

BALTIMORE COUNTY
OFFICE OF CENTRAL SERVICES
Records Management Division

RM-1
REV. 3/83

SCHEDULE
NO. **C-323A**

PAGE
NO. 1 of 8

RECORDS RETENTION AND DISPOSAL SCHEDULE

OFFICE OF BUDGET

BUDGET FORMULATION and ADMINISTRATION

AGENCY

DIVISION

Item No.	Description	Retention
1.	<p><u>ADOPTED OPERATING BUDGET</u></p> <p>Size: 8 1/2 x 11, Bound File Arrangement: Chronological Fiscal Year - agency, program number Frequency: Annually</p> <p>This copy is the copy of record The operating budget is printed and in bound form containing:</p> <p>A) A table (exhibit "A") showing the assessable basis and estimated collection, for real and personal property taxes, for previous, and current and upcoming budget year on a fiscal year basis. B) A summary (exhibit "B") of income by funds and source, for those same years. C) A summary (exhibit "C") of operating budgets by general classification, agency and program for those periods. D) Statement of long term debt and debt limitation for both the county as a whole (exhibit "D") and the Metropolitan District (exhibit "E"). E) A summary (exhibit "F") of the adopted year operating budget appropriated and non-appropriated funds by general classification. F) Estimated surpluses of special funds (exhibit "G") for the current fiscal year. G) A statement (exhibit "H") showing the derivation of the estimate of unappropriated</p> <p>(This item continued on next page)</p>	Permanent

Schedule Approved by
Records Management Officer

Schedule Approved by
County Administrative Officer

7/14/83 *Thomas Shroy*
Date Signature

7/20/83 *[Signature]*
Date Signature

Schedule Approved by Department,
Agency, or Division Representative

Schedule Authorized by
Hall of Records Commission

7/14 *[Signature]* Director
Date Signature Title

Date State Archivist

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**

PAGE
NO. 2 of 8

Item No.	Description	Retention
1.	<p><u>ADOPTED OPERATING BUDGET</u> (continued)</p> <p>surplus of general funds available to support the adopted budget.</p> <p>H) The individual program budgets, grouped by agency consisting of the program and performance narrative, the appropriation and the detail of the appropriation by object of expenditure.</p> <p>It is suggested that a security copy and an operational copy of the budget be made annually on microfilm.</p>	
2.	<p><u>ADOPTED CAPITAL BUDGET AND FIVE YEAR CAPITAL PROGRAM</u></p> <p>Size: 8 1/2 x 11 Bound</p> <p>File Arrangement: Chronological Fiscal year, project classification</p> <p>Frequency: Annually</p> <p>This copy is the copy of record The Capital Budget is printed and in bound form, containing:</p> <p>A) Summaries of sources of funds for both the budget year and program years.</p> <p>B) A summary of appropriations for the budget year by capital project classification and funding source.</p> <p>C) A summary of the distribution of county bond funds for the budget year.</p> <p>D) A summary (budget form no.8) of project estimates by capital budget classification including total estimated cost, prior authorizations, total 6 year program, budget year and 5 year capital program.</p> <p>E) Summaries of project estimates for each classification by project (budget form no.8) and individual detailed cost estimates including project detail and funding sources for budget year and five year capital program (budget form no.7).</p> <p>It is suggested that a security copy and an operational copy of the budget be made annually on microfilm.</p>	Permanent

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**

PAGE
NO. 3 of 8

No.	Description	Retention
3.	<p>COUNTY EXECUTIVE AND COUNTY COUNCIL BUDGET MESSAGES</p> <p>Size: 8$\frac{1}{2}$x11 Bound File Arrangement: Chronologically Frequency: Annually</p> <p>This copy is the copy of record. The Budget Messages are printed and in bound form, and contain in narrative and statistical form, the County Executive's and County Council's recommendations for departmental appropriations for the fiscal year ahead and the tax measures necessary to balance revenues vis-a-vis appropriations. The increases and decreases within each agency are highlighted and in addition all exhibits and summaries related to the Operating Budget and Capital Budget (items 1 and 2 of the schedule) are included in the Executive Budget Message as proposed.</p> <p>It is suggested that a security copy and an operational copy of the Messages be made on microfilm.</p>	Permanent
4.	<p>BORROWING PLAN - WORKPAPERS AND CORRESPONDENCE</p> <p>Size: Legal size folders File Arrangement: Chronologically Frequency: Bi-annually</p> <p>The Borrowing Plan sets forth by capital budget classification the amounts of money to be submitted to the voters in November of even numbered years for their approval or rejection. Following voter approval, these amounts then become available for appropriation in the Capital Budgets of the ensuing two fiscal years.</p> <p>This file is subdivided into two sections:</p> <p>A) Borrowing Plan Workpapers Contains all of the workpapers developed in the analysis and preparation of the referendum which is submitted to the voters in November of the even numbered years.</p> <p>B) Borrowing Plan Correspondence Contains all of the correspondence prepared in conjunction with the analysis and preparation of the Borrowing Plan. Particularly significant are:</p> <p>(1) The letter of transmittal containing the referendum recommendations of the Planning Board, and (2) a copy of the County Executive's letter of transmittal to the County Council containing his recommended Borrowing Plan.</p>	Permanent - purge all non-record material before transfer to Records Management. Microfilm and destroy original after micro-filming.

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**

PAGE
NO. 4 of 8

No.	Description	Retention
5.	<p><u>MANAGEMENT STUDIES, PROJECTS AND STATISTICAL ANALYSIS</u> Size: Legal Size File Arrangement: Chronological and numerically by project number Frequency: Periodically</p> <p>File contains Management Analysis, Studies and Special Projects conducted by the Budget Office and their recommendation. Included in these files are organizational studies, evaluations of methods and procedures, policy development projects, general statistical and fiscal compilations and comparisons.</p>	<p>Permanent Purge all non-record material before transfer to Records Management. Microfilm and destroy original after microfilming.</p>
6.	<p><u>OPERATING BUDGET - WORKPAPERS AND CORRESPONDENCE</u> Size: Legal size folders File Arrangement: Chronological and agency number Frequency: Annually</p> <p>These records constitute the county's primary file for agency annual operating budget information. The principal portion of these files consists of a budget workpaper file and correspondence file, for each agency. Included in these two files, for each agency, are the annual operating budget requests, analysis, deliberations, recommendations documenting the budget process and the final adopted budget workpapers. Also, records of monitoring activity and supplemental requests throughout the fiscal year, are included in these files. Supplemental to the individual agency files are general files that contain information pertaining to all agencies on a fiscal year basis. Such as, organization tables, budget appropriation transfers, supplemental ordinances, reserve for encumbrance request, general statistics, a copy of the County Executive's recommended operating budget as submitted to the County Council. (Adopted version is item 1 of this schedule)</p>	<p>Fifteen (15) years Purge all non-record material before transfer to Records Management.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

No.	Description	Retention
7.	<p><u>CAPITAL BUDGET WORKPAPERS AND CORRESPONDENCE</u> Size: Legal size folder File Arrangement: Chronological-capital classification number Frequency: Annually</p> <p>These files are subdivided into the following categories:</p> <p>A) Original annual agency capital budget request for budget year and 5 year program. B) Workpaper and Correspondence File, by capital budget classification, including budget deliberation and monitoring documentation. Also, Capital Budget Monitoring Committee Agenda and notes, Board of Education allotment request and Construction Fund Balance Statement. C) Planning Board recommended capital budget for all classifications. D) Brochure containing summary tables, statistical analysis and status report. Also tables and summaries of capital budget, the capital budget deliberation and recommendations to the County Executive for the budget year, 5 year capital program and referendum periods, including overall financing and net county funding assumptions. Final accumulated capital budget recommendation workpaper for all classification. E) County Executive's recommended capital budget for all classifications, as submitted to County Council for review.</p>	<p>Fifteen (15) years Purge all non-record material before transfer to Records Management.</p>
8.	<p><u>TAX AND REVENUE INFORMATION</u> Size: Legal Size Folder File Arrangement: Chronological by revenue classification Frequency: Annually</p> <p>These files contain workpapers, showing comparison and analysis of actual, estimated and projected revenues for each revenue account classification. Also included are individual files on each revenue account, as well as, State Tax and State Aid Information.</p>	<p>Retain for fifteen (15) years, purge all non-record material before transfer to Records Management.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**

PAGE
NO. 6 of 8

Item No.	Description	Retention
9.	<p><u>COLLECTIVE BARGAINING FILES</u> Size: Legal Size Folders File Arrangement: Chronological Frequency: Annually</p> <p>These files contain workpapers that include comparisons and analysis of all bargaining unit proposals, for salary and fringe benefits. Also included are the ratified copies of each bargaining units contract or agreement.</p>	<p>Retain for fifteen (15) years, purge all non-record material before transfer to Records Management.</p>
10.	<p><u>COUNTY COUNCIL AGENDAS, BILLS AND WORKPAPERS</u> Size: 8$\frac{1}{2}$x13 File Arrangement: Chronological-Numerically by Bill No. Frequency: Annually</p> <p>File contains copies of all county council agendas and Council Bills, as well as, information outlining the fiscal implications of council proceedings. Primary Files are maintained in the County Council Office, Auditors Office and Office of Law Files.</p>	<p>Retain for five (5) years then destroy.</p>
11.	<p><u>FINANCE REPORTS</u> Size: Various File Arrangement: Chronological-subject Frequency: Annually</p> <p>The following reports disseminate from Office of Finance. Primary copy would exist in Office of Finance for reference purposes and original copy in originating agency file.</p> <ul style="list-style-type: none"> A) Community College Construction Fund Statements B) Board of Education-Public School Construction Fund Statements C) Capital Improvement Fund Statements D) Metropolitan Improvement Fund Statements E) Working Capital Fund Statements F) Directors copy of Monthly Financial Systems Reports (reduced to 8$\frac{1}{2}$x11) G) Miscellaneous reports on Health Department and other agencies that are prepared by Finance 	<p>Retain for five (5) years then destroy.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**
PAGE
NO. **7 of 8**

No.	Description	Retention
12.	<p><u>BUDGET LINE ITEM AND POSITION CONTROL REPORTS</u> Size: 11x15 Data processing printouts File Arrangement: Chronological-agency and program number Frequency: Monthly and annually reports</p> <p>The Budget Office maintains primary copy, with agencies receiving a copy of their part of the Budget Management and Transaction Report. The Line Item Reports are divided into the following categories.</p> <p>A) Transaction Reports - Report shows expenditure and encumbrance transaction activity for each program by object and line item on a monthly basis. Includes transaction date, expenditure and encumbrance source, payee number and check number.</p> <p>B) Budget Management Reports - monthly summary of budget status for each program by object and line item. Shows budgeted amount, funds available and expended, and the encumbered balance.</p> <p>C) Line Item and Position Control Reports - These reports consist of on-demand summaries of line item activity, personnel salary projections, position control summaries, and cross references. These reports are non-records and may be disposed of after their informational value has ceased.</p>	<p>Retain fiscal year end closing for five (5) year then destroy. Retain current fiscal year monthly reports until fiscal year end, then destroy.</p>
13.	<p><u>FINANCIAL SYSTEM REPORTS</u> Size: 11x15 Data processing printouts File Arrangement: Chronological by Fund agency and program numbers Frequency: Monthly</p> <p>File contains copies of the following: Office of Finance, Financial System Reports, Revenues Levels I, II, III, Expenditures for Current and Prior Years Levels O, I, II, III, and Prior Year Open Encumbrances. These reports are monthly summaries of financial activity for all funds and programs, representing the various levels of detail and comparison as explained below.</p> <p>(This item continued on next page)</p>	<p>Retain fiscal end closing for three (3) years, then destroy. Retain monthly reports until fiscal year end, then destroy.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. **C-323A**

PAGE
NO. 8 of 8

No.	Description	Retention
13.	<p><u>FINANCIAL SYSTEM REPORTS (continued)</u></p> <ul style="list-style-type: none"> - Level 0 - summary of expenditures by agency total - Level I - summary of expenditures by program totals, and comparison of estimated and actual revenues for year, month and percentage of collection by individual account name and general account classification total - Level II- summary of expenditures by object and comparison of estimated and actual revenues by individual account number and general account classifications. - Level III-Details revenues and expenditures by each individual transaction 	
14.	<p><u>GENERAL FILES AND CORRESPONDENCE</u></p> <p>Size: Various</p> <p>File Arrangement: Alphabetical Chronologically</p> <p>Frequency: Annually</p> <p>Files are subdivided in the following categories:</p> <ul style="list-style-type: none"> A) Information pertinent to the internal operation of the Budget Office, such as personnel, payroll, procurement, travel, and direct payment documentation B) Copies of general correspondence, board and committee minutes, letters, published or reproduced materials, administrative, and departmental data of a non-record current nature. Including general information file for all agencies, and professional organizations. C) Legislative Information relevant to county fiscal matters. D) Federal and State Aid Information. <p>Note: Materials having continuing legal and administrative value outlined in this item may be retained until such value has ceased or may be microfilmed at the request of the department head.</p>	<p>Retain for three (3) years, then destroy.</p>