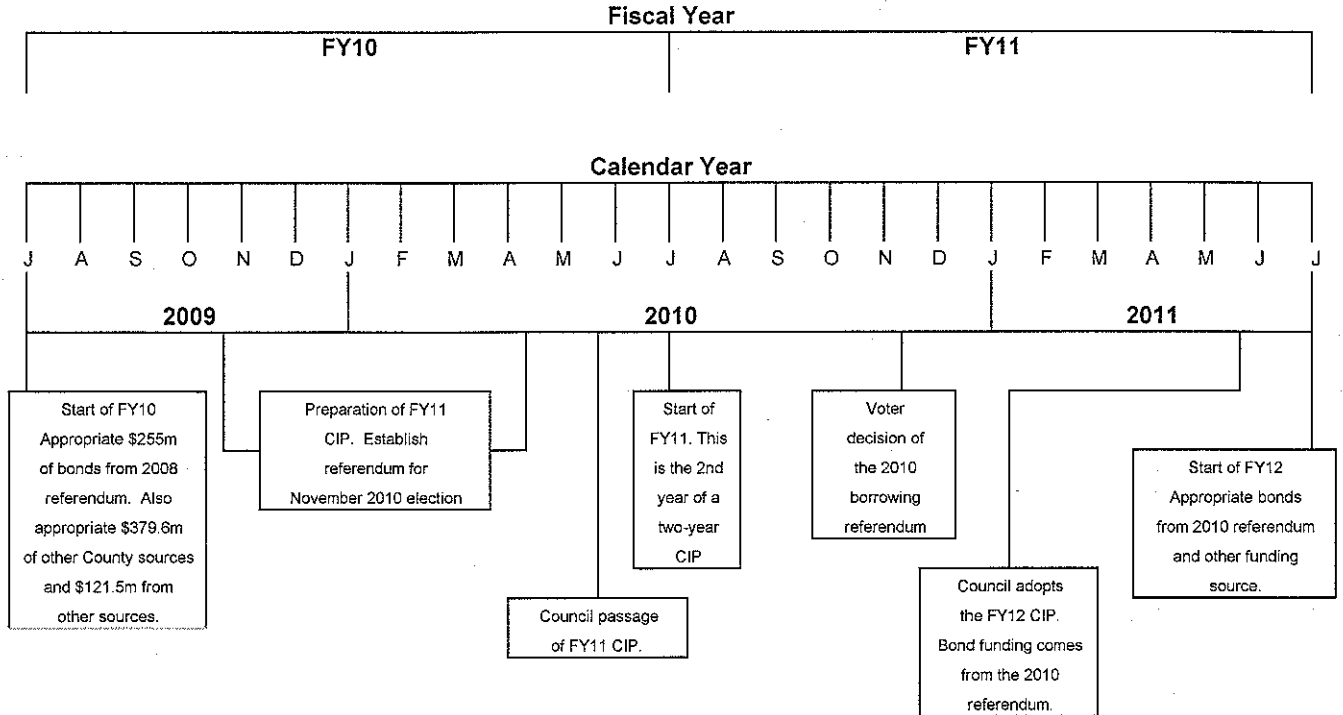
Six-Year Capital Program

APPROPRIATIONS (IN THOUSANDS \$)	FY10 Budget	FY11 Program	FY12 Program	FY13 Program	FY14 Program	FY15 Program	FY10 - FY15 Program	% of 6 year Total
Sewer & Water	328,614	0	354,114	0	363,452	0	1,046,180	49.4%
Public Works	106,334	4,000	91,555	0	90,273	0	292,162	13.8%
Refuse Disposal	5,640	0	960	0	760	0	7,360	0.3%
Operational Buildings	34,118	0	29,511	0	25,011	0	88,640	4.2%
Schools	196,713	2,500	107,682	0	109,983	0	416,878	19.7%
Community College	40,847	1,500	43,023	0	50,675	0	136,045	6.4%
Parks, Preserv. & Greenways	14,410	5,225	17,250	0	16,750	0	53,635	2.5%
Waterway Improvement	15,716	2,600	10,386	0	9,386	0	38,088	1.8%
Other Classifications	13,700	0	12,250	0	12,250	0	38,200	1.8%
TOTAL	756,092	15,825	666,731	0	678,540	0	2,117,188	100.0%

RESOURCES (IN THOUSANDS \$)	FY10 Budget	FY11 Program	FY12 Program	FY13 Program	FY14 Program	FY15 Program	FY10 - FY15 Program	% of 6 year Total
Metro District Funds	320,114	0	344,814	0	358,252	0	1,023,180	48.3%
General Obligation Bonds	256,109	0	272,260	0	275,400	0	803,769	38.0%
General Funds	58,396	15,825	5,710	0	1,010	0	80,941	3.8%
Developer Funding	4,983	0	1,600	0	1,600	0	8,183	0.4%
State, Federal, Other	116,490	0	42,347	0	42,278	0	201,115	9.5%
TOTAL	756,092	15,825	666,731	0	678,540	0	2,117,188	100.0%

Resources in FY10 include \$25,273,447 in reallocated general funds and \$1,094,616 in reallocated bonds that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.

The biennial capital budget cycle is illustrated below:



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 3,027 miles of lateral pipes and main lines and some 116 sewerage pumping stations. All wastewater is pumped to one of two wastewater treatment plants - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The City also maintains the water distribution system. However, major capital improvements to the water system required for the County are funded and constructed by the County. In both the sewer and water classifications, a significant portion of capital expenditures involves projects built in conjunction with the City. These include expansion of and improvements to the Patapsco WWTP and major improvements to the treatment process at the Back River facility.



Overall, in the FY10 CIP there are 19 individual items of work, budgeted at a total estimated cost of \$1,046,179,928 in fiscal years 2010 through 2015.

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 \$68,001,695 (6.5% of the

CIP Highlights

(Continued)

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 \$978,178,233. 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 \$334,125,000 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 32% of all the funding for the Metro District is for City/County joint use projects.



Public Works

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

Storm Drains

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

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.

CIP Highlights

(Continued)

Bridges

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

There are 48 individual projects on the Public Works classification of the FY10 CIP. These projects are estimated to cost \$106,333,640 in FY10 and \$185,828,000 in fiscal years 2011 through 2015 for a total of \$292,161,640.

In the Storm Drain classification there are 8 individual projects totaling \$26,225,000 over the six-year period covered by the CIP. These projects consist of capital maintenance and upgrade of the existing system and installation of additional systems in new subdivisions or in older areas that were originally constructed without storm drains. The current system contains approximately 852 miles of storm drains that are estimated to cost \$653,700 or \$767 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 five miles per year is added to the system, maintenance costs are estimated to increase \$3,835 per year.



In the streets and highways classification, there are 27 individual projects totaling \$220,326,640 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 approximately 2,660 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.

Projects to construct new roads comprise \$14,700,810 or 6.7% of the total roadway CIP. Significant projects in FY 10 include, Owings Mills Boulevard South, Dolefield Boulevard, and the extension of Cherry Hill Road. The FY09 cost of roadway maintenance is estimated at \$136,666 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 \$1,366,660 per year (snow removal cost is approximately \$2,256 per mile for FY09).



Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial. Contained in the capital program is \$196,176,640 for maintenance and upgrade of the system. Included in this amount is \$72,129,000

CIP Highlights

(Continued)

which will resurface approximately 540 miles (20% total County road network) of roads in the County over the six-year period covered by the CIP. Included within the FY 10 budget is \$8.1 million of federal stimulus funding (American Recovery and Reinvestment Act) for resurfacing projects. The budget also contains \$4,963,315 for reconstruction of concrete alleys. There are approximately 940 individual alleys in the County measuring some 115 miles in combined length. In addition to alleys and resurfacing there is \$33,361,868 for repair and replacement of deteriorated sidewalk, curb and gutter. CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$110,454,183 or 50.1% of the overall roadway CIP. These expenditures will reduce the cost of maintenance and operational cost.

Roadway capital budget resources will also be used to upgrade existing roads and intersections in order to increase their capacity, realign them for safety reasons or otherwise improve such roads and intersections. The CIP contains \$85,726,457 (38.9% of the total Highways CIP) for this purpose. Since these capital projects consist primarily of widening existing roadway, they will have a minimal effect on overall operational cost.

The Bridges classification contains 13 individual bridge maintenance and upgrade projects. New bridges in the County are built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$45,610,000. These projects will have no effect on operational cost.



Refuse Disposal Facilities

This classification funds the capping of closed landfills, the construction of leachate control and treatment systems and the ongoing construction of new landfill cells at Eastern Sanitary Landfill (ESL). The total CIP for this classification is \$7,360,000.

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

Community Colleges

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 \$136,045,000 contained in the CIP, \$53,635,000 or 39% is for capital maintenance of existing facilities. The remaining \$82,410,000 will fund new buildings and renovations and additions to existing buildings. Notable projects include a new 75,000gsf library building on the Catonsville campus and renovations and additions to 9 existing buildings. The



CIP Highlights

(Continued)

six-year CIP includes funding for over 195,000 square feet of additional space.

In the FY10 CIP, the State is programmed to contribute 6.6% or \$8,911,000 of the total six-year expenditure plan. The Community Colleges operating expenses are funded using County funds, State funds and tuition revenue.

Operational Buildings

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

The total six-year CIP contains \$84,140,605 for Operational Buildings consisting of \$69,374,605 for maintenance and renovations, \$6,800,000 for new buildings, \$1,200,000 for building additions, and \$6,766,000 for technology enhancements.



Notable capital projects include additions to be constructed at the Woodlawn Library to house the innovative Storyville project and the Cockeysville Library to accommodate area growth. Also a new fire station will be constructed in Towson to replace the current aging facility. Finally the capital budget includes funding to renovate the fourth floor of the Circuit Court Building for additional courts and hearing rooms.

The Towson fire station is replacing an existing facility so adjustments to current operational expenses should be minimal. Likewise the library additions are not projected to necessitate additional staffing.

Parks, Preservation and Greenways

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

There are 13 projects contained in the FY10 CIP under this classification totaling \$53,635,271, including \$14,410,271 in the budget year. Noteworthy funding appropriations in FY10 include \$4,078,482 for field lighting renovations at North Point Government Center, Catonsville Park, Perry Hall ESRC, and Loch Raven Center. There are also funds totaling \$800,000 for the design of a new multipurpose



CIP Highlights

(Continued)

facility in Turner Station and \$4,100,000 for improvements to Robert E. Lee Park.

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 35% of the total funding in FY10 through FY15.

Schools

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

Systemic renovations continue to be a priority in the FY10 CIP. The six-year program includes \$273,408,437 for high school renovations, modifications, additions, and replacements. The FY10 budget includes \$152,609,437 that is intended to complete funding for renovations at Catonsville High School and the replacement of the George Washington Carver Center for Arts and Technology on the existing site. It will also fund renovations to Parkville, Milford Mill, and replacement facilities for Sollers Point and Dundalk high schools.



The CIP also includes \$20,500,000 for a new elementary school in a to be determined location and \$10,000,000 to address elementary school overcrowding along the York Road corridor, including the construction of the new West Towson Elementary School.

Maintenance projects total \$102,285,366 or 24.5% of the CIP. Included is \$28,827,000 for continuing repair of the County's 276 acres (12,000,000 square feet) of school roofs and \$38,908,366 for major maintenance items such as mechanical systems, electrical systems and plumbing systems.

The CIP totals \$416,877,803 consisting of \$330,908,366 of County bonds and general funds, \$21,458,437 of County funds reallocated from surplus or completed projects, and \$64,511,000 of "forward-funded" State aid. Forward-funding occurs on projects that are eligible for State funding through the Public School Construction Program but do not receive State funding due to fiscal constraints at the State level. The projects will receive State funding on a future date. Not reflected in the CIP is FY10 State funding of \$28,000,000 for construction projects.

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

CIP Highlights

(Continued)

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 \$14,200,516 of which \$13,200,516 is designated for countywide renaissance, and \$1,000,000 is for the Dundalk Heritage Trail and Park.



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

Waterway Improvement Program

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



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

The FY10 CIP contains 13 separate projects totaling \$38,087,591 in bonds, State funds and fees.

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

Land Preservation

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

CIP Highlights

(Continued)

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 FY10 CIP contains \$24,000,000. There are no operating expenses associated with these capital expenditures.

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

Capital Program Impact on Operating Budget
(Select Projects)

<u>Project</u>	<u>Description</u>	<u>Cost of Project</u>	<u>Operational Impact</u>
Water/Sewer City/County Joint-Use Facilities	County's cost share of improvements to the system's two major wastewater treatment plants, wastewater pumping stations, water supply filtration facilities and pumping stations and other major water and wastewater facilities. The cost share is based on the percentage usage of the facility by each jurisdiction	\$334,125,000	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
Water and Sewer Main Relining, Rehabilitation and Replacement	As sewer mains age, they become less efficient and develop cracks which allows stormwater infiltration. Some of these mains are removed and replaced and some are simply relined in-place, with minimal digging. Cleaning and relining of water mains restores water pressure and improves overall system capacity	\$432,801,120	These projects have a positive impact on operational cost. The County's share of wastewater treatment cost is based on the percentage of the total amount of wastewater it delivers to the treatment plants. Reducing stormwater infiltration reduces the volume of wastewater conveyed to County pumping stations and City-operated treatment plants. Otherwise, there is only negligible effect on operational cost.
Miscellaneous 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, etc.	\$221,828,808	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.
Roadway Resurfacing	This project appears in each adopted CIP. It covers all roadway resurfacing needs in the County	\$72,129,000	There is no operational cost impact associated with this project.
Street Rehabilitation	This project appears in each adopted CIP. It covers all street improvements in conjunction with County building projects; citizen petitioned improvements; rehabilitation in conjunction with major utility work; road failure reconstruction; and miscellaneous improvements.	\$38,212,391	There is no operational cost impact associated with this project.
Alley Reconstruction	Alleys are owned by the property owners adjacent to the alley. Since they are a right-of way, the County subsidizes their reconstruction.	\$4,963,315	The County is not responsible for snow removal, illumination or maintenance of alleys. Therefore, there is no operational cost impact for this project.

Capital Program Impact on Operating Budget
(Select Projects)

<u>Project</u>	<u>Description</u>	<u>Cost of Project</u>	<u>Operational Impact</u>
Curbs, Gutters, and Sidewalks	Replacement and repair of deteriorated curbs, gutter, and sidewalks as well as construction of new sidewalks where needed.	\$13,361,868	There is no operational cost impact associated with this project.
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.	\$6,609,256	There is no operational cost impact associated with this project.
Rossville Boulevard	This project will convert the existing roadway shoulders to additional traffic lanes plus create a left turn lane to support adjacent development. The specific road length of this project is from Lillian Holt Drive to the I-95 overpass.	\$2,000,000	Based on average cost throughout the County, annual operational cost impact for this portion of the roadway is approximately \$7,479.
Cherry Hill Road Extended	This project will improve traffic congestion in a rapidly expanding residential and industrial area. Job length is about 1,400 ft, including bridging of a flood plain and railroad.	\$4,538,000	Based on average cost throughout the County, annual operational cost impact for this portion of the roadway is approximately \$2,646
Yellow Brick Road	This project will accommodate additional traffic generated by the area's increasing industrial development.	\$4,300,000	Based on average cost throughout the County, annual operational cost impact for this portion of the roadway is approximately \$8,506
Bridge Upgrades and Maintenance	There are 13 individual bridge maintenance and upgrade projects. New bridges are built as part of associated new road projects.	\$45,610,000	Based on average cost throughout the County, annual operational cost impact for this portion of the roadway is approximately \$6,500.
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches. The FY10 funding will be used to replace existing lighting at North Point Govt Center, Catonsville Park, Perry Hall ESRC, and Loch Raven Center.	\$11,553,482	Generally the projects funded have minimal operational impact. While the lighting projects will be upgrades it is believed that the lighting utilized will be more energy efficient.

Capital Program Impact on Operating Budget
(Select Projects)

<u>Project</u>	<u>Description</u>	<u>Cost of Project</u>	<u>Operational Impact</u>
Community / Neighborhood Park Development	This project funds the development of new and/or renovation of existing neighborhood and community parks. The FY10 budget includes funding for the design of a new multipurpose facility in Turner Station.	\$13,555,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities. The multipurpose facility in Turner Station will be new but the operational impact will not affect the FY10 operating budget. The Department of Recreation and Parks estimate the future operating costs associated with the new building to be \$115,000.
Regional Park Development	This project funds the development of indoor and outdoor regional park facilities. The FY10 budget includes funds for improvements to Robert E. Lee Park to include bridge replacement, creation of a dog park, and erosion control.	\$5,000,000	New regional park facilities will increase operational costs. In the case of Robert E. Lee Park, the County will lease the park from the City. The Department of Recreation and Parks estimates the future operational costs of the park will be \$284,000.
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.	\$57,647,000	A significant portion of this funding will support the renovation of the Circuit Court Building. This will include the relocation and upgrade of the 911 Center and renovation of the 4th floor for additional courts. While the additional courts will result in increased operational costs for staffing and operational supplies, the systemic renovations to the entire building will offset the cost with savings through energy efficient upgrades.
New Libraries and additions	Completion of funding for a new library in Owings Mills and additions for Cockeysville and Woodlawn.	\$7,370,000	When all facilities are complete the estimated annual operating impact will be \$2.8 million.
Middle School Systemic Renov., Mods., & Addns	These projects fund systemic renovations and modernizations of middle schools throughout the County. The projects include, but are not limited to, the replacement of ceilings, domestic water systems, HVAC systems, and other building improvements.	\$2,484,000	Systemic improvements in the middle schools help minimize operating funds needed for maintenance and promote fuel efficiencies that should reduce fuel costs associated with heating the buildings.

Capital Program Impact on Operating Budget
(Select Projects)

<u>Project</u>	<u>Description</u>	<u>Cost of Project</u>	<u>Operational Impact</u>
High School Systemic Renov., Mods., & Addns	This project will fund systemic renovations, modernizations, additions, and when appropriate, replacement of high schools throughout the County.	\$273,408,437	Systemic improvements in the high schools help minimize operating funds needed for maintenance. Since the project is two years old and no work is completed, a specific dollar saving cannot be calculated.
York Road Corridor Additions	This project will fund the construction of additional elementary seats for schools along the York Road Corridor. Currently under construction is the new 451 seat West Towson Elementary.	\$10,000,000	The additions will increase operational costs related to the building but should have minimal impact on staffing costs. The BCPS 2010 operating budget includes \$731,000 for start-up costs associated with the new West Towson Elementary.
Major Public School Capital Maintenance	Refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors	\$38,908,366	After the replacement of inefficient and obsolete building mechanical systems, operational costs will decrease.
School Roof Rehabilitation	The FY10 capital budget will fund new roofs for Catonsville HS, Loch Raven Tech, Colgate ES, Bear Creek ES, Battle Grove ES, Carney ES, Halstead Academy, Pot Springs ES, Prettyboy ES, and 7th District ES.	\$28,827,000	Replacement of leaky roofs will reduce operational cost associated with water damage repairs and improve the buildings overall energy efficiency.
Land Preservation	Allows the purchase of development rights from owners of agricultural land. The program uses a combination of State and local funding.	\$24,000,000	There are no operational costs associated with this continuing project.
Countywide Renaissance	This project houses funds for streetscape improvements, acquisition and demolition of abandoned, poorly maintained or otherwise blighted housing.	\$13,200,516	Streetscapes cause a marginal increase in annual operational cost due to maintenance requirement. The purchase and demolition of blighted housing tends to reduce operational cost due to the resultant decrease in crime.
Watershed Restoration	There are 10 projects, each corresponding to one of the County's watersheds, they address water quality restoration projects in the applicable area and stormwater retrofit issues in the watershed. One additional project encompasses revegetation, repair and enhancement of improvement structures, the County Derelict Boat Program, the SAV Program, and the County Channel Marking Program.	\$13,140,591	Stream restoration projects protect County infrastructure reducing costs on repair and maintenance of sewers and storm drains (primarily Metro). Shoreline Enhancement projects reduce the Department of Recreation and Parks maintenance costs on County shoreline parkland. Stormwater retrofit projects reduce the maintenance costs for DEPRM on storm drains and stormwater management areas.

CAPITAL BUDGET HISTORY

APPROPRIATIONS (IN THOUSANDS \$)	FY02-03 BUDGETS	FY04-05 BUDGETS	FY06-07 BUDGETS	FY08-09 BUDGETS	FY10-11 BUDGETS
Sewer & Water	153,322	155,554	204,438	252,643	328,614
Public Works	96,627	96,408	112,634	109,854	110,334
Refuse Disposal	2,101	5,026	19,882	9,705	5,640
Operational Buildings	106,694	63,530	84,791	110,502	34,119
Schools	114,858	87,627	313,972	289,277	199,213
Community College	13,350	23,184	41,368	40,190	42,347
Parks, Preserv. & Greenways	39,377	18,366	53,244	61,393	19,635
Waterway Improvement	12,375	13,033	18,098	21,596	18,315
Other Classifications	41,046	27,503	56,477	47,400	13,700
TOTAL	579,750	490,231	904,904	942,560	771,917
RESOURCES (IN THOUSANDS \$)					
Metro District Funds	133,980	155,554	184,296	206,933	320,114
General Obligation Bonds	253,131	233,082	247,570	273,360	256,110
General Funds	97,416	52,970	240,756	294,407	74,221
Developer Funding	5,260	4,190	4,441	2,750	4,983
State, Federal, Other	89,963	44,435	227,841	165,110	116,489
TOTAL	579,750	490,231	904,904	942,560	771,917

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.

Contribution to the Capital Budget

The FY2010 Operating Budget includes General Fund contributions to the Capital Budget in programs entitled "Contributions to Capital Budget". The contribution for Department of Education capital projects is in program 001-035-3520 and totals \$5,539,366. The contribution for General Government capital projects is in program 001-058-5801 and totals \$27,583,605. The combined total contribution to the FY2010 Capital Budget is \$33,122,971. The capital projects into which these funds are to be appropriated are as follows:

Class of Projects	Project Number	Project Title	FY10
Schools	2130200	High School Systemic Renovations	\$5,000,000
Schools	2130665	Major Maintenance	<u>\$539,366</u>
Department of Education Total			<u>\$5,539,366</u>

Class of Projects	Project Number	Project Title	FY10
Refuse Disposal	2080002	Texas Landfill/Resource Recovery Area	\$160,000
Refuse Disposal	2080005	Hernwood Landfill Capping	\$800,000
Refuse Disposal	2080006	Parkton Landfill	\$220,000
Refuse Disposal	2080010	Eastern Sanitary Landfill	\$4,100,000
CCBC	2090100	Capital Maintenance & Renovations	\$1,500,000
Buildings	2100018	Enhanced Productivity thru Technology	\$6,766,000
Buildings	2100036	Bldg Repairs, Renovations & Minor Addns	\$5,937,605
Buildings	2100607	Owings Mills Library	\$4,800,000
Parks, Pres., Grnwys	2120301	Recreation Facility Renovations	\$100,000
Parks, Pres., Grnwys	2120305	Tot lot & Shared Facility Development	\$250,000
Parks, Pres., Grnwys	2120307	Community/Neighborhood Park Dvlpmnt	\$800,000
Parks, Pres., Grnwys	2120313	Regional Park Development	\$1,100,000
Community Imprv.	2180100	Countywide Renaissance	\$450,000
Waterways	2210105	Bird River Watershed Restoration	\$400,000
Waterways	2210200	Environmental Management	<u>\$200,000</u>
General Government Total			<u>\$27,583,605</u>

Total Contribution to the Capital Budget \$33,122,971

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

	<u>Fiscal 2008</u>		<u>Fiscal 2009</u>		<u>Fiscal 2010</u>	
	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75
REAL PROPERTY						
Annual Assessment	68,903,909,502	757,943,005	78,646,877,748	865,115,655	86,540,349,909	951,943,849
New Construction Subject to Three Quarter Year Taxation	197,604,852	2,173,653	120,631,964	1,326,952	75,000,000	825,000
Half Year Taxation	96,235,010	1,058,585	94,589,743	1,040,487	62,500,000	687,500
One Quarter Year Taxation	<u>43,875,000</u>	<u>482,625</u>	<u>12,500,000</u>	<u>137,500</u>	<u>18,750,000</u>	<u>206,250</u>
TOTAL - Real Property	69,241,624,364	761,657,868	78,874,599,455	867,620,594	86,696,599,909	953,662,599
PERSONAL PROPERTY						
Unincorporated Business	63,797,309	1,754,426	58,181,818	1,600,000	58,181,818	1,600,000
Railroads	5,645,345	155,247	9,732,327	267,639	5,968,946	164,146
Public Utilities	1,246,367,855	34,275,116	1,257,236,364	34,574,000	1,271,068,000	34,954,370
Ordinary Business Corportation	<u>1,753,918,909</u>	<u>48,232,770</u>	<u>1,709,090,909</u>	<u>47,000,000</u>	<u>1,527,272,727</u>	<u>42,000,000</u>
TOTAL - Personal Property	3,069,729,418	84,417,559	3,034,241,418	83,441,639	2,862,491,491	78,718,516
TOTAL - REAL & PERSONAL PROPERTY	72,311,353,782	846,075,427	81,908,840,873	951,062,233	89,559,091,400	1,032,381,115

Estimated Yield from one cent on FY2010 taxes - \$7,158,192

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>TAXES</u>						
<u>PROPERTY TAXES - CURRENT YEAR</u>						
REAL PROPERTY	761,657,868		867,620,594		953,662,599	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,754,426		1,600,000		1,600,000	
RAILROADS	155,247		267,639		164,146	
PUBLIC UTILITIES	34,275,116		34,574,000		34,954,370	
ORDINARY BUSINESS CORPORATIONS	48,232,770		47,000,000		42,000,000	
LESS:						
UNCOLLECTABLE TAXES	(2,542,433)		(3,000,000)		(3,000,000)	
DISCOUNTS ALLOWED ON TAXES	(4,714,147)		(4,889,132)		(5,025,510)	
DISCOUNTS NOT TAKEN ON TAXES	21,042		18,741		18,741	
INTEREST PAID ON REFUND TAXES	(20,112)		(20,470)		(19,343)	
HOMEOWNERS' TAX CREDIT	(6,678,578)		(6,900,000)		(6,283,249)	
HOMESTEAD TAX CREDIT	(115,891,186)		(167,877,064)		(192,718,913)	
TAX CREDIT - AGED (CLOSED)	(20,826)		(9,147)		(9,000)	
SPECIAL TAX CREDITS	(4,738,250)		(5,580,902)		(5,327,178)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,148,323)</u>		<u>(1,147,235)</u>		<u>(1,148,323)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		710,342,614		761,657,024		818,868,340
REAL PROPERTY TAX-PRIOR YEAR	773,079		505,702		700,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	51,895		25,003		50,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	(680,057)		250,000		(500,000)	
PENALTIES & INTEREST ON DELINQUENT TAXES	1,749,294		1,504,766		1,742,102	
PAYMENT IN LIEU OF PROPERTY	<u>879,306</u>		<u>921,107</u>		<u>950,000</u>	
TOTAL -PROPERTY TAXES		713,116,131		764,863,602		821,810,442

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>INCOME TAX</u>						
COUNTY INCOME TAX	622,398,660		609,040,140		585,630,678	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>18,585,880</u>		<u>12,244,178</u>		<u>12,000,000</u>	
TOTAL - INCOME TAX		640,984,540		621,284,318		597,630,678
<u>COUNTY SALES & SERVICE TAXES</u>						
ADMISSIONS	7,175,726		6,526,724		6,900,000	
ELECTRICITY	16,613,829		16,168,740		16,540,450	
TELEPHONE	12,372,164		11,519,046		11,800,000	
AUTO TRAILER CAMP	535,569		535,414		546,122	
RECORDATION	33,363,849		18,000,000		19,000,000	
TITLE TRANSFER TAX	58,446,098		36,000,000		38,000,000	
MOTEL & HOTEL OCCUPANCY	8,845,974		7,888,181		7,361,347	
LOCAL 911 TAX	<u>7,586,877</u>		<u>7,775,381</u>		<u>7,931,889</u>	
		144,940,086		104,413,486		108,079,808
TOTAL - TAXES		1,499,040,757		1,490,561,406		1,527,520,928
<u>LICENSES & PERMITS</u>						
AMUSEMENT DEVICES	640,500		667,331		619,000	
MISCELLANEOUS BUSINESS LICENSES	59,404		59,452		61,500	
ELECTRICAL LICENSE	178,831		70,000		150,000	
PLUMBING BOARD LICENSE	41,311		200,000		43,000	
PUB. SWIMMING POOLS & BEACHES	121,468		95,769		110,000	
BUILDING PERMITS	1,419,607		1,131,804		1,000,000	
RENTAL REGISTRATION FEES	201,149		384,608		10,000	
ANIMAL CONTROL LICENSE	156,547		144,518		120,000	
MARRIAGE LICENSE-UNDESIGNATED	36,595		26,000		26,000	
MARRIAGE LICENSE-BATTERED SPOUSE	112,175		130,000		130,000	
ELECTRICAL INSPECTION	672,957		587,211		620,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>LICENSES & PERMITS (CONTINUED)</u>						
PERMITS - METROPOLITAN	88,814		85,569		77,750	
MISCELLANEOUS PERMITS	91,758		73,762		80,300	
WELL CONSTRUCTION PERMITS	<u>43,360</u>		<u>35,864</u>		<u>48,000</u>	
TOTAL - LICENSES & PERMITS		3,864,476		3,691,888		3,095,550
<u>FINES, FORFEITURES & PENALTIES</u>						
VEHICLE PARKING FINES	1,494,557		1,600,000		1,600,000	
WORTHLESS CHECK CHARGE	13,280		14,915		14,100	
ANIMAL LICENSE FINES & PENALTIES	5,081		4,415		4,000	
ANIMAL CONTROL VIOLATION PENALTIES	29,751		25,000		28,000	
SEIZED FUNDS & FORFEITURES	792,142		220,000		200,000	
UNCLAIMED PROPERTY - POLICE	(701,171)		120,000		50,000	
FIRE PREVENTION CITATIONS	250		450		1,000	
ZONING VIOLATION CITATIONS	569,288		200,000		200,000	
FALSE ALARM CITATIONS	510,623		534,876		550,000	
COURT FINES	257,470		200,000		260,000	
RED LIGHT CITATIONS	<u>126,902</u>		<u>67,173</u>		<u>200,000</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		3,098,173		2,986,829		3,107,100
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>						
INVESTMENTS	<u>12,469,938</u>		<u>4,941,620</u>		<u>3,614,474</u>	
<u>TOTAL -REVENUE FROM USE OF MONEY & PROPERTY</u>		12,469,938		4,941,620		3,614,474

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>INTERGOVERNMENTAL AID</u>						
<u>STATE SHARED REVENUE</u>						
HIGHWAY USER REVENUES	41,539,089		37,428,890		37,553,409	
OTHER STATE SHARED TAXES	52,315		50,000		50,000	
STATE SHARED BUSINESS LICENSES	<u>1,397,509</u>		<u>1,160,170</u>		<u>1,156,976</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		42,988,913		38,639,060		38,760,385
<u>STATE GRANTS IN AID</u>						
TARGETED LOCAL HEALTH	8,368,450		8,033,892		8,033,892	
LIBRARIES	1,044,492		1,084,364		1,032,018	
POLICE PROTECTION	9,793,502		9,719,129		9,719,129	
PROPERTY TAX	1,736,209		0		0	
DETENTION CENTER	2,928,381		3,264,567		3,707,274	
PERSONAL CARE PROGRAM	608,766		825,000		825,000	
GERIATRICS SCREENING	508,145		378,753		472,000	
ENTERPRISE ZONE	435,110		475,368		407,000	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	6,623,127		6,900,000		6,283,249	
CHILD SUPPORT ENFORCEMENT	273,722		272,304		360,000	
FIRE RESCUE AID	1,176,318		1,169,973		1,169,973	
OTHER STATE AID	143,125		299,310		357,462	
STATE AID REDUCTION	<u>0</u>		<u>(1,415,038)</u>		<u>(22,805,812)</u>	
TOTAL - STATE GRANTS-IN-AID		33,639,347		31,122,876		9,561,185

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>GRANTS FROM FEDERAL GOVERNMENT</u>						
FEDERAL AID - SOCIAL SERVICES	1,537,006		1,654,653		1,749,996	
FEDERAL AID - POLICE	214,734		130,358		110,681	
MISCELLANEOUS FEDERAL AID	42,223		145,845		218,768	
TITLE IV INCOME MAINTENANCE	<u>12,117</u>		<u>15,950</u>		<u>13,500</u>	
TOTAL - STATE SHARED REVENUE		1,806,080		1,946,806		2,092,945
TOTAL - INTERGOVERNMENTAL AID		78,434,340		71,708,742		50,414,515
 <u>SERVICE CHARGES FOR CURRENT SERVICES</u>						
<u>GENERAL GOVERNMENT</u>						
MARRIAGE CEREMONY FEES	18,620		19,121		19,000	
SHERIFF FEES	197,117		190,000		190,000	
POLICE RECORDS FEE	181,740		150,000		172,970	
GIS FEES	74,697		78,556		82,000	
LIEN CERTIFICATES	948,480		725,000		750,000	
TAX SALE - ADVERTISING FEES	209,403		225,134		155,000	
FIRE DEPARTMENT FEES	652,015		518,095		650,000	
COURT APPEARANCE FEES	235,477		242,339		235,000	
ZONING SVC. CHARGES & ADVERTISING	243,893		190,726		180,000	
PLUMBING INSPECTION CHARGES	622,783		464,141		300,000	
CREDIT CARD FEE	85,039		92,372		91,063	
MASTERS FEE	599,331		551,819		663,283	
DEVELOPMENT FEES	704,150		557,529		597,500	
MISCELLANEOUS GOVERNMENTAL FEES	<u>651,343</u>		<u>381,560</u>		<u>382,375</u>	
TOTAL - STATE SHARED REVENUE		5,424,088		4,386,392		4,468,191

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
RECREATION & PARKS						
MISC. REC & PARKS REVENUE	<u>842,259</u>		<u>901,066</u>		<u>894,000</u>	
<u>TOTAL - REC & PARKS SERVICE CHARGES</u>		842,259		901,066		894,000
<u>HEALTH & HUMAN SERVICE</u>						
STANDARD PERCOLATION TEST	12,410		11,972		17,400	
EATING, DRINKING ESTAB. INSPEC.	1,051,100		1,100,000		1,150,000	
PREADMISSION SCREENING	44,755		38,323		45,000	
HOME HEALTH SERVICES	892,621		910,048		950,000	
PRISONER MAINT. & UPKEEP	362,919		250,000		295,000	
SANITARY LANDFILL CHARGES	729,196		810,738		850,000	
HEALTH CLINIC FEES	69,888		101,896		108,500	
ANIMAL ADOPTION & REDEMPTION	60,909		65,000		65,000	
COUNTY RIDE FEES	57,111		61,787		73,000	
MISCELLANEOUS HEALTH SERVICE FEES	<u>172,986</u>		<u>199,709</u>		<u>235,800</u>	
<u>TOTAL - HEALTH SERVICE CHARGES</u>		3,453,895		3,549,473		3,789,700
<u>TOTAL - SVC. CHG. FOR CURRENT SERVICES</u>		9,720,242		8,836,931		9,151,891
<u>OTHER REVENUE</u>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,091,381		4,199,630		4,386,500	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	657,056		699,136		600,000	
MISC. RECEIPTS	2,192,512		2,283,667		2,820,815	
SALE OF ASSETS	75,155		141,820		180,000	
VENDING MACHINE REVENUE	39,877		43,637		38,000	
SALE OF SURPLUS PROPERTY	725,385		70,000		70,000	
EMPLOYEE'S PARKING FEES	263,319		251,600		251,600	
RENTAL OF COUNTY FACILITIES	2,828,771		2,646,621		2,650,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>OTHER REVENUE (CONTINUED)</u>						
TOWER RENTALS	746,628		714,725		700,000	
REIMB. - LEGAL SERVICES	269,473		375,000		300,000	
BRESCO REBATE	0		0		0	
COUNTY RIDE SPONSORSHIPS	60,631		55,858		58,500	
CABLE TELEVISION FEES	10,758,664		11,107,004		11,500,000	
FUNDS RETURNED - OUTSIDE AGENCY	0		0		0	
INDIRECT COST - GRANTS	1,257,451		1,115,788		1,120,000	
UTILITY ROAD CUT FEE	67,637		80,819		71,818	
SIGN/SIGNAL REPAIRS & INSTALL.	69,385		1,000		1,000	
PROPERTY CLEAN UP	<u>218,181</u>		<u>130,157</u>		<u>142,156</u>	
TOTAL - OTHER REVENUE		24,321,506		23,916,462		24,890,389
TOTAL - GENERAL FUND REVENUE		1,630,949,432		1,606,643,878		1,621,794,847
ESTIMATED FUNDS AVAILABLE FROM SURPLUS				<u>112,884,332</u>		<u>52,081,620</u>
TOTAL - GENERAL FUND		1,630,949,432		1,719,528,210		1,673,876,467

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>SPECIAL FUNDS</u>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	637,432		610,000		679,485	
LIQUOR BOARD FEES	43,752		55,000		50,515	
TRANSFER TO GIFTS & GRANTS FUND	0		0		0	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>(41,331)</u>		<u>56,778</u>		<u>20,521</u>	
TOTAL - LIQUOR LICENSE FUND		639,853		721,778		750,521
<u>GIFTS & GRANTS FUND</u>						
HEALTH						
FEDERAL AID	10,190,551		12,705,327		14,097,887	
STATE AID	14,434,393		16,353,371		17,802,649	
PROJECTED INCOME	596,216		697,769		970,304	
COUNTY LOCAL SHARE MATCH	<u>3,798,856</u>		<u>3,992,043</u>		<u>4,147,911</u>	
SUBTOTAL		29,020,016		33,748,510		37,018,751
AGING						
FEDERAL AID	3,712,034		4,813,886		5,007,929	
STATE AID	3,010,411		4,085,871		3,704,692	
PROJECTED INCOME	997,755		2,269,649		1,751,540	
COUNTY LOCAL SHARE MATCH	<u>1,118,741</u>		<u>1,518,938</u>		<u>1,554,776</u>	
SUBTOTAL		8,838,941		12,688,344		12,018,937
SOCIAL SERVICES						
FEDERAL AID	2,077,027		2,635,579		2,884,530	
STATE AID	2,181,464		3,422,940		3,345,486	
PROJECTED INCOME	0		0		20,000	
COUNTY LOCAL SHARE MATCH	<u>712,237</u>		<u>765,386</u>		<u>819,779</u>	
SUBTOTAL		4,970,728		6,823,905		7,069,795
LOCAL MANAGEMENT BOARD						
FEDERAL AID	0		0		0	
STATE AID	1,767,729		3,991,617		4,685,213	
PROJECTED INCOME	112,622		0		0	
COUNTY LOCAL SHARE MATCH	<u>125,871</u>		<u>138,956</u>		<u>138,956</u>	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

SOURCE	FISCAL YEAR 2008 ACTUAL		FISCAL YEAR 2009 ESTIMATE		FY 2010 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
SUBTOTAL		2,006,222		4,130,573		4,824,169
CIRCUIT COURT						
FEDERAL AID	67,268		1,213,133		89,007	
STATE AID	1,709,421		649,845		1,850,256	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>72,411</u>		<u>64,688</u>		<u>58,670</u>	
SUBTOTAL		1,849,100		1,927,666		1,997,933
HOUSING OFFICE						
FEDERAL AID	41,206,666		47,571,097		50,894,298	
STATE AID	0		0		0	
PROJECTED INCOME	1,287,306		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		42,493,972		47,571,097		50,894,298
COMMUNITY DEVELOPMENT BLOCK GRANTS						
FEDERAL AID	5,702,412		8,253,521		7,164,905	
STATE AID	410,260		418,979		498,291	
PROJECTED INCOME	3,789,569		1,469,626		1,339,176	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		9,902,241		10,142,126		9,002,372
WORKFORCE DEVELOPMENT						
FEDERAL AID	1,975,209		5,366,580		6,253,137	
STATE AID	32,817		0		0	
PROJECTED INCOME	23,826		0		0	
COUNTY LOCAL SHARE MATCH	<u>250,000</u>		<u>250,000</u>		<u>250,000</u>	
SUBTOTAL		2,281,852		5,616,580		6,503,137
PUBLIC SAFETY						
FEDERAL AID	3,393,002		5,111,300		7,153,257	
STATE AID	1,475,435		1,810,420		1,558,185	
PROJECTED INCOME	252,554		669,917		646,250	
COUNTY LOCAL SHARE MATCH	<u>638,980</u>		<u>329,789</u>		<u>260,982</u>	
SUBTOTAL		5,759,971		7,921,426		9,618,674

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

<u>SOURCE</u>	<u>FISCAL YEAR 2008 ACTUAL</u>		<u>FISCAL YEAR 2009 ESTIMATE</u>		<u>FY 2010 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
OTHER AGENCIES						
FEDERAL AID	126,653		297,214		517,199	
STATE AID	668,205		855,128		764,116	
PROJECTED INCOME	2,030,913		3,091,041		3,264,013	
COUNTY LOCAL SHARE MATCH	<u>126,945</u>		<u>86,222</u>		<u>108,828</u>	
SUBTOTAL		2,952,716		4,329,605		4,654,156
<u>TOTAL - GIFTS & GRANTS FUND</u>		110,075,759		134,899,832		143,602,222
ECONOMIC DEVELOPMENT REVOLVING FINANCING FUND						
OFFICE OF ECONOMIC DEVELOPMENT						
TRANSFERS - IN	0		0		0	
LOAN REPAYMENTS	0		1,500,000		1,500,000	
PROGRAM INCOME	529,480		700,000		700,000	
FEDERAL AID	0		150,000		150,000	
APPROPRIATION FROM (TO) FUND BALANCE	<u>465,197</u>		<u>2,205,000</u>		<u>2,205,000</u>	
TOTAL - ECONOMIC DEVELOPMENT FUND		994,677		4,555,000		4,555,000
TOTAL - SPECIAL FUNDS		111,710,289		140,176,610		148,907,743
NON - COUNTY FUNDS						
BOARD OF EDUCATION						
STATE AID						
FOUNDATION PROGRAM	334,624,588		342,033,068		328,880,511	
COMPENSATORY AID	86,201,356		88,843,115		93,820,117	
TRANSPORTATION	23,845,320		24,518,520		26,277,722	
HANDICAPPED CHILDREN	28,660,493		28,566,340		28,346,987	
NON PUBLIC PLACEMENT	14,590,875		15,040,670		14,196,485	
OUT-OF-COUNTY LIVING	17,280,112		3,415,934		3,676,020	
AGING SCHOOLS	1,238,845		1,589,753		0	
LIMITED ENGLISH PROFICIENCY	9,731,013		10,346,233		11,024,480	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

SOURCE	FISCAL YEAR 2008 ACTUAL		FISCAL YEAR 2009 ESTIMATE		FY 2010 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
OTHER STATE AID	804,000		975,000		900,000	
RESTRICTED PROGRAMS - STATE	6,743,000		8,457,380		8,509,455	
RESTRICTED PROGRAMS - FEDERAL	61,634,000		65,647,437		70,515,137	
TUITION	665,203		600,000		655,000	
OTHER REVENUE	4,283,906		9,528,493		11,600,004	
PRIOR YEAR FUND BALANCE	<u>2,500,000</u>		<u>3,000,000</u>		<u>10,099,960</u>	
TOTAL - EDUCATION		592,802,711		602,561,943		608,501,878
BOARD OF LIBRARY TRUSTEES						
STATE AID	4,177,967		4,337,458		3,450,800	
FINES AND FEES	<u>5,535,800</u>		<u>3,507,500</u>		<u>3,613,500</u>	
TOTAL - LIBRARIES		9,713,767		7,844,958		7,064,300
DEPARTMENT OF SOCIAL SERVICES						
FEDERAL AID	<u>294,875</u>		<u>300,843</u>		<u>305,702</u>	
TOTAL - SOCIAL SERVICES		294,875		300,843		305,702
COMMUNITY COLLEGES						
TUITION AND FEES	50,607,177		51,962,947		56,584,547	
STATE AID	36,341,154		37,430,623		36,924,256	
OTHER	25,824,861		27,297,037		32,116,915	
FUND BALANCE	<u>2,100,642</u>		<u>887,917</u>		<u>1,547,137</u>	
TOTAL - COMMUNITY COLLEGES		114,873,834		117,578,524		127,172,855
TOTAL - NON-COUNTY FUNDS		717,685,187		728,286,268		743,044,735
TOTAL - OPERATING BUDGET		2,460,344,908		2,587,991,088		2,565,828,945

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES
FOR FISCAL YEARS 2008, 2009 AND 2010

SOURCE	FISCAL YEAR 2008 ACTUAL		FISCAL YEAR 2009 ESTIMATE		FY 2010 ESTIMATE	
	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL	GENERAL FUND	TOTAL
<u>SPECIAL FUNDS</u>						
ENTERPRISE FUNDS						
METROPOLITAN DISTRICT WATER & SEWER OPERATING FUND						
WATER DISCHARGE PERMIT FEES	840,201		445,000		449,000	
INVESTMENTS	1,217,578		1,027,700		1,038,000	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	110,951,715		115,500,000		122,485,000	
SEWER SERVICE CHARGES - INTEREST	229,470		115,000		116,000	
OTHER COUNTIES SEWAGE HANDLING COSTS	5,200,562		6,530,000		4,616,000	
WATER DISTRIBUTION CHARGES	19,690,451		21,325,000		22,615,000	
SUNNYBROOK WATER CHARGE	16,866		14,000		14,000	
PHOENIX WATER CHARGE	2,089		6,000		6,000	
MISS UTILITY	3,730		4,500		5,000	
FRONT FOOT ASSESS. - INTEREST	72,639		35,000		35,000	
ASSESSMENTS						
SEWER FRONT FOOT ASSESS. - CURRENT	8,794,242		8,720,000		8,807,000	
WATER FRONT FOOT ASSESS. - CURRENT	4,634,304		4,580,000		4,625,000	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	8,824,469		299,100		302,000	
TREATMENT PLANT-COST REBATE- BALTO CITY	0		623,823		0	
EXTINGUISHMENTS - WATER	84,162		7,000		8,000	
EXTINGUISHMENTS - SEWER	461,587		33,000		33,000	
APPROPRIATION FROM METRO. FUND SURPLUS	<u>0</u>		<u>6,421,116</u>		<u>13,485,208</u>	
SUBTOTAL		161,024,065		165,686,239		178,639,208
OTHER FUNDS						
SCHOOL FOOD SERVICE FUND	37,004,000		43,351,081		38,147,750	
COMMUNITY COLLEGE AUXILIARY FUND	<u>8,585,693</u>		<u>8,909,760</u>		<u>8,956,085</u>	
		45,589,693		52,260,841		47,103,835
TOTAL - ENTERPRISE FUNDS		206,613,758		217,947,080		225,743,043
GOVERNMENT- WIDE OPERATING FUNDS		2,666,958,666		2,805,938,168		2,791,571,988

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>GENERAL GOVERNMENT</u>									
<u>OFFICE OF COUNTY EXECUTIVE</u>									
EXECUTIVE DIRECTION	1,106,491	-	1,106,491	1,152,812	-	1,152,812	1,160,425	-	1,160,425
TOTAL -	\$1,106,491	-	\$1,106,491	\$1,152,812	-	\$1,152,812	\$1,160,425	-	\$1,160,425
<u>OFFICE OF BUDGET AND FINANCE</u>									
BUDGET FORMULATION & ADMINISTRATION	1,912,532	-	1,912,532	1,882,479	-	1,882,479	1,986,706	-	1,986,706
FINANCIAL OPERATIONS	4,590,984	-	4,590,984	4,804,236	-	4,804,236	4,729,323	-	4,729,323
PAY SYSTEMS	342,759	-	342,759	268,745	-	268,745	289,248	-	289,248
INVESTMENT AND DEBT MANAGEMENT	342,964	-	342,964	350,406	-	350,406	361,024	-	361,024
INSURANCE ADMINISTRATION	1,564,768	-	1,564,768	1,724,212	-	1,724,212	1,849,814	-	1,849,814
PURCHASING AND DISBURSEMENTS	1,430,523	-	1,430,523	1,379,610	-	1,379,610	1,413,588	-	1,413,588
TOTAL -	\$10,184,530	-	\$10,184,530	\$10,409,688	-	\$10,409,688	\$10,629,703	-	\$10,629,703
<u>ADMINISTRATIVE OFFICER</u>									
GENERAL ADMINISTRATION	1,272,729	-	1,272,729	1,281,170	-	1,281,170	1,279,961	-	1,279,961
HUMAN RELATIONS COMMISSION	319,544	-	319,544	373,831	-	373,831	384,491	-	384,491
FAIR PRACTICES	376,971	-	376,971	415,255	-	415,255	419,077	-	419,077
BALTIMORE METROPOLITAN COUNCIL	124,508	-	124,508	131,488	-	131,488	131,488	-	131,488
TOTAL -	\$2,093,752	-	\$2,093,752	\$2,201,744	-	\$2,201,744	\$2,215,017	-	\$2,215,017
<u>VEHICLE OPERATIONS/MAINTENANCE</u>									
VEHICLE OPERATIONS/MAINTENANCE	3,407,646	-	3,407,646	1,295,000	-	1,295,000	1,295,000	-	1,295,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$3,407,646	-	\$3,407,646	\$1,295,000	-	\$1,295,000	\$1,295,000	-	\$1,295,000
<u>OFFICE OF LAW</u>									
GENERAL LEGAL SERVICES	2,064,207	-	2,064,207	2,226,588	-	2,226,588	2,144,944	-	2,144,944
LEGISLATIVE RELATIONS	325,247	-	325,247	376,509	-	376,509	387,881	-	387,881
TOTAL -	\$2,389,454	-	\$2,389,454	\$2,603,097	-	\$2,603,097	\$2,532,825	-	\$2,532,825
<u>OFFICE OF PLANNING & COMMUNITY CONSERVATION</u>									
GENERAL ADMINISTRATION	2,343,072	-	2,343,072	2,407,772	-	2,407,772	2,375,123	-	2,375,123
ZONING COMMISSIONER	316,859	-	316,859	331,090	-	331,090	349,055	-	349,055
PEOPLE'S COUNSEL	178,283	-	178,283	188,163	-	188,163	189,859	-	189,859
COMMUNITY CONSERVATION	444,753	-	444,753	444,798	-	444,798	512,151	-	512,151
TOTAL -	\$3,282,967	-	\$3,282,967	\$3,371,823	-	\$3,371,823	\$3,426,188	-	\$3,426,188
<u>OFFICE OF HUMAN RESOURCES</u>									
PERSONNEL ADMINISTRATION	2,181,194	-	2,181,194	2,444,411	-	2,444,411	2,419,466	-	2,419,466
TOTAL -	\$2,181,194	-	\$2,181,194	\$2,444,411	-	\$2,444,411	\$2,419,466	-	\$2,419,466
<u>PERMITS & DEVELOPMENT MANAGEMENT</u>									
GENERAL ADMINISTRATION	1,430,272	642,587	2,072,859	1,506,412	680,717	2,187,129	1,560,481	701,087	2,261,568
ELECTRICAL LICENSING & REGULATION	16,501	-	16,501	16,581	-	16,581	16,695	-	16,695
PLUMBING LICENSING REGULATION	27,453	-	27,453	27,535	-	27,535	27,759	-	27,759
DEVELOPMENT PROCESSING	2,071,808	930,814	3,002,622	2,221,092	1,010,893	3,231,985	2,274,391	1,021,829	3,296,220
CODE INSPECTIONS & ENFORCEMENT	5,010,872	-	5,010,872	4,965,573	-	4,965,573	5,019,618	-	5,019,618

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PERMITS AND LICENSES	846,739	-	846,739	899,866	-	899,866	912,316	-	912,316
TOTAL -	\$9,403,645	\$1,573,401	\$10,977,046	\$9,637,059	\$1,691,610	\$11,328,669	\$9,811,260	\$1,722,916	\$11,534,176
 <u>COUNTY COUNCIL</u>									
LEGISLATIVE/POLICY DIRECTION	1,659,846	-	1,659,846	1,843,279	-	1,843,279	1,855,605	-	1,855,605
TOTAL -	\$1,659,846	-	\$1,659,846	\$1,843,279	-	\$1,843,279	\$1,855,605	-	\$1,855,605
 <u>COUNTY AUDITOR</u>									
AUDITING	1,369,436	-	1,369,436	1,533,534	-	1,533,534	1,537,037	-	1,537,037
TOTAL -	\$1,369,436	-	\$1,369,436	\$1,533,534	-	\$1,533,534	\$1,537,037	-	\$1,537,037
 <u>BOARD OF APPEALS</u>									
HEARINGS & ADJUDICATIONS	235,348	-	235,348	257,343	-	257,343	253,894	-	253,894
TOTAL -	\$235,348	-	\$235,348	\$257,343	-	\$257,343	\$253,894	-	\$253,894
 <u>OFFICE OF INFORMATION TECHNOLOGY</u>									
GENERAL ADMINISTRATION	1,640,736	-	1,640,736	2,454,608	-	2,454,608	2,521,294	-	2,521,294
SUPPORT	3,148,711	-	3,148,711	9,703,809	-	9,703,809	11,131,747	-	11,131,747
DELIVERY	7,008,648	-	7,008,648	2,256,605	-	2,256,605	2,265,785	-	2,265,785
ELECTRONIC SERVICES	2,552,297	-	2,552,297	2,217,380	-	2,217,380	2,229,362	-	2,229,362
TOTAL -	\$14,350,392	-	\$14,350,392	\$16,632,402	-	\$16,632,402	\$18,148,188	-	\$18,148,188
 TOTAL - GENERAL GOVERNMENT	 \$51,664,701	 \$1,573,401	 \$53,238,102	 \$53,382,192	 \$1,691,610	 \$55,073,802	 \$55,284,608	 \$1,722,916	 \$57,007,524

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>STATE MANDATED AGENCIES</u>									
<u>CIRCUIT COURT</u>									
CRIMINAL & CIVIL ADJUDICATION	5,047,546	-	5,047,546	5,251,247	-	5,251,247	5,129,856	-	5,129,856
FAMILY LAW SUPPORT SERVICES	-	928,495	928,495	-	1,133,524	1,133,524	-	1,172,656	1,172,656
JUVENILE DRUG COURT	-	382,380	382,380	-	137,858	137,858	-	152,089	152,089
FAMILY LAW ADJUDICATION(MASTERS)	-	451,953	451,953	-	547,721	547,721	-	564,749	564,749
CINA VISITATION CENTER	-	37,294	37,294	-	56,895	56,895	-	57,000	57,000
CHILD SUPPORT SERVICES	-	48,978	48,978	-	51,668	51,668	-	51,439	51,439
TOTAL -	\$5,047,546	\$1,849,100	\$6,896,646	\$5,251,247	\$1,927,666	\$7,178,913	\$5,129,856	\$1,997,933	\$7,127,789
<u>ORPHANS COURT</u>									
ADJUDICATION OF ESTATES	192,368	-	192,368	207,315	-	207,315	209,841	-	209,841
TOTAL -	\$192,368	-	\$192,368	\$207,315	-	\$207,315	\$209,841	-	\$209,841
<u>STATE'S ATTORNEY</u>									
CRIMINAL PROSECUTION	7,537,311	-	7,537,311	8,035,872	-	8,035,872	8,213,813	-	8,213,813
CRACKING DOWN ON AUTO THEFT	-	150,088	150,088	-	178,145	178,145	-	188,613	188,613
FAM OF HOMOICIDE & DRUNK DRIVER	-	67,975	67,975	-	89,181	89,181	-	78,382	78,382
STATE'S ATTORNEY ASSET FORFEITURE ACCOUNT	-	24,721	24,721	-	114,070	114,070	-	106,000	106,000
FIREARMS VIOLENCE UNIT	-	114,592	114,592	-	109,122	109,122	-	117,618	117,618
DOMESTIC VIOLENCE VICTIM COORDINATOR	-	52,108	52,108	-	76,647	76,647	-	79,916	79,916
WITNESS PROTECTION PROGRAM	-	40,000	40,000	-	65,000	65,000	-	65,000	65,000
TOTAL -	\$7,537,311	\$449,484	\$7,986,795	\$8,035,872	\$632,165	\$8,668,037	\$8,213,813	\$635,529	\$8,849,342

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>COUNTY SHERIFF</u>									
CONVEY PRISONERS/SERVE SUMMONS	5,025,448	-	5,025,448	5,394,497	-	5,394,497	5,422,153	-	5,422,153
CHILD SUPPORT ENFORCEMENT INCENTIVE	-	5,197	5,197	-	20,252	20,252	-	20,402	20,402
DOMESTIC VIOLENCE PROTECTION ORDER	-	10,294	10,294	-	20,000	20,000	-	15,000	15,000
TOTAL -	\$5,025,448	\$15,491	\$5,040,939	\$5,394,497	\$40,252	\$5,434,749	\$5,422,153	\$35,402	\$5,457,555
<u>BOARD OF LIQUOR LICENSE COMMISSIONERS</u>									
LIQUOR LICENSE SALE/CONTROL	-	639,853	639,853	-	721,778	721,778	-	750,521	750,521
TOTAL -	-	\$639,853	\$639,853	-	\$721,778	\$721,778	-	\$750,521	\$750,521
<u>COOPERATIVE EXTENSION</u>									
COOPERATIVE EXTENSION	263,686	-	263,686	301,397	-	301,397	308,888	-	308,888
TOTAL -	\$263,686	-	\$263,686	\$301,397	-	\$301,397	\$308,888	-	\$308,888
<u>BOARD OF ELECTIONS</u>									
REGISTER VOTERS/CONDUCT ELECTIONS	4,489,671	-	4,489,671	4,878,312	-	4,878,312	2,986,897	-	2,986,897
TOTAL -	\$4,489,671	-	\$4,489,671	\$4,878,312	-	\$4,878,312	\$2,986,897	-	\$2,986,897
TOTAL - STATE MANDATED AGENCIES	\$22,556,030	\$2,953,928	\$25,509,958	\$24,068,640	\$3,321,861	\$27,390,501	\$22,271,448	\$3,419,385	\$25,690,833

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>PUBLIC SAFETY</u>									
<u>DEPARTMENT OF CORRECTIONS</u>									
CORRECTIONS	30,673,467	-	30,673,467	32,896,273	-	32,896,273	33,842,573	-	33,842,573
COMMISSARY ACCOUNT	-	98,588	98,588	-	102,000	102,000	-	108,000	108,000
THERAPEUTIC TREATMENT SERVICES	-	278,410	278,410	-	407,977	407,977	-	-	-
TOTAL -	\$30,673,467	\$376,998	\$31,050,465	\$32,896,273	\$509,977	\$33,406,250	\$33,842,573	\$108,000	\$33,950,573
<u>EMERGENCY COMMUNICATIONS CENTER</u>									
EMERGENCY COMMUNICATIONS CENTER	11,156,006	-	11,156,006	11,480,199	-	11,480,199	11,279,040	-	11,279,040
TOTAL -	\$11,156,006	-	\$11,156,006	\$11,480,199	-	\$11,480,199	\$11,279,040	-	\$11,279,040
<u>POLICE DEPARTMENT</u>									
GENERAL ADMINISTRATION	3,488,757	-	3,488,757	3,760,681	-	3,760,681	3,665,272	-	3,665,272
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	23,851,406	-	23,851,406	23,675,964	-	23,675,964	24,416,202	-	24,416,202
CRIMINAL INVESTIGATIONS	19,016,841	-	19,016,841	20,564,394	-	20,564,394	21,909,843	-	21,909,843
VICE/NARCOTICS	5,030,107	-	5,030,107	8,969,012	-	8,969,012	9,150,062	-	9,150,062
OPERATIONS	108,372,967	-	108,372,967	111,501,729	-	111,501,729	112,046,986	-	112,046,986
SUPPORT OPERATIONS	10,836,766	-	10,836,766	11,821,996	-	11,821,996	12,591,416	-	12,591,416
HUMAN SERVICES BUREAU	4,335,882	-	4,335,882	5,069,217	-	5,069,217	5,769,115	-	5,769,115
SCHOOL SAFETY	1,308,303	-	1,308,303	1,295,000	-	1,295,000	1,343,300	-	1,343,300
CSAFE GANG INTERVENTION	-	-	-	-	-	-	-	-	-
LAW ENFORCEMENT TERRORISM PREVENTION	-	-	-	-	-	-	-	-	-
DOMESTIC VIOLENCE HISPANIC OUTREACH GRANT	-	41,861	41,861	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
IDENTITY ANALYSIS & PROSECUTION OF CRIMINAL GANGS	-	-	-	-	-	-	-	-	-
LETPP GRANT	-	347,188	347,188	-	-	-	-	-	-
IDENTIFICATION, ANALYSIS & PROSECUTION OF CRIMINAL GANGS	-	204,396	204,396	-	-	-	-	-	-
MOBILE PAL PROGAM	-	16,348	16,348	-	-	-	-	-	-
COMPUTER VOICE STRESS ANALYZER	-	-	-	-	-	-	-	-	-
NIJ: SOLVING COLD CASES W/DNA	-	-	-	-	187,186	187,186	-	200,000	200,000
BALTIMORE REGIONAL PAWN DATABASE SHARING SYSTEM	-	-	-	-	90,000	90,000	-	-	-
JUSTICE ASSISTANCE GRANT	-	675,003	675,003	-	700,001	700,001	-	700,000	700,000
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	3,258	3,258	-	40,000	40,000	-	40,000	40,000
HIGHWAY SAFETY PROGRAM	-	326,394	326,394	-	310,961	310,961	-	400,000	400,000
GOCCP BODY ARMOR-LOCAL LAW ENFORCEMENT	-	19,940	19,940	-	50,000	50,000	-	50,000	50,000
SAFE NEIGHBORHOODS GRANTS	-	-	-	-	100,000	100,000	-	-	-
AUTO THEFT PREVENTION	-	450,000	450,000	-	452,000	452,000	-	475,000	475,000
CSAFE GRANT	-	178,506	178,506	-	270,000	270,000	-	270,000	270,000
AUTO THEFT PROJECT/MD A.C.T.	-	9,088	9,088	-	15,000	15,000	-	15,000	15,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	80,822	80,822	-	100,000	100,000	-	100,000	100,000
BJA BODY ARMOR	-	-	-	-	50,000	50,000	-	50,000	50,000
POLICE FOUNDATION	-	126,164	126,164	-	150,000	150,000	-	250,000	250,000
SEX OFFENDER COMPLIANCE ENFORCEMENT IN MD	-	110,000	110,000	-	150,000	150,000	-	150,000	150,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT	-	-	-	-	115,000	115,000	-	100,000	100,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT PROJECT	-	27,034	27,034	-	40,000	40,000	-	40,000	40,000
FORENSIC DNA BACKLOG REDUCTION	-	-	-	-	298,500	298,500	-	300,000	300,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	55,369	55,369	-	75,000	75,000	-	75,000	75,000
GOCCP LAW ENFORCEMENT TRAINING	-	-	-	-	200,000	200,000	-	50,000	50,000
ASSET FORFEITURE	-	863,431	863,431	-	917,783	917,783	-	1,547,365	1,547,365

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GOCCP LAW ENFORCEMENT TECHNOLOGY PROGRAM	-	-	-	-	200,000	200,000	-	-	-
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PROJECT	-	42,191	42,191	-	60,000	60,000	-	60,000	60,000
POLICE ATHLETIC LEAGUE BOARD	-	21,887	21,887	-	50,000	50,000	-	75,000	75,000
SCHOOL BUS SAFETY ENFORCEMENT	-	32,587	32,587	-	35,000	35,000	-	35,000	35,000
CHILDREN IN NEED OF SUPERVISION DIVERSION PROGRAM	-	83,076	83,076	-	90,603	90,603	-	101,085	101,085
PSN ANTI-GANG INITIATIVE	-	-	-	-	100,000	100,000	-	40,000	40,000
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	20,000	20,000	-	20,000	20,000
MD VICTIMS OF CRIME	-	6,865	6,865	-	35,000	35,000	-	5,000	5,000
SECURE OUR SCHOOLS	-	-	-	-	300,000	300,000	-	-	-
ANTI-GANG DISCRETIONARY GRANT	-	43,047	43,047	-	100,000	100,000	-	75,000	75,000
FORENSICS LAB UPGRADE GRANT	-	-	-	-	446,500	446,500	-	-	-
MOBILE CRISIS TEAM EXPANSION	-	-	-	-	374,809	374,809	-	376,732	376,732
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	-	-	-	29,600	29,600	-	28,900	28,900
SPECIAL OPERATION SUPPORT GRANT	-	-	-	-	73,178	73,178	-	75,000	75,000
DOMESTIC VIOLENCE TRAINING EQUIPMENT GRANT	-	-	-	-	2,379	2,379	-	5,000	5,000
LICENSE PLATE RECOGNITION GRANT	-	-	-	-	112,322	112,322	-	150,000	150,000
LOCAL MANAGEMENT BOARD GRANT	-	-	-	-	-	-	-	50,000	50,000
INTERNET CRIMES AGAINST CHILDREN	-	-	-	-	-	-	-	40,000	40,000
SPECIAL DETAIL REIMBURSEMENTS	-	-	-	-	-	-	-	200,000	200,000
STATE HOMELAND SECURITY GRANT	-	-	-	-	-	-	-	700,000	700,000
URBAN AREA SECURITY INITIATIVE	-	-	-	-	-	-	-	900,000	900,000
BUFFER ZONE PROTECTION PROGRAM	-	-	-	-	-	-	-	350,000	350,000
PORT SECURITY GRANT (MTOG)	-	-	-	-	-	-	-	150,000	150,000
POLICE TRAINING REIMBURSEMENTS	-	-	-	-	-	-	-	20,000	20,000
JAG FEDERAL STIMULUS	-	-	-	-	-	-	-	909,084	909,084
COPS-UHRP GRANT	-	-	-	-	-	-	-	280,408	280,408

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$176,241,029	\$3,764,455	\$180,005,484	\$186,657,993	\$6,340,822	\$192,998,815	\$190,892,196	\$9,458,574	\$200,350,770
<u>FIRE DEPARTMENT</u>									
GENERAL ADMINISTRATION	1,335,841	-	1,335,841	1,386,119	-	1,386,119	938,545	-	938,545
INVESTIGATIVE SERVICES	3,144,268	-	3,144,268	3,474,050	-	3,474,050	3,337,025	-	3,337,025
ALARM & COMMUNICATION SYSTEM	1,016,233	-	1,016,233	1,027,764	-	1,027,764	1,035,405	-	1,035,405
FIELD OPERATIONS	71,202,772	-	71,202,772	74,160,762	-	74,160,762	77,177,709	-	77,177,709
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	382,949	-	382,949	467,456	-	467,456	256,640	-	256,640
FIELD OPERATION ADMINISTRATION	1,453,605	-	1,453,605	1,617,531	-	1,617,531	1,815,054	-	1,815,054
FIRE/RESCUE ACADEMY	1,437,726	-	1,437,726	1,411,244	-	1,411,244	1,493,578	-	1,493,578
CONTRIBUTIONS VOLUNTEER FIRE	6,436,368	-	6,436,368	6,642,720	-	6,642,720	6,686,251	-	6,686,251
HOMELAND SECURITY	-	-	-	-	1,028,202	1,028,202	-	-	-
LOCAL EMERGENCY PREPAREDNESS COMMITTEE	-	9,200	9,200	-	10,000	10,000	-	10,000	10,000
MIEMSS AED/CARDIAC MONITORS	-	11,649	11,649	-	11,980	11,980	-	14,500	14,500
MIEMSS ADVANCED LIFE SUPPORT	-	207	207	-	20,445	20,445	-	18,000	18,000
ASSIST TO FIREFIGHTERS GRANT	-	1,597,462	1,597,462	-	-	-	-	-	-
WATERWAY DNR/WIG	-	-	-	-	-	-	-	9,600	9,600
TOTAL -	\$86,409,762	\$1,618,518	\$88,028,280	\$90,187,646	\$1,070,627	\$91,258,273	\$92,740,207	\$52,100	\$92,792,307
TOTAL - PUBLIC SAFETY	\$304,480,264	\$5,759,971	\$310,240,235	\$321,222,111	\$7,921,426	\$329,143,537	\$328,754,016	\$9,618,674	\$338,372,690

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>DEPARTMENT OF PUBLIC WORKS</u>									
<u>DEPARTMENT OF PUBLIC WORKS</u>									
GENERAL ADMINISTRATION	689,311	10,774,381	11,463,692	723,225	13,541,754	14,264,979	748,026	14,249,237	14,997,263
DEBT SERVICE METRO DISTRICT	-	44,066,563	44,066,563	-	51,308,560	51,308,560	-	54,396,018	54,396,018
DEBT SERVICE-MWQRLF	-	7,943,948	7,943,948	-	9,252,142	9,252,142	-	9,278,752	9,278,752
METRO DISTRICT EQUIPMENT FINANCING	-	540,344	540,344	-	791,500	791,500	-	778,000	778,000
METRO FINANCING/PETITION PROC	22,421	361,246	383,667	23,986	318,670	342,656	24,511	325,653	350,164
GENERAL ADMINISTRATION	422,191	423,764	845,955	447,263	462,261	909,524	465,675	465,675	931,350
SEWER AND WATER MAIN DESIGN	-	1,842,962	1,842,962	-	1,897,293	1,897,293	-	1,995,465	1,995,465
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	1,797,192	74,421	1,871,613	1,929,124	82,088	2,011,212	2,009,137	83,713	2,092,850
PUBLIC BUILDING DESIGN	503,664	-	503,664	531,853	-	531,853	551,933	-	551,933
GENERAL SURVEYING	334,825	323,450	658,275	379,597	360,231	739,828	383,195	368,178	751,373
CONTRACTS/CONSTRUCTION INSPECTIONS	1,937,076	1,016,242	2,953,318	2,138,665	1,104,130	3,242,795	2,142,928	1,103,933	3,246,861
GENERAL ADMINISTRATION	1,124,570	-	1,124,570	1,157,328	-	1,157,328	1,197,412	-	1,197,412
GENERAL OPERATIONS & MAINTENANCE	12,857,714	661,262	13,518,976	13,848,967	629,350	14,478,317	13,941,485	640,650	14,582,135
STORM EMERGENCIES	5,912,602	-	5,912,602	6,020,909	-	6,020,909	6,026,683	-	6,026,683
GENERAL ADMINISTRATION	479,382	-	479,382	444,950	-	444,950	482,280	-	482,280
REFUSE COLLECTION	27,273,912	-	27,273,912	27,600,129	-	27,600,129	27,951,785	-	27,951,785
REFUSE DISPOSAL	17,372,082	-	17,372,082	16,926,231	-	16,926,231	21,701,008	-	21,701,008
RECYCLING	1,973,542	-	1,973,542	2,289,680	-	2,289,680	3,436,838	-	3,436,838
TRAFFIC PLANNING	9,026,026	-	9,026,026	9,256,277	-	9,256,277	9,466,469	-	9,466,469
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,823,364	-	1,823,364	1,923,516	-	1,923,516	1,910,560	-	1,910,560
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	1,152,636	-	1,152,636	1,220,954	-	1,220,954	1,167,516	-	1,167,516
GENERAL ADMINISTRATION	-	531,463	531,463	-	575,540	575,540	-	672,544	672,544
ENGINEERING & REGULATION	-	1,110,564	1,110,564	-	1,268,222	1,268,222	-	1,317,097	1,317,097

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SEWER/WATER OPERATIONS/MAINTENANCE	539,561	9,607,233	10,146,794	568,000	11,646,047	12,214,047	573,680	13,705,259	14,278,939
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	67,252,041	67,252,041	-	70,002,258	70,002,258	-	76,802,465	76,802,465
BUILDING MAINTENANCE	6,630,610	-	6,630,610	7,093,393	-	7,093,393	6,983,562	-	6,983,562
BUILDING OPERATION/MANAGEMENT	15,192,915	-	15,192,915	17,048,080	-	17,048,080	18,024,094	-	18,024,094
EQUIPMENT MAINTENANCE	5,921,103	756,283	6,677,386	6,390,449	754,583	7,145,032	6,025,092	733,653	6,758,745
UNIFIED PLANNING WORK PROGRAM	-	13,965	13,965	-	73,711	73,711	-	210,096	210,096
MDE ECYCLING GRANT	-	-	-	-	-	-	-	50,000	50,000
TOTAL -	\$112,986,699	\$147,300,132	\$260,286,831	\$117,962,576	\$164,068,340	\$282,030,916	\$125,213,869	\$177,176,388	\$302,390,257
TOTAL - DEPARTMENT OF PUBLIC WORKS	\$112,986,699	\$147,300,132	\$260,286,831	\$117,962,576	\$164,068,340	\$282,030,916	\$125,213,869	\$177,176,388	\$302,390,257

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>HEALTH AND HUMAN SERVICES</u>									
<u>DEPARTMENT OF HEALTH</u>									
GENERAL ADMINISTRATION	2,753,821	-	2,753,821	2,700,995	-	2,700,995	2,900,898	-	2,900,898
PUBLIC HEALTH NURSING	2,071,146	-	2,071,146	2,602,655	-	2,602,655	3,230,894	-	3,230,894
ACUTE COMMUNICABLE DISEASE CONTROL	1,221,544	-	1,221,544	1,374,123	-	1,374,123	1,519,376	-	1,519,376
MEDICAL ENVIRONMENTAL HEALTH	543,307	-	543,307	598,144	-	598,144	643,243	-	643,243
MEDICAL SOCIAL WORK SERVICES	344,872	-	344,872	365,423	-	365,423	614,925	-	614,925
ANIMAL CONTROL	1,604,211	-	1,604,211	1,665,910	-	1,665,910	1,681,140	-	1,681,140
WOMEN'S HEALTH & FAMILY PLANNING	1,602,143	-	1,602,143	1,607,045	-	1,607,045	-	-	-
CHILD ADOLESCENT & SCHOOL HEALTH	1,130,552	-	1,130,552	1,241,994	-	1,241,994	1,799,020	-	1,799,020
DEVELOPMENTAL DISABILITIES	590,895	-	590,895	600,730	-	600,730	603,292	-	603,292
HOME HEALTH SERVICES	1,455,909	-	1,455,909	1,619,407	-	1,619,407	1,704,984	-	1,704,984
EVAL & LONG TERM CARE CASE MANAGEMENT	1,687,272	-	1,687,272	1,784,487	-	1,784,487	1,744,026	-	1,744,026
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	917,577	-	917,577	951,862	-	951,862	989,674	-	989,674
DENTAL HEALTH SERVICES	496,831	-	496,831	588,194	-	588,194	616,192	-	616,192
SPEECH, LANGUAGE & HEARING	367,993	-	367,993	376,683	-	376,683	351,242	-	351,242
RYAN WHITE I NEEDS ASSESSMENT	-	-	-	-	-	-	-	-	-
KOMEN CLINICAL BREAST CANCER SERVICES	-	-	-	-	-	-	-	-	-
MIND & BODY	-	-	-	-	-	-	-	-	-
LEAD OUTREACH GRANT	-	-	-	-	-	-	-	-	-
TCE/HIV	-	25,000	25,000	-	-	-	-	-	-
MINORITY HEALTH DISPARITIES GRANT	-	-	-	-	-	-	-	-	-
SUPPORTIVE HOUSING PROGRAM	-	-	-	-	-	-	-	-	-
ABSTINENCE ONLY EDUCATION PROGRAM	-	-	-	-	-	-	-	-	-
ASSERTIVE COMMUNITY TREATMENT	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CIGARETTE RESTITUTION FUND - TOBACCO	-	1,227,908	1,227,908	-	1,205,881	1,205,881	-	1,205,881	1,205,881
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	7,667,170	7,667,170	-	10,524,245	10,524,245	-	10,672,699	10,672,699
PREVENTION SERVICES	-	245,775	245,775	-	413,832	413,832	-	425,811	425,811
HIDTA	-	-	-	-	205,045	205,045	-	-	-
HIGH RISK PRESCHOOL PREVENTION	-	134,110	134,110	-	-	-	-	-	-
CSAFE - RECOVERY	-	54,345	54,345	-	54,345	54,345	-	54,445	54,445
TREATMENT ENHANCEMENT	-	938,689	938,689	-	-	-	-	-	-
TCA - ADDICTIONS PROGRAM SPECIALIST EXPANSION	-	245,577	245,577	-	-	-	-	-	-
SUBSTANCE ABUSE TREATMENT OUTCOMES PARTNERSHIP	-	998,839	998,839	-	-	-	-	-	-
MENTAL HEALTH COUNTYWIDE CORE SERVICE - ADMINISTRATION	-	930,823	930,823	-	1,187,018	1,187,018	-	1,195,188	1,195,188
MENTAL HEALTH SERVICE AGENCIES	-	3,632,169	3,632,169	-	3,994,613	3,994,613	-	4,468,241	4,468,241
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	-	432,398	432,398	-	450,767	450,767	-	384,366	384,366
SHELTER PLUS	-	464,499	464,499	-	546,614	546,614	-	546,614	546,614
PATH	-	142,806	142,806	-	146,200	146,200	-	146,200	146,200
MENTAL HEALTH-YOUTH STRATEGIES (MENTOR/MST)	-	278,299	278,299	-	750,000	750,000	-	750,000	750,000
TAMAR PROGRAM	-	54,795	54,795	-	79,990	79,990	-	79,990	79,990
MENTAL HEALTH - COMMUNITY CONFERENCING GRANT	-	80,464	80,464	-	80,000	80,000	-	90,000	90,000
MENTAL HEALTH VOLUNTARY PLACEMENT	-	23,117	23,117	-	160,000	160,000	-	-	-
SUCCESSFUL SCHOOLS PROGRAM EXPANSION	-	-	-	-	-	-	-	115,000	115,000
FUNCTIONAL FAMILY THERAPY (FFT)	-	-	-	-	460,000	460,000	-	508,440	508,440
JUVENILE DRUG COURT	-	-	-	-	223,740	223,740	-	223,740	223,740
HIV COUNSELING TESTING & REFERRAL	-	163,300	163,300	-	306,000	306,000	-	315,000	315,000
HIV RYAN WHITE II	-	644,917	644,917	-	677,883	677,883	-	700,000	700,000
HEALTH EDUCATION RISK REDUCTION	-	195,985	195,985	-	161,000	161,000	-	195,925	195,925
CIGARETTE RESTITUTION FUND - CANCER	-	1,138,760	1,138,760	-	1,129,490	1,129,490	-	1,233,915	1,233,915
MCH PROGRAM-PROC & ELIGIBILITY	-	964,384	964,384	-	1,138,152	1,138,152	-	1,347,690	1,347,690

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TUBERCULOSIS CONTROL-FEDERAL GRANT	-	172,934	172,934	-	173,580	173,580	-	183,765	183,765
IMMUNIZATION - IAP	-	99,210	99,210	-	133,700	133,700	-	170,375	170,375
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM-WIC	-	1,443,936	1,443,936	-	1,694,600	1,694,600	-	2,098,625	2,098,625
CRENSHAW PERINATAL	-	51,437	51,437	-	48,915	48,915	-	57,480	57,480
INJURY PREVENTION	-	3,520	3,520	-	3,000	3,000	-	4,600	4,600
REFUGEE HEALTH SCREENING	-	3,000	3,000	-	-	-	-	12,575	12,575
FAMILY PLANNING/REPRODUCTIVE HEALTH	-	381,175	381,175	-	373,316	373,316	-	400,000	400,000
HEALTHY START GRANT	-	230,495	230,495	-	-	-	-	-	-
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	36,627	36,627	-	36,972	36,972	-	42,385	42,385
CDC BREAST & CERVICAL CANCER	-	419,946	419,946	-	430,328	430,328	-	497,000	497,000
CARDIOVASCULAR RISK REDUCTION	-	31,322	31,322	-	32,351	32,351	-	90,000	90,000
PUBLIC HEALTH PREPAREDNESS/PANDEMIC FLU	-	-	-	-	27,791	27,791	-	200,000	200,000
TRANSPORTATION	-	2,778,722	2,778,722	-	3,100,242	3,100,242	-	3,742,795	3,742,795
ORAL HEALTH GRANT	-	19,999	19,999	-	20,000	20,000	-	20,265	20,265
IPO-MATERNAL HEALTH	-	75,301	75,301	-	65,900	65,900	-	75,900	75,900
CANCER OUTREACH/DIAGNOSTIC CASE MANAGEMENT	-	318,261	318,261	-	327,719	327,719	-	381,540	381,540
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	656,175	656,175	-	598,251	598,251	-	641,000	641,000
ADMINISTRATIVE CARE COORDINATOR/EPST	-	658,731	658,731	-	874,000	874,000	-	1,010,000	1,010,000
ADULT EVALUATION & REVIEW SERVICES	-	77,600	77,600	-	77,600	77,600	-	80,000	80,000
HEALTHY FAMILIES	-	5,000	5,000	-	5,000	5,000	-	11,215	11,215
ACCESS TO CARE GRANT	-	-	-	-	-	-	-	75,000	75,000
HIGH RISK INFANT - INFANTS & TODDLERS	-	75,237	75,237	-	-	-	-	-	-
STD SURVEILLANCE	-	-	-	-	12,060	12,060	-	50,000	50,000
SCHOOL BASED WELLNESS CENTERS	-	20,658	20,658	-	20,458	20,458	-	23,308	23,308
SCHOOL HEALTH SERVICES ENHANCEMENT	-	234,314	234,314	-	147,991	147,991	-	240,840	240,840
TITLE ONE - SCHOOL HEALTH GRANT	-	36,984	36,984	-	50,000	50,000	-	50,000	50,000
SCHOOL BASED DENTAL SEALANTS PROGRAM	-	13,397	13,397	-	20,000	20,000	-	30,000	30,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CONTRACEPTIVES	-	38,000	38,000	-	38,000	38,000	-	55,000	55,000
HEALTHCARE FOR THE HOMELESS	-	24,000	24,000	-	15,000	15,000	-	98,544	98,544
HOUSING OPPORTUNITIES FOR PEOPLE WITH DISABILITIES	-	-	-	-	853,350	853,350	-	926,033	926,033
RYAN WHITE I - OUTREACH GRANT	-	79,834	79,834	-	116,787	116,787	-	115,700	115,700
RYAN WHITE I - CASE MANAGEMENT GRANT	-	40,287	40,287	-	72,157	72,157	-	80,000	80,000
HIV EMERGENCY SERVICES	-	9,965	9,965	-	15,763	15,763	-	30,000	30,000
RYAN WHITE I - EMERGENCY HOUSING	-	39,048	39,048	-	46,000	46,000	-	60,000	60,000
KOMEN CANCER GRANT	-	58,250	58,250	-	75,000	75,000	-	81,925	81,925
MARYLAND CANCER FUND	-	-	-	-	8,474	8,474	-	80,000	80,000
CITIES READINESS INITIATIVE	-	35,709	35,709	-	85,000	85,000	-	100,000	100,000
SCHOOL HEALTH IMMIGRATION ADMISSIONS PROGRAM	-	18,133	18,133	-	19,440	19,440	-	21,186	21,186
BABIES BORN HEALTHY	-	129,448	129,448	-	129,500	129,500	-	141,350	141,350
SCHOOL COMMUNITY RESOURCES	-	-	-	-	55,450	55,450	-	-	-
RYAN WHITE A - TRANSPORTATION SERVICES	-	-	-	-	-	-	-	65,000	65,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	19,232	19,232	-	50,000	50,000	-	55,000	55,000
MARYLAND CANCER FUND SCREENING GRANT	-	-	-	-	-	-	-	87,000	87,000
SPIRTUALITY AS RESPITE FOR CAREGIVERS	-	-	-	-	-	-	-	144,200	144,200
PERTUSSIS OUTREACH INITIATIVE	-	-	-	-	-	-	-	30,000	30,000
TOTAL -	\$16,788,073	\$29,020,016	\$45,808,089	\$18,077,652	\$33,748,510	\$51,826,162	\$18,398,906	\$37,018,751	\$55,417,657

DEPARTMENT OF SOCIAL SERVICES

ADULT FOSTER CARE	148,819	-	148,819	159,395	-	159,395	150,000	-	150,000
WELFARE TO WORK PROGRAM	419,757	-	419,757	447,000	-	447,000	425,000	-	425,000
FOSTER PARENT RECRUITMENT/SUPPORT	9,751	-	9,751	16,650	-	16,650	16,000	-	16,000
EMERGENCY FUNDS/HOUSING-HOMELESS	508,479	-	508,479	482,900	-	482,900	600,000	-	600,000
DOMESTIC VIOLENCE/SEXUAL ASSAULT	132,099	-	132,099	132,100	-	132,100	130,000	-	130,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
DAY RESOURCE CENTER - YPSC	-	-	-	-	-	-	231,473	-	231,473
IN-HOME CARE PROGRAM	217,732	-	217,732	232,925	-	232,925	231,415	-	231,415
VOLUNTEER PROGRAM	70,058	26,142	96,200	75,611	27,626	103,237	77,243	30,139	107,382
ADULT SERVICES	621,243	-	621,243	720,510	-	720,510	755,764	-	755,764
GENERAL ADMINISTRATION	1,482,097	124,949	1,607,046	1,385,857	127,968	1,513,825	1,400,202	141,181	1,541,383
SPPA PROGRAM	219,723	-	219,723	237,869	-	237,869	249,017	-	249,017
CHILDREN'S SERVICES	362,123	-	362,123	381,885	-	381,885	386,305	-	386,305
FAMILY INVESTMENT DIVISION	647,967	143,784	791,751	800,519	145,249	945,768	887,619	134,382	1,022,001
FAMILY SERVICES	924,110	-	924,110	1,140,143	-	1,140,143	1,144,588	-	1,144,588
SCHOOL BASE SERVICES	-	1,060,160	1,060,160	-	1,228,661	1,228,661	-	1,298,798	1,298,798
INFANT AND TODDLER	-	120,703	120,703	-	139,465	139,465	-	146,815	146,815
IN-HOME CARE SERVICES	-	90,539	90,539	-	162,912	162,912	-	170,425	170,425
VAWA GRANT	-	68,564	68,564	-	88,411	88,411	-	97,524	97,524
YOUNG PARENT SUPPORT CENTER	-	269,092	269,092	-	326,514	326,514	-	299,536	299,536
HOUSING COUNSELOR	-	99,500	99,500	-	102,373	102,373	-	119,065	119,065
SAFAH	-	126,054	126,054	-	132,334	132,334	-	133,408	133,408
REENTRY TRANSITIONAL HOUSING/HPP	-	45,900	45,900	-	80,000	80,000	-	80,000	80,000
JOB NETWORK	-	1,414,223	1,414,223	-	2,013,366	2,013,366	-	2,038,851	2,038,851
FOOD STAMP EMPLOYMENT & TRAINING	-	85,019	85,019	-	146,590	146,590	-	147,588	147,588
TEFAP	-	29,588	29,588	-	45,249	45,249	-	140,000	140,000
THERAPEUTIC FOSTER CARE	-	299,791	299,791	-	506,455	506,455	-	505,200	505,200
MARYLAND ENERGY ASSISTANCE	-	374,244	374,244	-	535,018	535,018	-	544,927	544,927
JUVENILE SEX OFFENDER PROGRAM	-	210,623	210,623	-	291,742	291,742	-	289,443	289,443
INTERAGENCY FAMILY PRESERVATION SERVICES	-	579,999	579,999	-	856,789	856,789	-	886,204	886,204
HOMELESS FAMILY'S CHILDCARE PROGRAM	-	18,074	18,074	-	19,500	19,500	-	19,500	19,500
RESPONSIBLE FATHER'S PROJECT	-	78,655	78,655	-	148,526	148,526	-	152,511	152,511
TOTAL -	\$5,763,958	\$5,265,603	\$11,029,561	\$6,213,364	\$7,124,748	\$13,338,112	\$6,684,626	\$7,375,497	\$14,060,123

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>DEPARTMENT OF AGING</u>									
GENERAL ADMINISTRATION	701,414	-	701,414	690,693	-	690,693	808,325	-	808,325
ADULT MEDICAL DAY CARE	99,840	-	99,840	100,000	-	100,000	100,000	-	100,000
SENIOR CENTERS NETWORK	1,731,070	-	1,731,070	1,930,681	-	1,930,681	2,004,449	-	2,004,449
SPECIAL GERIATRIC SERVICES	256,095	-	256,095	304,222	-	304,222	285,556	-	285,556
FACILITIES	1,369,630	-	1,369,630	1,008,258	-	1,008,258	995,975	-	995,975
TRANSPORTATION SERVICES	1,186,491	-	1,186,491	1,181,435	-	1,181,435	1,186,629	-	1,186,629
PROGRAM & VOLUNTEER SERVICES	355,028	-	355,028	410,636	-	410,636	414,345	-	414,345
PACE	-	3,450	3,450	-	9,000	9,000	-	-	-
SENIOR EXPO	-	97,927	97,927	-	190,500	190,500	-	217,000	217,000
SENIOR INFORMATION & ASSISTANCE	-	123,794	123,794	-	163,613	163,613	-	119,500	119,500
SENIOR CARE	-	1,027,748	1,027,748	-	1,140,666	1,140,666	-	1,027,748	1,027,748
ADULT MEDICAL DAY SERVICES - MCPA	-	101,704	101,704	-	110,000	110,000	-	110,000	110,000
PUBLIC GUARDIANSHIP	-	133,718	133,718	-	142,689	142,689	-	142,690	142,690
SPECIALIZED TRANSPORTATION SERVICE	-	579,467	579,467	-	722,365	722,365	-	763,115	763,115
RURAL PUBLIC TRANSPORTATION	-	148,947	148,947	-	196,647	196,647	-	196,648	196,648
RURAL & COMMUNITY BASED SERVICE	-	48,667	48,667	-	247,000	247,000	-	319,000	319,000
SENIOR BOX OFFICE	-	22,119	22,119	-	45,392	45,392	-	50,060	50,060
GROUP SR. ASSISTED HOUSING	-	319,327	319,327	-	621,330	621,330	-	436,222	436,222
SENIOR AIDES PROJECT	-	641,743	641,743	-	789,244	789,244	-	819,877	819,877
CAMM PROJECT	-	18,265	18,265	-	20,879	20,879	-	20,879	20,879
SENIOR PROGRAMS AND SERVICES	-	102,157	102,157	-	800,000	800,000	-	800,000	800,000
VULNERABLE ELDERLY PROGRAM	-	74,564	74,564	-	83,595	83,595	-	74,563	74,563
SENIORS IN NEED	-	83,808	83,808	-	300,000	300,000	-	300,000	300,000
OMBUDSMAN PROGRAM	-	278,259	278,259	-	428,308	428,308	-	278,269	278,269
MEDICAID WAIVER PROGRAM	-	794,187	794,187	-	923,535	923,535	-	776,871	776,871
EVIDENCED BASED DISEASE PREVENTION	-	15,525	15,525	-	56,900	56,900	-	25,005	25,005

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
AREA AGENCY ADMINISTRATION	-	280,785	280,785	-	311,666	311,666	-	311,665	311,665
ADVOCACY	-	595,812	595,812	-	776,571	776,571	-	745,498	745,498
PUBLICATIONS	-	102,345	102,345	-	163,329	163,329	-	168,923	168,923
INFORMATION & ASSISTANCE	-	612,557	612,557	-	652,323	652,323	-	727,804	727,804
CENTER CONNECTION	-	339,661	339,661	-	366,214	366,214	-	366,214	366,214
CONGREGATE MEALS	-	871,075	871,075	-	1,100,918	1,100,918	-	949,328	949,328
SUPPORT SERVICES	-	301,940	301,940	-	304,693	304,693	-	304,693	304,693
HOME DELIVERED MEALS	-	557,354	557,354	-	774,629	774,629	-	700,000	700,000
CAREGIVERS SUPPORT PROGRAM	-	395,040	395,040	-	394,807	394,807	-	394,807	394,807
SENIOR HEALTH INSURANCE ASSISTANCE PROGRAM	-	64,457	64,457	-	101,208	101,208	-	85,714	85,714
R.S.V.P.	-	102,539	102,539	-	114,573	114,573	-	114,574	114,574
SENIOR CENTER OPERATING FUNDS	-	-	-	-	140,000	140,000	-	140,000	140,000
NURSING HOME DIVERSION	-	-	-	-	52,500	52,500	-	81,520	81,520
NEW FREEDOM PROJECT	-	-	-	-	251,500	251,500	-	250,000	250,000
EXPERIENCE CORP PROGRAM	-	-	-	-	166,750	166,750	-	180,750	180,750
MARYLAND SENIOR RIDES	-	-	-	-	25,000	25,000	-	20,000	20,000
TOTAL -	\$5,699,568	\$8,838,941	\$14,538,509	\$5,625,925	\$12,688,344	\$18,314,269	\$5,795,279	\$12,018,937	\$17,814,216

DEPARTMENT OF ENVIRONMENTAL PROTECTION & RESOURCE MANAGEMENT

ADMINISTRATION AND OPERATIONS	7,216,318	-	7,216,318	7,579,014	-	7,579,014	7,749,045	-	7,749,045
COMMUNITY REFORESTATION PROGRAM	-	147,077	147,077	-	179,510	179,510	-	310,763	310,763
SWM FACILITIES INSPECTION PROGRAM	-	101,710	101,710	-	148,608	148,608	-	168,644	168,644
TOTAL -	\$7,216,318	\$248,787	\$7,465,105	\$7,579,014	\$328,118	\$7,907,132	\$7,749,045	\$479,407	\$8,228,452

LOCAL MANAGEMENT BOARD

LOCAL MANAGEMENT BOARD	-	451,066	451,066	-	476,702	476,702	-	486,488	486,488
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EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
HEALTHY FAMILIES BALTIMORE COUNTY	-	281,505	281,505	-	281,505	281,505	-	281,505	281,505
EARLY INTERVENTION AND PREVENTION	-	272,591	272,591	-	272,636	272,636	-	272,636	272,636
RETURN / DIVERSION	-	261,331	261,331	-	1,737,123	1,737,123	-	1,722,004	1,722,004
YOUTH SERVICE BUREAUS	-	459,264	459,264	-	459,264	459,264	-	459,264	459,264
SCHOOL-BASED HEALTH CENTERS	-	-	-	-	150,000	150,000	-	150,000	150,000
EARNED REINVESTMENT	-	63,804	63,804	-	250,000	250,000	-	250,000	250,000
DMC	-	135,119	135,119	-	353,343	353,343	-	352,272	352,272
LAP (LOCAL ACCESS PLAN)	-	80,552	80,552	-	150,000	150,000	-	150,000	150,000
TRUANCY PREVENTION	-	990	990	-	-	-	-	-	-
MDTFC	-	-	-	-	-	-	-	700,000	700,000
TOTAL -	-	\$2,006,222	\$2,006,222	-	\$4,130,573	\$4,130,573	-	\$4,824,169	\$4,824,169
TOTAL - HEALTH AND HUMAN SERVICES	\$35,467,917	\$45,379,569	\$80,847,486	\$37,495,955	\$58,020,293	\$95,516,248	\$38,627,856	\$61,716,761	\$100,344,617

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>EDUCATION</u>									
<u>COMMUNITY COLLEGE OF BALTIMORE COUNTY</u>									
INSTRUCTION	18,944,564	44,210,534	63,155,098	18,944,564	46,740,192	65,684,756	18,972,482	48,993,898	67,966,380
PUBLIC SERVICES	105,169	250,756	355,925	105,169	278,722	383,891	105,169	287,636	392,805
ACADEMIC SUPPORT	3,694,731	7,665,031	11,359,762	3,694,731	8,127,942	11,822,673	3,694,731	8,128,834	11,823,565
STUDENT SERVICES	3,187,867	8,455,967	11,643,834	3,187,867	9,300,222	12,488,089	3,187,867	10,177,099	13,364,966
INSTITUTIONAL SUPPORT	7,943,695	20,334,621	28,278,316	7,943,695	20,232,046	28,175,741	7,943,695	20,377,410	28,321,105
OPERATION/MAINTENANCE OF PLANT	4,291,031	9,846,439	14,137,470	4,291,029	9,304,398	13,595,427	4,291,029	9,792,978	14,084,007
MANDATORY TRANSFERS (GRANTS)	363,578	22,568,541	22,932,119	365,000	23,595,000	23,960,000	265,000	29,415,000	29,680,000
AUXILIARY ENTERPRISE	-	8,585,693	8,585,693	-	8,909,760	8,909,760	-	8,956,085	8,956,085
DEBT SERVICE	3,442,405	-	3,442,405	3,745,589	-	3,745,589	4,303,590	-	4,303,590
TOTAL -	\$41,973,040	\$121,917,582	\$163,890,622	\$42,277,644	\$126,488,282	\$168,765,926	\$42,763,563	\$136,128,940	\$178,892,503

DEPARTMENT OF EDUCATION

ADMINISTRATION	18,767,274	14,684,400	33,451,674	22,544,316	14,135,089	36,679,405	21,859,475	14,181,472	36,040,947
MID-LEVEL ADMINISTRATION	45,084,778	30,891,036	75,975,814	48,932,937	30,995,452	79,928,389	52,334,347	31,051,625	83,385,972
INSTRUCTIONAL SALARIES & WAGES	254,767,348	171,203,959	425,971,307	255,628,978	177,283,960	432,912,938	263,869,579	177,558,361	441,427,940
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	9,385,201	11,444,074	20,829,275	12,651,839	10,808,477	23,460,316	17,513,467	9,807,442	27,320,909
OTHER INSTRUCTIONAL COSTS	10,059,457	8,735,281	18,794,738	9,980,296	7,929,396	17,909,692	6,345,639	7,960,603	14,306,242
SPECIAL EDUCATION	53,654,135	85,037,292	138,691,427	58,901,626	86,933,169	145,834,795	58,742,631	87,092,165	145,834,796
STUDENT PERSONNEL SERVICES	3,727,167	2,745,623	6,472,790	5,357,828	2,691,502	8,049,330	5,676,447	2,688,681	8,365,128
HEALTH SERVICES	7,622,380	4,365,994	11,988,374	8,428,722	4,531,726	12,960,448	9,103,993	4,533,854	13,637,847
STUDENT TRANSPORTATION SERVICE	7,980,353	40,543,349	48,523,702	11,961,847	40,021,543	51,983,390	13,669,386	40,066,613	53,735,999
OPERATION OF PLANT & EQUIPMENT	53,110,490	29,912,514	83,023,004	48,543,099	37,044,488	85,587,587	52,252,293	37,114,337	89,366,630

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MAINTENANCE OF PLANT & EQUIPMENT	16,901,651	10,741,286	27,642,937	17,435,099	12,163,678	29,598,777	15,150,449	12,178,142	27,328,591
FIXED CHARGES	133,578,534	99,155,259	232,733,793	143,406,867	100,873,667	244,280,534	151,625,946	101,062,760	252,688,706
FOOD & NUTRITION SERVICES	-	35,555,466	35,555,466	-	43,351,081	43,351,081	-	38,147,750	38,147,750
CAPITAL OUTLAY	3,039,642	-	3,039,642	2,320,638	909,486	3,230,124	2,395,559	896,227	3,291,786
FEDERAL & RESTRICTED PROGRAMS	44,000	70,972,832	71,016,832	198,428	76,240,310	76,438,738	198,428	82,309,596	82,508,024
DEBT SERVICE - COUNTY BONDS	26,157,688	-	26,157,688	29,657,923	-	29,657,923	27,519,049	-	27,519,049
CONTRIBUTION TO CAPITAL BUDGET	91,361,000	-	91,361,000	73,006,021	-	73,006,021	5,539,366	-	5,539,366
TOTAL -	\$735,241,098	\$615,988,365	\$1,351,229,463	\$748,956,464	\$645,913,024	\$1,394,869,488	\$703,796,054	\$646,649,628	\$1,350,445,682
TOTAL - EDUCATION	\$777,214,138	\$737,905,947	\$1,515,120,085	\$791,234,108	\$772,401,306	\$1,563,635,414	\$746,559,617	\$782,778,568	\$1,529,338,185

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>CULTURE AND LEISURE SERVICES</u>									
<u>DEPARTMENT OF LIBRARIES</u>									
GENERAL ADMINISTRATION	5,776,886	3,147,986	8,924,872	6,376,769	1,496,423	7,873,192	5,874,871	1,513,793	7,388,664
CIRCULATION/INFORMATION SERVICES	11,702,766	3,559,499	15,262,265	11,989,017	2,877,977	14,866,994	13,509,141	2,235,467	15,744,608
CUSTOMER SUPPORT SERVICES	10,426,799	2,663,967	13,090,766	10,760,092	2,652,935	13,413,027	11,429,094	2,533,000	13,962,094
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	3,432,964	560,346	3,993,310	3,338,992	817,623	4,156,615	3,471,992	782,040	4,254,032
TOTAL -	\$31,339,415	\$9,931,798	\$41,271,213	\$32,464,870	\$7,844,958	\$40,309,828	\$34,285,098	\$7,064,300	\$41,349,398
<u>DEPARTMENT OF RECREATION & PARKS</u>									
GENERAL ADMINISTRATION	1,289,497	-	1,289,497	1,340,215	-	1,340,215	1,415,767	-	1,415,767
COMMUNITY & NEIGHBORHOOD ORGANIZATION, DIRECTION & DVL P	4,027,140	-	4,027,140	4,411,198	-	4,411,198	4,702,405	-	4,702,405
ACTIVITY LEADERSHIP	2,480,211	-	2,480,211	2,635,063	-	2,635,063	3,033,780	-	3,033,780
OPERATION & MAINTENANCE OF PLANTS & FACILITIES	5,946,181	-	5,946,181	6,286,898	-	6,286,898	6,307,530	-	6,307,530
REVENUE PRODUCING FACILITIES	685,102	-	685,102	742,424	-	742,424	745,111	-	745,111
NATURE & ENVIRONMENTAL CENTER	668,145	-	668,145	752,132	-	752,132	790,263	-	790,263
GROUP LEADERSHIP GRANT PROGRAM	-	1,782,126	1,782,126	-	2,762,925	2,762,925	-	2,784,606	2,784,606
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	105,717	105,717	-	109,891	109,891	-	110,944	110,944
SPECIAL EDUCATION RECREATION PROGRAM	-	219,337	219,337	-	268,897	268,897	-	228,841	228,841
SED SUMMER CAMPS	-	-	-	-	-	-	-	-	-
TOTAL -	\$15,096,276	\$2,107,180	\$17,203,456	\$16,167,930	\$3,141,713	\$19,309,643	\$16,994,856	\$3,124,391	\$20,119,247
<u>ORGANIZATION CONTRIBUTIONS</u>									
ORGANIZATION CONTRIBUTIONS	4,308,000	-	4,308,000	4,637,000	-	4,637,000	4,391,000	-	4,391,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GENERAL GRANT PROGRAM	3,018,991	-	3,018,991	3,498,986	-	3,498,986	3,874,475	-	3,874,475
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	117,809	117,809	-	113,648	113,648	-	119,331	119,331
TOTAL -	\$7,326,991	\$117,809	\$7,444,800	\$8,135,986	\$113,648	\$8,249,634	\$8,265,475	\$119,331	\$8,384,806
TOTAL - CULTURE AND LEISURE SERVICES	\$53,762,682	\$12,156,787	\$65,919,469	\$56,768,786	\$11,100,319	\$67,869,105	\$59,545,429	\$10,308,022	\$69,853,451

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>									
<u>ECONOMIC DEVELOPMENT COMMISSION</u>									
ECONOMIC DEVELOPMENT	1,757,527	-	1,757,527	2,070,254	-	2,070,254	2,177,395	-	2,177,395
ECONOMIC DEVELOPMENT FINANCING	-	994,677	994,677	-	4,555,000	4,555,000	-	4,555,000	4,555,000
TOTAL -	\$1,757,527	\$994,677	\$2,752,204	\$2,070,254	\$4,555,000	\$6,625,254	\$2,177,395	\$4,555,000	\$6,732,395
<u>HOUSING OFFICE</u>									
RENTAL ALLOWANCE PROGRAM	-	-	-	-	-	-	-	-	-
HOUSING OFFICE - GENERAL ADMINISTRATION	-	3,185,872	3,185,872	-	3,817,897	3,817,897	-	4,394,298	4,394,298
HOUSING CHOICEVOUCHER PROGRAM	-	39,308,100	39,308,100	-	43,500,000	43,500,000	-	45,500,000	45,500,000
HUD-VETERAN'S AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	-	-	-	253,200	253,200	-	1,000,000	1,000,000
TOTAL -	-	\$42,493,972	\$42,493,972	-	\$47,571,097	\$47,571,097	-	\$50,894,298	\$50,894,298
<u>COMMUNITY DEVELOPMENT GRANTS</u>									
GENERAL ADMINISTRATION	-	859,134	859,134	-	867,444	867,444	-	834,969	834,969
COMMISSION ON DISABILITIES - ADMINISTRATION	-	138,919	138,919	-	80,337	80,337	-	71,332	71,332
HOUSING SERVICES	-	973,878	973,878	-	1,146,883	1,146,883	-	913,272	913,272
COMMISSION ON DISABILITIES-GRANTS	-	210,265	210,265	-	289,575	289,575	-	289,575	289,575
GRANTS TO NON-PROFIT ORGANIZATIONS	-	785,287	785,287	-	924,164	924,164	-	1,145,707	1,145,707
HOUSING REHABILITATION PROGRAM	-	1,234,128	1,234,128	-	1,285,626	1,285,626	-	1,339,176	1,339,176
NON-PROFIT CAPITAL IMPROVEMENTS	-	420,339	420,339	-	450,000	450,000	-	150,000	150,000
HOME INVESTMENT PARTNERSHIP PROGRAM	-	3,803,704	3,803,704	-	3,119,062	3,119,062	-	2,619,833	2,619,833
MCKINNEY EMERGENCY SHELTER GRANTS	-	184,654	184,654	-	122,092	122,092	-	151,890	151,890

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
AGENCY & WORK PROGRAM	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	881,673	881,673	-	1,177,225	1,177,225	-	954,386	954,386
SERVICE LINKED HOUSING	-	32,888	32,888	-	39,090	39,090	-	39,090	39,090
EMERGENCY & TRANSITIONAL HOUSING	-	313,053	313,053	-	318,289	318,289	-	318,289	318,289
RENTAL ALLOWANCE PROGRAM	-	64,319	64,319	-	74,600	74,600	-	140,912	140,912
HOMEOWNERSHIP/SELP PROGRAM	-	-	-	-	84,000	84,000	-	-	-
ANALYSIS OF IMPEDIMENTS TO FAIR HOUSING	-	-	-	-	100,000	100,000	-	-	-
SHELTER EXPENSES	-	-	-	-	63,739	63,739	-	33,941	33,941
TOTAL -	-	\$9,902,241	\$9,902,241	-	\$10,142,126	\$10,142,126	-	\$9,002,372	\$9,002,372
<u>OFFICE OF WORKFORCE DEVELOPMENT</u>									
ADULT PROGRAM	-	122,086	122,086	-	720,483	720,483	-	631,281	631,281
YOUTH PROGRAM	-	609,170	609,170	-	1,359,909	1,359,909	-	2,025,000	2,025,000
DISLOCATED WORKER PROGRAM	-	365,144	365,144	-	764,708	764,708	-	818,600	818,600
CENTRAL OFFICE	-	391,493	391,493	-	596,803	596,803	-	644,094	644,094
CUSTOMER SERVICE OFFICES	-	545,794	545,794	-	1,853,086	1,853,086	-	2,049,162	2,049,162
MARYLAND BUSINESS WORK GRANT	-	29,841	29,841	-	77,728	77,728	-	70,000	70,000
BUSINESS SERVICES	-	218,324	218,324	-	243,863	243,863	-	265,000	265,000
TOTAL -	-	\$2,281,852	\$2,281,852	-	\$5,616,580	\$5,616,580	-	\$6,503,137	\$6,503,137
TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT	\$1,757,527	\$55,672,742	\$57,430,269	\$2,070,254	\$67,884,803	\$69,955,057	\$2,177,395	\$70,954,807	\$73,132,202

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>NON DEPARTMENTAL</u>									
<u>DEBT SERVICE</u>									
GENERAL PUBLIC FACILITIES	38,301,463	-	38,301,463	42,685,729	-	42,685,729	47,431,225	-	47,431,225
PENSION FUNDING BONDS	11,817,425	-	11,817,425	12,074,768	-	12,074,768	9,169,954	-	9,169,954
NON-GENERAL OBLIGATION DEBT	15,429,737	-	15,429,737	12,536,269	-	12,536,269	11,459,976	-	11,459,976
EQUIPMENT FINANCING	-	-	-	-	-	-	-	-	-
TOTAL -	\$65,548,625	-	\$65,548,625	\$67,296,766	-	\$67,296,766	\$68,061,155	-	\$68,061,155
<u>RETIREMENT & SOCIAL SECURITY</u>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	40,672,328	-	40,672,328	46,328,558	-	46,328,558	65,996,068	-	65,996,068
CONTRIBUTIONS SOCIAL SECURITY	15,729,655	-	15,729,655	16,539,698	-	16,539,698	17,232,784	-	17,232,784
CONTRIBUTIONS NON SYSTEM RETIREMENT	126,500	-	126,500	148,000	-	148,000	186,734	-	186,734
TOTAL -	\$56,528,483	-	\$56,528,483	\$63,016,256	-	\$63,016,256	\$83,415,586	-	\$83,415,586
<u>INSURANCE</u>									
INSURANCE CONTRIBUTIONS	110,060,114	-	110,060,114	111,518,989	-	111,518,989	107,966,981	-	107,966,981
TOTAL -	\$110,060,114	-	\$110,060,114	\$111,518,989	-	\$111,518,989	\$107,966,981	-	\$107,966,981
<u>RESERVE FOR CONTINGENCIES</u>									
RESERVE FOR CONTINGENCIES	-	-	-	776,576	-	776,576	1,000,000	-	1,000,000
TOTAL -	-	-	-	\$776,576	-	\$776,576	\$1,000,000	-	\$1,000,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2008, 2009 AND 2010

AGENCY & WORK PROGRAM	2008 ACTUAL			2009 ADJUSTED APPROPRIATION			FY 2010 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CONTRIBUTION TO CAPITAL BUDGET									
CONTRIBUTION TO CAPITAL BUDGET	55,514,000	-	55,514,000	65,493,979	-	65,493,979	27,583,605	-	27,583,605
TOTAL -	\$55,514,000	-	\$55,514,000	\$65,493,979	-	\$65,493,979	\$27,583,605	-	\$27,583,605
<u>LOCAL SHARE</u>									
LOCAL SHARE	6,919,041	-	6,919,041	7,221,022	-	7,221,022	7,414,902	-	7,414,902
TOTAL -	\$6,919,041	-	\$6,919,041	\$7,221,022	-	\$7,221,022	\$7,414,902	-	\$7,414,902
TOTAL - NON DEPARTMENTAL	\$294,570,263	-	\$294,570,263	\$315,323,588	-	\$315,323,588	\$295,442,229	-	\$295,442,229
GRAND TOTAL	\$1,654,460,221	\$1,008,702,477	\$2,663,162,698	\$1,719,528,210	\$1,086,409,958	\$2,805,938,168	\$1,673,876,467	\$1,117,695,521	\$2,791,571,988

EXHIBIT "D"

STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING

	As of June 30, 2006	As of June 30, 2007	As of June 30, 2008	As of June 30, 2009 (est)
Public Facility Bonds	210,769,000	288,393,000	342,953,000	318,067,000
Community College Bonds	23,463,000	28,769,000	34,846,000	32,709,000
Public School Bonds	238,908,000	232,908,000	273,491,000	223,459,000
Commercial Paper Notes	161,000,000	140,000,000	140,000,000	175,000,000
Pension Liability Funding Bonds	<u>76,195,000</u>	<u>67,755,000</u>	<u>59,110,000</u>	<u>46,140,000</u>
Total Applicable to Debt Limit	710,335,000	757,825,000	850,400,000	795,375,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	56,277,189,992	62,853,460,382	72,605,082,075	82,081,141,270
Debt Limit (4% of assessable basis) *	5,627,718,999	2,514,138,415	2,904,203,283	3,283,245,651
Total Applicable Debt	<u>710,335,000</u>	<u>757,825,000</u>	<u>850,400,000</u>	<u>795,375,000</u>
Legal Margin for Creation of Additional Debt	4,917,383,999	1,756,313,415	2,053,803,283	2,487,870,651

* 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. The percentage was changed from 10% to 4% beginning in FY2007.

EXHIBIT "E"

STATEMENT OF METROPOLITAN DISTRICT DEBT OUTSTANDING

	As of June 30, 2006	As of June 30, 2007	As of June 30, 2008	As of June 30, 2009 (est)
Metropolitan District Bonds	333,715,000	400,395,000	576,165,000	505,150,000
Maryland Water Quality Revolving Loan Fund	60,589,000	74,640,000	88,876,000	99,025,000
Commercial Paper Notes	<u>39,000,000</u>	<u>60,000,000</u>	<u>60,000,000</u>	<u>106,600,000</u>
Total Applicable to Debt Limit	433,304,000	535,035,000	725,041,000	710,775,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	50,272,730,572	53,651,953,144	60,813,810,277	68,750,930,512
Debt Limit (3.2% of assessable basis) *	4,021,818,446	1,716,862,501	1,946,041,929	2,200,029,776
Total Long Term Debt	<u>433,304,000</u>	<u>535,035,000</u>	<u>725,041,000</u>	<u>710,775,000</u>
Legal Margin for Creation of Additional Debt	3,588,514,446	1,181,827,501	1,221,000,929	1,489,254,776

* 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. The percentage was changed from 8% to 3.2% beginning in FY2007.

EXHIBIT "F"
FY2010 GOVERNMENT-WIDE SUMMARY OF FUNDS

	OPERATING BUDGET						ENTERPRISE FUNDS ***		GOVERNMENT- WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSE FUND	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<u>FUNDING SOURCES</u>									
PROPERTY TAX	821,810,442					821,810,442			821,810,442
INCOME TAX	597,630,678					597,630,678			597,630,678
SERVICE TAXES	108,079,808					108,079,808			108,079,808
STATE AID	48,321,570	34,208,888			556,006,833	638,537,291			638,537,291
FEDERAL AID	2,092,945	94,062,149			70,820,839	166,975,933			166,975,933
FEES & OTHER REVENUE	43,859,404	15,331,185	730,000	2,350,000	104,569,966	166,840,555	165,154,000	<u>47,103,835</u>	379,098,390
REVENUE TRANSFERS									0
APPROPRIATION FROM FUND BALANCE	<u>52,081,620</u>		<u>20,521</u>	<u>2,205,000</u>	<u>11,647,097</u>	<u>65,954,238</u>	<u>13,485,208</u>		79,439,446
TOTAL SOURCES	1,673,876,467	143,602,222	750,521	4,555,000	743,044,735	2,565,828,945	178,639,208	47,103,835	2,791,571,988
<u>EXPENDITURES</u>									
DEPARTMENT OF EDUCATION	703,796,054	0	0	0	608,501,878	1,312,297,932		38,147,750	1,350,445,682
COMMUNITY COLLEGES	42,763,563	0	0	0	127,172,855	169,936,418		<u>8,956,085</u>	178,892,503
DEPARTMENT OF LIBRARIES	34,285,098	0	0	0	7,064,300	41,349,398			41,349,398
DEPARTMENT OF SOCIAL SERVICES	6,684,626	7,069,795	0	0	305,702	14,060,123			14,060,123
RECREATION & PARKS	16,994,856	3,124,391	0	0	0	20,119,247			20,119,247
HOUSING OFFICE	0	50,894,298	0	0	0	50,894,298			50,894,298
DEPARTMENT OF HEALTH	18,398,906	37,018,751	0	0	0	55,417,657			55,417,657
DEPARTMENT OF AGING	5,795,279	12,018,937	0	0	0	17,814,216			17,814,216
COMMUNITY DEVEL. BLOCK GRANTS	0	9,002,372	0	0	0	9,002,372			9,002,372
LOCAL MANAGEMENT BOARD	0	4,824,169	0	0	0	4,824,169			4,824,169
LIQUOR LICENSE COMMISSION	0	0	750,521	0	0	750,521			750,521
ECONOMIC DEVELOPMENT	2,177,395		0	4,555,000	0	6,732,395			6,732,395
WORKFORCE DEVELOPMENT	0	6,503,137	0	0	0	6,503,137			6,503,137
DEPARTMENT OF PUBLIC WORKS	125,213,869	260,096	0	0	0	125,473,965	176,916,292		302,390,257
PERMITS & DEVELOPMENT MGMT	9,811,260	0	0	0	0	9,811,260	<u>1,722,916</u>		11,534,176
POLICE DEPARTMENT	190,892,196	9,458,574	0	0	0	200,350,770			200,350,770
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	1,000,000			1,000,000
ALL OTHER AGENCIES	<u>516,063,365</u>	<u>3,427,702</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>519,491,067</u>			<u>519,491,067</u>
TOTAL EXPENDITURES	1,673,876,467	143,602,222	750,521	4,555,000	743,044,735	2,565,828,945	178,639,208	47,103,835	2,791,571,988

** 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 UNAPPROPRIATE D FUND BALANCE
NON GENERAL FUND GOVERNMENTAL FUNDS FOR FISCAL YEARS 2009 2010

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Estimated Balance as of June 30
<u>SPECIAL FUNDS</u>						
LIQUOR LICENSE FUND	FY2009	353,967	665,000	(721,778)		297,189
	FY2010	297,189	730,000	(750,521)		276,668
GIFTS & GRANTS FUND	FY2009	0	12,711,286	(12,711,286)		0
	FY2010	0	143,602,222	(143,602,222)		0
ECONOMIC DEVELOPMENT FINANCING FUND	FY2009	9,590,040	4,555,000	(4,555,000)		9,590,040
	FY2010	9,590,040	4,555,000	(4,555,000)		9,590,040

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

<u>ENTERPRISE FUNDS</u>						
METRO DISTRICT FUND	FY2009	30,584,765	151,061,100	(151,658,875)		29,986,990
	FY2010	29,986,990	161,830,400	(165,686,239)		26,131,151
SCHOOL FOOD SVC FUND	FY2009	1,475,000	37,193,537	(37,553,645)		1,114,892
	FY2010	1,114,892	37,520,865	(38,147,750)		488,007
COLLEGE BOOK STORE FUND	FY2009	Not Available	8,909,760	(8,909,760)		0
	FY2010	0	8,956,085	(8,956,085)		0

EXHIBIT "H"

PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND
FISCAL YEARS 2009 & 2010

	FY 2009	FY 2010
General Fund Balance, June 30		
Available for Current Year Operations	\$174,987,049	\$102,482,799
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,671,048,241	1,644,600,659
Estimated Revenue Surplus (Shortfall)	(62,989,225)	0
Estimated State Aid Reduction	(1,415,038)	(22,805,812)
Estimated Total Revenues	1,606,643,978	1,621,794,847
Add: Prior Year Liquidations & Reserve Adjustments	800,000	0
Deduct:		
Appropriations		
Amended Appropriations	(1,719,528,210)	(1,673,876,467) * *
Less: Estimated Unexpended Appropriations	40,285,000	0
Estimated Total Expense	(1,679,243,210)	(1,673,876,467)
Operational Surplus	103,187,817	50,401,179
Surplus Transferred to Economic Stabilization Fund *	0	0
Reserve's Interest Earnings Transferred to Economic Stabilization Fund *	(705,018)	(836,483)
Use of Debt Reserve	0	
General Fund Unappropriated Balance (Available for Next Year's Operations)	102,482,799	49,564,696
Stabilization Reserve Balance at 6/30	82,943,286	83,648,304
* Investment Income Credited to the Account	705,018	836,483
* Transfer to Maintain Reserve @ 5.0% of Revenue Budget	0	0
Projected Reserve Ending Balance	83,648,304	84,484,787
Total Ending Balance, Including Unappropriated Balance	186,131,103	134,049,483 ***
Balance as Percent of Estimated Total Revenues	11.6%	8.0%
Stabilization Reserve Percentage	5.0%	5.1%

** The FY2010 Budget includes \$1,000,000 in the Contingency Reserve and \$33,122,971 in Capital Current Expense.

The FY09 Unexpended assumes \$35 million from Health Care.

*** This \$134,049,483 represents surplus funding available throughout Fiscal Year 2010 and therefore serves the purpose of "unexpended and unappropriated funds set aside for contingencies" as specified in Article 712 of the Baltimore County Charter.

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

	Actual FY2008	Appropriated FY2009	Recommended FY2010
EXPENDITURE OBJECT			
01 Personnel Services	1,279,777,463	1,339,629,357	1,372,894,635
02 Travel	6,743,645	6,427,821	6,586,034
03 Contractual Services	460,301,222	511,793,646	459,983,852
04 Rents & Utilities	103,742,505	107,172,946	117,635,203
05 Supplies & Materials	88,922,611	97,193,688	107,036,188
07 Grants, Subsidies & Contributions	403,844,354	334,311,598	427,697,048
08 Other Charges	83,361,316	82,930,573	89,001,291
09 Land, Buildings & Other Improvements	89,893,578	160,900,824	47,904,120
12 Interest Payments	<u>146,576,004</u>	<u>165,577,715</u>	<u>162,833,617</u>
TOTAL EXPENDITURES	2,663,162,698	2,805,938,168	2,791,571,988
General Fund	1,654,460,221	1,719,528,210	1,673,876,467
Other Funds	<u>1,008,702,477</u>	<u>1,086,409,958</u>	<u>1,117,695,521</u>
TOTAL EXPENDITURES	<u>2,663,162,698</u>	<u>2,805,938,168</u>	<u>2,791,571,988</u>

Note: FY2008 was restated to reflect the object code reclassifications effective FY2009.

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

SUMMARY OF PROJECT ESTIMATES

DEPT NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR- IZATIONS	FOR 6YR PROGRAM	YEAR FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
201	SEWER SYSTEM	1,187,976,239	428,796,311	759,179,928	233,613,808	0	260,614,574	0	264,951,546	0
203	WATER SYSTEM	640,785,978	353,785,978	287,000,000	95,000,000	0	93,500,000	0	98,500,000	0
204	STORM DRAINS	47,448,986	21,223,986	26,225,000	7,875,000	0	9,175,000	0	9,175,000	0
205	STREETS AND HIGHWAYS	435,657,749	215,331,109	220,326,640	86,488,640	4,000,000	64,550,000	0	65,288,000	0
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	76,741,686	31,131,686	45,610,000	11,970,000	0	17,830,000	0	15,810,000	0
208	REFUSE DISPOSAL	33,871,330	26,511,330	7,360,000	5,640,000	0	960,000	0	760,000	0
209	COMMUNITY COLLEGE	210,913,001	74,868,001	136,045,000	40,847,000	1,500,000	43,023,000	0	50,675,000	0
210	GENERAL GOVERNMENT BUILDINGS	167,782,139	83,641,534	84,140,605	34,118,605	0	25,011,000	0	25,011,000	0
220	FIRE DEPARTMENT BUILDINGS	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0
212	PARKS, PRESERVATION AND GREENWAYS	161,207,554	107,572,283	53,635,271	14,410,271	5,225,000	17,250,000	0	16,750,000	0
213	SCHOOLS	816,824,438	399,946,635	416,877,803	196,712,803	2,500,000	107,682,000	0	109,983,000	0
217	LAND PRESERVATION	79,155,788	55,155,788	24,000,000	8,000,000	0	8,000,000	0	8,000,000	0
218	COMMUNITY IMPROVEMENTS	101,587,891	87,387,375	14,200,516	5,700,516	0	4,250,000	0	4,250,000	0
221	WATERWAY IMPROVEMENT FUND	89,170,387	51,082,796	38,087,591	15,715,591	2,600,000	10,386,000	0	9,386,000	0
TOTAL		4,054,123,166	1,936,934,812	2,117,188,354	756,092,234	15,825,000	666,731,574	0	678,539,546	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	16,546,672	8,046,672	8,500,000	3,000,000	0	3,000,000	0	2,500,000	0
0052	CONSTRUCTION AT HIGHWAY SITES	1,755,636	1,405,636	350,000	150,000	0	100,000	0	100,000	0
0072	CITY/COUNTY JOINT USE FACILITIES	418,229,430	253,229,430	165,000,000	75,000,000	0	50,000,000	0	40,000,000	0
0073	SPECIAL SEWER HOUSE CONNECTIONS	10,944,628	7,944,628	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0077	MAIN RELINING, REHAB & REPLACEMENT	441,798,730	63,797,610	378,001,120	20,000,000	0	167,149,574	0	190,851,546	0
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	298,701,143	94,372,335	204,328,808	134,463,808	0	39,365,000	0	30,500,000	0
	TOTAL	1,187,976,239	428,796,311	759,179,928	233,613,808	0	260,614,574	0	264,951,546	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,194,484	1,194,484	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0006	TOWSON FOURTH ZONE	29,489,140	14,889,140	14,600,000	6,500,000	0	8,100,000	0	0	0
0009	EASTERN SECOND ZONE	9,644,792	8,444,792	1,200,000	1,200,000	0	0	0	0	0
0011	EASTERN THIRD ZONE	25,536,660	8,536,660	17,000,000	0	0	0	0	17,000,000	0
0012	PIKESVILLE FOURTH ZONE	6,543,918	4,843,918	1,700,000	1,700,000	0	0	0	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	36,916,106	19,416,106	17,500,000	7,500,000	0	5,000,000	0	5,000,000	0
0036	FIRST ZONE	71,124,856	67,124,856	4,000,000	1,500,000	0	2,500,000	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	3,800,888	2,300,888	1,500,000	500,000	0	500,000	0	500,000	0
0067	MAIN REPLACEMENT AND REHABILITATION	107,287,582	52,487,582	54,800,000	17,300,000	0	17,500,000	0	20,000,000	0
0068	SPECIAL WATER HOUSE CONNECTIONS	715,000	700,000	15,000	5,000	0	5,000	0	5,000	0
0070	FIRE HYDRANTS	710,778	650,778	60,000	20,000	0	20,000	0	20,000	0
0071	CITY/COUNTY JOINT USE FACILITIES	342,321,774	173,196,774	169,125,000	57,775,000	0	56,375,000	0	54,975,000	0
0075	FALLS FIFTH ZONE	2,500,000	0	2,500,000	0	0	2,500,000	0	0	0
	TOTAL	640,785,978	353,785,978	287,000,000	95,000,000	0	93,500,000	0	98,500,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	28,089,499	11,314,499	16,775,000	5,100,000	0	5,550,000	0	6,125,000	0
0006	STORM DRAIN INLET RECONSTR. PROGRAM	5,350,000	2,350,000	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,313,531	463,531	850,000	250,000	0	300,000	0	300,000	0
0008	CHESAPEAKE AVENUE STORM DRAINS	115,000	40,000	75,000	0	0	75,000	0	0	0
0111	SUBDIVISION STORM DRAINS	7,971,184	4,971,184	3,000,000	1,000,000	0	1,000,000	0	1,000,000	0
0329	ACQUISITION OF FLOODED HOMES	2,306,120	1,156,120	1,150,000	150,000	0	500,000	0	500,000	0
0354	DUMBARTON STORM DRAINS	650,000	150,000	500,000	0	0	500,000	0	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	1,653,652	778,652	875,000	375,000	0	250,000	0	250,000	0
	TOTAL	47,448,986	21,223,986	26,225,000	7,875,000	0	9,175,000	0	9,175,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	STREET REHABILITATION	61,581,233	23,368,842	38,212,391	11,574,391	0	11,150,000	0	15,488,000	0
0009	CROSS ROAD	2,439,000	1,639,000	800,000	0	0	800,000	0	0	0
0010	FORGE ROAD	3,604,000	2,604,000	1,000,000	0	0	1,000,000	0	0	0
0011	YELLOW BRICK ROAD	4,300,000	0	4,300,000	0	0	4,300,000	0	0	0
0015	CHAPEL RD - HONEYGO AREA	4,600,000	3,600,000	1,000,000	0	0	1,000,000	0	0	0
0016	COWENTON AVENUE	4,800,000	3,800,000	1,000,000	0	0	1,000,000	0	0	0
0018	TRAFFIC CALMING	5,233,771	2,833,771	2,400,000	800,000	0	800,000	0	800,000	0
0111	STREETS & HIGHWAYS - SUBDIVISIONS	14,283,615	6,783,615	7,500,000	2,500,000	0	2,500,000	0	2,500,000	0
0133	ROADWAY RESURFACING	134,797,230	62,668,230	72,129,000	28,129,000	4,000,000	20,000,000	0	20,000,000	0
0179	ALIGNMENT STUDIES/SITE ACQUISITION	827,000	377,000	450,000	150,000	0	150,000	0	150,000	0
0186	WALTHER BOULEVARD	750,000	0	750,000	0	0	750,000	0	0	0
0232	ROLLING ROAD	8,103,820	7,103,820	1,000,000	1,000,000	0	0	0	0	0
0250	ALLEY RECONSTRUCTION	9,431,802	4,468,487	4,963,315	963,315	0	2,000,000	0	2,000,000	0
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	33,101,004	11,191,748	21,909,256	6,609,256	0	5,150,000	0	10,150,000	0
0301	CURBS, GUTTERS AND SIDEWALKS	65,007,148	31,645,280	33,361,868	13,361,868	0	10,000,000	0	10,000,000	0
0303	OWINGS MILLS BLVD-SOUTH	22,332,722	17,331,912	5,000,810	5,000,810	0	0	0	0	0
0350	SIDEWALK RAMPS PROGRAM	1,647,212	1,047,212	600,000	200,000	0	200,000	0	200,000	0
0380	ROSSVILLE BOULEVARD	2,750,000	750,000	2,000,000	2,000,000	0	0	0	0	0
0388	GUNVIEW ROAD	750,000	0	750,000	0	0	750,000	0	0	0
0401	RIDGELY AVENUE	1,925,000	1,625,000	300,000	300,000	0	0	0	0	0
0404	DOLFIELD BOULEVARD	9,962,000	4,800,000	5,162,000	5,162,000	0	0	0	0	0
0421	CHERRY HILL ROAD EXTENDED	10,285,000	5,747,000	4,538,000	4,538,000	0	0	0	0	0
0441	BELLONA AVENUE	1,200,000	900,000	300,000	300,000	0	0	0	0	0

**EXHIBIT J
APPROPRIATION SUMMARY**

CAPITAL BUDGET FY 2010

CAPITAL IMPROVEMENT PROGRAM FY 2011-2015

STAGE 7

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0455	NOISE BARRIERS	5,102,295	4,452,295	650,000	650,000	0	0	0	0	0
0458	TRAFFIC SIGNALS	20,635,863	13,135,863	7,500,000	2,500,000	0	2,500,000	0	2,500,000	0
0465	DOLFIELD INTERCHANGE	1,000,000	0	1,000,000	0	0	0	0	1,000,000	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	5,208,034	3,458,034	1,750,000	750,000	0	500,000	0	500,000	0
	TOTAL	435,657,749	215,331,109	220,326,640	86,488,640	4,000,000	64,550,000	0	65,288,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	MINOR BRIDGE REPAIR	52,830,645	21,610,645	31,220,000	9,750,000	0	13,665,000	0	7,805,000	0
0013	BRIDGE #158 ENSOR ROAD	1,400,000	0	1,400,000	400,000	0	1,000,000	0	0	0
0220	BRIDGE INSPECTION PROGRAM	8,610,558	5,310,558	3,300,000	1,400,000	0	900,000	0	1,000,000	0
0233	BRIDGE NO.86 THORNTON ROAD	152,300	7,300	145,000	0	0	0	0	145,000	0
0237	BRDG 140 - PINEY GROVE RD	600,000	0	600,000	0	0	0	0	600,000	0
0247	BRIDGE 10 - HESS ROAD	1,980,000	480,000	1,500,000	0	0	400,000	0	1,100,000	0
0256	BRIDGE NO.303 WILDWOOD AVENUE	2,170,000	330,000	1,840,000	0	0	1,280,000	0	560,000	0
0262	BRIDGE NO.162 WRIGHTS MILL ROAD	1,320,000	185,000	1,135,000	0	0	135,000	0	1,000,000	0
0271	BRIDGE 425 - WARREN ROAD	1,855,454	5,454	1,850,000	300,000	0	50,000	0	1,500,000	0
0273	BRIDGE #79 WISE AVE	3,322,729	3,202,729	120,000	120,000	0	0	0	0	0
0274	BRIDGE NO. 458 - CHESACO AVENUE	800,000	0	800,000	0	0	0	0	800,000	0
0275	COMPASS ROAD BRIDGE	300,000	0	300,000	0	0	0	0	300,000	0
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,400,000	0	1,400,000	0	0	400,000	0	1,000,000	0
	TOTAL	76,741,686	31,131,686	45,610,000	11,970,000	0	17,830,000	0	15,810,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	622,536	142,536	480,000	160,000	0	160,000	0	160,000	0
0005	HERNWOOD LANDFILL CAPPING	16,473,074	14,273,074	2,200,000	800,000	0	800,000	0	600,000	0
0006	PARKTON SANITARY LANDFILL	2,162,771	1,942,771	220,000	220,000	0	0	0	0	0
0010	EASTERN SANITARY LANDFILL	14,612,949	10,152,949	4,460,000	4,460,000	0	0	0	0	0
	TOTAL	33,871,330	26,511,330	7,360,000	5,640,000	0	960,000	0	760,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

209 COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0005	CENTRAL HOT/CHILLED WATER FACILITY	18,389,000	8,910,000	9,479,000	5,444,000	0	4,035,000	0	0	0
0007	ROOF REPAIR/REPLACEMENT	7,933,000	2,923,000	5,010,000	3,410,000	0	0	0	1,600,000	0
0008	F BUILDING RENOVATIONS	13,018,000	0	13,018,000	1,300,000	0	11,718,000	0	0	0
0011	CENTRAL SERVICES ADDITION	2,000,000	0	2,000,000	0	0	2,000,000	0	0	0
0019	POWER PLANT MODERNIZATION	4,600,000	0	4,600,000	3,000,000	0	1,600,000	0	0	0
0020	DUNDALK - LIBRARY RENOVATION/ADDITION	6,200,000	2,130,000	4,070,000	4,070,000	0	0	0	0	0
0022	REPLACE CHILLERS	3,250,000	1,650,000	1,600,000	0	0	1,600,000	0	0	0
0030	FIRE SPRINKLER SYSTEMS	11,983,000	2,483,000	9,500,000	1,000,000	0	2,700,000	0	5,800,000	0
0031	VIDEO SECURITY INFRASTRUCTURE	1,250,000	250,000	1,000,000	500,000	0	500,000	0	0	0
0032	SCIENCE BUILDING RENOVATION	14,000,000	0	14,000,000	14,000,000	0	0	0	0	0
0098	ADA ALTERATIONS	4,750,000	3,550,000	1,200,000	700,000	0	500,000	0	0	0
0100	CAPITAL MAINTENANCE & RENOVATIONS	40,724,374	20,678,374	20,046,000	5,223,000	1,500,000	6,670,000	0	6,653,000	0
0102	ASBESTOS ABATEMENT	7,276,627	6,076,627	1,200,000	600,000	0	600,000	0	0	0
0201	CATONSVILLE - R BLDG RENOVATION/ADDITION	9,000,000	0	9,000,000	0	0	9,000,000	0	0	0
0203	ESSEX - B BUILDING RENOVATION/ADDITION	1,350,000	0	1,350,000	0	0	0	0	1,350,000	0
0204	CATONSVILLE - D/E BLDG RENOVATION/ADDITION	27,500,000	0	27,500,000	0	0	2,100,000	0	25,400,000	0
0205	ESSEX - E BUILDING RENOVATION/ADDITION	2,250,000	0	2,250,000	0	0	0	0	2,250,000	0
0206	ESSEX - D BUILDING RENOVATION/ADDITION	1,700,000	0	1,700,000	0	0	0	0	1,700,000	0
0207	ESSEX - N BUILDING RENOVATION/ADDITION	4,000,000	0	4,000,000	0	0	0	0	4,000,000	0
0208	CATONSVILLE - L BLDG RENOVATION/ADDITION	1,922,000	0	1,922,000	0	0	0	0	1,922,000	0
0600	CATONSVILLE - NEW LIBRARY BUILDING	27,817,000	26,217,000	1,600,000	1,600,000	0	0	0	0	0
	TOTAL	210,913,001	74,868,001	136,045,000	40,847,000	1,500,000	43,023,000	0	50,675,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

210 GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	25,619,210	18,853,210	6,766,000	6,766,000	0	0	0	0	0
0036	BLDG REPAIR, RENOVATIONS, MINOR ADDNS	95,407,589	37,760,589	57,647,000	16,025,000	0	20,811,000	0	20,811,000	0
0055	ACCESS FOR PEOPLE WITH DISABILITIES	3,342,456	2,842,456	500,000	0	0	250,000	0	250,000	0
0065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	3,829,632	2,329,632	1,500,000	500,000	0	500,000	0	500,000	0
0601	LIBRARY CAPITAL MAINT. & RENOV.	9,416,060	3,516,060	5,900,000	2,000,000	0	1,950,000	0	1,950,000	0
0607	OWINGS MILLS LIBRARY	16,145,000	9,345,000	6,800,000	6,800,000	0	0	0	0	0
0609	COCKEYSVILLE LIBRARY ADDITION	2,588,000	2,088,000	500,000	500,000	0	0	0	0	0
0611	WOODLAWN LIBRARY ADDITION	1,950,650	1,250,650	700,000	700,000	0	0	0	0	0
0801	RECREATION BLDG MAINTENANCE	9,483,542	5,655,937	3,827,605	827,605	0	1,500,000	0	1,500,000	0
	TOTAL	167,782,139	83,641,534	84,140,605	34,118,605	0	25,011,000	0	25,011,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

220 FIRE DEPARTMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0068	TOWSON FIRE STATION #1 REPLACEMENT	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0
	TOTAL	5,000,000	500,000	4,500,000	0	0	4,500,000	0	0	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0016	NEIGHBORS SPACE	920,220	670,220	250,000	100,000	0	100,000	0	50,000	0
0301	RECREATION FACILITY RENOVATIONS	12,867,496	9,027,496	3,840,000	630,000	0	1,155,000	0	2,055,000	0
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	36,430,773	24,877,291	11,553,482	4,178,482	0	3,400,000	0	3,975,000	0
0303	TENNIS & MULTI-USE COURT CONSTR. & REN	1,544,299	680,819	863,480	263,480	0	300,000	0	300,000	0
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	2,200,855	860,855	1,340,000	600,000	0	370,000	0	370,000	0
0306	SCHOOL RECREATION CENTERS	2,616,476	2,016,476	600,000	200,000	0	200,000	0	200,000	0
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	35,258,782	21,703,782	13,555,000	1,380,000	5,225,000	4,450,000	0	2,500,000	0
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVL P.	4,715,810	2,000,000	2,715,810	215,810	0	1,250,000	0	1,250,000	0
0313	REGIONAL PARK DEVELOPMENT	20,027,338	15,027,338	5,000,000	4,100,000	0	200,000	0	700,000	0
0601	PARK & RECREATION FACILITY ACQUISITION	37,436,598	26,879,099	10,557,499	1,472,499	0	4,555,000	0	4,530,000	0
0755	PARK & RECREATION CENTER ACCESSIBILITY	1,169,750	584,750	585,000	195,000	0	195,000	0	195,000	0
0761	LOCAL OPEN SPACE WAIVER FUND	4,046,698	1,796,698	2,250,000	900,000	0	900,000	0	450,000	0
0766	WATERFRONT ENHANCEMENT	1,972,459	1,447,459	525,000	175,000	0	175,000	0	175,000	0
	TOTAL	161,207,554	107,572,283	53,635,271	14,410,271	5,225,000	17,250,000	0	16,750,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

213 SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0004	FUEL TANK REPLACEMENTS	7,009,539	6,109,539	900,000	300,000	0	300,000	0	300,000	0
0011	ACCESS FOR THE DISABLED	5,212,779	2,812,779	2,400,000	800,000	0	800,000	0	800,000	0
0113	FOOD SERVICE WAREHOUSE	7,134,393	3,934,393	3,200,000	3,200,000	0	0	0	0	0
0115	NEW ELEMENTARY SCHOOL	22,300,000	1,800,000	20,500,000	0	2,500,000	18,000,000	0	0	0
0116	KITCHEN EQUIPMENT UPGRADES	8,615,000	3,365,000	5,250,000	1,750,000	0	1,750,000	0	1,750,000	0
0117	TRANSPORTATION IMPROVEMENTS	15,711,245	10,711,245	5,000,000	1,000,000	0	2,000,000	0	2,000,000	0
0119	SITE ACQUISITION	14,082,199	9,082,199	5,000,000	1,000,000	0	2,000,000	0	2,000,000	0
0126	PERRY HALL MIDDLE SYSTEMIC RENOVATION	23,259,000	20,775,000	2,484,000	2,484,000	0	0	0	0	0
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	395,764,982	122,356,545	273,408,437	152,609,437	0	49,124,000	0	71,675,000	0
0201	YORK ROAD CORRIDOR ADDITIONS	28,000,000	18,000,000	10,000,000	5,000,000	0	5,000,000	0	0	0
0665	MAJOR MAINTENANCE	122,312,465	83,404,099	38,908,366	8,742,366	0	14,708,000	0	15,458,000	0
0666	ALTERATIONS/CODE UPDATES/RESTORATION	29,406,664	20,906,664	8,500,000	2,500,000	0	3,000,000	0	3,000,000	0
0671	ROOF REHABILITATION	102,821,876	73,994,876	28,827,000	13,827,000	0	7,000,000	0	8,000,000	0
0672	SITE IMPROVEMENTS	35,194,296	22,694,296	12,500,000	3,500,000	0	4,000,000	0	5,000,000	0
	TOTAL	816,824,438	399,946,635	416,877,803	196,712,803	2,500,000	107,682,000	0	109,983,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

217 LAND PRESERVATION

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0001	AGRICULTURAL PRESERVATION	52,298,778	34,298,778	18,000,000	6,000,000	0	6,000,000	0	6,000,000	0
0002	RURAL LEGACY	26,857,010	20,857,010	6,000,000	2,000,000	0	2,000,000	0	2,000,000	0
	TOTAL	79,155,788	55,155,788	24,000,000	8,000,000	0	8,000,000	0	8,000,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

218 COMMUNITY IMPROVEMENTS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0009	DUNDALK HERITAGE TRAIL AND PARK	5,585,000	4,585,000	1,000,000	0	0	0	0	1,000,000	0
0100	COUNTYWIDE RENAISSANCE	96,002,891	82,802,375	13,200,516	5,700,516	0	4,250,000	0	3,250,000	0
	TOTAL	101,587,891	87,387,375	14,200,516	5,700,516	0	4,250,000	0	4,250,000	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET FY 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011-2015**

STAGE 7

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0100	WATERSHED RESTORATION	8,374,145	3,156,145	5,218,000	1,496,000	0	1,851,000	0	1,871,000	0
0102	PRETTYBOY WATERSHED RESTORATION	2,150,000	0	2,150,000	1,450,000	0	450,000	0	250,000	0
0103	LOCH RAVEN WATERSHED RESTORATION	5,332,414	3,142,414	2,190,000	550,000	0	1,000,000	0	640,000	0
0105	BIRD RIVER WATERSHED RESTORATION	11,908,356	6,908,356	5,000,000	700,000	2,600,000	1,100,000	0	600,000	0
0106	LOWER GUNPOWDER WATERSHED RESTORATION	6,028,620	4,128,620	1,900,000	500,000	0	800,000	0	600,000	0
0108	MIDDLE RIVER WATERSHED RESTORATION	4,040,593	2,636,314	1,404,279	1,404,279	0	0	0	0	0
0110	PATAPSCO WATERSHED RESTORATION	1,917,682	1,017,682	900,000	0	0	300,000	0	600,000	0
0111	GWYNNNS FALLS WATERSHED RESTORATION	9,259,172	3,426,172	5,833,000	3,583,000	0	1,250,000	0	1,000,000	0
0112	JONES FALLS WATERSHED RESTORATION	7,612,912	5,062,912	2,550,000	1,800,000	0	0	0	750,000	0
0113	BALTIMORE HARBOR WATERSHED RESTORATION	8,493,088	6,743,088	1,750,000	1,250,000	0	500,000	0	0	0
0114	BACK RIVER WATERSHED RESTORATION	9,310,438	7,043,126	2,267,312	407,312	0	810,000	0	1,050,000	0
0200	ENVIRONMENTAL MANAGEMENT	10,498,459	5,073,459	5,425,000	2,075,000	0	1,825,000	0	1,525,000	0
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,244,508	2,744,508	1,500,000	500,000	0	500,000	0	500,000	0
	TOTAL	89,170,387	51,082,796	38,087,591	15,715,591	2,600,000	10,386,000	0	9,386,000	0

EXHIBIT K
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011 - 2015

STAGE 7

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
COUNTY FUNDS							
9331R - GENERAL FUNDS	55,667,971	33,122,971	15,825,000	5,710,000	0	1,010,000	0
9339R - REALLOCATED GENERAL FUNDS	25,273,447	25,273,447	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	2,515,000	5,000	0	2,505,000	0	5,000	0
9359R - REALLOCATED METRO FUND	0	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	802,660,000	255,000,000	0	272,260,000	0	275,400,000	0
9444R - RERELEASED G O BONDS	15,000	15,000	0	0	0	0	0
9449R - REALLOCATED G O BONDS	1,094,616	1,094,616	0	0	0	0	0
9451R - METRO BONDS	1,020,664,928	320,108,808	0	342,309,574	0	358,246,546	0
9459R - REALLOCATED METRO BONDS	0	0	0	0	0	0	0
TOTAL	1,907,890,962	634,619,842	15,825,000	622,784,574	0	634,661,546	0
OUTSIDE FUNDS							
9105R - COMMUNITY BLOCK GRANT	750,000	250,000	0	250,000	0	250,000	0
9115R - REALLOCATED CDBG	0	0	0	0	0	0	0
9118R - AMERICAN RECOVERY AND REINVEST	9,254,516	9,254,516	0	0	0	0	0
9119R - FEDERAL/STATE AID	9,440,000	2,500,000	0	4,580,000	0	2,360,000	0
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	17,917,499	1,917,499	0	8,000,000	0	8,000,000	0
9226R - ST WATERWAY IMPROVE FUND	4,562,279	2,850,279	0	1,156,000	0	556,000	0
9229R - STATE AID	113,350,312	80,437,312	0	12,781,000	0	20,132,000	0
9234R - REALLOCATED OPEN SPACE	0	0	0	0	0	0	0
9236R - REALLOCATED STATE AID	0	0	0	0	0	0	0
9560R - DEVELOPERS RESPONSIBILITY	8,182,786	4,982,786	0	1,600,000	0	1,600,000	0
9563R - HOMEOWNERS REIMBURSEMENT	0	0	0	0	0	0	0
9564R - PETITIONERS RESPONSIBILITY	4,400,000	4,400,000	0	0	0	0	0
9565R - FIXED DEPOSITS	0	0	0	0	0	0	0
9650R - STORM WATER WAIVER FEE	5,480,000	1,650,000	0	1,900,000	0	1,930,000	0
9666R - VERIZON	0	0	0	0	0	0	0

EXHIBIT K
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2010
CAPITAL IMPROVEMENT PROGRAM FY 2011 - 2015

STAGE 7

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2010	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
9667R - SALE OF PROPERTY	0	0	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	6,000,000	2,000,000	0	2,000,000	0	2,000,000	0
9671R - LOCAL OPEN SPACE WAIVER FEE	5,500,000	2,000,000	0	2,000,000	0	1,500,000	0
9672R - BALTIMORE CITY	0	0	0	0	0	0	0
9673R - HARFORD COUNTY	0	0	0	0	0	0	0
9674R - HOWARD COUNTY	8,500,000	3,000,000	0	4,000,000	0	1,500,000	0
9675R - ANNE ARUNDEL COUNTY	4,500,000	2,000,000	0	2,000,000	0	500,000	0
9677R - STUDENT FEES	300,000	300,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	430,000	130,000	0	150,000	0	150,000	0
9680R - MD WATER QUALITY REV LOAN	9,000,000	3,000,000	0	3,000,000	0	3,000,000	0
9681R - REALLOCATED MD WATER QUALITY	0	0	0	0	0	0	0
9682R - BALTIMORE CITY-APPROPRIATED	0	0	0	0	0	0	0
9683R - BWI AIRPORT	1,000,000	500,000	0	300,000	0	200,000	0
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	730,000	300,000	0	230,000	0	200,000	0
TOTAL	209,297,392	121,472,392	0	43,947,000	0	43,878,000	0
 TOTAL CAPITAL PROGRAM	 2,117,188,354	 756,092,234	 15,825,000	 666,731,574	 0	 678,539,546	 0

GLOSSARY

Accrual Basis

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

Agency

A Department or principal office of the County Government such as the Police Department or the Office of Law; or a board, institution, commission or other governmental unit receiving County funding such as the Maryland School for the Blind.

Appropriation

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

Assessable Base

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

Authorized Positions

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

Balanced Budget

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

Bond

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

Bond Rating

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

Budget

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

Budgetary Basis

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

Bureau

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

Capital Budget

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

Capital Improvement Program (CIP)

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

Capital Project

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

Collective Bargaining Agreement

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

Component Units

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

Constant Dollars

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

Contingency Reserves

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

Cost-Of-Living-Adjustment (COLA)

General increase in employee salary scales.

Current Dollars

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

Debt Service

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

Deficit

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

Economic Stabilization

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

Enterprise Fund

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

Expenditure / Expense

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

Fiscal Year

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

Fixed Assets

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

Fringe (or Employee) Benefits

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

Full Faith and Credit

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

Full-time Equivalent Positions (FTE)

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

Function

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

Fund

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

Fund Balance

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

General Fund

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

General Government

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

Intergovernmental Revenue

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

Internal Service Funds

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

Managing For Results (MFR)

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

Maintenance of Effort

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

Metropolitan District

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

Modified Accrual

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

Non County Funds

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

Non-Departmental

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

Object Class

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

Object Line

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

Operating Budget

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

Other Post Employment Benefits (OPEB)

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

Pay-As-You-Go Basis (PAYGO)

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

Performance Measures

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

Personal Services

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

Program

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

Regression Analysis

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

Resources

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

Revenue

Sources of income financing the operations of government.

Special Funds

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

Spending Affordability Committee (SAC)

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

State Mandated

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

Taxes

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

Tax Year

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

Trend Analysis

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

Unreserved Fund Balance

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

Urban Rural Demarcation Line (URDL)

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

User Charges

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

Zero-Based Budgeting

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