



**BALTIMORE COUNTY
GOVERNMENT**

ADOPTED BUDGET

FISCAL YEAR
2025



John A. Olszewski, Jr.
BALTIMORE COUNTY EXECUTIVE

Baltimore County, Maryland
ADOPTED MAY 23, 2024

BALTIMORE COUNTY, MARYLAND

ANNUAL OPERATING AND CAPITAL BUDGETS

FISCAL YEAR

2025

John A. Olszewski, Jr.
County Executive

D'Andrea L. Walker
County Administrative Officer

Kevin D. Reed
Director of Budget and Finance

Baltimore County Council
Izzy Patoka, Second District
Council Chair

Pat Young, First District
Wade Kach, Third District
Julian Earl Jones, Jr. Fourth District
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July, 2024



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Baltimore County
Maryland**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director



JOHN A. OLSZEWSKI, JR.
County Executive

KEVIN D. REED, Director
Office of Budget and Finance

July 1, 2024

Honorable John A. Olszewski, Jr.
Honorable Pat Young
Honorable Izzy Patoka
Honorable Wade Kach
Honorable Julian E. Jones, Jr.
Honorable David Marks
Honorable Mike Ertel
Honorable Todd K. Crandell

Dear County Executive and Council Members:

I am pleased to present the published budget of Baltimore County, Maryland for Fiscal Year 2025 as approved by the County Council on May 23, 2024. This document highlights a \$4.6 billion operating budget that includes \$2.8 billion in general funds. FY 2025 also includes a \$384 million capital budget within a total \$3.3 billion six-year Capital Improvement Program. The operating budget represents a 2.9% increase over total general fund spending from the FY 2024 adopted budget. This increase is driven by factors including compensation increases for personnel; a Baltimore County Public Schools budget that is \$41 million over maintenance of effort, which among other initiatives will pay all teachers a minimum of \$60,000 for the first time; and a \$6.7 million investment in the Reimagining Recreation project to align Recreation and Parks programming with best practices.

In addition to the \$4.6 billion operating budget, we anticipate an additional \$435.3 million will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer and Water District, the food services in the public schools, the community college's book store, and the recreational facilities fund 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 and transparency. Thus, the total FY 2025 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) totals \$5,063,227,150, a 3.6% increase from FY 2024.

The FY 2025 Adopted Budget includes 3,967 general government employees. This is a 2.1% increase over FY 2024 and a 2.3% reduction since FY 1987. The number of public safety employees increased by 0.3% in FY 2025 and has increased 34.0% since FY 1987, while the number of education employees decreased by 1.8% in FY 2025 and has increased by 50.9% since FY 1987. The FY 2025 operating budget makes investments for our County employees including a 4% Cost-of-Living (COLA) for sworn Fire personnel, a \$4,000 across-the-board increase for Police personnel, and a 3% COLA or equivalency for all other County employees. In addition, the budget funds all eligible salary increments and longevities for general government, library, community college, and public-school employees.



The FY 2025 capital budget and capital improvement program continues the County's commitment to the Multi-Year Improvement Plan for All Schools, a road map to improve every school in the County over the next 15 years. The FY 2025 capital budget for Schools includes \$118.4 million in local capital funding for school construction, including \$109.9 million toward the Dulaney and Towson High School builds, \$7.8 million for the new Scotts Branch Elementary School, and \$668,985 to replace the roof at Westchester Elementary School.

The FY 2025 capital budget includes a substantial PAYGO contribution of \$144.3 million. While PAYGO funding remains significant, the reliance on bond funding to support capital projects will continue. Ratios such as debt to estimated full value, debt per capita, debt to personal income, and debt service to revenues are projected to be within the desired levels of triple Triple-A counties in future years.

The FY 2025 budget was developed judiciously to continue to invest in employees delivering critical services and to provide record operating funding for schools while coinciding with the end of federal recovery dollars, uncertain future funding from the state, and inflation. While fund balance reserves in the short term are expected to remain above our target, we expect to draw them down in out years in response to significant capital pressures.

We will continue to monitor economic conditions in the upcoming months as we chart laying the foundations for future budgets. Our budget team would like to extend thanks to all of those involved in the process, in particular with formulating the FY 2025 budget.

Respectfully,

A handwritten signature in blue ink, appearing to read "Kevin D. Reed", is written over a light blue circular stamp.

Kevin D. Reed
Director of Budget and Finance



ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2025, 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 2025, 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, the other volumes provide the following detail:

OPERATING BUDGET SUPPORTING DETAIL

This document provides agency and program summary pages explaining each agency's mission, legal and organizational authority as well as services provided to County residents, which detail each budget program's current objectives, functions and activities. It also provides department and program level budget statement pages, which show expenditures within major classifications as well as staffing levels. Each budget statement also indicates the source of funding for that program. Funding sources by agency are also displayed in the Agency Appropriation Statement. Fund codes are denoted as the following:

- 100 - General Fund
- 206 - Neglected Properties
- 200 - Gifts and Grants - Federal
- 201 - Liquor License Fund
- 203 - Economic Development Revolving Financing Fund
- 208 - Housing Opportunity
- 215 - Gifts and Grants - State
- 220 - Gifts and Grants - Non-sponsored
- 500 - Metropolitan District Enterprise Fund
- 510 - Recreational Facilities
- 600 - Health Insurance Fund
- 601 - Self-Insurance Fund (Internal Service Fund)
- 603 - Vehicle Operations/Maintenance Fund
- 604 - Central Printing Fund
- 999 - Non County Funds

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.

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 greater 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 over 60% of the Operating Budget. This fund supports the vast majority of County government services including police, fire, education, and general government. 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.

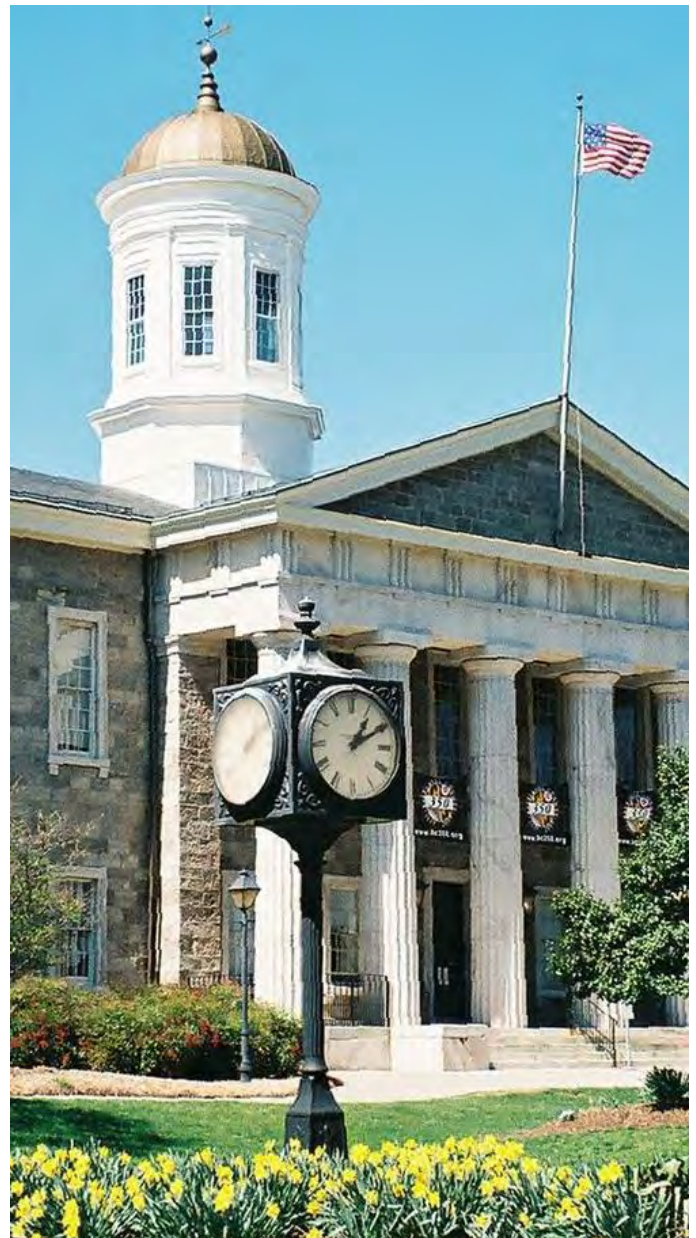
Some of the summary data highlights functional groupings (General Government, Public Safety, etc.) rather than individual agencies. The General Government function consists of agencies that provide legislative and executive controls, financial and personnel administration, information technology, planning 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 & Transportation, 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.

Full color PDF copies of each budget document, with navigation bookmarks can be found at <https://www.baltimorecountymd.gov/departments/budfin/budget>.



INTRODUCTION

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BUDGET MESSAGE

It's often said that budgets are an expression of our values. This presentation of Baltimore County's FY 2025 budget reaffirms the Administration's tireless commitment to support all County residents and uplift all of its communities.

This Administration and Council started its journey five years ago to share the promise of a "better Baltimore County," pledging "that by working together and looking toward the future with optimism, we can push Baltimore County to reach its highest potential."

Together, the Administration and the Council are proud to say that they have delivered on that promise. We truly *have built* a better Baltimore County.

Challenges Faced

Realizing this promise required the Administration and Council to overcome innumerable challenges — some historic and generational in scope — while others were literally footnotes.

The Administration was first blindsided by an \$81 million deficit, hidden in 5-point font on page 94 of a budget book. But it refused to let the shortsighted decisions of the past jeopardize the County's future.

Instead, this Administration did what administrations before had not: it was open, honest, and engaged the public. It leveraged the expertise of County employees. And it worked with leaders in every community to develop innovative, common-sense, and bipartisan solutions to get the County back on track. The Administration comprehensively closed that deficit while making record investments in public schools, law enforcement, and core services.

The County was on its way. Then, that early progress was swiftly challenged by a once-in-a-generation health crisis that threatened not only the safety of County residents, but their very way of life.

Again, the Administration refused to give up or back down.

It again turned to its greatest resource — County employees — and implemented a pandemic response that drew statewide, bipartisan praise along with a vaccination plan that was one of the most efficient in the nation.

Today, the region is reeling from yet another shocking new challenge.



The tragic collapse of the Francis Scott Key Bridge took the lives of our neighbors. It has threatened the livelihoods for thousands of our fellow residents. It has left a void in our harbor, in our skyline, and in our hearts.

This tragedy is personal for many in the region. The Key Bridge has been a symbol of connections, the County's tight-knit community, and its culture.

The County mourns the loss of hardworking neighbors it lost and has rallied around the families impacted by the port closure, and the Administration thanks the incredible first responders and those already helping to clear the channel, open the port, and rebuild the beloved bridge.

In the face of these uncertainties, Baltimore County will continue to do everything it can to connect residents with needed resources and to provide support for small business. The Administration has done whatever is needed to ensure we all weather this disaster — and emerge from it even stronger.

That is what local government does.

As the Administration looks back at all of the challenges it has faced, it can see how they have, in many ways, demonstrated the County's resiliency — and how they have driven efforts to create a government that better serves and supports its people.

Together, the Administration and Council strengthened our democracy, passed historic lobbying reforms, and created, expanded, enhanced, and now are asking voters to enshrine the Office of the Inspector General into Baltimore County's Charter. We established the first-ever Fair Election Fund — and this year's budget provides the first \$1 million towards our new public financing system set to begin with the 2026 election cycle.

The Administration revitalized aging communities through massive, community-driven efforts to breathe new life into places like Security Square Mall. Meanwhile, it launched more targeted, place-based initiatives to help reimagine neighborhoods like Essex and, at an even more granular level, sites like Dundalk Village and Woodlawn Village.

The Administration built a more modern government, creating Baltimore County's first Department of Housing and Community Development and the first dedicated Office of Transportation. It later launched the county's first free fixed-route transit service, the Towson Loop.

It established more responsive services, like BCStat, the County's first data-driven performance management system, brought back bulk trash pick-up for the first time in three decades, stood up a 3-1-1 program, and rapidly extended rural broadband to over 99 percent of all homes.



The Administration led with its values, creating the offices of sustainability and diversity, equity, and inclusion to ensure those critical principles are embedded in the core of government — all while assembling the most diverse leadership team in the County’s history. It took other, smaller — *but still bold* — steps too.

The Administration ensured that residents could pay for County services with a credit card, made double-sided printing the default in Baltimore County and deployed intelligent electronic spreaders to bring the County in line with road salt best practices — commonsense actions good for both the budget and the environment.

It did all of this and so much more, by listening to one another and believing in what is possible. We must keep doing that in the future, as it is clear that our county and state will face new challenges.

The Administration knows that we face an uncertain budget future with the state, coinciding with the end of federal recovery dollars. At the same time, it faces the same inflationary pressures that families feel everywhere from the gas pump to the grocery store.

This has created, in many ways, the perfect economic storm.

This year’s budget is a measured and responsible path forward that sustains historic progress, continuing to deliver on the promise of major projects across all of our communities.

While this budget accomplishes all this and more without any tax increases, the Administration will be honest about the challenges down the road so that future leaders have the foresight and preparation to continue this progress — *without the need to scour through footnotes*.

A Budget for a Better Baltimore County

This budget, and the County’s many years of progress, would not be possible without the partnership of the County Council. Even though there are disagreements on certain issues, the Administration and the Council remain united in their commitment to moving Baltimore County forward.

This budget builds on the hard work of County Administrative Officer Stacy Rodgers, Director of Budget and Finance Kevin Reed; the entire Budget and Finance office; department heads, and all of the hardworking County employees.

As in the past, the bulk of this budget invests in the most important asset: County employees. In recognition of their dedicated service to Baltimore County, the Administration is continuing to provide midyear cost-of-living increases, or corresponding future wage adjustments, for Baltimore County’s general workforce. This year, the Administration is also doing right by its



employees by ending a split in healthcare costs where those hired after 2007 pay more than those hired before that time.

This budget was prepared as our trailblazing County Administrative Officer was also preparing to enter into a well-deserved retirement. Stacy, it was an honor to work alongside you and we wish you the absolute best in your next steps. There is no doubt that your shoes will be hard to fill, but CAO D’Andrea Walker will continue to provide *forward-thinking leadership that builds on your legacy*.

At its core, County budgets remain driven by — and are a reflection of — the people of Baltimore County.

Together, the Administration has fundamentally transformed how our neighbors engage with the leaders who represent them. For the sixth year in a row, it hosted the signature Budget Town Hall series to directly hear from thousands of residents about their concerns, ideas, and aspirations. At a time when so many are skeptical about government, it is more critical than ever before to engage directly with our neighbors, and not just listen — but ensure that this budget reflects and supports them.

No matter who becomes the next County Executive, the people of this great county will continue to demand their seat at the head of the table for years to come.

That’s what building a better Baltimore County looks like.

Investing in County Students and Educators

When this Administration took office, it saw incredible needs. The Administration knew it shouldn’t be held back by aging infrastructure, failing air conditioners, overcrowding, and a lack of investment in the most important resources it has in school classrooms: County educators.

So, the Administration went to work to improve the County’s education system from top to bottom.

That begins with investing in the talented professionals who educate County children. Year after year, the Administration has done more than just say that this is a priority, it has demonstrated it.

Over the past six years alone, the Administration has provided a total of more than \$200 million beyond the state required maintenance of effort, ensuring it is making the investments to provide educators with everything they need to focus on student success.



As a result, Baltimore County teacher wages have come from the middle of the pack to among the highest in the State, helping the County to attract, retain, and reward the talented educators, athletic trainers, and support staff who nurture and guide County children toward a brighter future. That commitment continues today.

For the sixth year in a row, Baltimore County's budget delivers another major investment in BCPS, providing \$41 million above Maintenance of Effort. This budget not only delivers on BCPS' request, but goes even further to deliver more bus drivers and more teachers to help reduce class sizes and give the children the attention they need and deserve to succeed throughout their educational careers.

This budget also raises the starting salary of an educator in Baltimore County to \$60,000 — fulfilling that obligation to the Blueprint for Maryland's Future — two years ahead of schedule.

Investing in County Schools

County educators and school support staff are vital to children's futures. But so too are the school buildings themselves. Failing to invest in these buildings tells students they're not worth investing in.

The County come a very long way from the days when the county and state leaders squabbled over something as commonsense as air-conditioning. Today, every public school in Baltimore County is air-conditioned, but that is just the beginning.

The Administration has provided over \$800 million towards County school infrastructure needs. This investment has helped create over 3,000 new school seats to empower a new generation of student learning. The investment allowed the County to open seven brand new schools — with two more on the way this year.

Even as the Administration celebrates these successes, it continues to deliver on the promise of other major projects like a new Lansdowne High School that is currently under construction; moving towards the groundbreaking of a new Dulaney High School and a like-new Towson High School, as well as a new Scotts Branch Elementary School — complete with millions more to support these projects in this year's budget.

To ensure the County can stay on pace with an ambitious capital program, including a new Career and Technology Education Center, needed additions to Patapsco High School, and meaningful overcrowding solutions in the southeast and the northeast portions of the county, the public is requested to approve \$331 million in this year's referendum to keep all of these projects moving.



Investing in Higher Education

Education is an essential stepping stone for everyone — including those who want to learn a new trade, expand their skillset, and earn higher wages for their family. More than ever, the Community College of Baltimore County has been a launching pad for students of all ages who want to pursue their dreams in higher education.

The Administration has been proud to partner with the CCBC and President Dr. Sandra Kurtinitis to ensure that these doors are open for anyone looking for high-quality and accessible education.

That starts with freezing in-County tuition every single year that this Administration has been in office, enabling students to pursue more opportunities close to home. This year is no different and the Administration is proud to yet again hold these tuition costs in-place for a record sixth year.

Last year the Administration went a step further to deliver life-changing results for Baltimore County residents when it announced a partnership that made near universal community college a reality, providing free community college for any Baltimore County family making less than \$150,000 a year.

Even amid state cuts, the Administration is proud to continue its commitment to deliver near-universal community college this year. Because a better Baltimore County sustains the progress the County has made together.

Investing in the County's Libraries

Much like the County's schools, its public library system is an incredible resource for learners of all ages. Libraries are community anchors in neighborhoods across the County where everyone is welcome to learn, discover, and be themselves.

Under the leadership of CEO Sonia Alcantara-Antoine, the Baltimore County Public Library system continues to be model for how a 21st-century library should operate with reading programs for young people, digital literacy programs for older adults, and resources to help small businesses thrive.

The Administration is proud to have eliminated all overdue fines to ensure that all County residents have equitable access to these life-changing resources.

Over six years, the Administration has proudly invested more than \$227 million into County public libraries and the FY 2025 budget builds on this legacy with over \$35 million for new, upgraded, and improved buildings countywide.



Investing in County Police

Building stronger neighborhoods means ensuring every resident lives, studies, and works in a community where they are safe and feel safe.

That starts with making the upstream investments that the Administration has prioritized — better schools, better access to libraries, recreation programs, parks, youth activities, behavioral and mental health services, opioid treatment, and violence interruption programs. Eliminating the conditions that can push people towards criminal activity in the first place makes the County safer.

Safe communities also require responsive, respectful, and vigilant law enforcement.

Shortly after taking office, the Administration resolved a years-long dispute by ensuring that County officers, as well as County 911 personnel, correctional officers, and sheriff's deputies received, well-deserved pay increases that have now made them among the best-compensated in the region.

Over the course of six years, the Administration has continued to make historic commitments in County police officers and it is currently engaged in discussions to increase officer pay to record proportions in the years ahead. The Administration has invested in police stations county-wide, as well as programs that enable County officers to take their vehicles home with them.

For police officers and firefighters alike, the Administration has brought back a program that helps with recruitment, retention, and keeps more of the County's public safety leaders on the job for longer.

These efforts are complimented by innovative and bipartisan legislation like Baltimore County's SAFE Act, which helps keep guns out of the hands of violent criminals and the SMART Policing Act to modernize or policing practices. And recently, the Administration joined partners in Annapolis like Speaker Adrienne Jones to ban dangerous "Glock switches," helping to keep illegal machine guns off County streets.

This budget builds on that record, including over \$22 million for a new and improved Wilkens Precinct, millions for upgrades to Police support operations and, just like with County schools, the planned referendum requests more than \$25.5 million for renovations and additions at the Essex Precinct. In addition, nearly \$1 million, and 38 positions, are included in this year's budget to support the expansion of the school crossing guards program.



This budget also supports regional assets across the County and throughout Greater Baltimore like the Shock Trauma Center at the University of Maryland, where the Administration has doubled its investment to continue supporting these dedicated heroes.

Investing in Firefighters and Emergency Services

County firefighters and emergency service professionals rush into danger each and every day — putting their lives on the line to save others and keep County residents safe.

From the beginning, this Administration has invested in better facilities and equipment for these heroes to ensure that their gear keeps them safe, including nearly \$75 million for vehicles and new apparatus, a second set of turnout gear, and nearly \$5 million for equipment washing stations.

This budget includes \$11.5 million to complete the long-awaited new Catonsville Fire Station and there will be \$22 million in this year’s referendum for Sparrows Point Fire Station to continue supporting those heroes.

Much like County police officers, the Administration is continuing to work with its labor partners on a long-term agreement that will significantly increase salaries for the brave men and women of the County Fire Department and take steps to begin implementing the findings of an independent, third-party evaluation to improve services.

Recognizing that County volunteer Fire Companies remain a vital public safety partner, the Administration has taken steps to help them save lives by allocating \$1 million in federal grants to volunteer fire associations, boosted medic-attended pay rates, and provided a second set of turnout gear for high response volunteers. Throughout this Administration’s time in office, it has expanded the revolving loan fund and is proud to do so again this year, to a total of \$2 million to support County volunteers.

Investing in Transportation

Making County communities safer and healthier with connections to great schools, parks, and community anchors is a priority and it’s also the reason that new families are excited to move to Baltimore County.

These connections make Baltimore County stronger and more vibrant.

Nowhere are those connections more evident than in the County roadways that guide residents towards new careers, education opportunities, and to the most important place – home.



Since the start of this Administration, it has directed over \$100 million for road resurfacing, curb, and gutter projects that County residents depend on, with additional funds in this budget to continue this progress countywide.

Continuing to use data and best practices to inform decisions, the Administration recently rolled out Baltimore County's new PAVER system, a technology that enables personnel to scan County roadways and ensure that resurfacing decisions are made equitably and responsibly.

Investing in Sustainable Solutions

Sustainability is a core part of the Administration's vision for a better Baltimore County.

When this Administration took office, Baltimore County lacked a Climate Action Plan as well as a Chief Sustainability Officer, and too many environmental programs had been left to wither on the vine.

It made immediate changes; restarting beloved initiatives and embarking on new ones to move the County into a greener future. The Administration restarted the glass recycling program, and have since expanded to textiles, electronics, and even oyster shell recycling opportunities as well.

The Administration invested millions into the Operation ReTree and Urban Street Trees programs to ensure that historically underinvested communities aren't left behind and have equitable access to greenery. To date, over 55,000 trees have been planted countywide under this administration — with even more on the way this year.

For years, residents along Back River struggled with midges — a constant nuisance for homeowners, boaters, and visitors alike. Together with the County's state partners, the Administration started a first-of-its-kind effort to address those annoying insects and have seen incredible success to date. This budget incorporates both the successful midge mitigation and Urban Street Trees efforts into the operating budget, enabling the County to sustain its commitments for years to come.

Investing in Agriculture and Open Space

Preserving greenspace remains a key priority so that the County continue to build sustainable communities, enhance its recreation opportunities, and protect the more than 70,000 acres of agricultural and open lands that are central to Baltimore County's past — and its future.

In addition to the Administration's evolving work to support and promote local farms, it has also established the County's first-ever Agriculture Advisory Board, built a dedicated Agricultural office, which will be further enhanced with an additional fellow, and have or are in the process of acquiring over 314 acres of new open space for residents to enjoy — including the planned



acquisition of the former C.P. Crane property in Middle River, which the Administration was excited to announce earlier this year.

Investing in Recreation and Parks

The County's Recreation and Parks Department has been a force for public good for 75 years.

This Administration has provided historic levels of funding for Recreation and Parks projects to support residents across Baltimore County and ensure the department continues to be that steady force. Including this year's proposed capital funding, it has delivered a staggering six-year capital investment of nearly \$220 million in new parks, park acquisitions, park enhancements, critical facility renovation programs, and more.

As a result, this Administration is delivering seven major new parks across Baltimore County within the next year — including finally cutting the ribbon for the County's newest skatepark at Hazelwood and the new Sparrows Point Park. In addition, two brand new, state-of-the-art Recreation Activity Centers in Rosedale and Middle River will open this year to ensure residents are better connected with opportunities to play, compete, and learn.

This budget includes \$12.3 million for park development and enhancements, \$4.4 million for park acquisition, \$1 million for recreation facility renovations, and \$2 million for athletic field and ball diamond renovations and enhancements. In addition, this budget allocates nearly \$10 million in federal funding, bringing the total capital investment to approximately \$30 million this year alone.

A critical partner in this work are the recreation and nature councils who contribute thousands of volunteer hours to help provide much-needed support for programs across the county.

This year's budget makes a major down payment on rightsizing the department's historical underfunding with an expansion of over \$6 million, representing a more than 30 percent increase, into the County's recreation department. This expansion will provide considerable new county positions and will mean safer parks, improved services, and better experiences for children and families alike.

This will mean that County Rec and Nature Councils will be better supported with more resources and solutions such as providing goals, lining fields, and ensuring a world-class, consistent experience throughout Baltimore County. It will mean increased access to programs and spaces at 23 community and recreation activity centers that were formerly open by permit only. And it means increased hours for camps, afterschool care, drop-in programs and more as well as expanded opportunities at places like the cherished Banneker Community Center and Oregon Ridge Park.



The Department will continue to engage in ongoing and collaborative discussions with Councils and the public to identify how it can work together to provide modern, equitable and transparent services for everyone — regardless of zip code and for the next 75 years and beyond.

Investing in County Seniors

Older adults, who make up approximately a quarter of Baltimore County's population, are a vital part of County communities and resident's lives. Investing in them and their ability to age with dignity is a priority for the Administration.

In 2018, this Administration launched No Senior Eats Alone Day to combat social isolation, created the BCAUSE program to fund necessary safety modifications, and partnered with the Baltimore County Volunteer Center to create new opportunities for people to connect and give back.

Since the start of this administration, it has invested more than \$27 million to construct new senior centers and improve existing ones, including an \$8 million expansion of the Woodlawn Senior Center which will open later this year.

The Administration is continuing this work with funding for needed improvements to the Parkville Senior Center's parking to deliver on its promise to seniors in every community as well as the referendum request to keep the Hereford Senior Center and Jacksonville Senior Center projects on track.

Investing in Housing Opportunities

The Administration continues to invest in attainable housing throughout the County so that residents can achieve their dreams of home ownership, put down new roots, and live without the fear of eviction hanging over them.

The Administration passed the HOME Act to eliminate discrimination by source of income — model legislation that has since become State law — and it passed a foundational housing package that is enabling the County to eliminate blight and build better-connected communities.

The Administration saw this work come to fruition earlier this year when it partnered with MCB Real Estate and Goldman Sachs to announce the largest attainable housing deal in Baltimore County's history. This is a major step forward and is a model for how innovative housing solutions can continue to be delivered.

This budget builds on that promise with an additional \$3.3 million for the Housing Opportunities Fund to support projects like that MCB deal and literally build on these successes in the years



ahead. Because of efforts like this, the Administration is confident that it will not only meet, but exceed, both its moral and legal obligations.

Investing in Government Services

Just as every resident deserves vibrant communities, secure housing, and access to world-class schools and open spaces, they also deserve an inclusive and equitable government that addresses their needs directly.

That's why this Administration codified the Office of Diversity, Equity, and Inclusion into law, named Baltimore County's first Chief of Immigrant Affairs, and created the New Americans Task Force to help address the concerns of the County's immigrant communities who account for more than 12 percent of its residents.

To continue ensuring that government services work for all communities, this budget also funds expansions of the Immigrant Affairs Office with an additional fellow and funding for enhanced translation and language services. This means that every department will have its own budget to ensure translation services for all residents.

Preparing for the County's Future

This is another historic, balanced budget. One that is keeping the Administration's promises and responding to the demands of County communities.

It's what a better Baltimore County is all about.

But a better Baltimore County means being honest regarding the future. And so, even as the Administration celebrates this budget and what it's able to do, it acknowledges that Baltimore County will face tough decisions in the years ahead.

The reality is this: for decades, Baltimore County failed to invest in its capital resources.

For example, much like the Administration did with its comprehensive review of school facilities, it recently completed a survey of all County government buildings to identify a long-term path to modernize these buildings after decades of underinvestment.

And similar to the billions of dollars the Administration identified in unmet school building needs, it also found hundreds of millions of dollars in deferred investments and maintenance across the county. These disinvestments affected priorities like parks, senior centers, athletic fields and the other assets this Administration hear about at its town halls. But this also impacts the equally essential — roads, trash and recycling facilities, and other assets that make this County run.



These needs are significant, and inflation will only continue to make projects even more expensive. Every two years, residents decide whether to authorize borrowing to pay for these critical investments.

This year the Administration is requesting nearly \$600 million in borrowing authority.

Because of inflationary pressures and to simply meet immediate needs, this is \$244 million more than originally anticipated. It is an amount that is necessary to ensure that priority projects — already committed to — remain on track. Without these funds, much demanded and needed projects: senior centers, police stations, firehouses, and any number of schools, would be delayed or deferred for years, if not outright cancelled.

The Administration thinks voters should, and will, approve this borrowing. But if they do, these funds must be paid back. Doing so will be difficult, if not impossible, without new resources or significant reductions in existing county services in the years ahead.

But the County shouldn't be afraid of or shy away from these challenges. It has faced — and overcome — far more difficult ones before.

That's what local government is supposed to do: come together and solve problems. That has been the promise on which the Administration has centered itself and delivered since day one.

It's how the Administration overcame fiscal shortsightedness and a culture of mistrust. It's how it persevered during the most dangerous public health crisis in a century. It's how the County has come together and will rise from the tragic collapse of the Key Bridge.

With sustained collaboration with the County Council, the school system, state leaders, community stakeholders, and the public the Administration is proud to serve, it will continue transforming the Baltimore County we love into the better Baltimore County its residents always deserved.



Enterprise Strategic Plan

Baltimore County undertook a comprehensive planning effort to establish a shared view of the present and a shared vision for the future and to identify the County's top priority goal areas for action over the next four years. This Enterprise Strategic Plan aims to incorporate input from more than 100 respected thought-leaders, practitioners, community leaders, and policy advocates from both the public and private sectors who participated in the transition planning process. It also reflects hundreds of resident perspectives gathered through town halls and online comments focused on the county budget and priorities. This plan is a roadmap that positions Baltimore County to achieve the vision we have for ourselves.

This Enterprise Strategic Plan will work in tandem with existing documents, including the Transition Report, to inform decisions and budget planning. This plan will be refreshed every spring to set priorities for the following fiscal year.

Mission

Baltimore County government delivers the highest standard of service to residents, businesses, and visitors and ensures effective, efficient, and ethical stewardship of County resources.

Vision

Baltimore County is a national leader in delivering exceptional service and is an inclusive place to live, work, visit, and thrive.

- People want to live, work, play, and age in Baltimore County
- Residents have pride in Baltimore County
- Schools are strong and communities are safe
- People have a positive experience doing business with Baltimore County
- Residents see a return on investment for County resources

Core Values

INTEGRITY: We operate with high ethical standards at all times.

EXCELLENCE: We are a best practice jurisdiction that provides a superior customer experience.

EQUITY: We are inclusive in our decision-making, distribute our resources equitably and create opportunity for all.



TRANSPARENCY: We promote a culture of openness, make information accessible, and communicate honestly.

ACCOUNTABILITY: We focus on outcomes, measure our progress, and share our results.

SUSTAINABILITY: We balance our fiscal and infrastructure needs with the environment in a way that preserves a high quality of life for future generations.

EMPLOYEE EMPOWERMENT: We value our workforce, encourage their development, and inspire them to be leaders.

Goals

Goal 1 - VIBRANT COMMUNITIES

Ensure all residents have access to high-quality and affordable housing, cultural, and recreational opportunities in safe communities

Goal 2 - EDUCATIONAL EXCELLENCE AND LIFELONG LEARNING

Foster lifelong educational opportunities for residents of all ages by promoting greater collaboration and providing multiple pathways for advancement to enhance overall quality of life

Goal 3 - EQUITABLE DECISION-MAKING

Build a future centered on equitable decisions, providing opportunities and allocating resources and services through an equity, diversity, and inclusion lens that enhances growth and prosperity

Goal 4 - SUSTAINABILITY

Ensure the long-term sustainability of the County's public and internal government infrastructure and safeguard the County's ecology and climate

Goal 5 - GOVERNMENT ACCOUNTABILITY

Be an open, transparent, accountable, and high-performing organization that effectively uses resources to provide high-quality services to residents and visitors

Goal 6 - WORKFORCE EMPOWERMENT

Engage and empower County government employees to build a better Baltimore County

Reflected below are highlights of the FY 2025 budget and its alignment with County-wide goals:	Auth Positions	FY 2025 Adopted \$ AMT
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GOAL 1: VIBRANT COMMUNITIES

Ensure all residents have access to high-quality and affordable housing, cultural, and recreational opportunities in safe communities

Operating Budget

Funding to align Recreation and Parks programming and services with National Best Practices through standardization of operations	90.0	6,717,000	**
Expansion of the School Crossing Guard Program to include 27 additional crossing guards, 10 additional support staff and 1 sworn officer	38.0	938,000	
Additional Assistant State's Attorney positions to manage the increase in caseloads	2.0	182,000	
Police Diversity, Equity and Inclusion training		126,000	
Provide additional grant funding for Volunteer Fire Companies		229,039	
Additional funding to support ongoing Fire Department reorganization as recommended by the FACETS report		241,000	

Capital Budget

Hereford Senior Center design and construction		2,500,000	
Recreation Facility Renovations - various		1,000,000	
Sports Court Renovation Program		2,700,000	*
Playground Replacement Program		3,000,000	*
Fort Howard Park Renovations		1,500,000	
Dogwood Road Park Site Mountain Bike Park Design and Construction		1,000,000	
Rosie the Riveter Park Design and Development		950,000	
Large Scale Ball Diamond and Athletic Field Rebuild Program		1,200,000	*
Local Park Comprehensive Enhancement Program		1,000,000	*
Karl Trust Property		5,000,000	
Liberty Road Façade Work		830,000	*
Pikesville Armory Recreation and Parks Recreation Space Collaboration		500,000	

* DENOTES ANTICIPATED COMPLETE OR PARTIAL EXTERNAL FUNDING

** DENOTES BOTH OPERATING AND ENTERPRISE FUNDS

Funding for Volunteer Fire Companies' Medic Replacement Program		2,000,000
Southwest Baltimore County Community Improvements		400,000
Randallstown Library (*)		31,075,000 *
Woodlawn Library Construction (*)		2,401,000 *



GOAL 2: EDUCATIONAL EXCELLENCE AND LIFELONG LEARNING

Foster lifelong educational opportunities for residents of all ages by promoting greater collaboration and providing multiple pathways for advancement to enhance overall quality of life and lifelong learning

Operating Budget

BCPS - Additional compensation for FY 2025 including starting salary of \$60,000 for teachers and step/COLA equivalents. BCPS's budget is funded at \$41.3 million, or 4.5%, over MOE		34,990,046 *
Extended day salaries (previously on ESSER grant)		31,720,000 *
Blueprint Full Day Prekindergarten	48.3	2,972,189 *
Blueprint Prekindergarten Para educators	99.5	4,248,252 *
Blueprint prekindergarten special education support - teachers and paraeducators	37.5	1,786,260 *
Special education teachers	35.0	2,153,760 *
English Learner Programs	35.0	2,153,760 *
Elementary school math lead teacher pilot	18.0	1,113,840 *
Special education individual education plan (IEP) chairs for all elementary schools	66	7,152,882 *
Athletic trainers	6.0	439,638 *
CCBC funding in excess of Maintenance of Effort (MOE) while maintaining no increase for In-County tuition rates		2,298,282

Capital Budget

Expansion of CCBC Catonsville Automotive Tech Building for EV and Hybrid Repair Facilities		2,500,000
Continued funding towards Towson High School		25,897,622
Continued funding towards Dulaney High School		84,036,775
Roof replacement at Westchester Elementary		668,985

* DENOTES ANTICIPATED COMPLETE OR PARTIAL EXTERNAL FUNDING

** DENOTES BOTH OPERATING AND ENTERPRISE FUNDS



GOAL 3: EQUITABLE DECISION MAKING

Build a future centered on equitable decisions, providing opportunities and allocating resources and services through an equity, diversity, and inclusion lens that enhances growth and prosperity

Operating Budget

Additional personnel to enhance Human Resources in the Fire Department	3.00	251,159
Implementation of the Fair Election Fund, a program designed to create equal opportunities for citizens to run for public office		1,000,000

Capital Budget

Funding for Housing Opportunities		3,300,000
Westside Redevelopment Authority		250,000
Broadband Fiber Project		750,000
Connect Maryland - Network Infrastructure		937,500



GOAL 4: SUSTAINABILITY

Ensure the long-term sustainability of the County's public and internal government infrastructure and safeguard the County's ecology and climate

Operating Budget

Long-term funding commitment for Midge Treatment - Back River		825,000 *
Long-term funding commitment for Operation ReTree		625,000

Capital Budget

Large Facility Tune Up - Eastern Family Resource Center		300,000
EV Charging Infrastructure Installation and Design		200,000
Historic Parkville - Feasibility Analysis and GSI Designs		2,500,000 *
Urban Tree Planting		1,500,000 *
Stemmers Run & Lower Scotts Level Stream Restoration		4,000,000 *
PCB Monitoring		923,047 *
Patapsco Sewershed Structural Repairs		11,610,000 **

* DENOTES ANTICIPATED COMPLETE OR PARTIAL EXTERNAL FUNDING

** DENOTES BOTH OPERATING AND ENTERPRISE FUNDS

Energy Efficiency and Conservation Grant		712,000 *
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GOAL 5: GOVERNMENT ACCOUNTABILITY

Be an open, transparent, accountable, and high-performing organization that effectively uses resources to provide high-quality services to residents and visitors

Operating Budget

Constituent Management System for the County Council		90,000
Immigrant Affairs Outreach Coordinator and Language Access Coordinator	2.0	95,386
2 Canines for the Baltimore County Detention Center		10,500

Capital Budget

Cyber Security - 3rd Party Assessments & Audits		940,000
Safe Streets and Road Grant for Road Safety Audits of 17 Transportation Corridors in the County		3,548,000 *
Upgrade Web Mapping Application, My Neighborhood		110,000



GOAL 6: WORKFORCE EMPOWERMENT

Engage employees and members of the community in educational, training, and workforce development activities that result in meaningful employment, enabling them to earn competitive wages and provide opportunities for career advancement

Operating Budget

Tuition Loan Assistance		500,000
Funding for additional positions in the Office of Information Technology to support IT systems growth		275,000

Capital Budget

Wilkins Precinct Replacement		22,415,244
Support Operation Division Construction		2,599,159
Catonsville Fire Station Construction		11,500,000

* DENOTES ANTICIPATED COMPLETE OR PARTIAL EXTERNAL FUNDING

** DENOTES BOTH OPERATING AND ENTERPRISE FUNDS



OUTCOME BASED BUDGETING

Historically, Baltimore County had a traditional incremental budgeting process that included performance measures representing demands, outputs and results. The Managing for Results (MFRs) in the budget books included various performance metrics for business units that were designed to show baseline performance year over year and track efficiencies. These metrics did not necessarily align with priorities or outcomes, absent a county-wide strategic plan. In some cases, the MFR metrics were tied to individual departments' strategic plans, but without an over-arching priority framework for the county as a whole, these metrics could not be tied to county-wide strategic priorities. While these MFR metrics were considered by the executive and legislative branches during the budget formulation process each year, the Office of Budget and Finance did not have a mechanism to hold departments accountable throughout the fiscal year.

As part of County Executive Olszewski's focus on transparency and accountability, the County is moving towards a system of outcome-based budgeting. This was a key recommendation of the Commission on Fiscal Sustainability, which met in 2019 and developed a series of recommendations including development of a County-wide Strategic plan to guide outcome budgeting.

WHAT IS OUTCOME BASED BUDGETING?

Outcome Based Budgeting is the ability to align the budget around specific priorities and then track certain metrics—*key performance indicators (KPIs)*—to determine if the spending is effective in obtaining the desired outcome. Good business practices suggest KPIs should be considered throughout the full budget lifecycle.

OUTCOME BASED BUDGETING ATTEMPTS TO ANSWER THE QUESTIONS BELOW:

- *Are we achieving our desired outcomes through the current structure of the budget?*
- *How can we better allocate resources to reach our desired outcomes?*

Priorities and outcomes are a key component of any Outcome Based Budgeting process and the County Enterprise Strategic Plan is the focal point. As county-wide and organizational priorities change, so should the metrics. Departments should have the opportunity to amend their metrics as priorities change and new initiatives and programs are initiated.

For example, departments should seek additional funding when they have ideas that will bring Baltimore County closer to achieving a particular outcome that is aligned with the County's Enterprise Strategic Plan.



- Departments should be able to identify which of their services are targeted towards a priority goal and what corresponding metrics indicate how well they are performing that service.
- Services should be identified with a degree of detail so that the County Executive can make informed decisions around the reallocation of resources.

FY 2025 – CONTINUING THE TRANSITION TO OUTCOME BASED BUDGETING

As part of Baltimore County’s transition to Outcome Based Budgeting, the Office of Government Reform and Strategic Initiatives’ team of performance analysts worked with departments to revise their existing MFR’s. The team met with staff from each department to create metrics aligned with the County Executive’s new performance management system, BCSTAT, as well as priority areas reflected in the six goal areas under the County’s Enterprise Strategic Plan.

Integration & Work Breakdown



The figure above shows how the integration of data supports the strategic outcomes, which are the key strategies and priority goals across all measured departments. These priorities were based off the six strategical goals; Vibrant Community, Sustainability, Educational Excellence and Lifelong Learning, Government Accountability, Equitable Decision-making and Workforce Empowerment.



BCSTAT AND DEPARTMENT MEETINGS

The County Executive created BCSTAT in FY 2020. It is a data-driven performance management program, whose mission is to create accountability, improve performance, ensure data quality and increase transparency across Baltimore County. BCSTAT met with every department to review their metrics and the majority appreciated the opportunity to have input into the metrics selected. Every department was asked to choose metrics that either represented a core task or was related to a priority goal within the County Enterprise Strategic Plan. The metrics have been reviewed and agreed upon by each individual department as a draft.

ALIGNING BCSTAT AND OUTCOME BUDGETING

As the County's first performance management program, BCSTAT's goal is to incorporate data into critical decision making across county departments and priorities. In conjunction with BCSTAT's existing department and priority tracking processes, supplemental Outcome Budgeting Reports will begin to highlight all of the metrics that touch the priority goals for every department. This report will be similar to the quarterly department and priority stat reports, focusing on notable trends, quality of service and areas for improvement are the main objectives.

Outcome Based Budgeting will be fully integrated into the budget lifecycle process in that the County can budget based on measurable outcomes. BCSTAT will evaluate and analyze work performance data to identify KPIs for each department and priority goal. The new process will produce KPIs to track performance in addition to showing relationships between outputs and the total budget of each business unit. The KPIs provide quantitative measures as a demonstration of how close we are to the desired outcomes identified by the administration. Additionally, data from Outcome Based Budgeting can then be considered when acquiring and allocating physical and human resources.

The purpose is to provide the County Executive and senior leadership team with information for each priority goal that provides a clear picture of whether or not we are achieving our desired outcomes. This is meant to better inform quality of service delivery as well as progress toward each priority goal. This will also be considered for resource allocation and annual development of the budget.

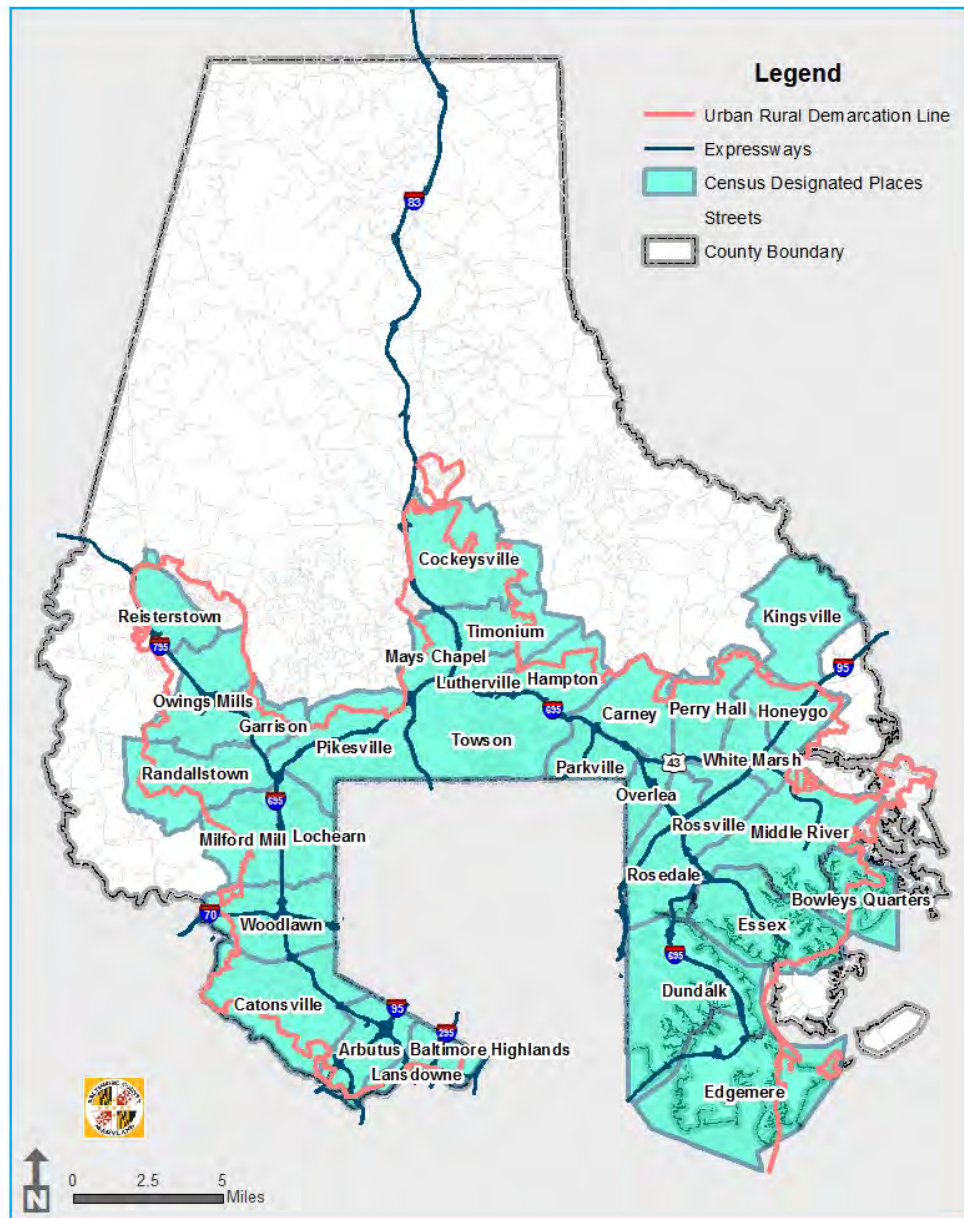
The County is underway with the implementation of Workday and Adaptive for its new full Enterprise system replacement that will contain the ability to track performance measures and costs associated, which our current system does not allow. As we work toward a full implementation of this with a new Enterprise resource planning (ERP) system coming on-line in FY 2023 please see the select performance measure outputs in Appendix B that we began collecting in FY 2022. These will ultimately tie outcomes that will tie back to the budget in FY 2025 with the full implementation of Workday.



BALTIMORE COUNTY, MARYLAND

Baltimore County surrounds the independent city, Baltimore, in central Maryland and in the middle of a compact East Coast market. The County has the land area of 612 square miles and 109 miles of the coastal shoreline serving as an essential buffer between urbanized areas within the Urban Rural Demarcation Line or URDL and the Chesapeake Bay. There are no incorporated cities or towns in Baltimore County but 32 census designated places¹ mostly within the urbanized areas, in addition to the rural hinterland.

Baltimore County, Maryland



¹ Census Designated Places (CDPs) are the statistical counterparts of incorporated places, and are delineated to provide data for settled concentrations of population that are identifiable by name but are not legally incorporated under the laws of the state in which they are located. The boundaries usually are defined by the U.S. Census Bureau in cooperation with local or tribal officials for a decennial census.



DEMOGRAPHICS

Baltimore County has a population of 850,737, according to Census 2021 data. The County is the largest jurisdiction in population in the Baltimore Metropolitan Area consisting of Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne’s counties as well as Baltimore City. The County is the third most populous among all 24 jurisdictions in Maryland, following Montgomery and Prince George’s counties (Table 1).

TABLE 1: Total Population, Census 2010 and 2022

Jurisdiction	2010	2022	Change	% Change
Allegany County, MD	75,087	68,161	-6,926	-9.22%
Anne Arundel County, MD	537,656	588,109	50,453	9.38%
Baltimore County, MD	805,029	850,737	45,708	5.68%
Calvert County, MD	88,737	93,244	4,507	5.08%
Caroline County, MD	33,066	33,320	254	0.77%
Carroll County, MD	167,134	173,225	6,091	3.64%
Cecil County, MD	101,108	103,876	2,768	2.74%
Charles County, MD	146,551	167,035	20,484	13.98%
Dorchester County, MD	32,618	32,557	-61	-0.19%
Frederick County, MD	233,385	273,829	40,444	17.33%
Garrett County, MD	30,097	28,856	-1,241	-4.12%
Harford County, MD	244,826	261,059	16,233	6.63%
Howard County, MD	287,085	332,011	44,926	15.65%
Kent County, MD	20,197	19,289	-908	-4.50%
Montgomery County, MD	971,777	1,056,910	85,133	8.76%
Prince Georges County, MD	863,420	957,189	93,769	10.86%
Queen Annes County, MD	47,798	50,316	2,518	5.27%
Saint Marys County, MD	105,151	113,814	8,663	8.24%
Somerset County, MD	26,470	24,672	-1,798	-6.79%
Talbot County, MD	37,782	37,663	-119	-0.31%
Washington County, MD	147,430	154,645	7,215	4.89%
Wicomico County, MD	98,733	103,815	5,082	5.15%
Worcester County, MD	51,454	52,827	1,373	2.67%
Baltimore City (County)	620,961	584,548	-36,413	-5.86%
Maryland	5,773,552	6,161,707	388,155	6.72%

Source: U.S. Census Bureau

In addition, there are two master plan designated areas in the County: the Middle River Redevelopment Area and Owings Mills Growth Area. The Middle River Redevelopment Area, which is approximately 10,034 acres in size, has a population of 47,826. The Owings Mills Growth Area, which comprises 9,685 acres, is the locale for 50,301 residents. The Towson Core, featuring



massive redevelopment since the 2000s, contains about 3,985 acres with 42,956 persons. The Hunt Valley Area, a major employment cluster in the County, has a population of 38,332. Census tracts that approximately represent those four areas are used to estimate the area’s population using Census 2020 data.

Table 2 shows population by age in Baltimore County, Maryland, and the United States (U.S.). Baltimore County has the largest percent share of population 65 years old or over as compared to Maryland and the U.S. The proportion of children is smaller than that of the State or U.S. average.

Table 2 also includes the average household size in the above referenced geographic areas. Over the years, the household size has been increasing in the County, State, and U.S., which may be resulted from international migration, according to the Maryland Department of Planning. The County’s average household size is smaller than the State and U.S. average.

TABLE 2: Population by Age and Average Household Size

2010

Data Category	Baltimore County	Maryland	United States
Population	805,029	5,773,552	308,745,538
under 5 years	6.0%	6.3%	6.5%
5 years to 19 years	19.0%	20.0%	20.4%
20 years to 64 years	60.4%	61.4%	60.0%
65 years and older	14.6%	12.3%	13.0%
Average Household Size	2.48	2.61	2.58

2022

Data Category	Baltimore County	Maryland	United States
Population	850,737	6,161,707	331,097,593
under 5 years	5.7%	5.8%	5.7%
5 years to 19 years	18.7%	18.8%	19.1%
20 years to 64 years	57.9%	59.3%	58.6%
65 years and older	17.6%	16.0%	16.5%
Average Household Size	2.53	2.60	2.57

Source: U.S. Census Bureau

INCOME LEVELS

Table 3 shows percent households in each income bracket in Baltimore County, Maryland, and U.S. In 2010 and 2022, the County’s median household income was significantly higher than the nation’s but lower than the state’s level.

A similar trend or pattern can be observed for households earning less than \$15,000 or greater than \$50,000 income at the three geographic areas. The exception was for percent households whose income was less than \$15,000 in 2010 when the County’s percent share in this income bracket was smallest as compared to the state and national level.



TABLE 3: Household Income

Data Category	2010			2022		
	Baltimore County	Maryland	United States	Baltimore County	Maryland	United States
Total Households	315,542	2,121,047	114,235,996	328,611	2,318,124	125,736,353
Less than \$10,000	4.6%	5.0%	7.2%	4.5%	4.2%	4.9%
\$10,000 to \$14,999	3.6%	3.3%	5.5%	2.5%	2.6%	3.8%
\$15,000 to \$24,999	7.4%	6.9%	10.8%	5.2%	4.8%	7.0%
\$25,000 to \$34,999	8.7%	7.7%	10.5%	5.8%	5.2%	7.4%
\$35,000 to \$49,999	13.7%	11.8%	14.1%	9.3%	8.1%	10.7%
\$50,000 to \$74,999	20.0%	18.2%	18.6%	15.3%	13.6%	16.1%
\$75,000 to \$99,999	14.7%	14.1%	12.3%	13.3%	12.3%	12.8%
\$100,000 to \$149,999	16.1%	17.7%	12.3%	19.1%	19.3%	17.1%
\$150,000 to \$199,999	5.9%	7.9%	4.4%	11.2%	12.1%	8.8%
\$200,000 or more	5.4%	7.3%	4.2%	13.8%	17.9%	11.4%
<i>Less than \$15,000</i>	<i>8.20%</i>	<i>8.30%</i>	<i>12.70</i>	<i>7.0%</i>	<i>6.8%</i>	<i>8.7%</i>
<i>Greater than \$50,000</i>	<i>62.10%</i>	<i>65.20%</i>	<i>51.80</i>	<i>72.7%</i>	<i>75.2%</i>	<i>66.2%</i>
Median Income	63,959	70,647	51,914	88,157	98,461	75,149

Source: U.S. Census Bureau

Moreover, the per capita income for Baltimore County residents is slightly lower than Maryland’s but significantly above the U.S. average, as portrayed in Table 4.

Year	Baltimore County	Maryland	United States	County/State	County/US
2010	49,234	49,880	40,278	98.70%	122.24%
2011	50,281	52,089	42,463	96.53%	118.41%
2012	51,874	53,341	44,283	97.25%	117.14%
2013	51,569	52,666	44,489	97.92%	115.91%
2014	53,224	54,063	46,486	98.45%	114.49%
2015	54,648	56,249	48,429	97.15%	112.84%
2016	56,273	58,052	49,204	96.94%	112.84%
2017	59,130	60,847	51,640	97.18%	114.37%
2018	61,556	63,426	54,526	97.05%	114.50%
2019	62,976	63,661	56,606	98.92%	112.89%
2020	66,585	66,799	59,510	99.68%	111.89%
2021	69,561	69,817	64,143	99.63%	108.45%
2022	67,818	70,228	65,470	96.60%	103.60%

Source: U.S. Bureau of Economic Analysis.

EMPLOYMENT AND JOBS

Baltimore County is the second largest in total jobs that ranks second following Montgomery County. Table 5 shows the number of and change in jobs between 2010 and 2022 in Baltimore County, Maryland, and the United States. The job growth rates in the state and nation surpassed the County’s.



TABLE 5: Changes in Jobs

Geography	2010	2020	2021	2022	Change (from 2010)	% Change (from 2010)
Baltimore County	487,866	511,473	531,652	551,655	63,789	13.08%
Maryland	3,345,404	3,621,705	3,750,161	3,886,891	541,487	16.19%
United States	172,901,700	195,286,600	202,752,100	212,422,000	39,520,300	22.86%

Source: U.S. Bureau of Economic Analysis.

Table 6 portrays that the economic structure in Baltimore County is diversified. The County continues to decline in manufacturing and some public sector jobs. Furthermore, the share of governmental jobs in the County has been smaller than that in Maryland.

TABLE 6: Jobs by Place of Work

Description	Baltimore County			Maryland		
	2010	2022	% Change	2010	2022	% Change
Farm Employment	995	1,087	9.25%	15,552	17,072	9.77%
Nonfarm Employment	486,871	550,568	13.08%	3,329,852	3,869,819	16.22%
Private Sector:	425,965	494,715	16.14%	2,765,869	3,293,217	19.07%
Construction	28,856	34,054	18.01%	201,134	247,436	23.02%
Manufacturing	20,776	16,636	-19.93%	122,311	121,968	-0.28%
Professional, Service, Retail Trade or Other	376,333	444,025	17.99%	2,442,424	2,923,813	19.71%
Public Sector:	60,906	55,853	-8.30%	563,983	576,602	2.24%
Federal, Civilian	16,664	12,029	-27.81%	172,020	183,746	6.82%
Military	2,352	2,650	12.67%	46,402	47,902	3.23%
State and Local	41,890	41,174	-1.71%	345,561	344,954	-0.18%
State Gov	11,441	12,351	7.95%	101,521	100,796	-0.71%
Local Gov	30,449	28,823	-5.34%	244,040	244,158	0.05%

Private Sector:	% Non-Farm Employment		% Non-Farm Employment	
	2010	2022	2010	2022
Construction	5.93%	6.19%	6.04%	6.39%
Manufacturing	4.27%	3.02%	3.67%	3.15%
Professional, Service, Retail Trade or Other	77.30%	80.65%	73.35%	75.55%
Public Sector:				
Federal, Civilian	3.42%	2.18%	5.17%	4.75%
Military	0.48%	0.48%	1.39%	1.24%
State and Local				
State Gov	2.35%	2.24%	3.05%	2.60%
Local Gov	6.25%	5.24%	7.33%	6.31%
<i>Public Sector as a % of Nonfarm Employment</i>	<i>12.51%</i>	<i>10.14%</i>	<i>16.94%</i>	<i>14.90%</i>

Source: U.S. Bureau of Economic Analysis



Baltimore County’s diverse business base employed a total civilian workforce of 429,630 in 2022. From 2010 through 2023, employment in Baltimore County increased by 17,814 or 4.33% (Table 7). This rate indicates an increase in the number of employed persons attributable to a reducing unemployment rate and/or increase in population who is in the labor force. As Table 8 depicts, there has been an augment in labor force and employment as well as a decline in the unemployment rate, until 2020 when the COVID pandemic has begun to stricken.

Table 7: Changes in Civilian Employment

Geography	2010	2022	Change	% Change
Baltimore County	411,816	429,630	17,814	4.33%
Maryland	2,903,595	3,131,413	227,818	7.85%
United States	141,833,331	158,913,204	17,079,873	12.04%

Source: U.S. Census Bureau

Table 8: Labor Market Characteristics

Year	Baltimore County		Percentage Unemployed		
	Civilian Labor Force	Total Employment	Baltimore County	Maryland	United States
2010	433,009	398,940	7.90%	7.50%	9.30%
2011	437,173	406,380	7.00%	6.70%	8.50%
2012	442,314	411,784	6.90%	6.60%	7.90%
2013	437,594	411,756	5.90%	5.70%	6.70%
2014	440,685	417,536	5.30%	5.10%	5.60%
2015	444,404	424,710	4.40%	4.30%	5.00%
2016	445,694	427,376	4.10%	3.90%	4.70%
2017	449,422	431,738	3.90%	3.80%	4.10%
2018	452,623	436,469	3.60%	3.40%	3.90%
2019	462,250	448,170	3.00%	3.00%	3.50%
2020	439,408	410,811	6.50%	6.70%	6.70%
2021	453,495	429,259	5.30%	5.30%	5.50%
2022	453,360	429,630	5.20%	5.10%	5.30%

Source: U.S. Bureau of Labor Statistics

LARGEST PRIVATE EMPLOYERS

Among a total 429,630 jobs, 47,294 were from the 19 largest private employers (1000 or more jobs) that are headquartered or have establishments in Baltimore County. Table 9 on the next page presents those 32 employers based on available information on current employment levels (as voluntary self-reported), according to the County’s Department of Economic and Workforce Development.



Furthermore, jobs are mainly located in the County’s employment centers in White Marsh-Middle River, Owings Mills, UMBC-Southwest, Towson, and the Hunt Valley I-83 corridor. Those employment producers reflect the industry type of the County: professional and service-oriented, which specifically are healthcare, finance, higher education, light manufacturing, biotechnology, and defense.

Table 9: Largest Private Employers

Company Name	Employees	Business
Amazon.com Inc.	9,000	E-Commerce / Logistics
MedStar Health Franklin Square Hospital Center (System)	4,747	Hospital
Greater Baltimore Medical Center	3,289	Hospital
Towson University	3,199	University
BD Life Science, Diagnostic Systems	2,950	Microbiology/medical, diagnostic equipment
University of Maryland, Baltimore County	2,499	University
CCBC	2,444	University
University of Maryland St. Joseph Medical Center (System)	2,366	Hospital
Sheppard Pratt Health System	2,250	Hospital
T. Rowe Price Associates, Inc.	2,183	Financial Services & Investments
McCormick & Company, Inc.	2,093	Spices and food flavorings
Centric Business Systems Inc	1,964	Office Equipment Merchant Wholesalers
Erikson Senior Living/Charlestown	1,706	Skilled nursing/retirement facilities
Textron (formerly AAI)	1,234	Aerospace / Defense
Kaiser Permanente	1,220	Health Care
LifeBridge Health/Northwest Hospital Center	1,150	Hospital
Quest Diagnostics (Dermato Pathology)	1,000	Medical Laboratories
Under Armour	1,000	Clothing Manufacturing
Whiting Turner	1,000	General building contractor
Royal Logistics Inc	963	Freight Transportation / Warehousing

Source: Baltimore County Department of Workforce Development, Sept 2024

*Includes employees at all Baltimore County Locations (when applicable)

(Federal Programs were excluded from this Analysis)

LARGEST TAXPAYERS

Table 10 sets forth the County’s 10 largest taxpayers in respect to ad valorem property taxes, the assessed valuation of property owned by each taxpayer and the taxes levied by the County against each taxpayer during FY 2022.



Table 10: Largest Taxpayers in FY 2022

Rank (by County Tax)	Name of Taxpayer	Total Assessed Valuation (\$)	Total County Tax (\$)
1	BGE	1,518,521,710	41,759,347
2	Verizon	183,526,530	5,046,979
3	Amazon	139,205,160	5,046,979
4	Home Properties	295,646,333	3,252,090
5	Comcast	111,962,110	3,078,958
6	Towson Town Center	238,526,700	2,623,793
7	Merritt Mgt Group	199,979,100	2,119,765
8	Columbia Gas Transmission LLC	73,956,560	2,033,805
9	Trade Point Atlantic LLC	372,446,700	1,898,566
10	White Marsh Mall	142,969,400	1,572,655

Source: Baltimore County Office of Budget and Finance

The information set forth above was compiled from tax rolls on which the names of owners are not always recorded in the same manner. Data represent only County tax levied on assessed value of real and personal property but do not include State taxes or any other taxes or charges.

HOUSING MARKET OVERVIEW

Table 11 shows that it is evident that Baltimore County maintains a strong housing market and meanwhile provides relatively affordable housing for its residents. The data serve as multiple indicators, compellingly demonstrating that the County continues to be a desirable place to reside and raise families. The decline in the active listing and closed sales may be consequences from the COVID pandemic impact. However, the median sold price and average sold price as a percentage of average listing price continued to increase. Meanwhile, the average days on market decreased during the same period.

Table 11: Housing Market Statistics, June 2020 to June 2024

Data Type	June 2019	June 2020	June 2021	June 2022	June 2023	June 2024	Change in 3 years	
							Absolute	Percentage
Active Listings	2,306	1,160	851	918	847	942	91	3.95%
Median Sold Price	260,000	275,100	310,000	332,500	344,000	375,000	65,000	25.00%
Closed Sales	1,044	1,033	1,278	1,039	848	807	-471	-45.11%
Average Days on Market	31	35	10	11	14	16	6	19.35%
Average Sale Price as a percentage of Average List Price	98.28%	98.66%	101.70%	102.40%	101.80%	100.50%	-1.20%	-1.22%

Source: Real Estate Business Intelligence



GOVERNMENT

The County’s seat of government is located in Towson, MD. Baltimore County performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate taxing authority. The legal origin of Baltimore County is not known, but it was in existence by January 12, 1659/60 when a writ was issued to the sheriff of the county. The County name was derived from the name of the 1st Lord Baltimore George Calvert’s barony in Ireland. Under home rule charter since 1957, an elected County Executive and a seven-member County Council, with each serving separate executive and legislative functions, govern the County.

The County Council members are elected from each of seven contiguous and equally populated council districts. The County Executive (elected countywide) and the County Council serve contemporaneous four-year terms in office with the current term ending in December 2026. There is no term limitation for Council members. However, the Executive may only serve two consecutive terms in office.

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

SELECT COUNTY GOVERNMENT STATISTICS

<u>Fire Protection</u>		<u>Police Protection</u>	
Number of stations - Volunteer	29	Number of precinct stations	10
Number of stations - Career	25	Number of ancillary facilities	15
Number of sworn personnel	1,092	Number of sworn personnel	1,984
<u>Health and Human Services</u>		<u>Culture and Leisure</u>	
Number of senior centers	*21	Park, Open Space & Recreation acreage	18,271
Number of health centers	8	Number of recreation centers	209
<u>Education</u>		Nature/Interpretive Centers	7
Number of Schools, Centers & Programs	176		
Number of school professional staff	9,576		
Number of students (Projected 2024-2025 school year)	111,614		

* - 1 virtual senior center



COUNTY RESIDENTS

LEGISLATIVE BRANCH

COUNTY COUNCIL

BOARD OF APPEALS

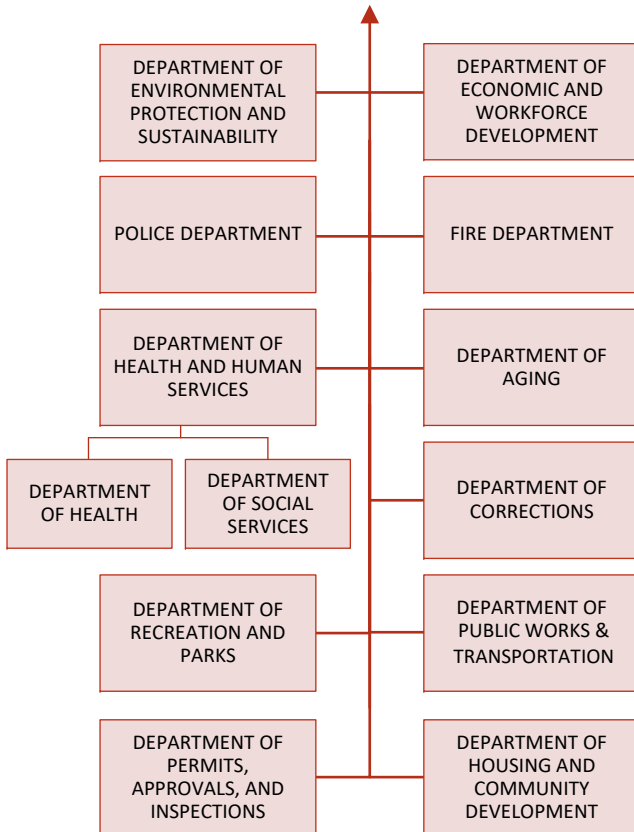
COUNTY AUDITOR

EXECUTIVE BRANCH

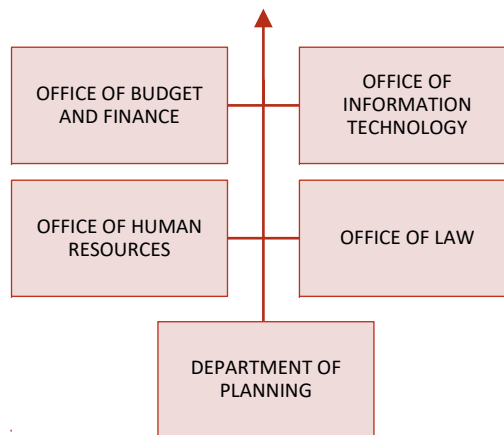
COUNTY EXECUTIVE

COUNTY ADMINISTRATIVE OFFICER

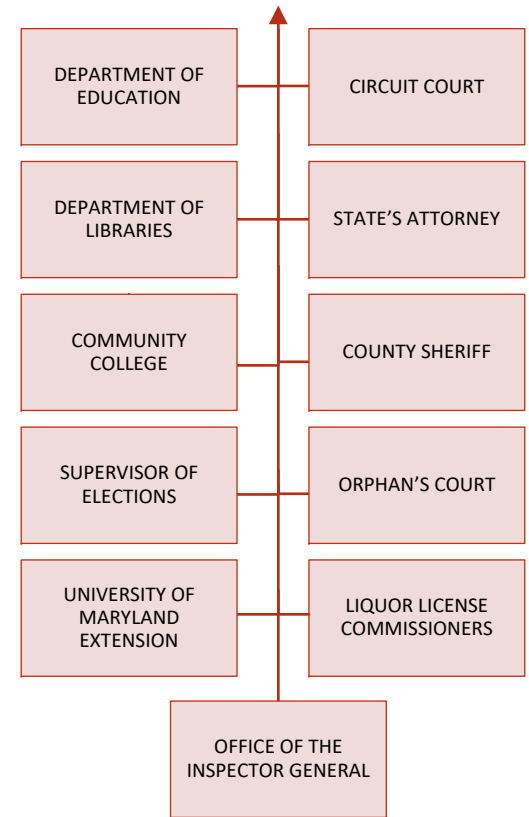
OPERATING AGENCIES



STAFF AGENCIES



AGENCIES SUBJECT TO CONTROL BY CHARTER AND/OR COUNTY FUNDING





**LIST OF PRINCIPAL OFFICIALS
JULY, 2024**

County Executive John A. Olszewski, Jr. 410-887-2450

County Council

Pat Young, 1st. District	410-887-0896
Izzy Patoka, 2nd. District, Chair	410-887-3385
Wade Kach, 3rd. District	410-887-3387
Julian E. Jones, Jr., 4th. District	410-887-3389
David Marks, 5th. District	410-887-3384
Mike Ertel, 6th. District	410-887-3388
Todd K. Crandell, 7th. District	410-887-3383

Administrative Officials

County Administrative Officer	D’Andrea L. Walker	410-887-2460
Director of Budget & Finance	Kevin D. Reed	410-887-3313
County Attorney	James R. Benjamin Jr.	410-887-4420
County Auditor	Lauren Smelkinson	410-887-3193
Director of Public Works and Transportation	Lauren Buckler, Acting Director	410-887-3300
Chief of Police	Robert McCullough	410-887-2214
Fire Chief	Joanne Rund	410-887-4500
Director of Corrections	Walt J. Pesterfield	410-512-3200
Director of Aging	Laura Riley	410-887-2109
Director of Economic and Workforce Development	Jonathan Sachs	410-887-8000
Director of Environmental Protection and Sustainability	Horacio Tablada	410-887-3733
Director of Information Technology	Christopher Martin	410-887-2441
Director of Health	Della Leister	410-887-2243
Director of Housing and Community Development	Terry Hickey	410-887-8383
Director of Permits, Approvals and Inspections	C. Pete Gutwald	410-887-3353
Director of Human Resources	Renee Coleman	410-887-3135
Director of Planning	Stephen Lafferty	410-887-3211
Director of Recreation and Parks	Bob Smith	410-887-3871
Superintendent of Schools	Dr. Miriam Rogers	443-809-4554
Director of Social Services	Mark Millspaugh	
President of the Community College	Dr. Sandra L. Kurtinitis	443-840-1015
Director of Libraries	Sonia Alcántara-Antoine	410-887-6121

State Charter Agencies

Chief Judge of the Circuit Court	Ruth Ann Jakubowski	410-887-6810
Chief Judge of the Orphans Court	Arthur M. Frank	410-887-6516
County Sheriff	R. Jay Fisher	410-887-3151
States’ Attorney	Scott D. Shellenberger	410-887-6600



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.

Office of Government Reforms and Strategic Initiatives

Leads efforts to modernize operations, improve transparency, and implement programmatic and policy initiatives to support an innovative, connected and responsive government.

LEGISLATIVE BRANCH

County Council

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

County Auditor

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

Board of Appeals

Consisting of seven members serving staggered three year terms and appointed by the County Council, the Board of Appeals meets in panels of three to conduct hearings and make decisions on appeals relating to zoning decisions, disability retirement cases, building permits, code violations, Animal Hearing Board, and other matters provided by statute.

INDEPENDENT OFFICES AGENCIES SUBJECT TO CONTROL BY CHARTER OR COUNTY FUNDING

Inspector General

This office would have autonomy from the County Executive and County Council. Headed by an Executive Director appointed by the County Executive and confirmed by a County Council vote of majority plus one, provide increased accountability and oversight of County government by working to identify any fraud, abuse, or illegal acts.



OPERATING AGENCIES

Department of Environmental Protection and Sustainability

The Department is responsible for administering and enforcing environmental laws, regulations, and activities for the purpose of preserving and enhancing the natural resources of the County. It is responsible for a number of resource management programs including forest sustainability (forest assessments and management plans for County forestlands, reforestation, urban tree planting programs), watershed management and restoration, environmental education, and County energy grant coordination. The Department develops and guides enterprise-wide sustainability measures working with other departments. The Department is also responsible for compliance with State and federal storm water discharge permit (MS4) and implementation of statewide runoff regulations.

Department of Economic and Workforce Development

The Department's responsibilities include the promotion of an economic development program, especially the solicitation of new business and investment, as well as other activities necessary to reach that goal. In 2011, the Office of Workforce Development became part of Economic Development. The new bureau provides training, career consultation and job placement services to unemployed and underemployed County residents so they can meet the County's workforce needs and obtain and retain long-term employment with good wages and benefits.

Police Department

Under the direction of the Chief of Police, the Department has the general duty to safeguard the lives and safety of all persons within the County, to protect property, and to assist in securing to all persons the equal protection of the laws. It is divided into 10 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 29 volunteer companies. The Department's advanced life support medic units and several fire engines staffed with paramedics 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, Behavioral Health, and other areas in preserving the well-being of the County. The Department operates eight health centers in the County. Beginning in August 2011, the Department of Health has operated alongside the Department of Social Services under the umbrella of the County Department of Health and Human Services.

Department of Housing and Community Development

The Department of Housing and Community Development, which was created with the FY 2022 budget, promotes adequate and affordable housing, economic opportunity and a suitable living environment free from discrimination for low income residents of Baltimore County. The services offered by the Department help participants strengthen their families and improve their skills, education, and economic status.

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 20 senior centers in the County.



Department of Recreation and Parks

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

Department of Corrections

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

Department of Permits, Approvals and Inspections

The Department of Permits, Approvals and Inspections consists of: Electrical Licenses and Regulation; Plumbing Licensing and Regulation; Development Processing; Code Inspection and Enforcement; and Permits and Licenses.

Department of Public Works and Transportation

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

STAFF AGENCIES

Office of Budget and Finance

The Office is responsible for the administration of the financial affairs of the County. In addition, it is responsible for the study of the organization, methods and procedures of each agency of the County government. This Office consists of budget formulation, accounting, tax payer services, payroll processing for employees and retirees, investment and debt management, insurance administration, purchasing and disbursements, vehicle operations and maintenance, county property management and the 911 Central Communications Center.

Office of Information Technology

The Office is responsible for data processing and the management of information, implementation and maintenance of management information systems, planning and developing interdepartmental systems of record retention and retrieval, geographical information system, electronic services, and printing services.

Office of Human Resources

The Office is responsible for the administration and interpretation of policies and procedures governing all central government employees as set forth by law. There are four divisions of this Office: Employment, Classification and Compensation, Records Management, and Training. Effective in 2010, the Director of Human Resources also took on the responsibilities of the Labor Commissioner which was formally in the County Executive's office.

Office of Law

Administered by the County Attorney, the Office represents the County in civil actions and provides legal advice to the County Executive, the County Council, the County Administrative Officer, and all the offices, departments, commissions, boards and other agencies of the County. The Office of Law also collects delinquent taxes and monies due the County and handles State legislative relations and government affairs for the County. The Department is also responsible for the acquisition of all property and property easements for the County through the Real Estate Compliance Division.

Department of Planning

The Department is responsible for the preparation of the master plan for adoption by Planning Board and the County Council, recommending to the Director of Budget and Finance a six year Capital Program, reviewing and making recommendations on plans for all development in the County, recommending zoning map amendments to the County Council or the Board of Appeals, and administering Community Development Block Grant funds. Within



Planning is also the Office of Administrative Hearings which serves as an independent, judicial body comprised of administrative law judges who hear cases and issue decisions on a variety of matters including, but not limited to, zoning, land use and related matters.

AGENCIES SUBJECT TO CONTROL BY CHARTER AND / OR COUNTY FUNDING

Department of Education

Overseen by an eleven member Board of Education and administered by a superintendent, the Department of Education is responsible for the overall operation of the County's 176 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 19 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 joint direction of the State Department of Human Services and the County Department of Health and Human Services, the Department of Social Services (DSS) administers and develops local social welfare activities, including assistance programs financed by the State or Federal government and social services undertaken by the County. Most direct social service payments as well as over 500 State employee salaries are funded by the State and therefore do not appear in this budget document. Since August 2011, DSS has operated alongside the Department of Health under the umbrella of the Department of Health and Human Services.

County Sheriff

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

Community College of Baltimore County

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

Orphan's Court

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



Board of Elections

Consisting of three regular members and two substitute members appointed for a term of four years by the Governor of Maryland with the advice and consent of the Senate, the Board oversees voter registration and conducts elections in Baltimore County.

Board of Liquor License Commissioners

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

University of Maryland Extension

Part of the Agricultural Extension Service of the University of Maryland, coop agents operate three programs: Agricultural and Natural Resources; Home Economics; and 4-H Youth Development.





FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2025 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. Under the Spending Affordability Committee guidelines, the budget could grow by 4.36% based on the estimated personal income growth rate for FY 2025.
2. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare midyear reports comparing actual revenues and expenditures to budgeted amounts.
3. The County will emphasize efforts to reduce major cost centers such as health care, utilities, and worker's compensation claims.
4. The County will try to pay for current expenses with current revenues with little reliance on one-time resources. Current expenses may exceed current revenues in order to fund one-time items such as appropriations to the Revenue Stabilization Reserve Account (RSRA) or for Capital budget support.
5. The County will maintain a relatively stable level of inflation-adjusted expenditures per capita.
6. The County will utilize multi-year forecasts to evaluate the impact of budget decisions.

REVENUE

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

INVESTMENTS

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



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

3. The County will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and government agencies; authorized pools and money market funds, no more than 50% of the County's total investment portfolio will be invested in a single security type.
4. To the extent possible, the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than one year from the date of purchase. However, the County may collateralize its repurchase agreements using longer investments not to exceed 30 years to maturity. Reserve funds may be invested in securities exceeding one year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.
5. Regarding suitable investments, the County's investments will conform without exception to Section 17-101 of the Local Government Article and Section 6-222 of the State Finance and Procurement Article of the Annotated Code of Maryland.
6. The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs.
7. The County will maintain a system of adequate internal controls to assure compliance with the investment program policy and procedures. On a regular basis the investment policy will be reviewed by the Director of Budget & Finance and the County Administrative Officer with any modifications made thereto approved by the County Council.

DEBT SERVICE

1. The County will seek to maintain its triple-A bond rating by establishing maximum debt ratios, a limit above which it will not issue additional debt, but would decrease capital spending or increase Pay-As-You-Go (PAYGO) financing, in order to control the future debt service burden.
2. The County will update its debt affordability study each year in conjunction with its capital budget process. The study helps the County monitor its debt position and compliance with debt policies.
3. The County will not use short-term borrowing to finance operating budget requirements. The County has never issued tax or revenue anticipation notes.
4. The County does not intend to have any fixed rate bond anticipation notes outstanding for a period of longer than two years.
5. The County will maintain a Debt to Full Value ratio in the range of 2.2% to 2.5% Debt to Personal Income ratio in the range of 3.3% to 3.6% and debt per capita in the range of \$2,300 to \$2,600.
6. The County will maintain a Debt Service to Revenues ratio in the range of 8.5% to 9.5%.
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 43.2% of net tax-supported debt, excluding pension funding bonds, in 5 years and 73.7% in 10 years.



8. The County will budget contributions to PAYGO financing of the Capital Budget in each fiscal year. The County has used PAYGO financing since 1964. The County’s contributions to PAYGO financing are as follows for recent fiscal years:

<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>	<u>Fiscal Year</u>	<u>PAYGO Amount (In Millions)</u>
1992	\$1.1	2009	138.5
1993	1.1	2010	33.1
1994	9.4	2011	2.6
1995	4.4	2012	.6
1996	1.2	2013	12.9
1997	20.3	2014*	67.1
1998	40.4	2015	91.3
1999	93.9	2016	123.3
2000	121.6	2017	127.4
2001	110.3	2018	31.5
2002	65.7	2019	42.1
2003	1.0	2020	65.7
2004	3.0	2021	25.1
2005	45.3	2022	74.1
2006	112.3	2023	242.7
2007	129.9	2024	174.9
2008	146.9	2025	144.9

*Prior to FY 2014, PAYGO included only General Funds. Effective FY 2014 PAYGO includes General Funds, Stormwater Management Funds, Debt Premium, Sale of Property, Agricultural Preservation Tax revenues, Stormwater and Reforestation Waiver fees, and LOS waiver fees.

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

FUND BALANCE

1. To protect the County from unforeseen emergencies and future economic downturns, the County took the fiscally prudent step of raising its target level for unreserved General Fund balances. Effective July 1, 2018, the County increased the Revenue Stabilization Reserve Account level from 5% of the General Fund budgeted revenues to 10% of General Fund budgeted revenues with limited access for withdrawals.
2. The County will ensure that the ratio of fund balance to revenues does not fall to the floor level of 7% for two consecutive years.
3. The County will insure that any unreserved fund balance in excess of the target level of revenues will be retained to provide only short-term tax stabilization. Excess reserves well above the target level will be eliminated through dedicated one-time items such as PAYGO contributions in order to reduce the level of programmed borrowing in support of the Capital Budget.



BUDGETARY PROCEDURE

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

PROPOSAL OF BUDGET

The Operating Budget, which in accordance with the Baltimore County Charter must be balanced, is prepared and submitted for approval to the County Executive by the County Administrative Officer and is based upon estimated revenues and expenditures of operations for the ensuing fiscal year.

In the fall of each year, revenues are estimated for the entire County by the Office of Budget and Finance. At this time, agencies submit their projected fixed costs for the upcoming fiscal year as well as first and second quarter budget projections to assist in the development of the upcoming fiscal year budget. Meetings are held between each agency and the Office of Budget and Finance to formalize the details and format for upcoming budget submissions. These meetings continue to be held throughout January and February to finalize agency budget requests and provide opportunities to identify any potential outside funding sources for initiatives that cannot fit within available general funds. Each agency is then provided with the opportunity to present its budget to the County Executive.

The County Executive, after approving the budget, submits the budget along with a State of the County address, referred to as the *Budget Message*, to the County Council in mid-April (75 days before the Fiscal Year). In addition to a summary of the budget, the *Budget Message* indicates any major changes in financial policy and in expenditures, appropriations and revenues as compared with the fiscal year then ending, as well as the reasons for such changes. With respect to the Capital Budget, the Budget Message includes an explanation of changes made by the County Executive in the Capital Program recommended by the Baltimore County Planning Board. The two-year cycles of the Capital Budget began in FY 1994.

The Planning Board, which provides input from the community and neighborhood perspective, is charged with the responsibility of recommending a Capital Improvement Program



(CIP) to the County Executive. The Board hears testimony from each of the County agencies who have capital budget requests. In even calendar years, the Planning Board makes recommendations for the amount of allocation of the bond referendum by programming funds for the appropriate two fiscal years, the budget year, and the rest of the capital program. In odd calendar years, the Planning Board reviews requests for changes to the budget and program due to emergencies or other compelling reasons. Nothing precludes the Planning Board from making major changes to the budget and the program in the odd calendar years. However, the most recently passed referendum provides a fiscal parameter and the previous capital improvement program provides a guideline for capital project scheduling. The County Executive is free to change the CIP recommended by the Board, but any change must be pointed out to the County Council in the Executive's Budget Message. For further information on the Capital Budget procedure, please see the Capital Budget Section.

Helping direct the Planning Board in their work is the County's Master Plan. Every ten years, the Department of Planning works with a wide variety of stakeholders such as private citizens, elected officials and business groups to produce a master plan. The master plan contains policies that guide development throughout the county. Central to the way that the county has developed is the concept of delineating two distinct management areas – the urban area and the rural area. This concept manages growth in a manner that preserves important natural and agricultural resources and maximizes the efficiency of county revenues spent on transportation improvement, utilities, and other capital projects. An Urban Rural Demarcation Line (URDL) was established in 1967. Then, in 1979 two growth areas, Owings Mills and White Marsh, were created for focusing future development. In the past, master plans focused exclusively on land use issues such as zoning and transportation, but today it is widely recognized that land use issues are inseparable from many other issues such as education, public safety, social services, and economic development. The current master plan, Master Plan 2020, reflects this realization. County law requires a master plan be adopted or updated at least every ten years. Due to changing circumstances, the plan is periodically updated to reflect new information as it become available.

Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. The Plan and Annual Updates are completed in June, reviewed by a panel of citizen stakeholder groups, submitted to the County Executive for comments, and then filed with the State Superintendent of Schools.

Also considered during the development of the Operating Budget is the work of the Spending Affordability Committee (SAC). The Committee consists of 5 members, 3 of whom are



members of the County Council. The remaining members may be from an area of specialty, such as finance, organized labor, etc. The Chairman of the County Council appoints the SAC members and may appoint an advisory committee of citizens to assist the Committee. On or before February 15 in each year, the Committee submits to the County Council and the County Executive a report with recommendations on fiscal goals of growth in the County Budget to a level that does not exceed the rate of growth of the County's economy. The Committee has adopted personal income growth as its gauge of economic growth. The Committee identifies expenditures in the current year General Fund Budget (certain intergovernmental aid, PAYGO, appropriations to reserves, and other adjustments considered non-recurring in nature) that should be excluded from the "base" spending level. Then, the base spending level is multiplied by the personal income growth factor in order to determine the estimated spending limit for the upcoming fiscal year. The County Executive is free to propose a budget that exceeds that spending limit. However, only once since the law was established in 1991, has the budget exceeded that level in FY 2020. Both executive and legislative branches acknowledged general fund revenue structure was insufficient to support county needs and revenue enhancements as well as tax structure changes were made.

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.



FISCAL YEAR 2025 BUDGET FORMULATION SCHEDULE

October 19, 2023	Citizen Input Meeting on Capital Budget
December 2023	Issue FY 2025 Operating Budget Targets to Agencies
January 17, 2024	Operating Budget Request Due from Agencies
January 18, 2024	County Executive Addresses Planning Board
February 15, 2024	Spending Affordability Report Released
January – February, 2024	Executive’s Budget Meetings with Citizen Groups
January – April, 2024	Budget Analysis and Review with Administrative Officer and County Executive
April 11, 2024	Executive Delivers Annual Budget Message & State of the County
April 28 - May 20, 2024	Council Work Sessions on the Budget
April 2024	County Council Public Hearing on Proposed Budget
May 23, 2024	County Council Adopts FY 2025 Budget
July 1, 2024	FY 2025 Budget Year Begins
July – October 2024	Budget Monitoring

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 RESERVE ACCOUNT

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

At the close of any fiscal year, the Director of Budget and Finance must transfer to the RSRA any unexpended and unencumbered appropriations plus any revenues in excess of budget



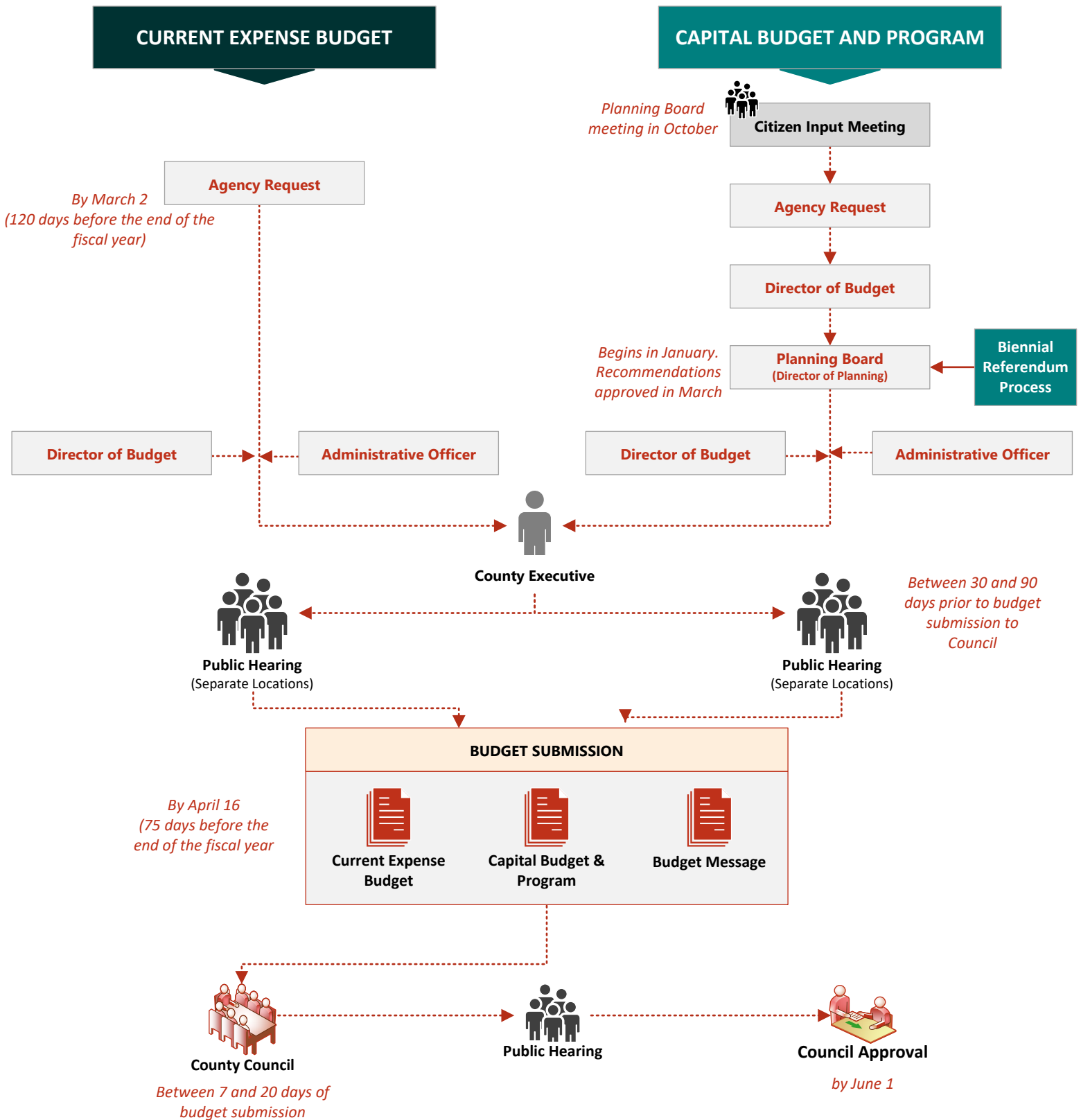
estimates so as to reach 10% of budgeted revenues. However, if the balance in the RSRA equals or exceeds 10% of the General Fund revenue budget, the Director cannot transfer funds in excess of 10% except upon the approval of the County Executive and the County Council. If a deficit, due to a revenue 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.





Baltimore County's Budgeting Process





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.

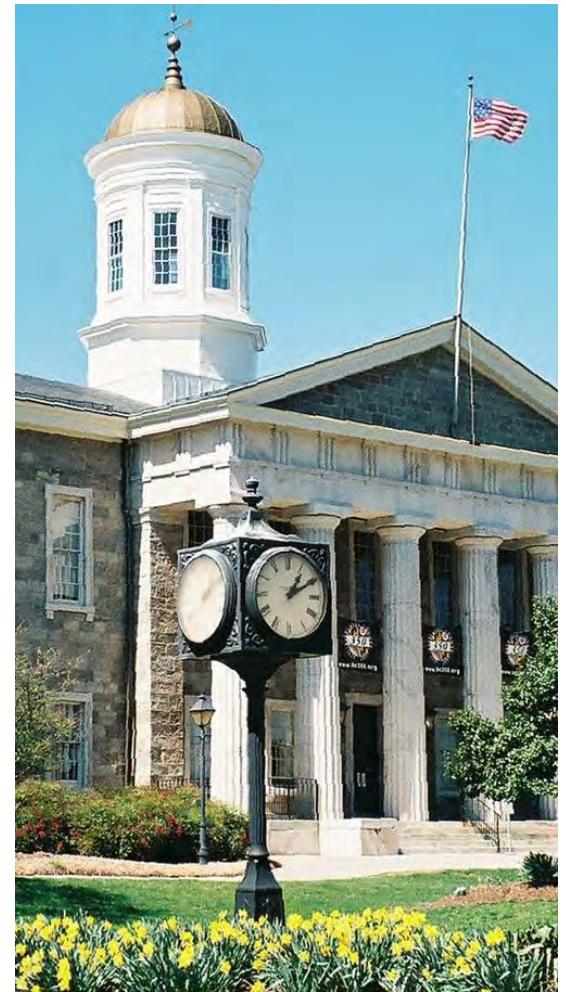
The use of a system of encumbrances is one way that the County's budget basis differs from its accounting basis. The accounting basis adheres to Generally Accepted Accounting Principles (GAAP), which requires encumbrances outstanding at year-end to be reported as reservations of fund balances and not 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. Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements that the Financial Accounting Standards Board issued after November 1989 for its proprietary fund types.



OPERATING BUDGET

- **FY 2025 TOTAL OPERATING BUDGET AT – A – GLANCE**
- **BUDGET SUMMARY OF REVENUES & EXPENDITURES - ALL FUNDS**
- **GOVERNMENT-WIDE FUND STRUCTURE**
- **GOVERNMENT-WIDE OPERATIONS BY FUND**
- **GOVERNMENT-WIDE BY MAJOR EXPENDITURE CATEGORIES**
- **OPERATING BUDGET OVERVIEW**
- **FY 2025 BUDGET OBJECTIVES**
- **ECONOMIC OUTLOOK**
- **BUDGET PRIORITIES AND HIGHLIGHTS**
- **DEBT MANAGEMENT**
- **PERSONNEL – STAFFING, WAGES & BENEFITS**
- **FIVE YEAR GENERAL FUND REVENUE & EXPENDITURE TRENDS**
- **GENERAL FUND OVERVIEW**
- **GENERAL FUND TAX REVENUES**
- **GENERAL FUND NON-TAX REVENUES**
- **MULTI-YEAR GENERAL FUND OUTLOOK**
- **GENERAL FUND AT – A – GLANCE**
- **FY 2025 GENERAL FUND BUDGET BREAKDOWN**
- **FY 2025 SPENDING AFFORDABILITY GUIDELINE**
- **SPECIAL FUND BUDGET OVERVIEW**
- **NON-COUNTY FUNDS OVERVIEW**
- **PROPRIETARY FUNDS OVERVIEW**
- **SPECIAL TAX DISTRICT**

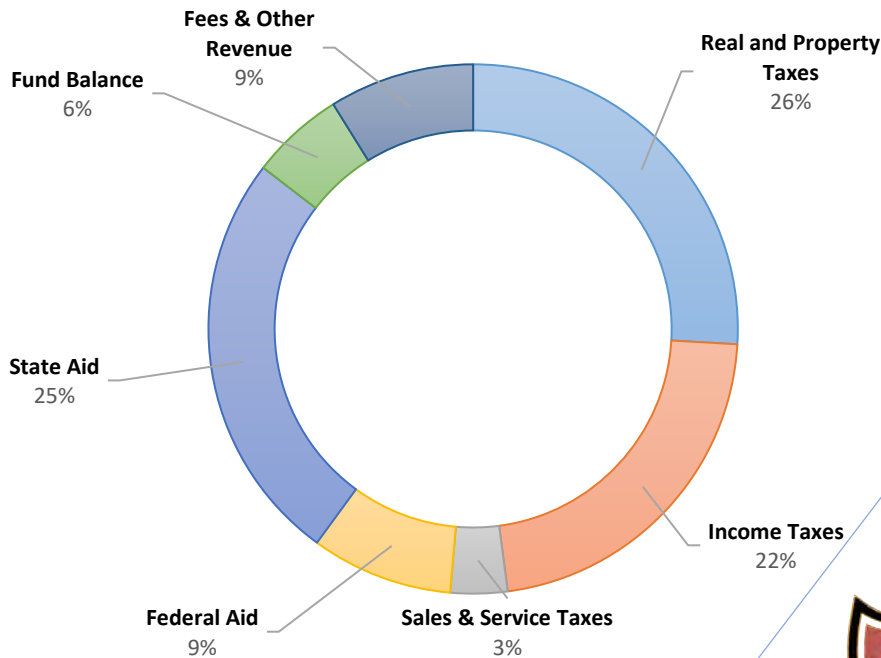




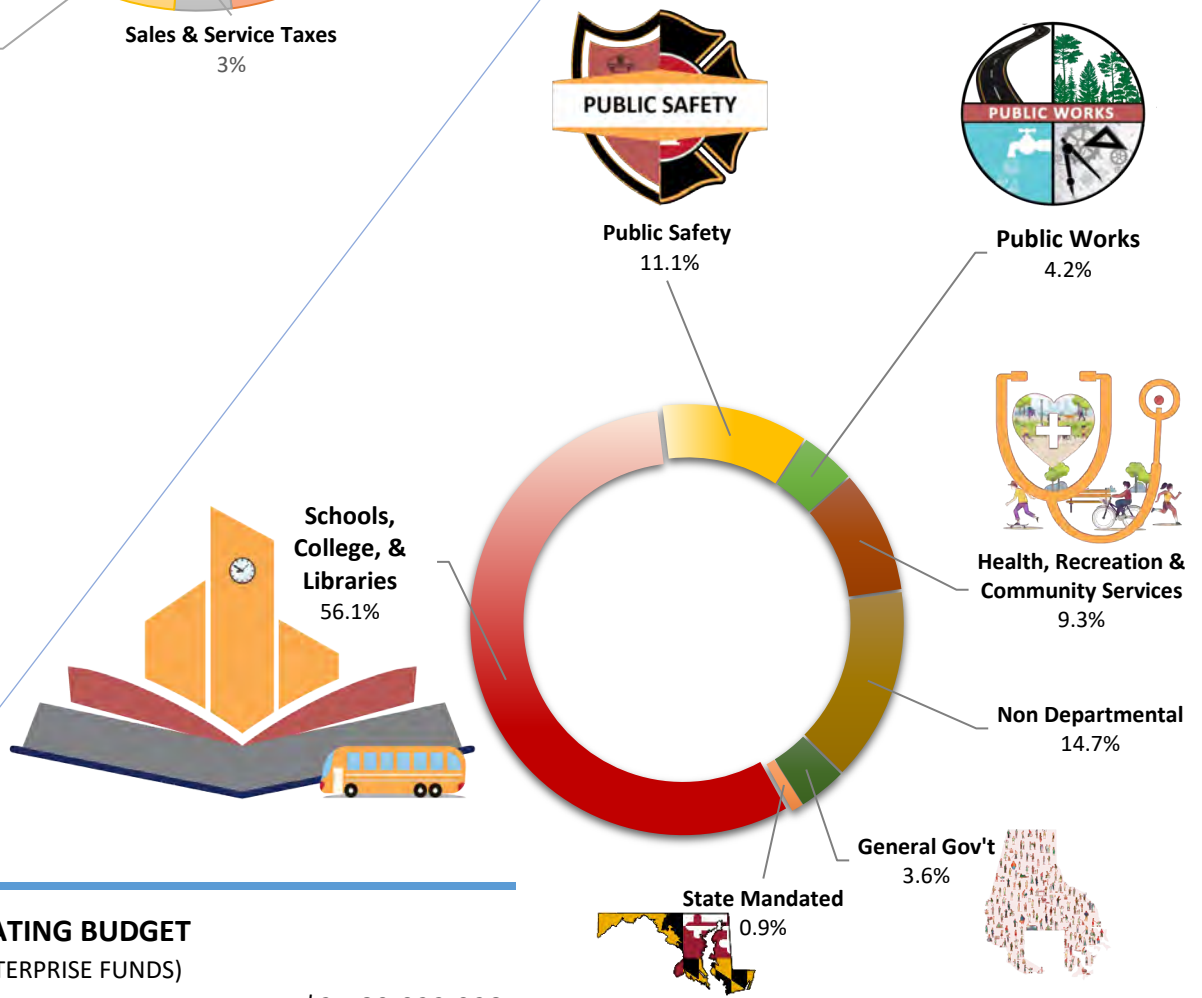
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WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES



TOTAL OPERATING BUDGET

(EXCLUDING ENTERPRISE FUNDS)

General Fund	\$2,789,022,928
Special Fund	\$1,838,925,860
Total	\$4,627,948,788



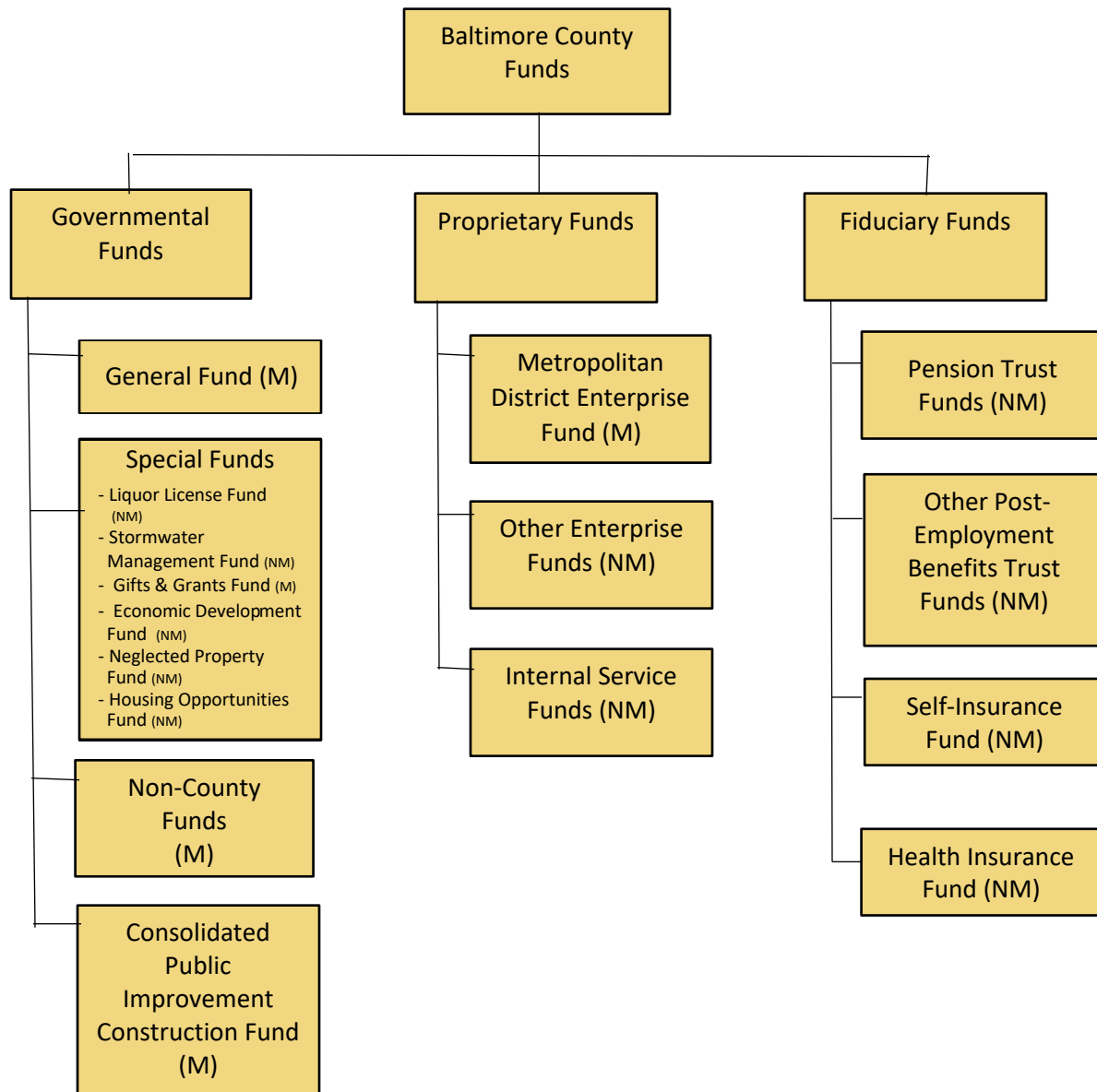
FY2025 BUDGET SUMMARY - ALL FUNDS

	FY 2023 ACTUALS	FY 2024 ADJ APPROPRIATION	FY 2025 BUDGET
REVENUES AND OTHER FINANCING SOURCES			
REAL AND PERSONAL PROPERTY TAXES	1,101,484,353	1,152,742,415	1,199,667,386
INCOME TAXES SALES &	1,079,177,245	1,009,131,742	1,017,667,713
SERVICE TAXES	207,930,086	159,515,426	160,870,619
STATE GRANTS IN AID	987,254,188	1,103,286,335	1,174,956,198
GRANTS FROM THE FEDERAL GOVERNMENT	422,468,090	426,979,112	401,811,701
FEES AND OTHER REVENUE	722,679,535	758,571,345	802,340,684
APPROPRIATION FROM FUND	(20,596,042)	275,118,869	305,912,848
TOTAL SOURCES	4,500,397,454	4,885,345,244	5,063,227,150
EXPENDITURES			
Board of Education	2,233,940,371	2,294,971,550	2,305,116,848
Community College	267,007,346	284,274,859	304,954,518
Contribution to Capital Budget	136,568,592	164,791,646	118,515,378
Debt Service	130,854,871	134,845,229	142,387,197
Department of Aging	15,606,831	18,182,974	18,568,183
Department of Corrections	48,184,744	52,031,946	54,920,288
Department of Economic and Workforce Development	17,832,211	5,098,969	63,465,148
Department of Health	69,115,472	133,009,215	140,468,815
Department of Recreation and Parks	16,404,195	21,604,819	25,607,198
Department of Social Services	20,133,975	25,306,208	26,287,385
Emergency Communications Center	16,328,280	37,573,265	31,787,236
Fire Department	122,314,441	128,782,870	135,331,234
Housing Office	85,120,797	91,606,254	96,215,372
Insurance Contributions	161,157,673	189,804,283	196,844,775
Library	44,267,342	49,581,694	51,003,802
Police Department	246,963,960	289,204,611	293,896,557
Retirement and Social Security	222,486,900	186,457,947	206,261,483
ALL OTHER AGENCIES	646,109,453	778,216,905	851,595,732
TOTAL EXPENDITURES	4,500,397,454	4,885,345,244	5,063,227,150



GOVERNMENT-WIDE FUND STRUCTURE

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the County uses to keep track of specific sources of funding and spending for a particular purpose. The County's funds are divided into three categories – governmental, proprietary, and fiduciary – and use different budgeting approaches. Each category is composed of major (M) and non-major funds (NM). GASB Statement 34 states major fund reporting entails reporting the largest or most significant fund individually in their own columns, while reporting the smaller, less significant funds (non-major funds) together in a single column. Governments also may report other governmental funds that do not meet these criteria as major if they believe it is important to do so for the benefit of their report users.





Governmental Funds

Most of the County's basic services are reported in the governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for future spending. The General Fund and certain Special Funds are considered major funds and are included in the County's Operating Budget. The General Fund is the County's general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. Special Funds account for dedicated revenues and a number of gifts and grants awarded to the County that are not accounted for in another fund.

Non-County Funds are considered major and are reported in Government-wide comparisons because they must receive spending approval from the County Council. Yet, they are not included in Operating Budget comparisons because they do not pass through the County treasury. Instead, these state/federal grants, tuition, and fees are paid directly to the components units, i.e., Public School, Community College, and Library.

The Consolidated Public improvement Construction Fund is a major fund reported in the County's Capital Budget. The fund accounts for the acquisition or construction and related financing sources for capital facilities of the primary government and for capital contributions made to the County's component units for their capital facilities. Bond proceeds are recorded here, not in the General Fund.

Proprietary Funds

Certain activities of county government operated as an on-going business enterprise, supporting itself solely by charging its customers for the services provided and not limited by fiscal year constraints. These Proprietary Funds are divided into Enterprise Funds (services to outside customers) and Internal Service Funds (services to other agencies within the County). Enterprise Funds are included in government wide comparisons, but are not included in other budget totals because they are not subject to County Council appropriation. Internal Service Funds are not included separately in the government wide comparisons because their expenditures are already included in the appropriations of individual agencies.

The Metropolitan District Enterprise Fund is a major self-supporting enterprise fund which provides for the maintenance and operation of the water and sewer system. Prior to Fiscal Year 2002, this activity was treated as a Special Fund appropriation rather than an enterprise. Therefore, it is important to include it in government wide comparisons in order to maintain a historical perspective. Other Enterprise Funds from the Baltimore County Public Schools and the Community College of Baltimore County are considered non-major funds.

Internal Service Funds are not included in the County's Operating or Capital Budgets. These funds account for the operation of a motor pool of passenger vehicles and light duty trucks, a printing facility and a self-insurance program for workers' compensation; general and auto liability insurance; and employee health insurance. The funds are considered non-major.



Fiduciary Funds

The Operating Budget excludes fiduciary fund activities and balances because these assets are restricted in purpose and do not represent discretionary assets of the County to finance its operations.

The County is the trustee for its employees pension plans and the post-employment healthcare benefits plan. The Pension Trust Funds account for the accumulation of assets to be used for pension benefit payments to qualified employees. The Other Post Employee Benefits (OPEB) Trust Fund accounts for the accumulation of assets to be used for healthcare and life insurance benefit payments to qualified retirees.

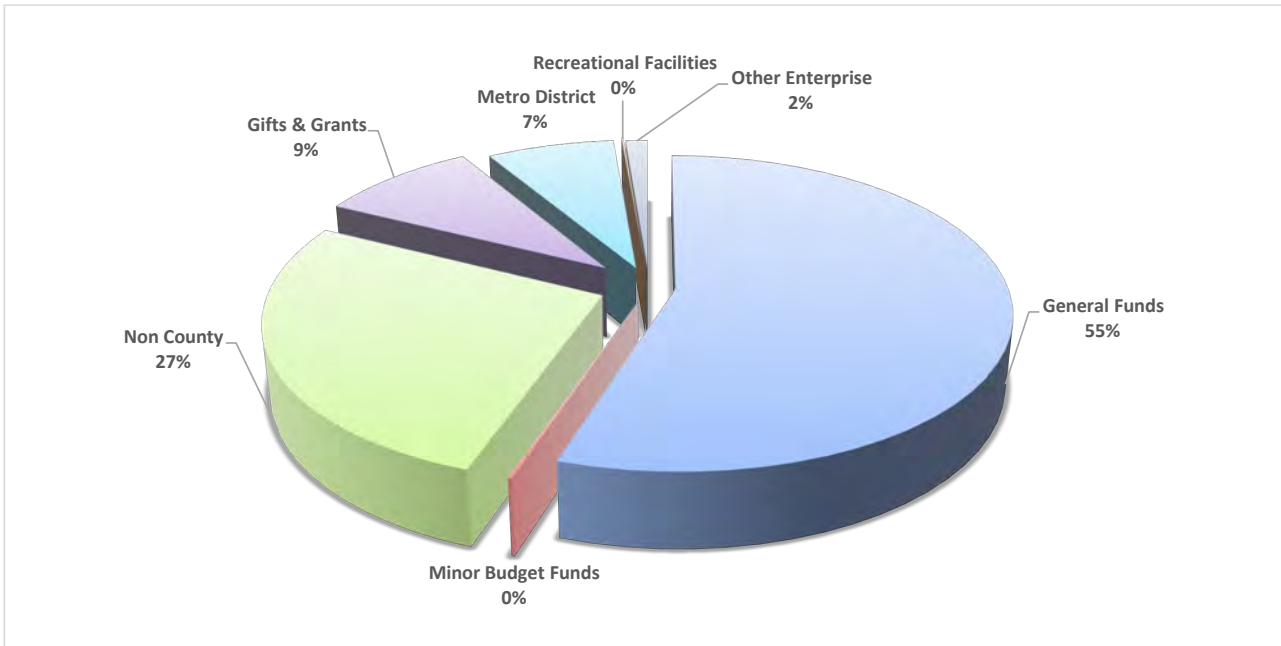
The Health Insurance and Self Insurance funds pay expenses related to health, property, workers compensation, automobile and general liability self-insurance for Baltimore County, component unit employees and County Property. The funds are considered non-major.





FY 2025 TOTAL GOVERNMENT-WIDE OPERATIONS BY FUND

The Operating Budget is supported by specific Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, Special Funds, and Non-County Funds. Special Funds include the Liquor License Fund, the Gifts and Grants Fund, and the Economic Development Financing Fund and the Housing Opportunity Fund. Proprietary Funds include the Metropolitan District Enterprise Fund, the Recreational Facilities Fund, the School Food Service Fund, and the College Book Store Fund.



	ACTUAL FY 2023	REVISED FY 2024	BUDGET FY 2025
<u>GOVERNMENTAL FUNDS</u>			
General Fund	2,616,148,219	2,710,008,515	2,789,022,928
Special Funds			
Liquor License Fund	722,599	932,588	909,115
Gifts & Grants Fund	237,334,167	334,703,073	455,833,876
Neglected Property Community Fund	546,709	1,500,000	1,500,000
Economic Development Fund	14,945,586	690,000	1,690,000
Housing Opportunity Fund	0	19,300,000	3,406,595
Non County Funds	1,294,345,155	1,401,581,798	1,375,586,274
TOTAL OPERATING FUNDS	\$4,164,042,434	\$4,468,715,974	\$4,627,948,788
<u>PROPRIETARY FUNDS</u>			
Metropolitan District Enterprise Fund	277,398,865	356,801,320	366,388,747
Recreational Facilities Fund	310,695	738,172	5,440,797
Other Enterprise Funds	58,645,459	59,089,779	63,448,818
TOTAL - ENTERPRISE FUNDS	336,355,019	416,629,271	435,278,362
TOTAL GOV-WIDE OPERATING FUNDS	\$4,500,397,454	\$4,885,345,244	\$5,063,227,150



AGENCY	PERSONNEL SERVICES	OTHER OPERATING	EQUIPMENT, BLDG, IMPROV.	INTEREST PAYMENTS	TOTAL
OFFICE OF COUNTY EXECUTIVE	1,421,217	56,800	35,000		1,513,017
CIRCUIT COURT	8,012,063	2,359,900			10,371,963
ORPHANS COURT	343,931	17,244			361,175
BOARD OF ELECTIONS	2,506,169	6,599,460	15,000		9,120,629
OFFICE OF BUDGET AND FINANCE	10,098,703	12,648,718	385,043		23,132,464
ADMINISTRATIVE OFFICER	4,307,720	410,891	15,750		4,734,361
DEPARTMENT OF CORRECTIONS	35,519,963	19,080,625	319,700		54,920,288
STATE'S ATTORNEY	12,493,168	732,793	11,000		13,236,961
VEHICLE OPERATIONS/MAINTENANCE		530,000			530,000
OFFICE OF LAW	8,667,086	468,230	5,822		9,141,138
DEPARTMENT OF PLANNING	3,791,882	177,100			3,968,982
OFFICE OF HUMAN RESOURCES	6,008,549	1,580,288	2,500		7,591,337
EMERGENCY COMMUNICATIONS CENTER	16,061,483	8,645,753	7,080,000		31,787,236
POLICE DEPARTMENT	250,791,037	25,627,833	17,477,687		293,896,557
FIRE DEPARTMENT	114,996,463	18,092,862	2,241,909		135,331,234
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	11,522,924	2,954,152	132,000		14,609,076
COUNTY SHERIFF	6,881,170	173,533	264,520		7,319,223
BOARD OF LIQUOR LICENSE COMMISSIONERS	817,915	-1,058,175	1,149,375		909,115
PROPERTY MANAGEMENT	16,669,140	32,579,480	631,241		49,879,861
DEPARTMENT OF HEALTH	57,244,301	83,206,267	18,247		140,468,815
DEPARTMENT OF SOCIAL SERVICES	16,299,515	8,752,031	1,235,839		26,287,385
COMMUNITY COLLEGE OF BALTIMORE COUNTY	174,343,952	125,615,300	22,000	4,973,266	304,954,518
DEPARTMENT OF AGING	11,633,698	-78,815,829	85,750,314		18,568,183
DEPARTMENT OF EDUCATION	1,790,053,711	480,530,470	105,000	34,427,667	2,305,116,848
DEPARTMENT OF LIBRARIES	38,694,349	12,309,453			51,003,802
COOPERATIVE EXTENSION	100,492	-1,983,810	2,207,007		323,689
DEPARTMENT OF RECREATION & PARKS	20,063,208	5,543,990			25,607,198
DEBT SERVICE		98,759,000		43,628,197	142,387,197
RETIREMENT & SOCIAL SECURITY	206,261,483	-713,240	713,240		206,261,483
DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	8,145,045	1,748,927			9,893,972
INSURANCE	183,107,866	13,736,909			196,844,775
RESERVE FOR CONTINGENCIES		2,424,000	76,000		2,500,000
COUNTY COUNCIL	3,333,564	304,500	2,500		3,640,564
COUNTY AUDITOR	2,015,990	40,629			2,056,619
BOARD OF APPEALS	409,513	19,115			428,628
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	2,713,307	60,676,191	75,650		63,465,148
LOCAL MANAGEMENT BOARD	489,174	2,262,088			2,751,262
HOUSING OFFICE	7,101,869	88,879,461	234,042		96,215,372
CONTRIBUTION TO CAPITAL BUDGET		0	118,515,378		118,515,378
ORGANIZATION CONTRIBUTIONS	129,687	6,871,048			7,000,735
LOCAL SHARE		13,303,784			13,303,784
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	4,342,831	12,716,954	12,000		17,071,785
OFFICE OF INFORMATION TECHNOLOGY	23,990,112	21,688,093	2,169,504		47,847,709
DEPARTMENT OF PUBLIC WORKS	95,091,746	364,174,789	28,033,877	70,772,508	558,072,920
OFFICE OF THE INSPECTOR GENERAL	699,471	175,012			874,483
WORKFORCE DEVELOPMENT	8,137,155	21,255,228	17,900		29,410,283
TOTAL	\$3,165,312,620	\$1,475,157,848	\$268,955,045	\$153,801,638	\$5,063,227,150



FY 2025 OPERATING BUDGET OVERVIEW

The FY 2025 General Fund budget as submitted is \$2,789,022,928, an increase of \$79.0 million or 2.9% over the FY 2024 adopted budget. The budget yet again reflects strong investments in the County's workforce by funding steps and longevities and cost-of-living adjustments. The budget that is submitted is a balanced budget that reserves an over 10% fund balance while adding an additional \$6.2 million contribution over the scheduled amount to the Other Post-Employment Benefits trust. In addition, the budget provides a further sizeable appropriation in Capital PAYGO funding.

The FY 2025 budget submission is \$331,096 below the guideline established by the Spending Affordability Committee (SAC). Under SAC guidelines, the budget (excluding capital / one-time items and matching funds for grants) could grow by 4.36% based on the estimated personal income growth rate for the coming fiscal year.

As in previous years, the FY 2025 operating budget is submitted with all eligible salary increments and longevities funded. The budget also includes a 4% Cost-of-Living Adjustment (COLA) for sworn Fire personnel, a \$4,000 across-the-board increase for sworn Police personnel, and a 3% COLA or equivalency with added longevities and future salary scale adjustment for all other County employees. Including enterprise funds, the budget adds \$6.7 million, and 90 additional positions, for the Reimagining Recreation project, aligning Recreation and Parks programming and services with national best practices through standardization of operations. In addition, nearly \$1.0 million, and 38 positions, are included in the budget to support the expansion of the school crossing guards program.

The FY 2025 general fund budget for the Baltimore County Public School (BCPS) system includes an increase of \$25.7 million over FY 2024 (excluding debt service and contribution to capital budget), and is \$41.3 million over the required Maintenance of Effort (MOE) funding. This includes funding to increase teacher starting salaries to \$60,000, meeting the Blueprint for Maryland's Future requirements two years early, in addition to a COLA or equivalent step increase.

The FY 2025 capital budget as submitted includes a Pay-As-You-Go (PAYGO) contribution of \$144.9 million, a continued extraordinary investment in County resources which was made possible by greater than expected revenue collections and prudent fiscal management, which resulted in a healthy General Fund Balance (Surplus).

There are no new taxes levied to fund the FY 2025 budget. The income tax rate is 3.2% 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%.

The County's enterprise funds include the Public Schools Food Service Fund, the Community College Auxiliary Fund, the Recreational Facilities Fund, and the Metropolitan District Water & Sewer Fund Enterprise. These funds are business-type activities that establish fees and charges designed to make the funds self-supporting. Enterprise funds are not appropriated in the Operating Budget, but are included for information purposes to provide a complete picture of this government's total finances.

For FY 2025, the Total Operating Budget (which includes the General Fund, the Gifts & Grants Fund, direct State aid to the public schools and the community college, etc.) totals \$4,627,948,788. It reflects a 3.6% increase above the adopted FY 2024 appropriation. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$5,063,227,150, a 3.7% increase above the adjusted FY 2024 level.



BUDGET OBJECTIVES

The County had five major objectives it would attempt to achieve while formulating the FY 2025 budget: 1) Fund the labor agreements with all bargaining units that include wage enhancements as well as adjustments to employee retirement contribution rates, 2) Continue a minimum 10% target level at which to maintain General Fund Balance with increased emphasis on OPEB funding, 3) Infuse millions of dollars into a capital program to reduce the need to issue debt for capital projects, 4) Review Metropolitan District fee rates to gain stability for the Metro Fund and the County in general, and 5) Ensure the stability of the County's future financial outlook in response to several looming cost pressures.

The FY 2025 budget includes at least 3% Cost-of-Living (COLA) or equivalent salary scale adjustments for County employees (including employees community college and libraries) effective January 1, 2025. The Baltimore County Public School system budget includes at least a 3% increase for all employees. Over the past five years, the County has funded more than 14% in cost-of-living adjustments for employees, with no furloughs or layoffs, and none anticipated in FY 2025.

Beginning in 2007, the County moved aggressively to fund its Other Post-Employment Benefits (OPEB) obligations. In the FY 2015 budget the County, for the first time, fully met its Annual Required Contribution (ARC); however, the emphasis by one major bond rating house on full funding of the OPEB liability has waned while placing more focus on the size of a jurisdiction's General Fund Balance. This emphasis change resulted in the County contributing less to the OPEB fund and drawing down its fund balance. The County has since renewed increases to OPEB contributions and will contribute \$121.2 million in FY 2025.

The Adopted FY 2025 Capital Budget includes a strong investment of \$144.9 million in Pay-As-You-Go (PAYGO) financing to meet rising capital needs and control future debt service burdens. It also places further investments in public schools with a school capital budget of \$118.4 million in FY 2025 and a 6-year school capital program of over \$849 million thru 2030.

The Metropolitan District Fund is a self-sustaining fund that is not part of the County's operating or capital budget. Failure to maintain adequate revenue in the fund to support the County's construction projects would lead to a downgrade of Baltimore County by the bond rating agencies and the loss of its triple AAA bond rating. Since 2005, the County's \$1.5 billion consent decree with the federal government has driven operating costs up. Also, the County has issued \$1.7 billion in bonds over the past twelve years to address Metro Capital Budget needs. In order to meet these growing costs,



Metropolitan District Charges for water and sewer service and water distribution increased by 4.9% in FY 2025.

ECONOMIC OUTLOOK

The economy has experienced moderate levels of growth, despite prior predictions of recession by many economists prior to and following the pandemic. This growth is expected to be offset by continued challenges surrounding inflation, raised interest rates, housing stock and slow growth in labor markets.

The County's labor market has performed well following the initial shocks of the pandemic. The abundance of government, health care, and education jobs lessened the impact in Baltimore County versus other areas with a larger reliance on Leisure and Hospitality industries. Unemployment rates as of December 2023 fell to 2.1% and 2.0% in Baltimore County and Maryland according to the Spending Affordability Committee Consultant, Sage Policy Group, Inc. These low unemployment rates are expected to be offset by low labor participation rates, which remain less than what they were compared to pre-pandemic levels by an estimated 16,254 jobs. Sage Policy Group Inc. further predicts that in Calendar Year 2024 County and State employment will expand by only 1.5% and 1.2% respectively.

A competitive housing market driven by historically-low interest rates, excess household savings, and families' desire for more space has since declined as interest rates rose and housing supply became more limited. Despite this, home prices remain at elevated levels, driving continued strength in tax assessments and resulting property tax revenue for the County.

According to Sage Policy Group, Inc. personal income is expected to grow 4.12% in FY 2024, slightly below Maryland personal income growth of 4.26%. This is expected to decelerate in FY 2025 in both the County and State at 3.54% and 3.65% respectively. A blended average personal income growth rate of 4.36% was adopted by the Spending Affordability Committee as the basis for spending guidelines in the FY 2025 budget, taking the forecasts of multiple sources, Sage Policy Group, Inc. and Moody's Analytics, into consideration.

The long-term effects of mounting national debt will remain a concern in the coming years in addition to ongoing threats of a federal shutdown and economic uncertainty surrounding the upcoming National Election. In addition, long term impacts to the labor force resulting from Baby Boomer retirements and a wave of millennial and Gen Z generations of employees have yet to be fully realized. Likewise, these shifts in the labor market, including the rise of remote work, will result in lasting effects to the commercial real estate market.



FUNDING BUDGET PRIORITIES AND HIGHLIGHTS

EDUCATION

Baltimore County Public Schools

The FY 2025 budget for Baltimore County Public Schools (BCPS) is an increase of \$10.1 million, or 0.4%, over the FY 2024 budget. This level of funding is due primarily to a decrease in federal emergency relief (ESSER) funds (\$88.9 million) offset by increases in State funding (\$49.3 million) and County funding. County funding increased by \$50.5 million, or 4.8%, compared with the FY 2024 budget in the general fund. This increase was driven by personnel and personnel-related costs, special education costs, classroom materials, debt service, and increased PAYGO capital contributions, offset by central office baseline budget reductions, an increase in budgeted turnover, and position reductions. The County budget exceeds required maintenance of effort (MOE) by \$41.3 million for FY 2025. This builds on record County funding in FY 2024 that held Baltimore County Public Schools harmless for State legislation to reflect recent enrollment declines and reset MOE at a higher amount per student. As such, the County funding level continues a funding pattern in excess of MOE. Overall, MOE levels were exceeded by an average of 4% for FY 2020 through FY 2025.

BCPS has more than 20,000 employees, including 9,576 teachers, with salaries and wages of over \$1.3 billion. The FY 2025 budget includes compensation increases averaging 3%, including longevities, for all BCPS employees effective July 1, 2024, whether comprised of a step and Cost-of-Living-Adjustment (COLA) or equivalent. After restructuring of salary scales, all teachers have a starting salary of at least \$60,000. While there was a net reduction in positions needed to respond to decreased federal funding, there were targeted positions added such as for Blueprint full-day prekindergarten teachers and paraeducators (147.8), special education IEP chairs for all elementary schools (66.0), special education positions for Blueprint full-day prekindergarten (37.5), staff for four replacement schools (35.0), ESOL teachers (35.0), an elementary school math lead teacher pilot program (18.0), online teaching options for alternative schools (8.0), and athletic trainers (6.0).

Non-recurring costs excluded from BCPS maintenance of effort calculations in future years included \$13.4 million for a new secondary English language arts curriculum, instructional materials for English learners, and startup funds and moving costs for Pine Grove Middle and Deer Park Elementary schools.



Finally, the FY 2025 Baltimore County Public Schools budget offered \$25.8 million in County Funding as a contribution to the \$118.4 million capital budget for schools. The FY 2025 capital budget includes funding for replacement Towson and Dulaney High schools, a replacement Scotts Branch Elementary school, and roof replacement at Westchester Elementary.

Community College of Baltimore County

The Community College of Baltimore County (CCBC) is comprised of three diverse campuses and three extension centers that serve over 24,000 credit and 27,000 non-credit students with a robust array of transfer and career programs and services. The FY 2025 operating budget totals \$304,954,518, which represents a \$2.3 million increase in county funding.

This FY 2025 Operating Budget was developed on the precepts inherent in CCBC's FY 2024 – FY 2026 Strategic Plan, Momentum in Motion: Achieving Success Through Strategic and Transformative Growth. CCBC is focused on enrollment growth, economic prosperity, credit/non-credit integration and transformational academics. For FY 2025, even with a \$2.8 million, or 3.8%, decrease in state funding. CCBC remains close to the preferred revenue model for community colleges which is 1/3 support provided by local government, 1/3 support provided by state government and 1/3 support provided by student tuition and fees. CCBC's revenues received directly from student tuition and fees total \$69.3 million in the FY 2025 budget with a modest \$3 per credit increase for out-of-county and out-of-state residents along with a \$2 per credit increase in technology fees. There is no increase in in-county tuition for the seventh year.

CCBC will increase enrollment by focusing on intensive recruitment of key populations and renewed efforts to retain current students as lifelong CCBC learners. By investing in the student journey with development of a robust customer relationship management system and the new Student Central model for a one-stop, comprehensive service center which guides the student from inquiry to completion; CCBC will increase retention, attract new students, and promote CCBC as a destination for an accessible, affordable and high-quality education.

With the ever-changing landscape of higher education, the role of the community college has also had to adapt. CCBC recognizes the need to serve a diverse population of students who require flexibility in instructional modalities and frequently developmental coursework. CCBC is committed to successful completion, student-centered course schedules, and guiding the transition to college and careers. CCBC continues to work to attract specialized populations such as the military-connected, Early College High School, international and online students with a focus on the Maryland Blueprint for Education; Degrees to Succeed transfer initiative; program expansion in health professions, electrical vehicle maintenance and manufacturing; short term, stackable credentials; and



retention and completion. The focus on these populations will enable CCBC to diversify enrollment-related revenues while also continuing to seek cost-containment opportunities. CCBC is also committed and grateful to the ongoing partnership with Baltimore County and its continued support of the Baltimore County College Promise program. The FY 2025 budget provides funding to enable any County resident, with income of \$150,000 or less, to attend CCBC tuition free.

The FY 2025 Budget continues to demonstrate CCBC's commitment to remain cost effective relative to all community colleges within Maryland. One measure of cost efficiency is the expenditure or cost per full-time equivalent (F.T.E.) student. For FY 2023, the last year for which comparative data is available, CCBC's cost per FTE student was the fourth lowest among the 16 Maryland community colleges and 10.4% below the state-wide average cost per FTE student, a trend that has been realized since FY 2005.

Baltimore County Public Libraries

Libraries are community anchors in neighborhoods across the County where everyone is welcome to learn, discover, and be themselves. The Baltimore County Public Library (BCPL) is comprised of nineteen diverse branches, mobile library services, and administrative offices that offer a wide array of services and amenities to citizens throughout Baltimore County and the surrounding areas. The FY 2025 operating budget totals \$51,003,802, which includes \$41,063,707 in County Funding. BCPL has more than 530 employees. The FY 2025 budget includes funding for steps, longevities, and a 3% mid-year COLA.

BCPL continues to be model for how a 21st-century library serves its community, with a focus on providing diverse services that strengthen and transform communities. BCPL offers reading programs for young people that support academic success; programs for adults that support digital, information, health, and financial literacies and voter readiness; resources for New Americans to feel welcome and supported in their adopted community; resources to help entrepreneurs succeed and thrive; and so much more. BCPL meets its residents where they are, providing connection and access to resources that bolster quality of life. For example, BCPL offers free access to social workers and lawyers at the library; snacks after school and lunches over the summer for children facing food insecurity; and free eye exams and eyeglasses for youth ages 17 and younger. BCPL is proud to have eliminated all overdue fines which ensures that all residents have equitable access to these life-changing resources.

Achieving digital equity continues to be a priority for BCPL. Over the past year, BCPL staff distributed nearly 3000 free Chromebooks and facilitated sign-ups for Affordable Connectivity Program, ensuring that countless Baltimore County residents could have access to affordable and reliable internet. BCPL now has 1000 Wi-Fi hotspots in its collection that can be checked out for three weeks at a time, and last year launched a long-term lending program that includes 150 routers and



100 Chromebooks that can be checked out for up to six months at a time. These efforts address the digital divide head on and provide the connectivity that is critical for full participation in modern society.

Public Safety

The most valuable resource in any organization is the membership, and the adopted FY 2025 budget supports the membership of the Baltimore County Police Department through a focus on recruitment, improved retention, enhanced efficiency, and diversity and equity initiatives.

All career paths start with recruitment, and the Department has implemented creative and innovative strategies to seek qualified applicants during a time when recruitment is challenging across the policing profession. Continued success in recruiting requires investments in diversified advertising campaigns, including radio, social media, billboards, print, and other platforms, as well as, a presence at recruitment events regionally. The adopted FY 2025 budget includes \$103 thousand for advertising and \$10 thousand for participation in job fairs both in the community and throughout surrounding jurisdictions. Many of the Department's newest recruits have begun their employment journey through exposure to advertisements or discussions with Department representatives at job fairs. The goal of this investment is to continue the Department's history of successful recruitment of top candidates with a diversity of backgrounds, knowledge, and experiences from around the region.

Once the Department has recruited top talent, retention becomes the objective. Member compensation is an essential element of retaining our most valued resources, police personnel. The adopted FY 2025 budget includes funds to provide cost of living adjustments and raises with fully funded increments and longevities. Additionally, the continuation of employment bonuses and recruitment incentives is represented in the FY 2025 budget which will ensure that the Department continues to attract the most highly qualified applicants.

During the last fiscal year, the Department piloted a hybrid public and private service model to cover over 25 school crosswalk posts throughout the County. This effort was successful in reducing the previously demonstrated high number of calls for service to police officers for coverage of posts. For the 2024-2025 school year, an additional 14 guard locations were added to walk-to-school routes, leading to an increase in the need for guards. In response, a study was completed to determine the best way to respond to the new need while considering factors of maintaining service quality and minimizing financial impact. The FY 2025 budget includes funding to add 27 guard positions and 11 support positions to absorb all School Crossing Guard Program related positions into the Department and dissolve the private partnership, resulting in a net savings to the operating budget. These



investments in additional positions to the Department will expand service levels to match additional posts and allow for even further reduction of police officers for these duties, allowing for enhanced police patrol services.

Finally, employing the best managers and supervisors also means providing the most relevant trainings pertaining to the needs of a diverse workforce. The FY 2025 budget includes \$126 thousand for Diversity, Equity and Inclusion trainings and consulting services on equitable policing efforts and furtherment of policy development. The budget also maintains funding for the Department's Diversity, Equity and Inclusion Officer, who works in unison with consultants, civilians and sworn members to ensure access to resources and services that improve quality of life and services to the community and Department members regardless of any characteristic.

REINVESTING IN OUR AGING INFRASTRUCTURE

Physical Infrastructure and Public Works

With over 2,700 miles of roads and more than 5,000 miles of water and sewer lines (much of it over the average 50-year life span) ensuring safety and reliability of these systems is a daunting challenge. The County continues each and every day to meet this challenge and provide superior service to its residents and keeping the County going strong.

County roadways are of vital importance to its livability, commerce, and connectivity. Substantial progress has been in resurfacing over the past several years. The County's commitment is on-going with nearly \$70 million in the six-year capital program FY 2025-2030 to resurface County roadways.

The County's work on the aging Metropolitan Water and Sewer system continues vigorously. The County continues with its inspection and repairs to its more than 3,000 miles of gravity and pressure sewer mains, 123 pumping stations and 23 sewer sheds. In conjunction with these efforts to meet the requirements of the Consent Decree, nearly 240 miles of pipe, thousands of manholes and house connections have been relined and repaired. The County conducted 23 sewershed studies to end sewer overflows and oversaw \$900+ million in sewer projects.

The County continues its efforts to protect the natural treasure that is the County's environment with its street sweeping and recycling efforts. In 2023, 1,965 tons of debris and pollutants were stopped before reaching the Chesapeake Bay thanks to an expanded street sweeping program and roadside litter pick-up. Additionally, thanks to the County's Single Stream Material Recovery Facility in Cockeysville, the County has processed over 728,136 tons of recyclables – since



its inception in late 2014 through July 2023 – and generated over \$61 million in gross revenues during the same period.

In addition to these impressive efforts to repair and replace infrastructure, the County continues the Resiliency and Sustainability Project in the Capital Improvement Plan. Funded with nearly \$4.9 million in the six-year capital program FY 2025- 2030, the project will support activities to build and enhance resilience of infrastructure and natural features to promote long term sustainability, safeguarding of County assets and resources and the identification and implementation of strategies to address climate changes and its current and potential impacts on the County.

Technology Infrastructure

The Office of Information Technology (OIT) supports technology infrastructure for nearly 10,000 employees across 28 County agencies/departments. OIT is responsible for the development and management of all technology architecture, applications and systems, device management, voice and data networks, radio communication systems, and the security of all County data, and IT assets. Thousands of systems must be maintained daily to serve the County while continuing to implement new technology to enhance worker capability and constituent services. OIT supports all customers through our 24/7 Network Operations Center which monitors all infrastructure and systems while responding to customer IT service requests. Teams across OIT monitor, update, and maintain the County networks, facilities, applications, and systems daily to ensure the County is available, responsive, and secure.

Each year, OIT works closely with the Administration and each department to identify and prioritize projects for the fiscal year that will align with the County's Enterprise Strategic Plan, satisfy mandates and enhance public safety and welfare. The majority of the \$9M in FY 2024 Technology Capital funds planned are to support the following IT initiatives.

After a successful completion of the Payroll, Absence and Time Tracking phase of the Workday project, \$705 thousand is being allocated for Phase 2 to focus on the Learning Management System (LMS). This county wide system will aid in better training and tooling of employees in the county with the following six focus areas or modules: Workforce Planning, Recruitment and Outreach, Employee Development, Leadership Development, Retention and Knowledge Management.

OIT will use \$750 thousand of the Technology Capital funding to concentrate on incrementally building capabilities in each area of the National Institutes of Standards and Technology (NIST) cybersecurity framework. Efforts are focused on the cybersecurity frameworks identify, protect,



detect, and respond components. To identify risks, we will engage an independent entity to evaluate the County's security posture. The evaluation will identify gaps to focus on in future years. Domain Name Services (DNS) protection will augment our protection capabilities this year, which will help better protect the remote workforce while also adding capabilities to detect and respond to identified threats in an automated manner. Finally, services will be obtained to have a real-time monitored Security Information and Event Monitoring (SIEM) solution. A monitored SIEM will provide detection capabilities that will enhance OIT's internal ability to respond much more quickly to identified threats.

Approximately \$1.5 million will be used towards two grant matches for Broadband Fiber Buildout grants that were awarded in March 2021 and March 2022 by the Maryland Broadband Infrastructure Grant Program, and issued by the Governor's Office of Rural Broadband through the Department of Housing and Community Development. The first grant will provide services to over 860 unserved homes, mainly in the northwest corner of the County along Pretty Boy Reservoir passing 626 residential properties. In addition, the plan is to expand the Broadband reach along Black Rock Road, Ridge Road, Trenton Road and Trenton Mill Road extending from the previously awarded Grace Road "pilot program" – adding 129 homes. Finally, the plan will add 108 more homes with build out in the Wilson Road, West Liberty Road, East Quaker Bottom Road and Troyer Road area. A project of this magnitude requires an overall investment of \$3.75 million. The State provided 50% of this investment through the grant program of \$1.87 million. Baltimore County has committed to an investment of \$700 thousand with the remaining \$1.18 million investment coming from Comcast. The second grant will provide service to an additional 1,000 unserved homes. This is a vast project and will take into 2024-25 to complete. The project will begin with construction to the most unserved area in the northern area in the County east of Pretty Boy Reservoir. This project will expand the Broadband reach along areas in Cockeysville, Freeland, Hampstead, Manchester, Monkton, Parkton, Phoenix, Reisterstown, Sparks Glencoe, Upperco and White Hall. This project requires an overall investment of \$10.7M. The State will provide funding of \$7.7 million (72%). Baltimore County has committed \$900 thousand with the remaining \$2.1 million funding coming from Comcast.

Public Safety is allocated \$750 thousand of the Technology Capital funds for various initiatives such as implementing Motorola Command Central Aware to unify video, CAD, and other public safety real-time data to provide improved and timely situational awareness for police operations. This module links video and mapping tools to data analytics, along with police radio location data to make data available as needed for strategic and tactical overviews of major incidents or ongoing trends. An extension of the current investments in Motorola Police RMS, 911 CAD, and Electronic Services' Public Safety Radio Systems are also included.

An additional \$762 thousand has been slated for the Land Use Regulatory Automation (LURA) project to continue to improve online permitting and inspection scheduling, as well as to expand



online functionality to other types of land use review and approval. The continued goal is to provide constituents with a user-friendly, end-to-end, and transparent online process for initiating requests and interacting with the County, while tracking and providing notice of status changes.

The Digital Records Conversion project gained an additional \$750 thousand for this dual phased effort. The first phase is to engage consulting resources to work with each department and office to discover the types of documents they have retained and to review retention and disposal policies. This phase will determine the actual scope of effort that is required to digitize and archive required physical documents and to dispose of those that have no record retention mandate or, where the mandate has expired. Phase two is to establish a service center to provide contractual and internal resources for record digitization, indexing, and life cycling in accordance with County records retention policy.

In order to meet the evolving needs and expectations of Baltimore County Public Library patrons, \$500 thousand will be used to refresh the current technology used to facilitate public computer session management, paid printing and paid faxing. In an era where technology is an integral part of daily life, further modernizing these essential services enhances the overall library experience. Streamlined session management software can simplify user registrations, reservations, and resource allocation, enabling a more efficient and user-friendly process. Upgrading existing printing and faxing technology not only improves the speed and quality of these services but also reduces operational bottlenecks, ensuring a seamless and timely experience for library patrons. Embracing cutting-edge technology also positions the library as a forward-thinking institution that adapts to the digital age, attracting tech-savvy users and fostering a sense of modernity. By investing in these updates, the library demonstrates its commitment to providing convenient, reliable, and up-to-date services, ultimately enhancing its role as a valuable community resource.

The Department of Public Works and Transportation (DPWT) - Bureau of Engineering and Construction Administration inspects and maintains 670 public bridges, while the DPWT - Bureau of Transportation maintains 250 signalized intersections, 250,000 traffic signs, and markings on 2,700 miles of road. The DPWT Enterprise Asset Management (EAM) project, with an estimated cost of \$275 thousand, will extend the County's best-of-breed, computerized maintenance management system for these bridges and other structures, as well as its signs, signals, and road striping to help plan and track daily maintenance. The centrally collected maintenance data will support strategic, data-driven decision making for future repairs, rehabilitation and replacement of these assets



PARKS AND PRESERVATION

The Department of Recreation and Parks portion of the approved Fiscal Year 2025 operating budget includes \$18.40 million in operational funding to maintain a wide variety of parks and recreational facilities and to provide resources that aid in the delivery of excellent customer service to County residents and visitors.

The mission of Baltimore County Recreation and Parks (BCRP) is to provide programs and places that celebrate and build community through innovative, sustainable, and inclusive recreation opportunities, partnerships, and facilities. These high quality, diverse and accessible programs, services and facilities enhance the quality of life for all ages, cultures and abilities throughout Baltimore County. The Department's budget request was carefully developed with this mission in mind.

BCRP's diverse recreational network offers something for everyone. Hundreds of parks and recreation sites offer recreational facilities ranging from ball fields to gymnasiums and serve as the venues for countless programs offered by both BCRP and volunteer-based recreation councils. Parks have a myriad of amenities and specialized facilities including trails, interpretive centers, indoor sports fields and amphitheaters. Waterfront parks such as Miami Beach and Rocky Point offer opportunities to interact with the Chesapeake Bay in activities such as fishing, swimming or boating. An extensive array of green spaces stretch throughout the County, offering environmental benefits and improving quality of life in the County. The Department is the responsible steward of 418 developed parks and undeveloped park sites comprising nearly 10,500 acres, over 1,580 acres of open/green space sites, more than 50 indoor recreation facilities ranging from recreation activity centers to nature/interpretive centers, and over 82 miles of trails.

The Fiscal Year 2025 operating budget represents an increase of over \$2.33 million as compared to the previous year. Increased expenditures were primarily allocated towards the following areas:

- Achieving customer service and project management improvements with the addition of new positions.
- Building and equipment repairs.
- Supplies and materials.



DEBT MANAGEMENT

Resources as well as needs drive the County's debt issuance program. An annual debt capacity and control analysis report serves as the basis on which the County can structure its future debt issuances and evaluate the effects of such issuances on its credit standing and stated policy goals. As of this publication, Baltimore County has once again earned a triple-A bond rating from the three major rating agencies, Fitch Ratings, S&P Global Ratings, and Moody's Investors Services. The triple-A rating is the highest rating awarded by the agencies. Baltimore County is one of only 51 counties in the nation to earn a triple-A bond rating from all three rating agencies.

The County's capital budget and program for fiscal years 2025-2030 is \$3.30 billion, including \$1.272 billion in consolidated public improvement general obligation bonds and \$1.358 billion in metropolitan district general obligation bonds. Beginning in FY 2014, Pay-As-You-Go (PAYGO) funds were defined to include funding provided to the Capital Budget from a variety of sources, which would offset the County's need to issue debt. PAYGO funding to the Capital Budget in FY 2025 includes general fund contributions of \$144,921,363, local open space waiver fees of \$350,000, and reforestation waiver fees of \$200,000. As part of its capital plan, the County could maintain up to 20% in variable rate or short-term debt through the County's bond anticipation note program, which the rating agencies consider to be a prudent level. As of June 30, 2024, the County had no bond anticipation notes outstanding as the issuance of short-term bond anticipation notes was not financially beneficial due to the inverted yield curve.

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. The County issued Pension Obligation Bonds for the portion of the Retirement System closed to new members as of July 1, 2007 in the amount of \$256,290,000 in December 2012 and \$150,000,000 in August 2016. The proceeds of the Bonds were used to fund the present value of the increased liabilities in conjunction with the Board of Trustees' decision to lower the valuation rate from 7.875% to 7.25% in 2012 and from 6.75% to 6.375% in 2016. The County expects to benefit from this transaction by investing the bond proceeds at a rate of return in excess of the debt cost, which should bring annual savings to the County for pension contributions over the life of the bonds. As a result, all three rating agencies agreed that this debt would not negatively impact ratings of the County. Thus, it is appropriate to examine the County's debt ratios with pension funding bonds excluded, particularly in determining affordable levels of future borrowing and setting debt and financial management policies.

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, effective 7/1/2018, the County established a Revenue Stabilization Reserve Account (RSRA) of 10% of general fund revenues and a minimum level of reserves equal to 7%. Funds may not remain at 7% for more than two consecutive years. The total amount of unexpended and unappropriated funds set aside for



contingencies was estimated to be 22.1% in FY 2024. In years past, the County has consistently funded substantial levels of PAYGO. Using the updated definition of PAYGO, the County funded \$91.3 million in FY 2015, \$123.3 million in FY 2016, \$127.4 million in FY 2017, \$31.5 million in FY 2018, \$42.1 million in FY 2019, \$65.7 million in FY 2020, \$25.1 in FY 2021, \$74.1 million in FY 2022, \$242.7 million in FY 2023, and \$174.9 million in FY 2024. In FY 2025, the County expects to fund \$145.5 million, including general fund contributions of \$144.9 million.

Debt and Financial Management Policies							
Excluding Pension Funding Bonds							
(in thousands)							
	<u>Target</u> <u>6-30-29</u>	<u>Ceiling</u> <u>6-30-29</u>	<u>Actual</u> <u>6-30-20</u>	<u>Actual</u> <u>6-30-21</u>	<u>Actual</u> <u>6-30-22</u>	<u>Actual</u> <u>6-30-23</u>	<u>Estimated</u> <u>6-30-24</u>
Debt to Estimated Full Value	2.2%	2.5%	2.1%	2.2%	2.1%	1.9%	1.7%
Debt Per Capita	\$2,300	\$2,600	\$2,271	\$2,379	\$2,371	\$2,248	\$2,073
Debt to Personal Income	3.3%	3.6%	3.6%	3.5%	3.5%	3.2%	2.9%
Debt Service to Revenues	8.5%	9.5%	8.5%	8.4%	8.3%	9.4%	8.7%
Unreserved General Fund Balance (1) to General Fund Revenues	10.0%	7.0% (2)	15.2%	22.4%	28.6%	26.6%	22.1%
(1) Including Revenue Stabilization Reserve Account Balance			(2) Floor				

Other measurements of credit position compare a locality's debt ratios to those of similar entities. Moody's 2023 Local Government Medians for triple-A rated counties with population over 250,000 (with data from 2021) are used as a comparison for debt to estimated value and debt per capita. Debt to personal income is compared to the State of Maryland, while debt service to revenue is compared to the median for counties in Maryland rated AAA by S&P. The County significantly exceeded the peer comparison for debt to estimated full value and debt per capita, which is unsurprising given that Baltimore County is significantly larger and wealthier than the median U.S. county, even when only considering those with more than 250,000 residents. For debt to personal income and debt service to revenues, the County still exceeded the levels of its Maryland peers, but by a lesser amount.



**2023 Comparison to Peers (Excluding Pension Bonds
with Populations over 250,000 (with data from 2021)
(\$ in thousands)**

	2023 Peer Comparison		2023 Total Net Tax-Supported Debt Excluding Pension Funding Bonds	
			Measurement	Ratio
Debt to Estimated Full Value ¹	0.6%		1.9%	3.2x
Debt Per Capita ¹	\$948		\$2,248	2.4x
Debt to Personal Income ²	2.9%		3.2%	1.1x
Debt Service to Revenues ³	6.7%		9.4%	1.4x

¹ Moody's 2023 U.S. Local Government Medians: Aaa Counties with >250,000 Residents
² State of Maryland 2023 Capital Debt Affordability Report
³ S&P 2023 Maryland Local Governments Credit Brief: AAA Maryland Counties Medians

The 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. Net-tax-supported debt issuances for fiscal years 2025-2030 are projected to be \$1.65 billion. This amount of debt issuance is \$520 million more than the projected net-tax supported principal retirements of \$1.13 billion over the same period. Projected net tax-supported debt is expected to result in the debt ratios in future years as displayed in the following chart.

Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds							
	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Net Tax-Supported Debt Outstanding (000)	\$1,765,531	\$1,997,017	\$2,055,959	\$2,097,923	\$2,230,460	\$2,255,297	\$2,285,528
Debt to Estimated Full Value	1.7%	1.8%	1.8%	1.8%	1.9%	1.8%	1.8%
Debt Per Capita	\$2,073	\$2,338	\$2,402	\$2,446	\$2,595	\$2,619	\$2,649
Debt to Personal Income	2.9%	3.2%	3.1%	3.1%	3.2%	3.1%	3.1%
Debt Service to Revenues	8.7%	9.6%	9.9%	9.9%	9.9%	10.4%	10.2%



LONG-TERM OBLIGATIONS

The County’s principal long-term obligations are general obligation bonds and bond anticipation notes (BANs) issued to finance the construction of county-wide public capital projects, water and sewer facilities within the County's Metropolitan District, and County pension obligations. The County’s full faith, credit and unlimited taxing power are irrevocably pledged to the payment of the principal and interest of these bonds and notes.

Other long-term obligations include the accrued liability for vested compensated absences, estimated landfill closing costs, certificates of participation and capital leases. The County considers all non-proprietary funds vested compensated absences to be long-term debt. Of the primary government's general long-term debt, only the redemption of the BANs and the liability for landfill closing costs are expected to be paid with bond proceeds.

The County Charter authorizes the County Council by appropriate resolution to issue bonds, other than metropolitan district bonds, up to a debt limit of 4% of the County’s assessable property base, and metropolitan district bonds up to a debt limit of 3.2% of the District’s assessable property base. Information related to outstanding and debt limits are presented in Exhibits “D” & “E”.

The County will insure that the rapidity of debt repayment on new net tax-supported debt, excluding pension obligation bonds, does not fall below 25% retired in 5 years and 50% retired in 10 years. As of June 30, 2024, the County will retire 43.2% in 5 years and 73.7% in 10 years. The chart below shows the rapidity of debt retirement for net tax-supported debt and Metropolitan District debt.

RAPIDITY OF PRINCIPAL RETIREMENT As of June 30, 2024

Maturing Within	Net Tax-Supported Debt*	% of Debt Retired	Net Tax-Supported Debt Excluding Pension Funding Bonds*		Metropolitan District Debt	
				% of Debt Retired		% of Debt Retired
5 years	\$812,744,000	39.5	\$755,130,000	43.2	\$413,377,000	21.3
10 years	\$1,413,331,000	68.8	\$1,288,521,000	73.7	\$828,372,000	42.7
15 years	\$1,853,550,000	90.2	\$1,648,806,000	94.4	\$1,201,681,000	62.0
20 years	\$2,027,380,000	98.7	\$1,747,531,000	100.0	\$1,551,023,000	80.0
25 years	\$2,055,067,000	100.0			\$1,857,429,000	95.8
30 years					\$1,938,101,000	100.0

* Does not include \$13,693,000 CPI Bonds held in escrow for future principal payments.

The chart below shows the Summary of Debt Service Charges Until Maturity as of June 30, 2024. Net Tax-Supported Debt Service is comprised of Consolidated Public Improvement Bonds, Pension Funding Bonds and Certificates of Participation issued for equipment, and Capital Leases for the Public Schools and the Community College. The Metropolitan District Debt includes General Obligation Metropolitan District Bonds, Maryland Water Infrastructure Bonds, and the Metropolitan District’s share of both Pension Obligation Bonds and Certificates of Participation issued for Equipment.



SUMMARY OF DEBT SERVICE CHARGES UNTIL MATURITY*
JUNE 30, 2024
(In Thousands)

Fiscal Year	Consolidated Public Improvement Bonds		Pension Funding Bonds		Certificates of Participation and Capital Leases		Total Net Tax-Supported Debt Service			Metropolitan District Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total
2025	129,019	62,701	10,925	10,156	39,403	4,567	179,348	77,424	256,772	79,208	68,615	147,823
2026	124,221	58,111	11,198	9,877	37,600	6,848	173,019	74,836	247,855	82,541	65,824	148,365
2027	120,930	53,475	11,500	9,577	27,372	5,136	159,802	68,188	227,990	83,646	62,801	146,447
2028	118,545	48,701	11,818	9,257	21,624	3,928	151,987	61,886	213,873	83,409	59,790	143,199
2029	113,695	44,093	12,173	8,896	22,721	2,834	148,589	55,823	204,412	84,573	56,786	141,359
2030	115,296	39,078	12,566	8,493	10,680	1,684	138,542	49,255	187,797	84,642	53,677	138,319
2031	110,250	34,335	12,984	8,073	11,215	1,150	134,449	43,558	178,007	85,260	50,696	135,956
2032	99,410	29,990	13,412	7,637	11,780	589	124,602	38,216	162,818	84,281	47,947	132,228
2033	91,525	26,058	13,872	7,181			105,397	33,239	138,636	81,389	45,064	126,453
2034	83,235	22,272	14,362	6,700			97,597	28,972	126,569	79,424	42,209	121,633
2035	78,135	18,613	14,875	6,191			93,010	24,804	117,814	75,491	39,508	114,999
2036	75,185	15,297	15,408	5,661			90,593	20,958	111,551	75,263	36,819	112,082
2037	72,375	11,998	15,960	5,110			88,335	17,108	105,443	76,611	34,186	110,797
2038	70,535	9,042	16,546	4,531			87,081	13,573	100,654	75,029	31,558	106,587
2039	64,055	6,298	17,145	3,925			81,200	10,223	91,423	70,915	28,946	99,861
2040	47,515	3,818	17,774	3,297			65,289	7,115	72,404	72,668	26,444	99,112
2041	29,535	2,003	18,427	2,646			47,962	4,649	52,611	71,457	23,913	95,370
2042	19,380	912	19,104	1,971			38,484	2,883	41,367	69,213	21,456	90,669
2043	2,295	115	19,800	1,271			22,095	1,386	23,481	68,276	19,058	87,334
2044			6,586	806			6,586	806	7,392	67,729	16,656	84,385
2045			6,802	585			6,802	585	7,387	67,289	14,212	81,501
2046			7,032	356			7,032	356	7,388	66,584	11,839	78,423
2047			7,267	120			7,267	120	7,387	65,981	9,447	75,428
2048										62,471	7,213	69,684
2049										44,083	4,986	49,069
2050										28,365	3,371	31,736
2051										25,091	2,334	27,425
2052										13,272	1,361	14,633
2053										13,940	697	14,637
Total	\$1,565,136	\$486,910	\$307,536	\$122,317	\$182,395	\$26,736	\$2,055,067	\$635,963	\$2,691,030	\$1,938,101	\$887,413	\$2,825,514

*Does not include \$13,693,000 CPI Bonds held in escrow for future principal payments.

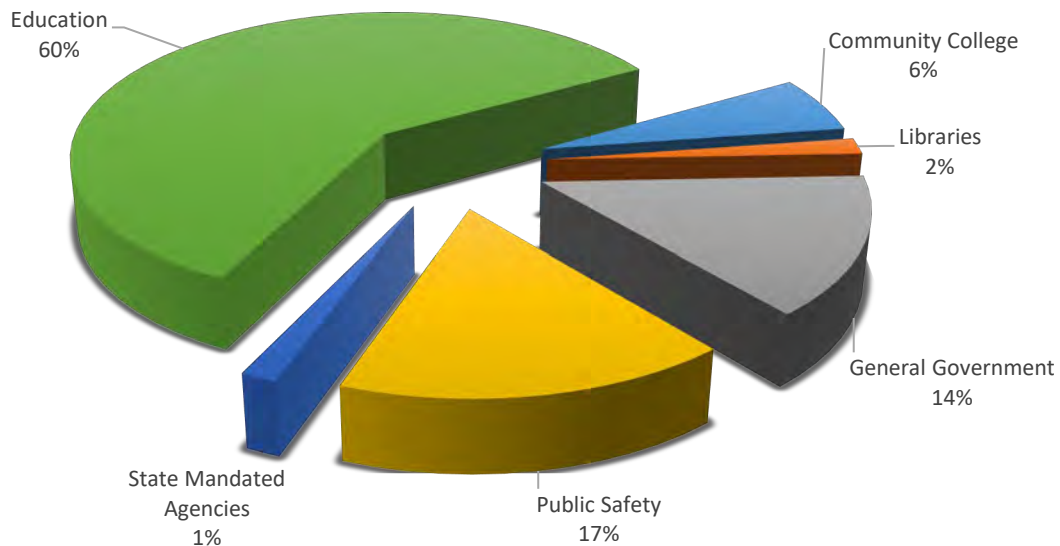


PERSONNEL

POSITION ALLOCATION

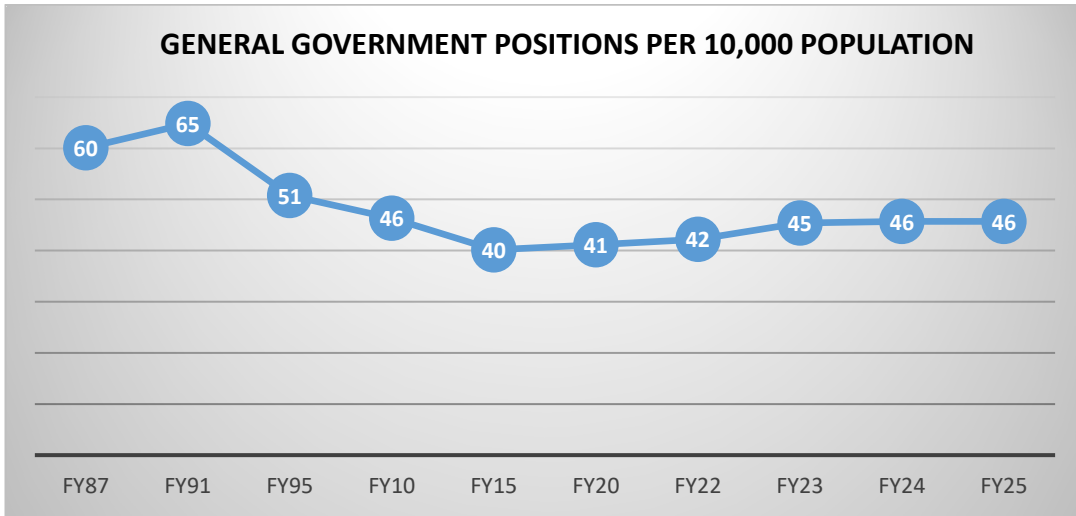
Education and Public Safety continue to be priority funding areas with the FY 2025 budget. Education, Community College, and Library full-time equivalent (FTE) positions represent 68% of the total authorized positions and Public Safety positions represent 17% for a total of 85% of all Baltimore County authorized positions.

POSITION COSTING ALLOCATION BY AREA



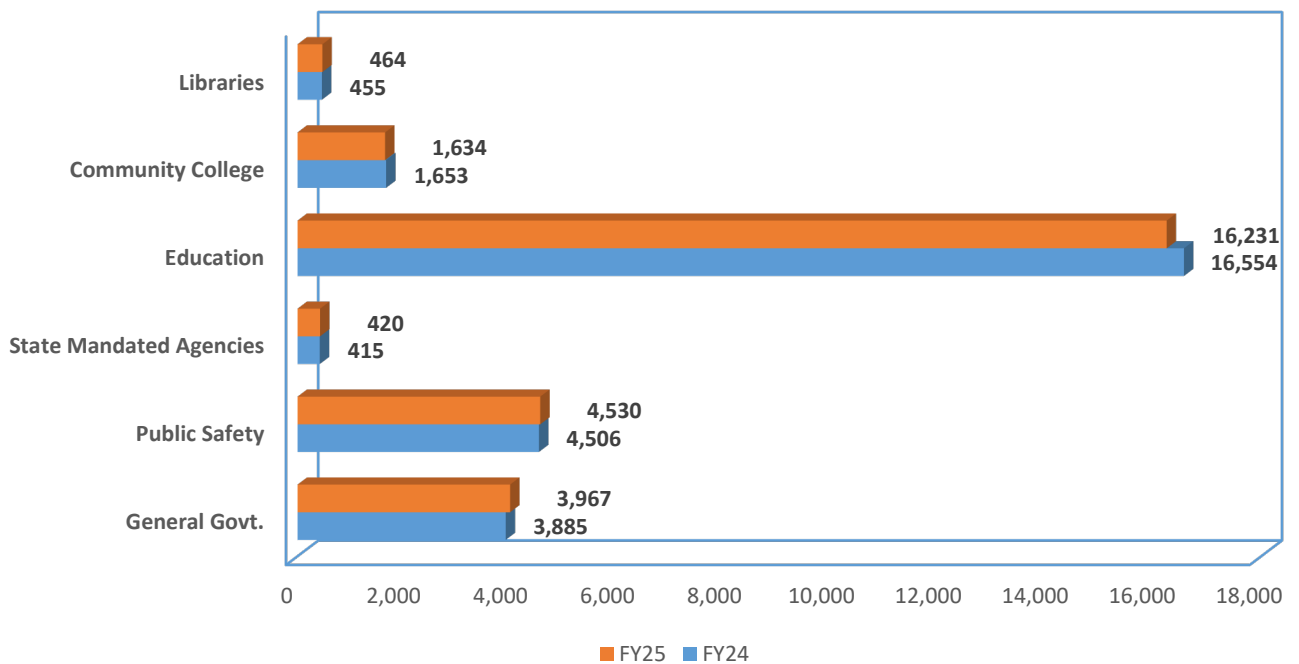
STAFFING LEVELS

FY 2025 General Government staffing level of 3,967 is a 2.1% increase from FY 2024. This is a net increase of 82 positions. In 1987 Baltimore County had 4,059 general government employees. The FY 2025 budget has 2.3% fewer employees than compared to thirty-seven years ago.



The number of Baltimore County Public Schools employees decreased by 323 (FTE) positions, from 16,554 in FY 2024 to 16,231 in FY 2025. The Community College of Baltimore County will decrease full time equivalent (FTE) positions by 9 or 2% from the FY 2024 budget

POSITION ALLOCATION COMPARISON FY 2024 - FY 2025





ORGANIZATIONAL CHANGES

WAGES & BENEFITS

The FY 2025 budget includes a 4% Cost-of-Living (COLA) for sworn Fire personnel, a \$4,000 across-the-board increase for Police personnel, and a 3% COLA or equivalency for all other County employees. In addition, the budget funds all eligible salary increments and longevities for general government, library, community college, and public-school employees including employees in component units (public schools, community college and libraries), effective January 1, 2025, with some equivalent salary scale adjustments effective July 1, 2024. The FY 2025 budget also fully funds employee steps and longevities.

In FY 2021 Baltimore County added an option High Deductible Health Plan with a Health Savings Account (HSA) to its menu of options for greater employee choice and to assist in controlling health care costs. In FY 2023, the County added an employer contribution to the HSA in the amount of \$500 for individual and \$1,000 per family per year. In FY2025, the County medical plans are moving to one employee contribution schedule, eliminating the bifurcated schedule for those hired on or after July 1, 2007.

Baltimore County, like other jurisdictions is struggling to attract and retain a robust workforce in this employee's market where there are 1.9 jobs for every worker. To address this, the County Administration worked with labor groups over the past three years and was able to include some enhancements to the retirement system as follows:

- Deferred Retirement Option Program (DROP) – New 3-year cost-neutral back DROP for public safety employees in Plan B (post 2007).* The DROP was made cost-neutral by increasing contributions for Plan B Police Officers by 1.30% and Plan B Firefighters by 0.78%.
- Option 7 Survivor Benefit for Public Safety – after 25 years of creditable service (including transfer time between jurisdictions), a public safety employee can have a 50% free survivor benefit.
- Retiree COLA - The ERS Board changed the Post Retirement Income Fund (PRIF) rate from 7.875% to 7.0% and the smoothing from 8 years to 5 years to enable retirees to get a 3% COLA, effective July 1, 2022. The cost to the system was \$61.5 million. Effective July 1, 2023, eligible retirees were provided a 1.25% COLA increase costing



- \$25.8 million. From July 1, 2011 through June 30, 2022, for a period of 11 years only a 1% COLA on July 1, 2018 was granted to retirees due to the prior PRIF calculation.
- FY 2020 Corrections employees – Pension benefit was increased from 2% to 3% for each year of creditable service beyond 25 years. Also granted a free 50% survivor benefit with at least 25 years of creditable service. Increased contribution rate for Plan A Correctional Officers from 7.5% to 8.5% and Plan B Correctional Officers from 8.0% to 8.5%.
 - FY 2021 Sheriffs - Minimum age for retirement eligibility reduced from age 67 with 10 years of creditable service to age 62 with 10 years of creditable service. Granted a free 50% survivor benefit with at least 25 years of creditable service.
 - Auto-Enroll for all eligible employees as of July 1, 2022, except enrolling is optional for new members over the age of 55.
 - Orphan’s Court Judges – added to system in July 1, 2022.
 - Deputy Sheriffs who retire on or after July 1, 2024 with less than 20 years of creditable service shall be entitled to a retirement allowance based on 1/55th of average final compensation for each year of creditable service multiplied by the number of years of creditable service. This benefit was made cost-neutral by increasing contributions for Deputy Sheriffs by 2.3%.
 - Effective for Police Officers on Pay Schedule IV who retire with an accidental disability allowance on or after July 1, 2024, the minimum benefit has been increased from 50% of average final compensation to 66^{2/3}% of average final compensation.
 - Members of the County Council who retire on or after January 1, 2025 shall have their retirement allowance recalculated based on the change in compensation paid to a member of the County Council or the Chair if the member was a chair during their tenure.

In 2012 an important step was taken to lower the valuation rate for expected earnings from the County’s retirement system from 7.875% to 7.25%. This also required the County to increase its annual contribution to the system. Effective June 30, 2012 the valuation rate of return was reduced to 7%. The rate was further reduced to 6.75% in 2015. And finally, effective June 30, 2016 the rate further reduced to 6.375% making it one of the most conservative actuarial assumptions in the country. Lowering the rate makes the entire system more secure and protects employees’ benefits by establishing a realistic rate of return for the next 30 years.

The County also administers an OPEB trust fund that provides for payment of healthcare and life insurance benefits to eligible retirees of Baltimore County Government, the Baltimore County



Board of Education, the Community College of Baltimore County, the Board of Library Trustees for Baltimore County and the Baltimore County Revenue Authority (BCRA).

LABOR RELATIONS

The County General Government has a classified service that includes all jobs (except exempt positions) in the County career system; these positions number 5,617 employees. All other employees (elected officials, department heads, and various non-merit full-time and part-time positions) are collectively known as the exempt service; these positions number 1,978 employees.

On July 13, 1977, Baltimore County enacted the Employee Relations Act, which permits employees of the County, with certain exceptions, to join and be represented by labor unions and other employee organizations. The Employee Relations Act defines six representation units within the classified service; provides a procedure for recognition of employee organizations as the exclusive representative of employees in an appropriate representation unit; establishes a procedure and time limits for negotiating with recognized employee organizations matters pertaining to wages and other conditions of employment; provides procedures for settling disputes and grievances; and prohibits strikes, work stoppages, lockouts and secondary boycotts, with penalties for violations of such prohibitions. Labor agreements have been signed into effect with the following representative organizations.

A three-year agreement with the **American Federation of State, County and Municipal Employees, Local 921, Council 67**, AFL-CIO is pending County Council ratification. This contract will remain in effect through June 30, 2027. This organization represents approximately 608 hourly employees. These employees are primarily Public Works and Transportation employees; however, this union also represents employees in other offices and departments of the County.

A three-year agreement with the **Baltimore County Federation of Public Employees, the American Federation of Teachers ("AFT")**, AFL-CIO will remain in effect through June 30, 2027. This organization represents approximately 1,394 salaried employees in various offices and departments of the County.

A three-year agreement with the **Baltimore County Federation of Public Health Nurses, AFT**, AFL-CIO, has been ratified and expires on June 30, 2026. The current contract is currently operating in place. This organization represents approximately 98 nurses in the Health Department.

A three-year agreement with **the Baltimore County Professional Fire Fighters Association, International Association of Firefighters Local 1311**, AFL-CIO will remain in effect through June 30,



2027. This organization represents approximately 1,045 sworn personnel in the Fire Department up to and including the rank of Captain.

A one-year agreement with the **Fraternal Order of Police Lodge 25** remains in effect through June 30, 2025. The Lodge represents approximately 60 sworn deputy sheriffs in the Sheriff's Office up to and including the rank of Lieutenant.

A one-year agreement with the **Fraternal Order of Police Lodge 4** will remain in effect through June 30, 2025. This organization represents approximately 1,775 sworn personnel in the Police Department up to and including the rank of Lieutenant.





FY 2025 AUTHORIZED POSITIONS - ALL FUNDS

<u>AGENCY</u>	<u>FY 2024</u>	<u>MID FY 2024</u>	<u>TRANS*</u>	<u>ADD</u>	<u>DELETE</u>	<u>BUDGET FY</u>
	<u>BUDGET</u>	<u>ADJUST</u>				<u>2025</u>
OFFICE OF COUNTY EXECUTIVE	11	0	0	0	0	11
CIRCUIT COURT	98	1	0	0	0	99
ORPHANS COURT	5	0	0	0	0	5
BOARD OF ELECTIONS	12	0	0	0	0	12
OFFICE OF BUDGET AND FINANCE**	134	3	0	1	0	138
ADMINISTRATIVE OFFICER	37	1	2	0	0	40
DEPARTMENT OF CORRECTIONS	488	(6)	-1	0	0	481
STATE'S ATTORNEY	145	0	0	2	0	147
OFFICE OF LAW	92	0	0	0	0	92
DEPARTMENT OF PLANNING	41	0	0	0	0	41
OFFICE OF HUMAN RESOURCES	58	4	0	0	0	62
EMERGENCY COMMUNICATIONS CENTER	206	1	0	0	0	207
POLICE DEPARTMENT	2,681	(24)	-1	41	0	2,697
FIRE DEPARTMENT	1,141	4	0	0	0	1,145
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	167	0	0	0	0	167
COUNTY SHERIFF	93	0	0	0	0	93
BOARD OF LIQUOR LICENSE COMMISSIONERS	25	0	0	0	0	25
PROPERTY MANAGEMENT	253	0	0	0	0	253
DEPARTMENT OF HEALTH	709	(15)	0	15	0	709
DEPARTMENT OF SOCIAL SERVICES	198	4	9	0	0	211
DEPARTMENT OF AGING	254	(52)	0	0	-3	199
COOPERATIVE EXTENSION	2	0	0	0	0	2
DEPARTMENT OF RECREATION & PARKS	224	1	3	91	0	319
DEPT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	94	(1)	0	0	0	93
COUNTY COUNCIL	36	0	0	0	0	36
COUNTY AUDITOR	18	0	0	0	0	18
BOARD OF APPEALS	9	0	0	0	0	9
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	25	0	-3	1	0	23
LOCAL MANAGEMENT BOARD	5	(1)	0	0	0	4
HOUSING OFFICE	83	0	0	0	0	83
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	57	(2)	0	0	0	55
OFFICE OF INFORMATION TECHNOLOGY	239	2	1	0	0	242
DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION	1,027	0	-1	0	0	1,026
OFFICE OF THE INSPECTOR GENERAL	6	0	0	0	0	6
WORKFORCE DEVELOPMENT	44	19	0	3	0	66
	8,717	(61)	9	154	(3)	8,816
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	10	0	0	0	0	10
ELECTIONS - STATE	27	0	0	2	0	29
UNIVERSITY OF MD EXTENSION - STATE	8	0	0	0	0	8
INTERNAL SERVICE FUND	54	0	0	0	0	54
SUBTOTAL	99	0	0	2	0	101
<u>OTHER AUTHORIZED POSTIONS</u> (SHOWN AS FULL TIME EQUIVALENTS)						
COMMUNITY COLLEGES	1,653	0	0	0	-19	1,634
DEPARTMENT OF EDUCATION	16,554	0	0	0	-321	16,231
DEPARTMENT OF LIBRARIES	455	0	0	9	0	464
SUBTOTAL	18,661	0	0	9	(340)	18,329
TOTAL ALL POSITIONS	27,477	(61)	9	165	(343)	27,246

*9 positions were transferred in from the American Rescue Plan Grant and converted to authorized positions

**Does not include 35 American Rescue Plan Grant positions that will end 12.31.24



**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 2015</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>% CHANGE FY 24-25</u>	<u>% CHANGE FY 87- 25</u>
GENERAL GOVERNMENT									
COUNTY EXECUTIVE	17	19	16	14	10	11	11		
ADMINISTRATIVE OFFICER	21	34	18	13	36	37	40		
OFFICE OF BUDGET & FINANCE*	202	225	174	124	129	134	138		
CENTRAL SERVICES	12	15	9	0	0	0	0		
OFFICE OF LAW	37	55	39	33	87	92	92		
DEPARTMENT OF PLANNING	53	66	55	44	41	41	41		
OFFICE OF HUMAN RESOURCES	53	67	59	44	52	58	62		
PERMITS, APPROVALS & INSPECTIONS	194	213	181	186	169	167	167		
PROPERTY MANAGEMENT	332	410	346	288	248	253	253		
COUNTY COUNCIL	30	39	38	36	36	36	36		
COUNTY AUDITOR	9	13	16	18	17	18	18		
BOARD OF APPEALS	10	10	10	9	9	9	9		
OFFICE OF INFORMATION TECHNOLOGY	113	142	120	204	237	239	242		
INTERNAL SERVICE FUNDS	112	88	67	50	52	54	54		
OFFICE OF THE INSPECTOR GENERAL	0	0	0		6	6	6		
HEALTH AND HUMAN SERVICES									
DEPARTMENT OF HEALTH	620	658	525	541	727	709	709		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	185	213	198	211		
DEPARTMENT OF SOCIAL SERVICES - STATE	20	20	18	10	10	10	10		
DEPARTMENT OF AGING	298	372	328	283	248	254	199		
ENVIRON. PROTECTION & SUSTAINABILITY	116	115	114	95	90	94	93		
LOCAL MANAGEMENT BOARD	0	0	0	3	4	5	4		
CULTURE AND LEISURE SERVICES									
DEPARTMENT OF RECREATION AND PARKS	187	196	147	189	215	224	319		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168		0	0	0		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0		0	0	0		
ECONOMIC AND COMMUNITY DEVELOPMENT									
ECONOMIC AND WORKFORCE DEVELOPMENT	13	27	17	11	21	25	23		
HOUSING OFFICE	33	41	46	48	78	83	83		
COMMUNITY DEVELOPMENT GRANTS	32	23	17	27	54	57	55		
COMMUNITY CONSERVATION	12	40	12		0	0	0		
WORKFORCE DEVELOPMENT	48	54	64	46	43	44	66		
PUBLIC WORKS AND TRANSPORTATION									
	1,295	1,389	998	865	1,027	1,027	1,026		
GENERAL GOVERNMENT SUBTOTAL	4,059	4,557	3,694	3,366	3,859	3,885	3,967	2.1%	-2.3%
PUBLIC SAFETY									
DEPARTMENT OF CORRECTIONS	201	258	326	463	486	488	481		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	190	206	206	207		
POLICE DEPARTMENT	1,961	2,081	2,060	2,519	2,668	2,681	2,697		
FIRE DEPARTMENT	1,059	1,206	1,136	1,062	1,128	1,141	1,145		
PUBLIC SAFETY SUBTOTAL	3,381	3,730	3,704	4,234	4,488	4,516	4,530	0.3%	34.0%
STATE MANDATED AGENCIES									
CIRCUIT COURT	127	137	138	91	96	98	99		
ORPHANS COURT	4	4	4	5	5	5	5		
BOARD OF ELECTIONS	6	6	6	12	12	12	12		
BOARD OF ELECTIONS - STATE	16	15	15	26	26	27	29		
STATE'S ATTORNEY	64	76	84	120	142	145	147		
COUNTY SHERIFF	66	77	83	95	93	93	93		
LIQUOR BOARD	25	26	25	24	24	25	25		
UNIVERSITY OF MD EXTENSION	3	3	2	2	2	2	2		
UNIVERSITY OF MD EXTENSION - STATE	12	12	12	8	8	8	8		
JUVENILE PROBATIONARY	7	7	0		0	0	0		
STATE MANDATED SUBTOTAL	330	363	369	383	408	415	420	1.2%	27.3%
OTHER AUTHORIZED POSITIONS									
COMMUNITY COLLEGE	1,642	1,835	1,697	1,936	1,674	1,653	1,634		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,626	16,486	16,554	16,231		
DEPARTMENT OF LIBRARIES	487	537	446	478	459	455	464		
EDUCATION SUBTOTAL (FTE)	12,147	12,686	13,140	17,040	18,619	18,661	18,329	-1.8%	50.9%
GRAND TOTAL	19,917	21,336	20,907	25,023	27,373	27,477	27,246	-0.8%	36.8%

*Does not include 35 American Rescue Plan Grant positions that will end 12.31.24



AUTHORIZED POSITIONS - Merit & Non-Merit

<u>AGENCY</u>	<u>FY 2023 BUDGET</u>		<u>FY 2024 BUDGET</u>		<u>FY 2025 BUDGET</u>	
	<u>Merit</u>	<u>Non-Merit</u>	<u>Merit</u>	<u>Non-Merit</u>	<u>Merit</u>	<u>Non-Merit</u>
COUNTY EXECUTIVE	1	9	1	10	1	10
CIRCUIT COURT	0	96	0	98	0	99
ORPHANS' COURT	5	0	5	0	5	0
BOARD OF ELECTIONS	0	12	0	12	0	12
OFFICE OF BUDGET & FINANCE*	105	24	104	30	98	40
ADMINISTRATIVE OFFICER	1	35	1	36	1	39
DEPARTMENT OF CORRECTIONS	446	40	449	39	434	47
STATE'S ATTORNEY	0	142	0	145	0	147
OFFICE OF LAW	19	68	19	73	18	74
DEPARTMENT OF PLANNING	33	8	36	5	32	9
OFFICE OF HUMAN RESOURCES	42	10	45	13	44	18
EMERGENCY COMMUNICATIONS CENTER	205	1	204	2	204	3
POLICE DEPARTMENT	2,295	373	2,295	386	2,256	441
FIRE DEPARTMENT	1,123	5	1,135	6	1,137	8
PERMITS, APPROVALS & INSPECTIONS	118	51	132	35	145	22
COUNTY SHERIFF	93	0	93	0	92	1
LIQUOR BOARD	0	24	3	22	1	24
PROPERTY MANAGEMENT	182	66	181	72	185	68
HEALTH DEPARTMENT	328	399	339	370	350	359
DEPARTMENT OF SOCIAL SERVICES	56	157	58	140	60	151
DEPARTMENT OF AGING	122	126	135	119	132	67
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	125	90	135	89	211	108
ENVIRON. PROTECTION & SUSTAINABILITY	82	8	85	9	84	9
COUNTY COUNCIL	0	36	0	36	0	36
COUNTY AUDITOR	0	17	0	18	0	18
BOARD OF APPEALS	2	7	2	7	2	7
ECONOMIC DEVELOPMENT	1	20	1	24	0	23
LOCAL MANAGEMENT BOARD	0	4	1	4	1	3
HOUSING OFFICE	1	77	1	82	1	82
ORGANIZATIONAL CONTRIBUTIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	0	54	0	57	1	54
INFORMATION TECHNOLOGY	56	181	52	187	49	193
DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION	914	113	926	101	931	95
OFFICE OF ETHICS & ACCOUNTABILITY	4	2	0	6	0	6
OFFICE OF WORKFORCE DEVELOPMENT	3	40	2	42	4	62
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	10	0	10	0	10	0
BOARD OF ELECTIONS - STATE	26	0	27	0	29	0
COOPERATIVE EXTENSION - STATE	5	3	5	3	5	3
INTERNAL SERVICE FUNDS	48	3	51	3	51	3
SUBTOTAL	6,453	2,301	6,535	2,281	6,576	2,341
COMMUNITY COLLEGE (FTE)	1,674		1,653		1,634	
DEPARTMENT OF EDUCATION (FTE)	16,486		16,554		16,231	
DEPARTMENT OF LIBRARIES (FTE)	459		455		464	
SUBTOTAL	18,619	0	18,661	0	18,329	0
TOTAL POSITIONS	25,072	2,301	25,196	2,281	24,905	2,341

*Does not include 35 American Rescue Plan Grant positions that will end 12.31.24



AUTHORIZED POSITIONS - BY FUND

AGENCY	FY 2023 BUDGET		FY 2024 BUDGET		FY 2025 BUDGET	
	General Fund	All Other Funds	General Fund	All Other Funds	General Fund	All Other Funds
COUNTY EXECUTIVE	10	0	11	0	11	0
CIRCUIT COURT	70	26	71	27	71	28
ORPHANS' COURT	5	0	5	0	5	0
BOARD OF ELECTIONS	12	0	12	0	12	0
OFFICE OF BUDGET & FINANCE*	129	0	134	0	137	1
ADMINISTRATIVE OFFICER	36	0	37	0	40	0
DEPARTMENT OF CORRECTIONS	482	4	481	7	474	7
STATE'S ATTORNEY	137	5	140	5	142	5
OFFICE OF LAW	87	0	92	0	92	0
DEPARTMENT OF PLANNING	41	0	41	0	41	0
OFFICE OF HUMAN RESOURCES	52	0	58	0	62	0
EMERGENCY COMMUNICATIONS CENTER	206	0	206	0	207	0
POLICE DEPARTMENT	2,613	55	2,623	58	2,670	27
FIRE DEPARTMENT	1,127	1	1,138	3	1,141	4
PERMITS, APPROVALS & INSPECTIONS	169	0	167	0	167	0
COUNTY SHERIFF	93	0	93	0	93	0
LIQUOR BOARD	24	0	25	0	25	0
PROPERTY MANAGEMENT	248	0	253	0	253	0
HEALTH DEPARTMENT	354	373	360	349	372	337
DEPARTMENT OF SOCIAL SERVICES	114	99	99	99	101	110
DEPARTMENT OF AGING	67	181	69	185	69	130
UMD COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	215	0	224	0	317	2
ENVIRON. PROTECTION & SUSTAINABILITY	85	5	87	7	86	7
COUNTY COUNCIL	36	0	36	0	36	0
COUNTY AUDITOR	17	0	18	0	18	0
BOARD OF APPEALS	9	0	9	0	9	0
ECONOMIC DEVELOPMENT	15	6	19	6	17	6
LOCAL MANAGEMENT BOARD	0	4	0	5	0	4
HOUSING OFFICE	0	78	0	83	0	83
ORGANIZATIONAL CONTRIBUTIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	10	44	10	47	14	41
INFORMATION TECHNOLOGY	237	0	239	0	242	0
DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION	653	374	673	354	656	370
OFFICE OF ETHICS & ACCOUNTABILITY	6	0	6	0	6	0
OFFICE OF WORKFORCE DEVELOPMENT	3	40	4	40	4	62
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	0	10	0	10	0	10
BOARD OF ELECTIONS - STATE	0	26	0	27	0	29
COOPERATIVE EXTENSION - STATE	0	8	0	8	0	8
INTERNAL SERVICE FUNDS	0	51	0	54	0	54
SUBTOTAL	7,364	1,390	7,442	1,374	7,592	1,325
COMMUNITY COLLEGE (FTE)	1,673	1	1,652	1	1,634	0
DEPARTMENT OF EDUCATION (FTE)	14,454	2,032	14,612	1,942	14,464	1,767
DEPARTMENT OF LIBRARIES (FTE)	459		455		464	
SUBTOTAL	16,586	2,033	16,718	1,943	16,562	1,767
TOTAL POSITIONS	23,950	3,423	24,160	3,317	24,154	3,092

*Does not include 35 American Rescue Plan Grant positions that will end 12.31.24



FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY 2021 through FY 2025, total revenues are projected to increase from \$2.37 billion to \$2.57 billion, or 8.7%. Revenues for FY 2021 – FY 2024 have exceeded on-going expenditures and the FY 2021 to FY 2025 budgets have maintained strong fund balances as the County made a concerted effort to control personnel related costs without resorting to lay-offs or furloughs.

A moderately expanding economy has contributed to increasing General Fund revenues; however, this growth is anticipated to reverse in the upcoming fiscal year. This expectation does not stem from an anticipated economic downturn, but results from several atypical revenue trends, primarily within the County’s income tax collections. Federal stimulus funds provided in response to the COVID-19 pandemic provided taxable payments directly to individuals as well funds to businesses to head off adverse impacts to the labor market. In addition, the County increased the income tax rate, from 2.83% to 3.2%, effective January 1, 2020, providing a short-term acceleration in growth that would not be seen in most years. Lastly, various tax code changes at the state level resulted in a shift in how taxes for certain entities are reported, “shifting forward” the timing of when the County expects to receive its share of income taxes. These factors combined have resulted in ongoing inflated income tax collections, and their effects have waned, or are expected to wane, during the current budget year. Growth in property tax revenues slightly offset the expected declines in income taxes, and are likely to support the County’s revenue base over the near-term. FY 2025 property tax growth is expected to accelerate due to the State’s reassessment of the County’s eastern region, which showed strong gains, but was partially offset by the Homestead Property Tax Credit. The credit limits the growth in property taxes to 4% per year and is expected to be \$28.0 million in FY 2025 compared to \$16.9 million estimated in FY 2024.

The County has taken several steps to enhance revenues in the last five years. In FY 2019, 89 fees were proposed to County Council for revision, the largest review of County fees since FY 2011. In the FY 2020 budget, enhancements included an Income Tax rate increase (2.83% to 3.2%), the addition of a Cell Phone Tax (8%), the introduction of a surcharge on cable television bills to cover the cost of public, educational and government programming (1%) and by increasing to Hotel and Motel Taxes (8% to 9.5%). No changes to tax rates or revenues enhancements are included in the budget for FY 2024 or FY 2025.

FIVE YEAR REVENUE TREND (\$000)

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Estimate	Budget
Property Tax	1,048,424	1,092,872	1,101,484	1,147,577	1,199,667
Income Tax	960,694	995,348	1,079,177	1,090,709	1,017,668
Service Taxes	203,392	236,218	207,930	161,530	160,871
Intergovernmental	55,057	38,304	17,676	54,884	57,106
Other Revenue	101,116	113,880	195,641	147,578	139,334
Total	2,368,683	2,476,622	2,601,908	2,602,278	2,574,646
	7.25%	4.56%	5.06%	0.00%	(1.06%)



Over the 5-year period (FY 2021 to FY 2025), one of the biggest expenditure trend changes was in OPEB (Other Post Employment Benefits) funding. In order to stabilize the General Fund Balance following the revenue shortfall of the FY 2010-FY 2012 period, the County cut OPEB contributions to zero in FY 2011 and FY 2012. Funding for the Central Government OPEB began to be restored in FY 2013 and reached 100% of the countywide Actuarially Determined Contribution (ADC) in FY 2015. Subsequently it was reduced to 90% of the ADC level in FY 2016. The OPEB assets at the end of FY 2016 total \$435 million. OPEB contributions were reduced in FY 2017, then again in FY 2018 to less than 30% of the ADC as the County redirected funding to address bond rating agencies priorities and the need of funds for Capital Budget PAYGO.

FIVE YEAR EXPENDITURE TREND (\$000)

GENERAL FUND	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
General Government	\$102,998	\$111,099	\$123,287	\$145,258	\$155,134
State Mandated Agencies	26,299	26,331	30,781	34,456	36,492
Public Safety	395,086	398,934	414,384	452,621	469,743
Public Works and Transportation	110,063	115,541	120,645	135,315	139,050
Health & Human Services	44,136	46,897	48,558	54,966	57,505
Education & Community College	991,896	1,033,229	1,075,974	1,102,645	1,142,098
Library & Recreation Services	44,863	48,706	51,339	57,031	59,466
Economic & Community Dev.	991	2,238	2,431	3,600	3,825
Non Departmental *	428,829	451,520	514,499	513,608	547,994
Total G.F. Expenditures (\$000) **	\$2,145,161	\$2,234,495	\$2,381,898	\$2,499,500	\$2,611,307
% Change	4.12%	4.16%	6.60%	4.94%	4.47%
Population ***	850,634	846,161	848,869	851,585	863,419
% Change	-0.46%	-0.53%	0.32%	0.64%	1.10%
Personal Income (billions\$) ***	57.265072	57.385048	59.004754	60.969377	62.999413
Per Capita Income	67,320	67,818	69,510	71,595	73,743
Spending as % Personal Income	3.75%	3.89%	4.04%	4.10%	4.14%
CPI Price Deflator (FY)	1.16	1.19	1.23	1.27	1.30
% Change	3.00%	3.00%	3.00%	3.00%	3.00%
Spending in FY14 Constant Dollars (\$000)	\$1,907,385	\$1,986,817	\$2,056,196	\$2,157,717	\$2,254,235
% Change	-3.15%	1.13%	3.49%	1.88%	1.43%
Per Capita Spending	\$2,522	\$2,641	\$2,806	\$2,935	\$3,057
Per Capita in FY14 Constant Dollars	\$2,177	\$2,213	\$2,283	\$2,319	\$2,344

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

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

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



During this period, the County acted several times to stabilize the Employee Retirement System (ERS). At the end of FY2015 and FY2016, the ERS discount rate, which reflects the true earnings forecast for the System, was lowered to 6.75% and 6.375%, respectively. In FY 2017 the County moved from its age-at-entry contribution basis for employees hired pre-July 2007 to flat contribution rates. This brought a net increase in contribution to the system.

The County implemented other cost containment steps such as expanding the outsourcing of property & grounds maintenance contracts while bringing in-house the services at the County's solid waste facilities in FY 2018. The County also realized significant savings by switching telephone service from signaling trunk usage to Voice Over Internet Protocol. The FY 2020 budget included additional operational savings by transferring responsibility of recreational field preparation to volunteer recreation councils, turning off unused cell phones, and installing technology in public works vehicles and snow plows to reduce the amount of excess road salt used during winter events.

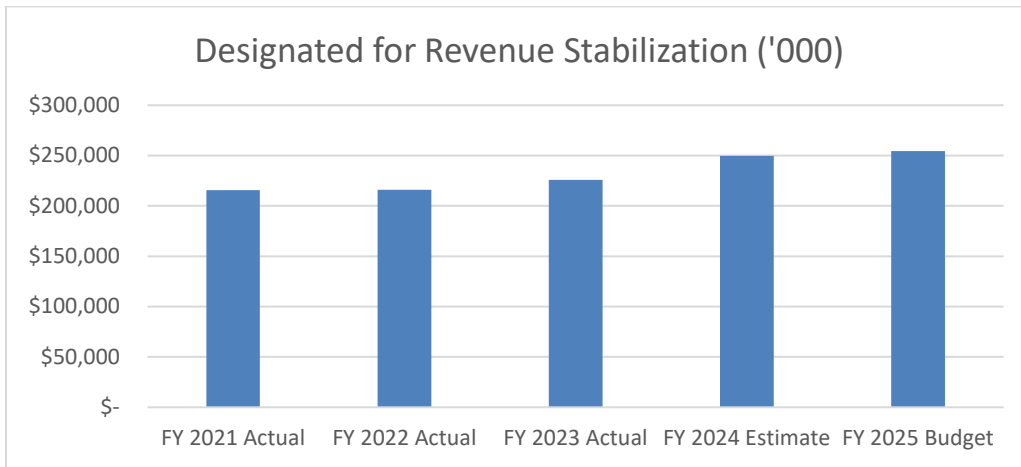
In addition, expenditures were contained with multiple negotiated labor agreements through FY 2020. These provided no Cost-of-Living Salary Adjustments in exchange for a guarantee of no furloughs or layoffs (until a 3% bonus was provided in FY 2015, a 3% COLA in FY 2016, and a 2% COLA in FY 2017 – 2018 and a 3% COLA effective January 1, 2019). During this same period, costs were further contained as health care subsidy levels were lowered by 5%. FY 2020 included a 2% COLA for teachers and support personnel effective July 1, 2019 and a 2% COLA for other government employees effective June 30, 2020. In light of the COVID-19 pandemic the FY 2021 budget deferred a 2% COLA for County employees until June 30, 2021 and included a 1% COLA effective July 1, 2020 but without salary steps for Baltimore County Public Schools. FY2022 included a 2% COLA effective January 1, 2022 and the FY2023 budget included a 3% COLA effective January 1, 2023, for both County employees and Baltimore County Public Schools. FY 2024 included a 4% COLA, or equivalent salary enhancement and FY 2025 includes a 3% COLA, or equivalent salary enhancement for all County employees and employees of the County's component units.

During this five-year period, the County has maintained a strong General Fund Balance. The Balance is estimated to be \$576.0 million or 22.1% of revenues by the end of FY 2024, and is projected to fall to 14.0% in FY25. The County has planned this drawdown in the General Fund Balance to a targeted 10% level as it increases PAYGO funding of the capital budget. General government PAYGO funding totals \$119.1 million in FY 2025, down from \$164.8 million in FY 2024. This does not include additional FY 2025 and FY 2024 PAYGO expenditures of \$25.8 million and \$9.1 million, respectively, provided to BCPS.



FIVE YEAR FUND BALANCE TREND (\$'000)

	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
Designated for Subsequent Year	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for Revenue Stabilization	216,171	225,744	249,612	254,424	257,465
Undesignated Balance	316,401	478,671	431,590	321,547	103,529
Unreserved General Fund Balance	\$ 532,572	\$ 704,415	\$ 681,202	\$ 575,971	\$ 360,994
Balance as a % of Revenues	22.4%	28.5%	26.0%	22.1%	14.0%

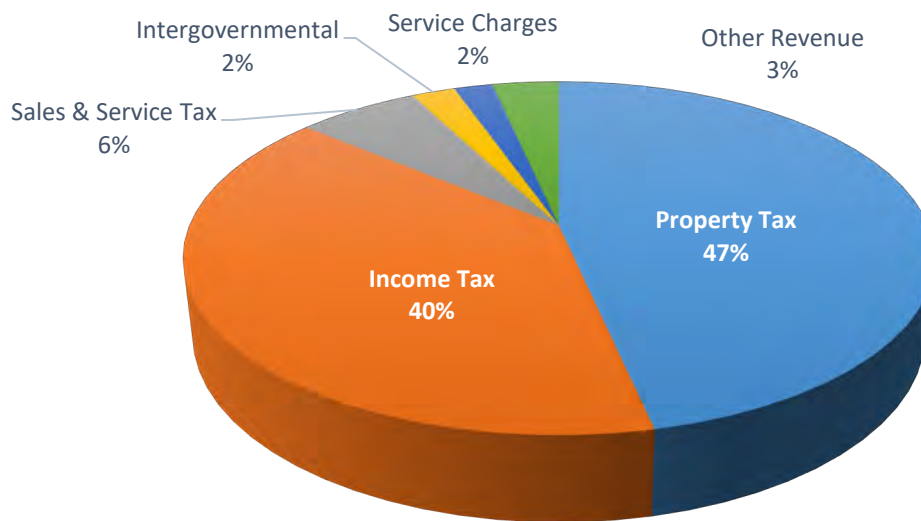




GENERAL FUND OVERVIEW

The General Fund is the County’s general operating fund and accounts for all financial resources except those required to be reported in another fund. General Fund revenues support the majority of services provided by Baltimore County and are comprised of both tax and nontax dollars. Taxes provide the greatest source of revenue – approximately 87%. Non-tax revenues include licenses, governmental aid, fees for service, fines, and investments and account for approximately 13% of the General Fund.

FY2025 General Fund Revenue \$2,574,646,255



In a typical budget year, trend analysis is utilized for long range and most short range revenue estimates. However, the impacts of the COVID-19 pandemic on local and global economies caused forecasts to be far from typical and the County had to respond to an unprecedented and rapidly changing fiscal environment. Since the onset of the pandemic the County has closely monitored the projected impacts to local revenue and fortunately has not had to write down revenues since the formulation of the FY 2021 budget. General fund revenues originally fore-casted to be most impacted by the pandemic included Income Tax, Transfer and Recordation Taxes, Investment Income, Motel and Hotel Taxes, and Admissions and Amusement Taxes. Although impacts to revenues have not been as severe as originally anticipated, particularly to Income, Transfer and Recordation Taxes, the impacts of federal stimulus and continued COVID-19 variants add a degree of uncertainty to revenue forecasts. The County remains committed to taking appropriate actions to ensure the well-being of its residents and employees and maintaining a fiscally responsible budget.

General Fund revenues in FY 2025 are estimated to be \$2,574,646,255. This is a 1.1% decrease over the current FY2024 estimate of \$2,602,277,606. In order to correct projected shortfalls of \$80 million during the Fiscal Year 2020 budget cycle, Baltimore County included



several significant changes to general fund revenues, most notably an increase to the Income tax rate from 2.83% to 3.2% effective January 1, 2020 however no changes to tax rates or additional revenue enhancements were included in the FY 2025 budget

GENERAL FUND TAX REVENUES

Taxes in Baltimore County are made up of property taxes, income taxes, and sales and service taxes. The State of Maryland Department of Assessments & Taxation provides projections of assessable base used for short range property tax estimates. Analysis of economic conditions, historical tax distributions, as well as personal income projections by Moody's Analytics, have been used to calculate short range income tax estimates. Finally, trend analysis and 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 in the sales and service tax category.

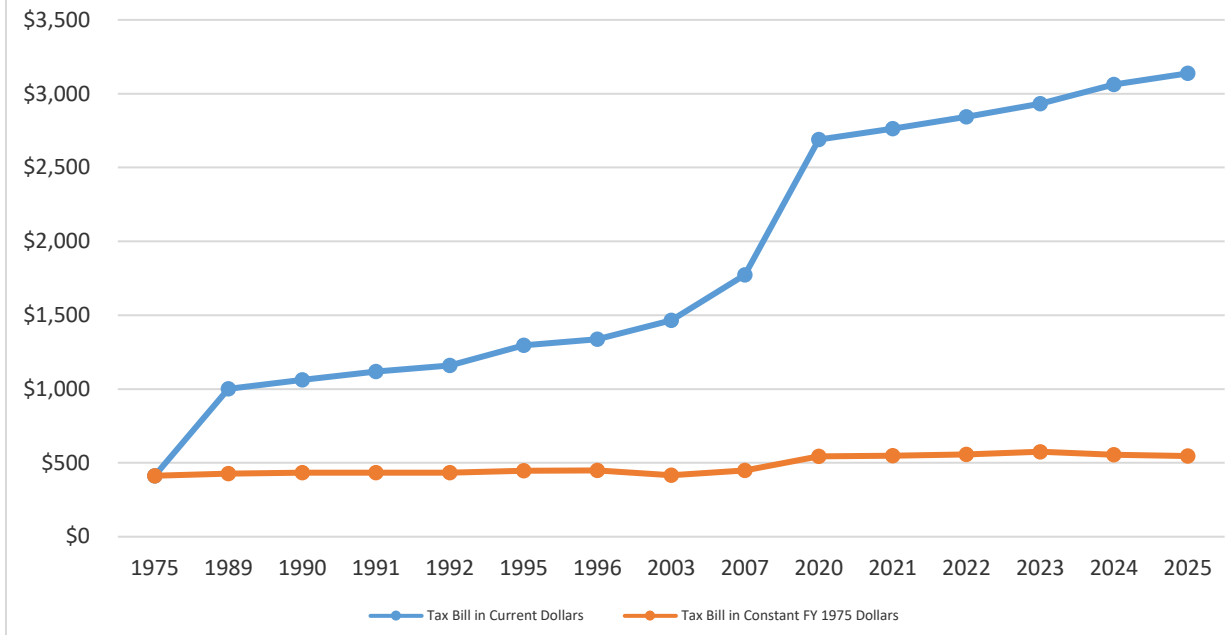
PROPERTY TAXES

The County levies taxes on both real and personal property with the value of the two classes of property being determined by the State Department of Assessment and Taxation. Each class is currently assessed for tax purposes at 100% of its full cash value. One-third of the real property base is physically inspected and revalued once every three years and any increase in full value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments. Any assessment resulting in a decrease in full value becomes fully effective in the first year. The projected assessed value of all real property in Baltimore County for FY 2025 is \$106 billion, an increase of \$6.1 billion or 6.1% from FY 2024. Due to reassessments taking place every three years, property tax collections are less responsive in the short term to economic impacts.

Property tax rates remain \$1.10 per \$100 of assessed value for real property and \$2.75 per \$100 of assessed value for personal property. These rates have been unchanged since FY 2007 and have not increased since FY 1989.



AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2025

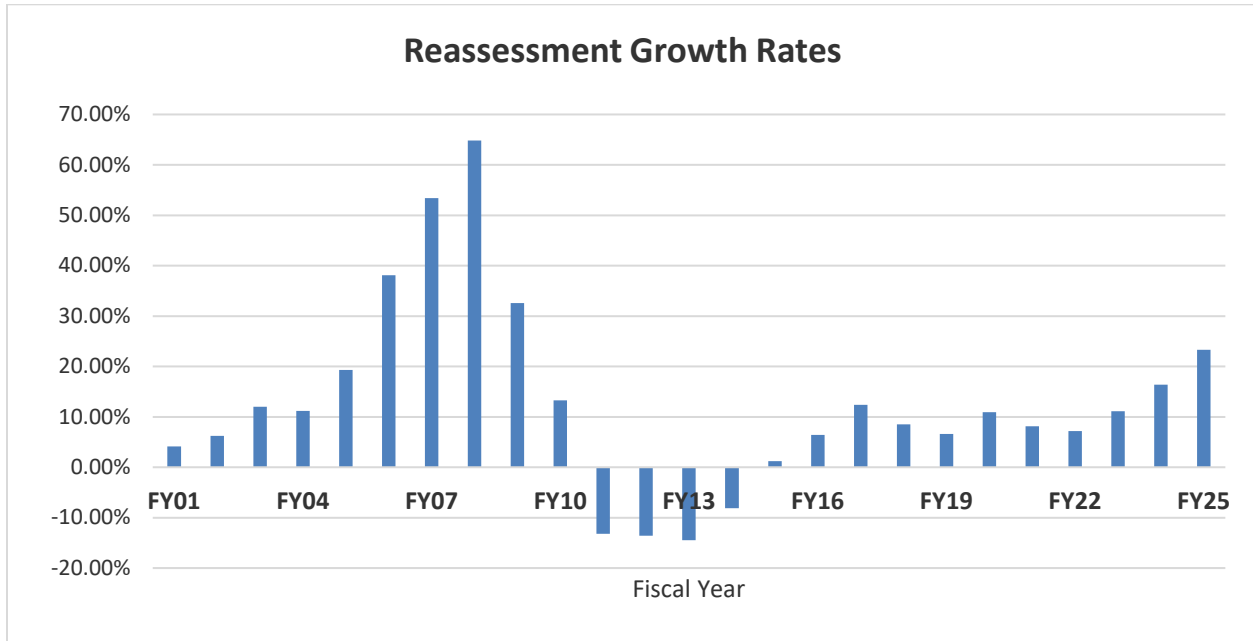


<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill*</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$413
1989	1.251	1,002	428
1990	1.230	1,062	433
1991	1.183	1,119	433
1992	1.146	1,159	434
1995	1.142	1,296	446
1996	1.142	1,338	448
2003	1.115	1,465	417
2007	1.100	1,772	449
2020	1.100	2,690	545
2021	1.100	2,764	549
2022	1.100	2,844	558
2023	1.100	2,933	576
2024	1.100	3,063	555
2025	1.100	3,138	546

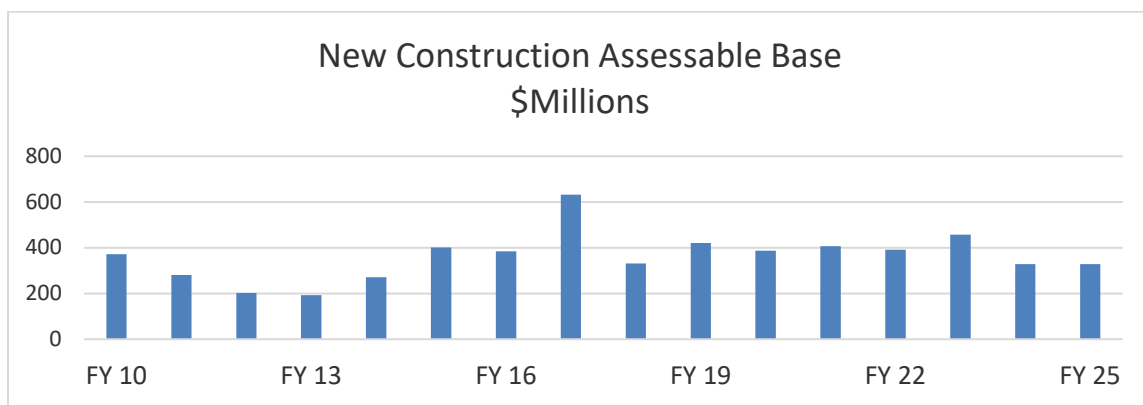
* Note. These amounts have been adjusted for the Homestead Tax Credit. Although the Homestead Credit limits the annual growth in assessment of certain homes to 4%, the overall average tax bill can increase by more than that percentage due to the growth in assessment on homes which do not qualify for the credit. Beginning in FY 2007, this amount was also adjusted for the Local Homeowner Tax Credit. FY 2025 is an estimate.



The national housing boom caused peak revenue growth from the reassessment of real property in FY 2008 with a 64.8% increase in the three-year reassessment of properties within the western third of Baltimore County. The subsequent decline in assessments reached a low of -14.5% in FY 2013 and began to recover in FY 2015.



The FY 2025 assessments on properties represented the eastern portion of the County (Group 3) and showed a 23.3% triennial increase compared to the statewide increase of 23.4%. Last year Group 1, the central most portion of the County, experienced an 16.4% increase in value. Current forecasts estimate that Group 2 will experience a 6% gain in FY2026. Even during the years with declining reassessments, there continued to be some modest growth in taxes from new construction, about \$2 - \$3 million annually.



Personal property is expected to decrease 5.5% from FY23 to FY25. The ten-year average growth of personal property is -2.2%.

The Homestead Tax Credit is designed to limit the tax burden on property owners whose property assessments have increased. State law provides that no county can adopt a local cap



higher than 10% over the previous year’s taxable assessment and authorizes Maryland counties to establish a lower cap. Baltimore County has established a homestead property 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 2025, the revenue loss due to the Homestead Property Tax Credit is estimated at \$28.0 million.

Along with the Homestead credit, a Homeowner’s Credit (Circuit breaker) Program acts to lower a taxpayer’s tax liability based on the ability of the homeowners to pay property taxes. The homeowner’s credit program will reduce property taxes by approximately \$8.3 million in FY 2025, 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, which will reduce taxes by \$1.4 million in FY 2025. 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.

The Maryland General Assembly allows semi-annual payments in all Maryland counties. In FY 2025 145,000 eligible tax payers are expected to pay semi-annually. Taxpayers in owner-occupied housing currently have the option of paying half of the real property tax by September and the balance of taxes due by January. Business properties with a tax bill less than \$100,000 are currently allowed to make semi-annual payments.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Real Property	1,029.9	1,087.7	1,086.6	1,153.4	6.15%
Personal Property	112.1	112.5	108.8	105.9	(2.67%)
Discounts/Credits	(43.9)	(51.0)	(51.1)	(62.9)	23.09%
Other	3.4	3.5	3.3	3.3	0.00%
Total	1,101.5	1,152.7	1,147.6	1,199.7	4.54%

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

INCOME TAX

The structure of local income taxes is currently a flat-rate tax applied to all taxable income versus the previous “piggyback” structure based on an amount of the state tax. After careful review of potential budget reductions, alternative revenue enhancements, and collaboration with residents about their priorities and community needs the County raised the income tax rate from 2.83% to 3.2% effective January 1, 2020 for the FY 2020 budget.



Revenue (\$ in Millions)	FY 2023	FY 2024	FY 2024	FY 2025	% Decrease
	Actual	Budget	Estimate	Budget	
Income Tax	1,079.2	1009.1	1,090.7	1,017.7	(6.69%)

Prior to adopting its FY 2025 spending guideline, the Spending Affordability Committee reviewed current and projected economic conditions to gain an understanding of the basis for its consultant’s personal income estimates and forecast. In its February 2024 report, the consultant (Sage Policy Group, Inc.) predicted that Baltimore County personal income would grow 4.18% in FY 2024 following 4.26% growth in FY 2023. The forecasted personal income growth for FY 2025 is expected to fall to 3.54%. These growth levels have not run parallel with County income tax collections, instead, collections have largely soared since the onset of the pandemic due to several varying factors.

Although the COVID-19 pandemic had a significant impact on households, it did not result in the significant decline in tax collections that was originally anticipated. Actual income tax collections in FY 2022 exceeded budgeted levels by \$117.0 million. This was due to several factors, including a special prior year reconciliation for tax year 2020 (mostly attributed to late filings from traditionally high-income taxpayers), an increase in estimated payments originating from Pass-Through-Entities (PTEs) due to the passage of CH 641 by the Maryland General Assembly during the 2020 session, and income tax collected from unemployment benefits, which for some recipients exceeded work earnings. Income tax revenues were also proven to be more resilient to the economic impacts of the COVID-19 pandemic due to the types of industries hurt most by the shutdowns, including the accommodations and food service industries who bore the brunt of the recession but did not make up a large portion of tax collections. According to the State Board of Revenue Estimates, Taxpayers making less than \$50,000 accounted for 43% of all taxpayers in 2019, but only made up 6.6% of income tax.

FY 2023 and FY 2024 income tax collections grew further, increasing by \$84.3 million and an expected \$11.5 million, once again vastly outperforming budgeted expectations. The aforementioned effects of the state-level reporting changes for PTEs continued to result in enhanced collections. In addition, resumed compliance efforts at the state level have resulted in additional revenues. As a result, and given the unique, mostly one-time, nature of these impacts, the FY 2025 budget assumes a reduction in total income tax collections to a new, more stable, trend. This reduction stems from a drop-off, or moderation, in the complexities that resulted in over-inflated years of income tax collections.

In addition, the federal Tax Cuts and Jobs Act of 2017 (TCJA) has added additional layers of complexity to income tax forecasts. The Maryland Bureau of Revenue Estimates projected TCJA would result in a \$2.75 billion net federal tax cut for Maryland taxpayers. However, the changes in TCJA that increased the standard deduction and eliminated most itemized deductions have resulted in many tax payers switching to the standard deduction on the Federal level and therefore also using the State’s standard deduction. Although this change would cause taxpayers to pay less in combined State and federal tax overall, collections in State and local income tax revenue were increased. FY 2019 is projected to be the first budget year impacted with \$7.8



million in projected additional revenue followed by \$30.2 million in FY 2020, \$15.2 million in FY 2021, \$17.7 million for FY 2022, \$18.4 million for FY 2023 and \$19.2 million for FY 2024.

Finally, the County has assumed some loss in revenue due to the Wynne Case, which held that Maryland violated the Commerce Clause because it did not permit a taxpayer to take a credit against the county portion of the personal income tax for taxes paid to other states. The matter was argued before the U.S. Supreme Court and the FY16 budget reflected the County’s belief that Maryland counties would prevail. However, the Supreme Court issued a decision in favor of taxpayer Wynne. As a result, the State Comptroller will implement guidelines established by the Maryland General Assembly to recoup any accrued tax liability from local governments over 80 distributions beginning in May 2021. Baltimore County’s estimated liability for the 2007 – 2014 period is \$52.3 million. In anticipation of these payouts, the County used \$25.4 million of excess funding sitting in the Employee Health Insurance Reserve at the end of FY 2016 to begin to cover these claims tied to prior tax years. So far the County has been able to utilize higher than expected income tax collections to cover the \$653,557 in quarterly payments and has not had to utilize the reserve.

SALES & 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.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Transfer Tax	88.9	66.1	66.1	66.1	0.00%
Recordation Tax	41.4	28.8	28.8	28.9	0.34%
Cable Television Franchise	18.1	14.4	14.4	14.2	(1.39%)
Electricity Tax	15.1	12.7	12.7	12.6	(0.79%)
Telephone Tax & Cell Phone Tax	10.1	10.6	10.0	9.9	(1.00%)
Other	34.3	26.9	29.5	29.2	(1.02%)
Total	207.9	159.5	161.5	160.9	(0.37%)

The Baltimore County Title Transfer Tax rate is set at 1.5% of the consideration. In an effort to stimulate home ownership in Baltimore County for individuals who find closing costs a barrier to a home purchase, the first \$22,000 of consideration on the transfer of an owner-occupied dwelling is exempt from Title Transfer Tax. The County uses economic trends such as housing sales and mortgage rates in its forecast of Title Transfer revenue. Although previous forecasts for FY 2020 and FY2021 included expectations for property related transaction taxes to remain relatively flat, the adopted budget included a 7% reduction in these taxes as incomes were expected to be impacted by the COVID-19 pandemic. Like income tax, recordation and



transfer taxes performed much better than anticipated during the pandemic, as low interest rates drove demand in the housing market and low supply caused a rise in home prices. As mortgage interest rates began to soar during FY 2023, home sales, and therefore recordation and transfer taxes, declined. The FY 2025 budget assumes pent up demand after rising interest rates will cause declining collections to stabilize and are flat to FY 2024 projected levels.

Cable TV Franchise fees (formerly reported as Other Revenue) are forecasted at \$14.2 million in FY 2025. Electricity Tax rates have remained unchanged since the deregulation of the electric utility industry in 2002 and are currently set at \$0.0053 per kilowatt hour (kWh) for nonresidential electricity sales and \$0.00375 per kilowatt hour for large manufacturers. Electricity tax revenues are projected to decrease slightly to \$12.6 million.

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 did not keep pace with population growth, the previous long term trend. Fiscal Year 2020 included revenue from new legislation to expand the scope of the county telephone tax to include such services as Voice-over-Internet Protocol and levying an 8% tax on wireless services. Combined Telephone and Cell Phone taxes are expected to generate \$9.9 million in revenue in FY 2025.

Other local taxes include taxes on the sale of emergency 911-telephone service (75 cents per line per month), admission and amusement (10% of receipts), trailer parks (7% of rent up to \$20 per pad per month, and hotel occupancy (9.5%). Of these, Admission and Amusement Taxes and Hotel and Motel Taxes were heavily impacted by the COVID-19 Pandemic. Hotel Tax rates were increased in FY 2020, from 8% to 9.5%, and expanded to capture fees to intermediaries such as online travel sites and Airbnb. However, due to COVID-19 shutdowns, collections experienced a decrease from \$10.3 million in FY 2020 to \$7.3 million in FY 2021. Forecasts for Admission and Amusement Taxes assumed the loss of roughly one quarter of revenue for FY 2020 and FY 2021 however longer than anticipated closures showed a sharper decline for FY 2021 than budgeted with actual collections of \$3.3 million compared to previous peak collections of \$6.5 million. The FY 2023 budget saw a return to more normal fiscal year revenue collections for both Hotel and Motel Taxes and Admission and Amusement Taxes, and the FY 2025 budget assumes collections will remain steady.

Taxes on Trailer Parks were repealed effective October 29, 2019 through County Council Bill 76-18. Although the 911-telephone service fee did not increase in FY 2020, House Bill 397 caused an increase in revenue as fees are now charged depending on the voice channel capacity of the account rather than by a single charge per account under the previous law. This change was effective July 1, 2019. The County uses Trend Analysis to forecast these taxes and the electricity and telephone taxes.



GENERAL FUND NON TAX REVENUES

INTERGOVERNMENTAL AID

Intergovernmental Aid from the State and federal governments were formerly the largest source of revenue to Baltimore County outside of taxes but are now in line with revenue collections for service charges and other revenue at almost 2% of the overall general fund revenue forecast. Cuts to these areas can have a significant impact on revenues.

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. For example, a strong economy can garner significant improvement in Highway User tax receipts while revenues drop when people drive less due to high gas prices or when they do not purchase vehicles because they cannot get a loan. Historically the State of Maryland has also made several changes to control on-going costs when faced with structural deficits that have impacted Baltimore County. This has effected both State Shared Revenues' Highway User Revenue as well as other categorical aid for health, public safety and reimbursements for State credit programs.

Some aid, such as Police aid, has been restored since previous economic downturns. Police Aid was scheduled to be fully restored in FY16, but the Maryland General Assembly postponed its implementation. Baltimore County's population has grown so that it graduated into the second highest density funding tier (over 1,300 people per square mile) under the Police Aid formula. The impact was a \$2 million, 21%, increase in this aid for FY16 and an additional \$754,000 increase in FY 2017. Police Aid is expected to be \$12.7 million in FY 2025.

Other aid, such as Highway User Revenue, have been increased but have not approached previous levels of revenue. In FY 2007 Highway User Revenues reached a high of \$43 million. In FY 2010 they were reduced to \$1.9 million. Highway User Revenues were expected to reach \$9.2 million in FY 2021 but the State revised estimates down by 11.5% or to \$8.2 million (After the FY 2021 Budget Adoption) due to anticipated impacts of COVID-19. The FY 2025 budget includes a further modest increase to \$13.8 million based on State estimates.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Shared Taxes & Fees	14.2	13.8	13.7	15.9	16.3%
State Aid	34.4	38.5	37.0	37.0	0.00%
Federal Aid	7.8	3.6	4.5	4.5	0.00%
Total	56.4	55.9	55.2	57.4	3.99%



The State has also historically used cost transfers rather than direct aid reductions when faced with budgetary challenges. In FY 2013, cuts were applied to non-county funding at the Public Schools and the Community College (the County increased funding to the Public Schools to cover a large part of these losses). Baltimore County (along with other counties) was also required to contribute \$4.8 million to cover most of the cost of the State’s Department of Assessment and Taxation. This payout, reflected in the budget as a reduction to revenues, is expected to be \$2.9 million in FY 2024. In addition, effective in FY 2013, the County began paying its share of the State’s Teacher Retirement System costs, to be phased in over multiple fiscal years. The first year’s projected cost was \$15.7 million. The FY 2016 level, after full phase-in, was \$29.4 million. In return, the County began receiving a \$3 million grant in FY 2013 to mitigate the impact.

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Beginning in FY 2011, the County began receiving reimbursement of the issuer subsidy for bonds issued through the federal American Recovery and Reinvestment Act (ARRA) of 2009. Revenue from this source in FY 2025 should be approximately \$2.8 million.

LICENSES & PERMITS

These fees are charges applied against select businesses and activities usually associated with the licensing and regulation of the activity. This includes charges for items such as building permits, electrical inspection permits, and licenses on amusement devices. In FY 2009 Rental Registration was implemented County-wide and is on a 3 year cycle. This requires owners of buildings with one to six dwelling units to register with Baltimore County. The program, with licenses priced at \$40 and \$50 based on the number of units, was established to provide increased enforcement of County codes and regulations and is expected to generate \$475,000 in FY 2025.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Building Permits	3.7	3.2	3.2	3.2	0.00%
Electrical Inspec.	1.2	1.0	1.0	1.0	0.00%
Other	0.2	0.3	0.3	0.3	0.00%
Total	5.1	4.5	4.5	4.5	0.00%

FINES, FORFEITURES AND PENALTIES

A small portion of General Funds are generated from the charges for violations to County regulations. The major components of this category are parking fines and red light citations. Funds in this category are also derived from zoning violation citations, the forfeiture of properties seized as a result of criminal activity and from animal control violations. The speed enforcement



camera program that was implemented in FY 2011 in various school districts is not reflected here because it is a restricted Special Fund revenue source.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Parking Fines	1.7	1.6	1.6	1.6	0.00%
False Alarm Citations	0.5	0.4	0.4	0.4	0.00%
Red Light Citations	1.5	1.4	1.4	1.4	0.00%
Other	0.7	0.4	0.6	0.6	0.00%
Total	4.4	3.8	4.0	4.0	0.00%

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 calendar year. This program has been successful in not only reducing lost police officer time, but also altering the behavior of some of the worst violators.

USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. The average return-on-investment (ROI) for FY 2023 is projected to be 2.31%. The ROI in FY 2022 was 0.18% and 0.09% in FY 2021 due to the impacts of COVID-19 compared to 1.50% in FY 2020 and 2.22% in FY 2019. The average portfolio size is expected to remain relatively unchanged at \$673 million for FY 2023.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Investment Income	35.7	44.9	54.6	45.8	(16.12%)

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. Historically, the prominent fees in the first group are Fire Inspection Fees, Development Fees, and Lien Certificates. Effective Mid FY 2016, EMS Transportation Fees provided another source of income to the county. The county received \$7 million in fees for FY 2016 – less than anticipated due to start-up delays for some hospitals and insurance providers. Collections have since grown and with new supplemental programs are expected to be \$37.0 million in FY 2025. Recreation Fees were historically collected at the Rocky Point Beach and Park, fishing center at Loch Raven Reservoir, the Miami Beach and Park, and the Oregon Ridge Lodge. Effective FY 2023 Rocky Point, Loch Raven, and Miami Beach revenues have been redirected from the general fund to the new Recreational Facilities Enterprise Fund.



Included in the fourth group are Landfill Charges paid by commercial haulers at the County landfill and Medicare reimbursements for services provided by the County Health Department. Landfill charges are anticipated to be \$2.7 million in FY 2025 as transfer and disposal services related to municipal solid waste from Harford County, Maryland via the Eastern Sanitary Landfill have moved to gift and grants funding and out of the general fund.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Lien Certificates	1.3	1.9	1.4	1.4	0.00%
Development Fees	0.4	0.3	0.3	0.3	0.00%
Recreation Fees	0.1	0.1	0.4	0.1	(0.75%)
Landfill Charges	19.9	19.3	4.3	2.7	(37.21%)
EMS Fees	36.8	47.9	34.0	37.0	8.82%
Other Services	9.5	15.6	9.8	9.4	(4.08%)
Total	68.0	85.1	50.2	50.9	13.94%

OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2025, the major components of this category are attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District and Other Funds (37%), fringe benefits/indirect costs (28%), and facilities/tower rentals (15%). The decrease to the miscellaneous receipts budget for FY 2024 is largely attributable to a one-time \$25 million distribution from Baltimore County Public Schools Fund balance to support capital projects during FY 2023.

Revenue (\$ in Millions)	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget	% Increase
Reimbursement from Other Funds	0.7	10.8	10.8	10.6	(1.85%)
Miscellaneous Receipts	29.7	4.7	5.9	5.9	0.00%
Grant Reimbursement	0.1	8.0	8.0	8.0	0.00%
Facility & Tower Rentals	4.7	5.0	4.4	4.4	0.00%
Other Receipts	8.5	0.2	4.9	4.9	0.00%
Total	43.7	28.7	34.0	33.8	(0.59%)

APPROPRIATION FROM FUND BALANCE

The appropriation from Fund Balance is not revenue, but it is a source of funding for the General Fund budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year. The General Fund balance consists of two components: the unappropriated balance and the Revenue Stabilization Reserve Account (RSRA).



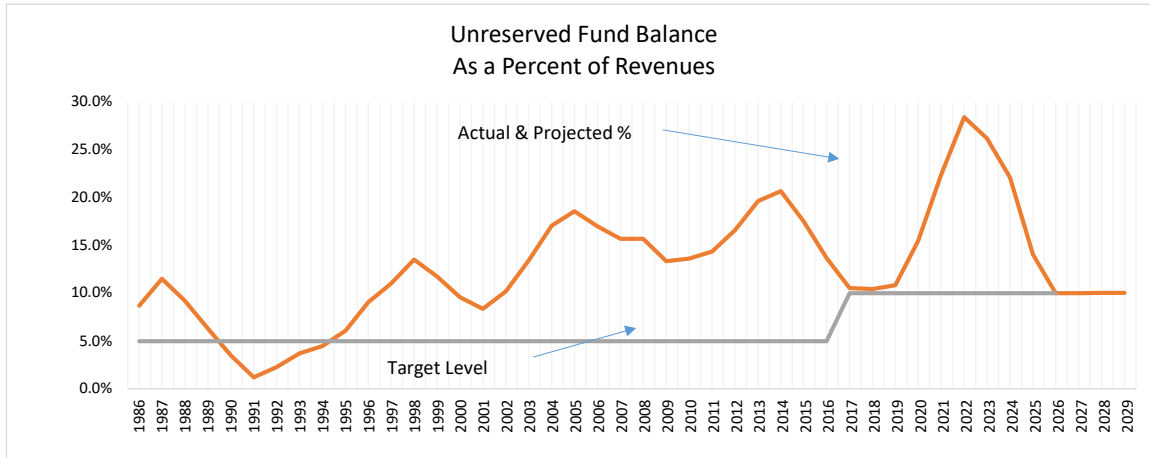
The RSRA was established within the General Fund as a “rainy day fund” to protect the County from future economic downturns which result in major revenue shortfalls or other fiscal emergencies. The RSRA was established in 1992 with a minimum required balance set at 3% of the expenditure budget, but the County had previously maintained a higher 5% of revenues target for fund balance at fiscal year-end. This long-established County financial guideline was codified by raising the account’s minimum 5% of the revenue budget starting in FY 2007. Many credit analysts feel that a Triple-A rated county should have a higher ending fund balance. Therefore, the County’s financial guideline began to target a minimum 10% balance prior to codifying it at that level in the spring of 2018. The County may have as low as a 7% balance, but may not remain at that level for more than two fiscal years. The accumulated balance of the RSRA at the end of FY 2024 is projected to be, following the transfer of interest earnings and lapsed funds, \$254,424,182, or 10% of the FY 2024 revenue budget. The total FY 2025 RSRA ending balance is estimated to be \$257,464,626, or 10% of the FY 2024 estimated revenues.

The FY 2024 General Fund Balance – unappropriated balance and RSRA - is projected to be \$575,970,722 or 22.1% of estimated total revenues. The FY 2025 General Fund Balance is projected to be \$361,594,050 or 14.0% of estimated total revenues. Both years exceed the County’s targeted 10% minimum balance. Additional detail is provided on Exhibit “H”.





MULTI - YEAR OUTLOOK FY 2025 TO FY 2029



The Available Balance is the amount of funds which readily can be used to meet normal budget obligations. The Revenue Stabilization Account is a designated cash reserve which, at year end, is maintained at a level equivalent to 10% of budgeted revenues. It can be utilized to eliminate a deficit which could develop due to a severe revenue shortfall. When combined, the two comprise the Unreserved General Fund Balance and represent the total amount of resources that could be used in an emergency.

	Available Balance at July 1	Revenues & Reserve Adjust.	Expenditures	Transfer to Stabilization Account	(A) Available Balance at June 30	(B) Revenue Stabilization Account	(A + B) Combined Unreserved Balance	Balance as % of Revenues
FY 2008	191.4	1,641.0	(1,654.5)	(3.0)	175.0	82.9	257.9	15.7%
FY 2009	175.0	1,637.2	(1,676.2)	(1.1)	134.8	84.1	218.9	13.4%
FY 2010	134.8	1,489.4	(1,505.3)	(0.3)	118.6	84.4	203.0	13.6%
FY 2011	118.6	1,575.3	(1,552.2)	(0.3)	141.5	84.6	226.1	14.4%
FY 2012	141.5	1,631.0	(1,586.5)	(0.2)	185.8	84.8	270.6	16.6%
FY 2013	185.7	1,704.3	(1,639.7)	(0.2)	250.2	85.0	335.2	19.7%
FY 2014	249.4	1,751.7	(1,723.4)	(0.2)	277.5	85.2	362.7	20.7%
FY 2015	277.5	1,821.6	(1,864.9)	(4.2)	230.1	89.3	319.5	17.5%
FY 2016	230.1	1,890.3	(1,951.1)	(3.8)	165.5	93.1	258.7	13.7%
FY 2017	165.5	1,973.5	(2,023.4)	(6.3)	109.3	99.4	208.7	10.6%
FY 2018	109.3	1,956.0	(1,960.3)	(99.6)	5.4	199.0	204.4	10.5%
FY 2019	5.4	2,068.8	(2,048.4)	(8.2)	17.6	207.2	224.8	10.9%
FY 2020	17.6	2,220.2	(2,101.3)	(8.4)	128.1	215.6	343.7	15.5%
FY 2021	128.1	2,375.2	(2,186.4)	(0.5)	316.4	216.2	532.6	22.4%
FY 2022	316.4	2,479.8	(2,307.9)	(9.6)	478.7	225.7	704.4	28.4%
FY 2023	478.7	2,600.8	(2,624.1)	(23.9)	431.6	249.6	681.2	26.2%
FY 2024	431.6	2,602.3	(2,707.5)	(4.8)	321.5	254.4	576.0	22.1%
FY 2025	321.5	2,574.6	(2,789.0)	(3.0)	104.1	257.5	361.6	14.0%
FY 2026	104.1	2,686.3	(2,779.3)	(11.2)	(0.0)	268.7	268.6	10.0%
FY 2027	(0.0)	2,777.8	(2,768.6)	(9.1)	0.0	277.8	277.8	10.0%
FY 2028	0.0	2,855.9	(2,847.0)	(9.0)	(0.0)	286.8	286.7	10.0%
FY 2029	(0.0)	2,915.5	(2,910.0)	(5.5)	(0.0)	292.3	292.3	10.0%

The five year outlook for revenues and expenditures indicates:

* Fund balances (\$millions) will draw down to 10% of revenues, the legal target level for the Revenue Stabilization Account.

* A 3% COLA or equivalent salary scale adjustments will be provided to County employees January 1, 2023 and a 4% COLA or equivalent salary scale adjustments will be provided to employees in FY 2024 and at least a 3% COLA or equivalent salary scale adjustment will be provided to employees in FY 2025. This includes annual salary adjustments that include annual merit and longevity increments as well as annual increases for non merit employees. Adjustments have been made for cost increases in certain built-in items such as employee benefits, utilities, and debt service, as well as inflationary growth in other cost items. Funding for at least maintenance-of-effort provisions in the public schools and community college has

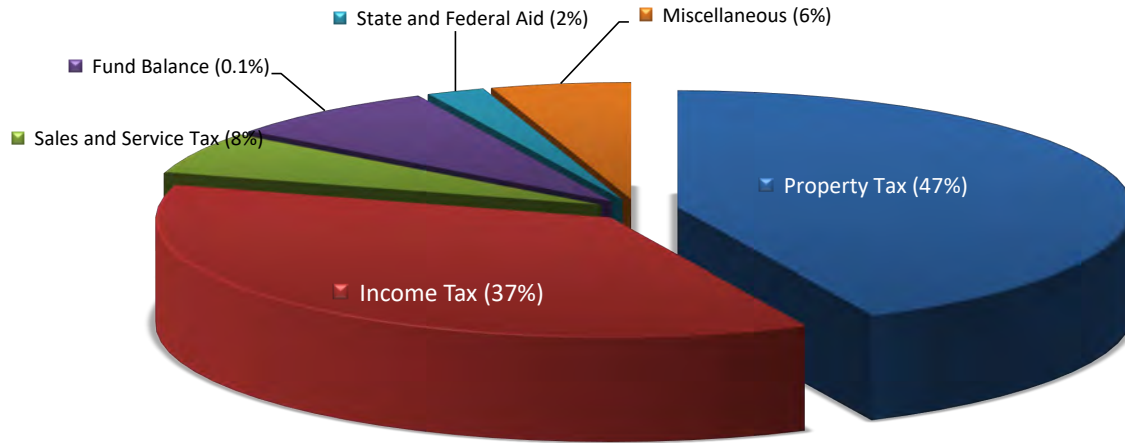
* FY 2025 Contribution to the Capital Budget is \$144.9 million.

* OPEB funding are assumed to meet pay-go cost in 2026 with level increases. Trust is projected to be 50% funded in 2050.

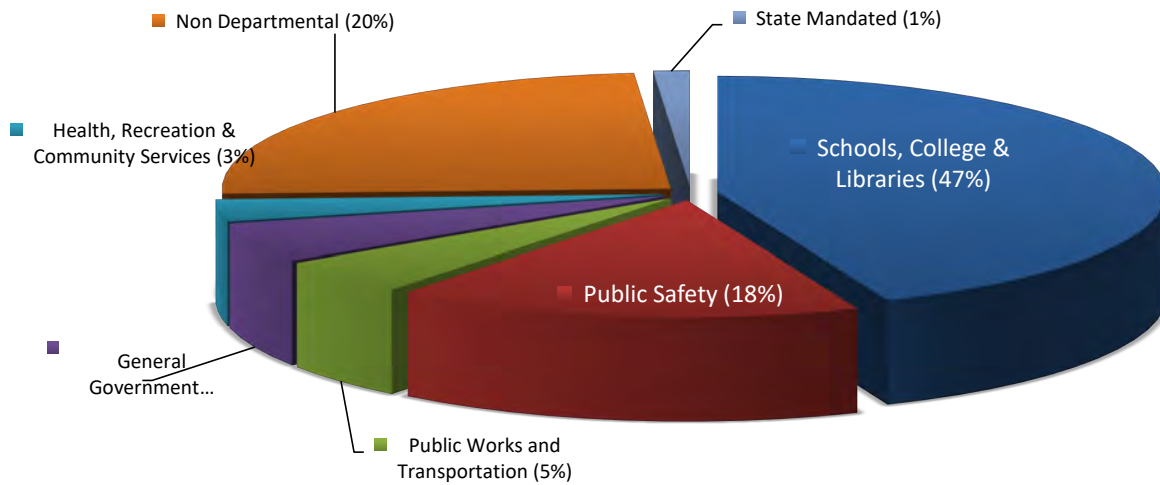


BALTIMORE COUNTY FY 2025 GENERAL FUND OPERATING BUDGET \$ 2.789 BILLION

FY 2025 General Fund Revenue by Type



FY 2025 General Fund Expense by Type





FY 2025 GENERAL FUND BUDGET BREAKDOWN

AGENCY	FY 2024 Adjusted Appropriation	FY 2025 Budget	\$Increase/ (Decrease)	% Change
General Government				
Office of County Executive	1,457,681	1,513,017	55,336	3.80%
Office of Budget and Finance	10,926,823	13,259,283	2,332,460	21.35%
County Administrative Officer	4,262,865	4,734,361	471,496	11.06%
Vehicle Operations and Maintenance	500,000	530,000	30,000	6.00%
Office of Law	8,768,093	8,845,765	77,672	0.89%
Department of Planning	3,721,496	3,968,982	247,486	6.65%
Office of Human Resources	7,507,984	7,591,337	83,353	1.11%
Department of Permits, Approvals and Inspections	10,684,060	11,063,010	378,950	3.55%
Property Management	47,356,344	49,879,861	2,523,516	5.33%
County Council	3,490,336	3,640,564	150,228	4.30%
County Auditor	1,969,918	2,056,619	86,701	4.40%
Board of Appeals	412,387	428,628	16,241	3.94%
Office of Information Technology	43,365,132	46,747,709	3,382,577	7.80%
Office of the Inspector General	835,042	874,483	39,441	4.72%
SUBTOTAL	145,258,161	155,133,619	9,875,458	6.80%
Health and Human Services				
Department of Health	28,406,126	28,997,207	591,081	2.08%
Department of Social Services	14,390,292	15,010,672	620,380	4.31%
Department of Aging	4,649,831	4,823,111	173,280	3.73%
Department of Environmental Protection and Sustainability	7,519,451	8,673,719	1,154,268	15.35%
Local Management Board	-	-	-	0.00%
SUBTOTAL	54,965,700	57,504,709	2,539,009	4.62%
Culture and Leisure Services				
Library	40,966,975	41,063,707	96,732	0.24%
Department of Recreation and Parks	16,063,579	18,402,497	2,338,918	14.56%
Organization Contributions	6,736,500	6,699,460	(37,040)	-0.55%
SUBTOTAL	63,767,054	66,165,664	2,398,610	3.76%
Economic & Comm. Development				
Department of Economic and Workforce Development	2,018,169	2,061,854	43,685	2.16%
Department of Housing and Community Development	1,207,262	1,376,385	169,123	14.01%
Workforce Development	374,108	386,833	12,725	3.40%
SUBTOTAL	3,599,539	3,825,072	225,533	6.27%



AGENCY	FY 2024 Adjusted Appropriation	FY 2025 Budget	\$Increase/ (Decrease)	% Change
Circuit Court	6,757,078	7,009,052	251,974	3.73%
Orphans' Court	354,197	361,175	6,978	1.97%
Board of Elections Supervisors	7,792,192	9,120,629	1,328,437	17.05%
State's Attorney	12,139,859	12,376,122	236,263	1.95%
County Sheriff	7,098,966	7,301,364	202,398	2.85%
University of Maryland Extension, Baltimore County	313,986	323,689	9,703	3.09%
SUBTOTAL	34,456,278	36,492,031	2,035,753	5.91%
Public Safety				
Department of Corrections	50,966,216	53,768,785	2,802,569	5.50%
Emergency Communications Center	16,273,217	16,750,373	477,156	2.93%
Police Department	260,243,002	267,041,994	6,798,992	2.61%
Fire Department	127,397,030	132,181,358	4,784,328	3.76%
SUBTOTAL	454,879,465	469,742,510	14,863,045	3.27%
Education				
Community College	84,230,208	87,563,503	3,333,295	3.96%
Board of Education	1,043,279,369	1,093,732,892	50,453,523	4.84%
SUBTOTAL	1,127,509,577	1,181,296,395	53,786,818	4.77%
Non Departmental				
Debt Service	134,845,229	142,387,197	7,541,968	5.59%
Retirement and Social Security	186,457,947	206,261,483	19,803,536	10.62%
Insurance Contributions	189,804,283	196,844,775	7,040,492	3.71%
Reserves for Contingency	2,500,000	2,500,000	-	0.00%
Contributions to Capital Budget	164,791,646	118,515,378	(46,276,268)	-28.08%
Local Share	11,858,835	13,303,784	1,444,949	12.18%
SUBTOTAL	690,257,940	679,812,617	(10,445,323)	-1.51%
Department of Public Works and Transportation				
Office of the Director	1,513,262	1,702,476	189,214	12.50%
Bureau of Engineering and Construction	3,935,521	4,124,181	188,659	4.79%
Bureau of Highways and Equipment Maintenance	33,019,517	32,188,721	(830,797)	-2.52%
Bureau of Solid Waste Management	79,557,001	83,383,810	3,826,809	4.81%
Bureau of Transportation	16,789,500	17,143,627	354,127	2.11%
Bureau of Utilities	500,000	507,500	7,500	1.50%
SUBTOTAL	135,314,801	139,050,313	3,735,512	2.76%
GRAND TOTAL	2,710,008,515	2,789,022,928	79,014,413	2.92%



**FORECAST OF THE SPENDING AFFORDABILITY
FISCAL YEAR 2025 GUIDELINE**

FY2024 Base Spending		<u>FY 2024</u>	<u>FY 2025</u>
General Fund Operating Budget Appropriations		\$ 2,710,008,515	\$ 2,789,022,928
Supplemental Appropriation*			
Adj. General Fund Operating Budget Appropriation	(A)	<u>\$ 2,710,008,515</u>	<u>\$ 2,789,022,928</u>
Adjustments			
Selected Non-County Funds			
Local Matching Funds		(11,858,835)	(13,303,784)
Capital Related Items			
PAYGO (Excluding Operating Costs)		(173,912,191)	(144,321,363)
One-Time Only Appropriations			
OPEB Funding Over Actuary Recommended		(15,000,000)	(6,200,000)
Reserve Funds			
Contingency Reserve		<u>(2,500,000)</u>	<u>(2,500,000)</u>
Adjustments Subtotal		(203,271,026)	(166,325,147)
Other Adjustments			
BCPS State-Approved One-Time Costs		<u>(15,745,093)</u>	<u>(13,391,840)</u>
Other Adjustments Subtotal		(15,745,093)	(13,391,840)
Total Adjustments	(B)	<u>(219,016,119)</u>	<u>(179,716,987)</u>
Adjustment to Base Spending due to FY 2022 - FY 2024 Budgets under Guideline		9,618,027	
FY 2024 Adjusted Base Spending	(C)	2,500,610,423	2,609,305,941
Personal Income Growth 4-Year Average	X (D)	<u>1.0436</u>	
FY 2025 Spending Guideline (Cx D)	(E)	<u>\$ 2,609,637,037</u>	<u>\$ 2,609,305,941</u>
Maximum Spending Growth		\$ 118,644,641	
			\$ 331,096
		<i>Under / (Over) Guideline</i>	



SPECIAL FUNDS OVERVIEW

Special Fund includes the Liquor License Fund, Neglected Property Community Fund, Economic Development Financing Fund, the Gifts and Grants Fund and the new Housing Opportunity Fund. Special Funds total \$463.3 million in the FY 2025 operating budget, a 29% increase from FY 2024. This decrease is predominantly due to a \$79 million increase in Federal Aid. Prior to the adoption of local Bill No. 85-15, which reduced Stormwater Remediation fees to \$0, special funds also included the Stormwater Management Fund.

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. In FY 2024 the Liquor License Fund will contribute \$225,000 to finance other functions, such as substance abuse programs in the Health Department.

License prices as well as the number of licenses issued are controlled by the State. During the 2011 legislative session, a bill to increase various license fees for the sale of alcoholic beverages within the County passed. Since that time Liquor License revenues have returned to their normal no growth status. In order to provide additional relief for those that have seen reduced revenues as a result of the COVID-19 pandemic, license holders have received a one-year waiver for the annual renewal period of May 1, 2021 – April 30, 2022. License fees are expected to resume in future years and generate an estimated \$1.2 million in FY 2025.

NEGLECTED PROPERTY COMMUNITY FUND

The Neglected Property Community Fund is a new revolving Fund set up in FY 2022 at the recommendation of the Code Enforcement Taskforce to help address neglected properties in Baltimore County neighborhoods. The funds will be used specifically to stabilize, repair and/or demolish derelict, blighted and deteriorated properties and structures. The Fund will also provide county residential and business property owners with financial assistance to bring properties into compliance with the county code and help implement other existing or innovative code enforcement compliance techniques including tall grass, weed, rodent, or trash control. The initial FY 2022 funding from the county was \$2 million. Additional funding will come from liens collected as a result of property cleanup completed by Baltimore County and are anticipated to be \$1.5 million in FY 2025.



GIFTS AND GRANTS FUND

The Gifts and Grants Fund does 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.

This fund has been significantly impacted in recent years due to funding made available as a result of the COVID-19 pandemic. This has included monies derived from federal funds and made available to the County through the U.S. Department of the Treasury as a part of Baltimore County's allocation of the American Rescue Plan, funding from the Coronavirus Aid, Relief and Economic Security (CARES) Act, and funding for FEMA cost reimbursements that the County may be eligible for. Overall State Aid totaled \$90.4 million of FY 2024 Gifts and Grants Funding, an increase of \$7.6 million from the adopted FY 2024 budget. Federal aid totaled \$273 million an increase of \$79 million from the adopted FY 2024 budget largely attributable to the Federal Port Infrastructure Development Program. The largest portion of the Gifts and Grants fund is included in the Health Department, totaling \$111.5 million or 24% of the overall fund. This is followed by the Housing Office totaling \$96 million or 21% of the overall fund.

ECONOMIC DEVELOPMENT FINANCING FUND

The Economic Development Financing Fund does not lapse at the end of a fiscal year. The fund is dependent upon appropriations from the capital budget and loan repayments.

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, growth and retention mission. The FY 2025 Budget includes \$1.69 million in funding for these purposes.

Moreover, the fund has been historically used to improve housing opportunities for County residents. The County made a ten-year \$30 million commitment for affordable rental housing opportunities as well as a \$300,000 per year commitment to fund modifications for renters with a disability. The housing commitments are part of a conciliation agreement with the federal Department of Housing & Urban Development. In FY 2024 this \$3.3 million dollar annual commitment shifted from the Economic Development Financing Fund to the new Housing Opportunities Fund.

In FY 2019 Baltimore County began the first year of a 5 year project to support a \$350 million mixed use development in downtown Towson. Towson Row is eligible to receive \$35 million in Revitalization and High Performance Building Tax Credits, but instead will accept \$26.6 million in present value payments. The County will also provide a \$16.4 million advance that will be recovered through subsequent Hotel Tax collections. The total \$43 million payment will be paid out as follows: \$18.5 million in FY 2019, \$5.5 million in each of FY 2020 – FY 2023, and a \$2.3 million property purchase offset.



HOUSING OPPORTUNITIES FUND

The Housing Opportunities Fund was established with Council Bill 4-23. The fund does not lapse at the end of a fiscal year. The purpose of the fund is to provide for gap financing to enable the County to support the development, preservation, and rehabilitation of new and existing workforce, accessible, and opportunity housing, including rental housing; provide financial and non-financial assistance to renters, homeowners and homebuyers of eligible income, or organizations who serve renters, homeowners, and homebuyers of eligible income; acquire, rehabilitate, resell, or lease-purchase for sale properties in the County including vacant, abandoned, and foreclosed properties to persons of eligible income, not-for-profit organizations, and for-profit housing providers; provide for land banking of vacant, abandoned, and foreclosed properties in the County; and equitably increase and preserve the affordability and accessibility of housing opportunities for persons of eligible income in the County. The Fund may provide assistance in the form of loans, guarantees, grants, and direct financial assistance, or any combination thereof. FY 2025 funding includes \$3.3 million in general funds formerly funded within the Economic Development Revolving Loan Fund. The fund will also include loan repayments.





NON-COUNTY FUNDS OVERVIEW

The Non-County Fund consists mainly of revenues for discretely presented component units from tuition and intergovernmental aid for 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 is restricted to certain State or federal initiatives. The largest unrestricted State aid program to the schools is the Foundation Program which totals \$489 million in FY 2025. 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. Restricted Federal non-county funding for Baltimore County Public Schools increased substantially due to the increases in CARES funding as a result of the COVID-19 pandemic. Actual Federal restricted funding in Baltimore County Public Schools is expected to reach as high as \$233 million in FY 2023 but drop to \$123 million in FY 2025.

Although the Community College of Baltimore County (CCBC) strives to maintain the preferred revenue model of a 1/3 split between state, local government and student tuition and fees, full state John R. Cade formula funding has been pushed repeatedly into the future. As a result, CCBC has worked to develop other sources of revenue to defray the impact of limited governmental funding and enrollment declines as a result of changes in the demographics in both the Baltimore region and nationally. Notably, CCBC has frozen in-County tuition for its seventh consecutive year in FY 2025.

CCBC's state appropriation dropped slightly to \$68.9 million in FY 2025, down from \$71.7 million in FY 2024. CCBC leverages federal, state, institutional and local financial aid opportunities to make college affordable. As a "last dollar" scholarship, College Promise has assisted students who have a gap in covering tuition and fees, because it is awarded after all other financial aid is awarded, but before loans. Students who qualify for College Promise either don't need a loan or need less of a loan which decreases student debt. Also, there has been a greater effort from the College and the Federal Student loan process to inform students about smart borrowing practices.

Other Non-County governmental funds are collected by Baltimore County Public Library, including State Library Aid totaling \$7.6 million which is split between direct funding of library operations and support of library capital construction appropriated within the County's Capital Budget. Additionally, budgetary support from user fees, fines and sales receipts account for \$2.8 million of operating funds.



PROPRIETARY FUNDS OVERVIEW

METROPOLITAN DISTRICT ENTERPRISE FUND

The Metropolitan District Enterprise Fund was altered starting 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 2004, 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 15% in FY 2008, 7.5% in FY 2009, 5% in FY 2010, 10% in FY 2011, 15% in FY 2016 and increased rates by 12% in FY 2017. In FY 2018, the County increased fees to reflect usage by property type as follows: Residential 8.4%; Churches, Government, and Schools 10.2%; Businesses and Apartments 12.2%; and Industrial 14.2%. For FY 2019 the 4 property types have been combined into 3 – Residential (including churches), Commercial (including government & schools), and Industrial. The County increased the Sewer Service Charge for all three property types' rates by 13%, increased the Water Distribution Charge by 28%, and the Water Delivery Charge residents pay to Baltimore City by 6%. In FY's 2019, 2020 and 2021 the County increased all property types by 3% for sewer service charge, 10% for water distribution charge and 4% for water delivery charges. On July 1, 2021, the County increased all property types by 3% for the sewer service charge, 10% for the water distribution charge, and 4% for water delivery charges. On July 1, 2024 the County will increase all charges by 4.9%.

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. If a dispute over rates arises, 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. In FY 2018 Water Delivery Revenue and Expenditures for the County's portion of the Metropolitan District have been included. Baltimore City operates the system and collects delivery revenues from County customers. The inclusion is meant to provide a more complete understanding of the system and its operating requirements. Prior years' revenue and expenses in Exhibits B and C have been restated for comparability.



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 2025 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

Finally, in the FY 2025 budget, \$10 million in Metropolitan District Enterprise Funds will be used for projects constructed under the Stormwater Management Fund. The inclusion of these funds will offset the full cost of implementing the program and reduce the burden on county taxpayers.

OTHER ENTERPRISE FUNDS

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$62.6 million. The Community College's Auxiliary Enterprise program consists of food service operations and a bookstore to serve all locations. For FY 2025 these operations are expected to generate \$816 thousand to support other college services and offerings.

RECREATIONAL FACILITIES FUND

The FY 2025 budget included an expansion of the Recreational Facilities fund from \$738 thousand to \$5.4 million.



SPECIAL TAX DISTRICT

In November 2010 and again in December 2013, the County Council approved legislation for the creation of a Special Tax District for new development near the Metro Subway Station in the Owings Mills Town Center. The Owings Mills Town Center Development District is a transit-oriented development that includes mixed-use residential or commercial development in areas designed to maximize access to public transportation.

The State of Maryland's Transit-Oriented Development program supports local transit-oriented development projects with financial tools, including direct funding, tax credits, and other incentives. Bonds issued by the State (MEDCO) for the C.T. District of Owings Mills in April 2014, will be repaid through a County TIF (Tax Increment Financing) beginning in FY 2016. Financing for the Owings Mills Special Tax District is not incorporated in the government-wide activity presented in this document. However, it is mentioned here and further explained in Appendix A.

In December 2017 the County established a new 3,100 acre TIF district, Trade Point Atlantic, at the former steel production facility in Sparrows Point. Distribution warehouses, maritime activity, and some retail establishments are included in the developer's projection of 17,000 new jobs for the region. Also, Baltimore County is participating with the developer in a \$50.5 million U.S. Department of Transportation TIGER grant. A TIF application that would allow for Special District Taxes hasn't been approved for Trade Point. However, as a TIF District any Special Taxes approved in the future would have January 2016 assessments as a starting base.



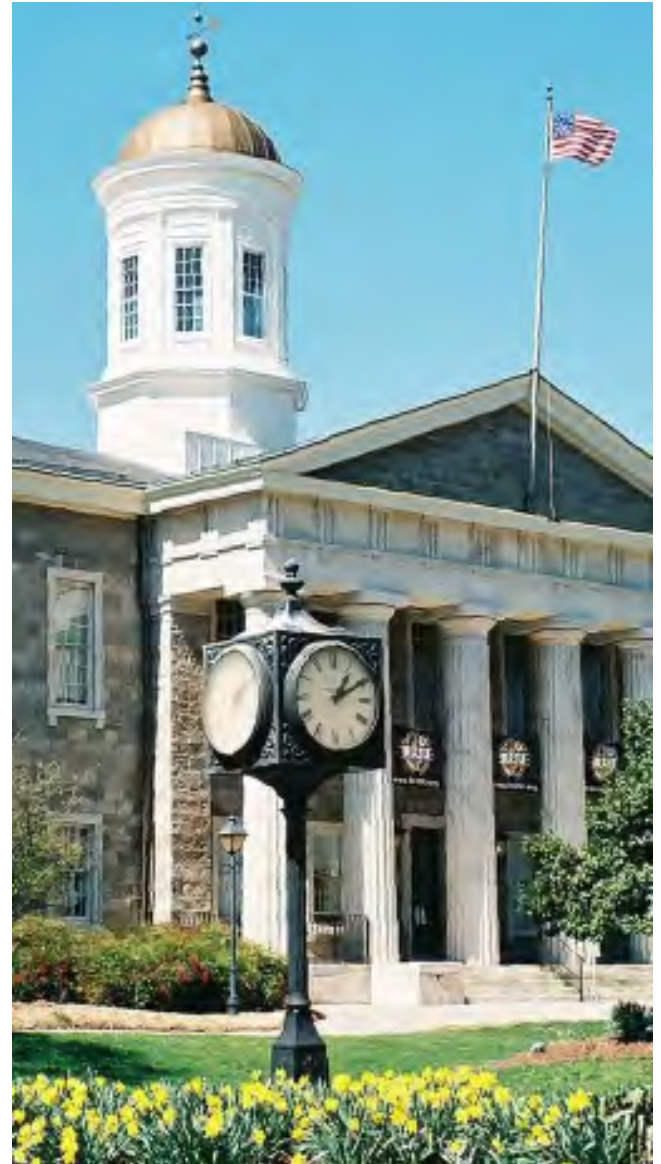


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CAPITAL BUDGET

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- **FY 2025 – FY 2030 Six-Year Capital Program**
 - **FY 2025 Capital Budget and Program**
 - **Capital Budget and Capital Improvement Program Overview**
 - **CIP Highlights**
 - **Schools for Our Future Program Detail**
 - **Distribution of General Obligation Bond Funds**
 - **Borrowing Referendum History and Program**
 - **PAYGO Contribution to the Capital Budget**
 - **General Fund Contribution to the Capital Budget FY 2016 - FY 2025**
 - **Capital Budget and Program Impact on Operating Budget**
 - **Capital Budget History**
-



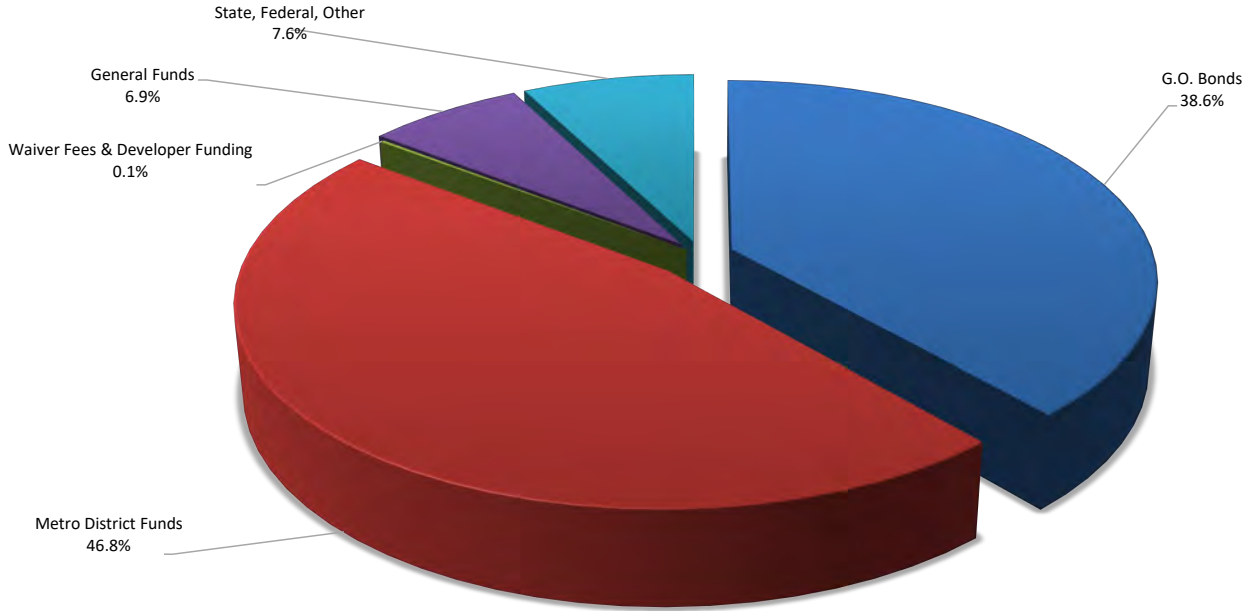


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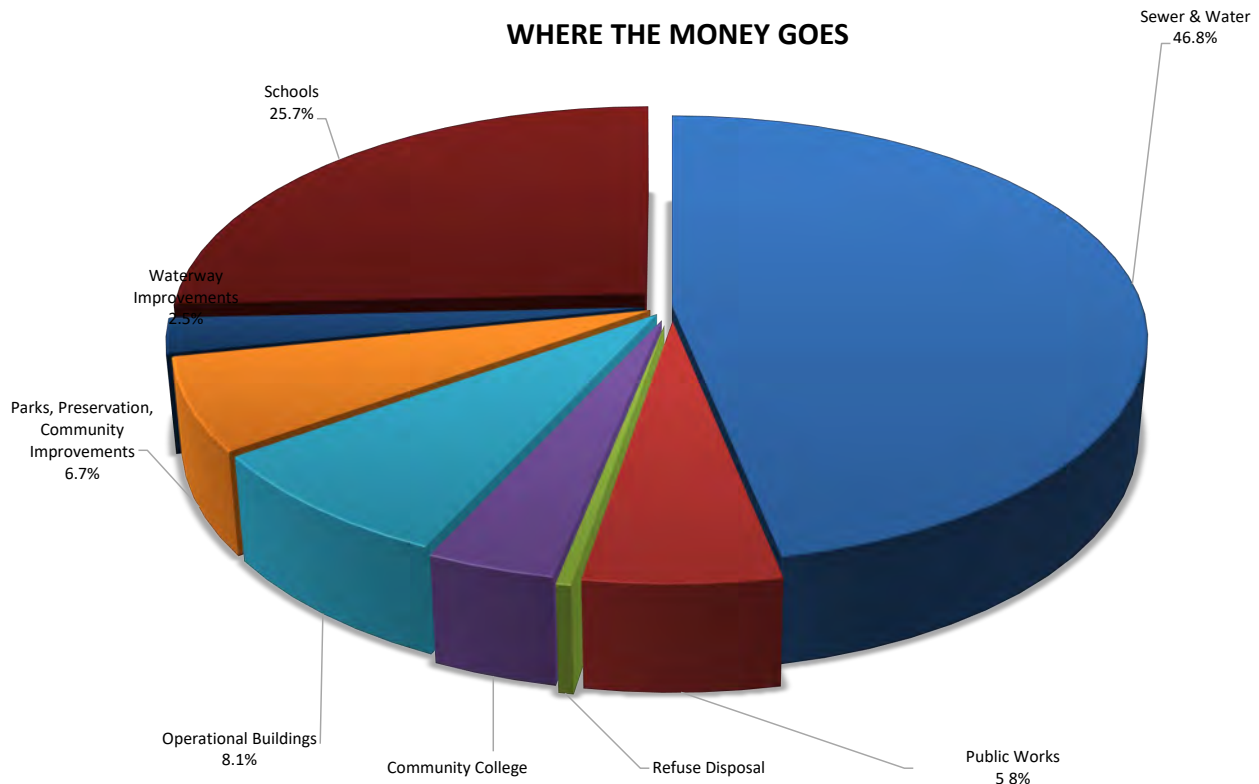


BALTIMORE COUNTY TOTAL FY 2025-2030 SIX-YEAR CAPITAL PROGRAM AT A GLANCE \$ 3.3 BILLION

WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES





FY 2025 Capital Budget and Program

APPROPRIATIONS (IN THOUSANDS \$)	FY25 Budget	FY26 Program	FY27 Program	FY28 Program	FY29 Program	FY30 Program	FY25 - FY30 Program	% of 6 year Total
Sewer & Water	74,173	465,714	25,000	474,714	31,000	474,714	1,545,315	46.82%
Public Works	8,278	64,500	0	59,200	0	59,200	191,178	5.79%
Refuse Disposal	0	5,000	0	5,000	0	5,000	15,000	0.45%
Operational Buildings	98,916	90,000	10,000	30,000	10,000	30,000	268,916	8.15%
Schools	118,406	331,140	0	200,000	0	200,000	849,546	25.74%
Community College	4,453	34,471	7,565	35,883	8,954	33,694	125,020	3.79%
Parks, Preserv. & Greenways	19,866	15,200	6,350	9,200	6,350	9,200	66,166	2.00%
Waterway Improvement	13,744	22,000	2,000	22,000	2,000	22,000	83,744	2.54%
Other Classifications	46,208	65,260	4,300	17,760	4,300	17,760	155,588	4.71%
TOTAL	384,044	1,093,285	55,215	853,757	62,604	851,568	3,300,473	100%
RESOURCES (IN THOUSANDS \$)								
Metro District Funds	74,173	465,714	25,000	474,714	31,000	474,714	1,545,315	46.82%
General Obligation Bonds	27,876	578,580	0	333,000	0	333,000	1,272,456	38.55%
General Funds	146,151	16,300	16,300	16,300	16,300	16,300	227,651	6.90%
Developer Funding	1,650	1,100	0	1,100	0	1,100	4,950	0.15%
State, Federal, Other	134,194	31,591	13,915	28,643	15,304	26,454	250,101	7.58%
TOTAL	384,044	1,093,285	55,215	853,757	62,604	851,568	3,300,473	100%





CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

Overview

The Capital Budget and Capital Improvement Program (CIP) consist of the upcoming fiscal year's appropriation (the "Budget Year") and the succeeding five-year program (the "Program" or "Program Year"). The CIP is reviewed annually and the planned or programmed years are adjusted in response to changing revenue levels and priorities. This is a major means of implementing Baltimore County's goals and priorities for education, community renaissance, environmental protection, as well as many others. The CIP plans for the construction and maintenance of the County's water, sewer and storm drain improvements, roads, bridges, refuse disposal facilities, government buildings, parks, schools and watershed restoration. It identifies the years when the improvements will be undertaken and their funding sources

Budget Process

Legal Basis

Article VII of the Baltimore County Charter establishes the procedures for the preparation of the county's budget and other fiscal matters. Section 705 relates specifically to the CIP.

Citizen Input Meeting

The CIP begins in October with citizen input meeting held by the Baltimore County Planning Board. Directors from each of the agencies that have a capital budget are also in attendance. Citizens are invited to speak before the board and agency heads, expressing their opinions on specific capital projects and needs. Having the citizen input meeting at the beginning of the process allows each agency to consider citizen requests before they formulate their recommendations for the budget and CIP.

Agency Requests

The Director of Budget and Finance sets target limits for capital projects. At the direction of the County's Administrative Officer, each agency submits project requests for the next six years to the Director of Budget and Finance. After ascertaining that the requests are within the budget office's parameters, a preliminary CIP is forwarded to the Office of Planning.

Planning Board Review and Approval

The Office of Planning distributes the CIP to the Planning Board in January. All requesting agencies come before the Planning Board to present their capital project requests. A subcommittee is then formed to consider the requests and make recommendations to the full board.



The CIP preparation process is a biennial one, because of the need for voter approval of general obligation bonds, which is the primary source of funding for capital projects. In even calendar years, when general elections are held, the Planning Board CIP committee recommends general obligation bond items to be placed on the ballot for referendum in the upcoming November election. The results of the referendum set the budget funding levels for the following two fiscal years. In odd calendar years, the committee reviews only requests for changes to the program due to emergencies or other compelling reasons.

The committee presents its recommendations to the full Planning Board in early March for vote. An opportunity for public comment is a regularly scheduled part of Planning Board meetings.

After approval by the Planning Board, the Director of Planning submits the CIP to the Director of the Budget and Finance.

County Executive Recommendations

The Director of the Budget and Finance reviews the CIP recommendations with the County Administrative Officer. The CIP, along with the current expense budget (or operating budget), is forwarded to the County Executive.

On or before April 16 (75 days prior to the end of the fiscal year) the County Executive submits the operating budget and the capital budget to the County Council. The County Executive must also submit a budget message to the County Council.

County Council Review and Adoption

The County Council reviews the budget and holds a public hearing between 7 and 20 days after receiving it from the County Executive. The County Council has the authority to decrease or delete any item in the CIP but cannot increase project amounts or add new projects.

On or before June 1, the County Council adopts the current expense budget and the capital budget for the next fiscal year. The adoption of the budget is known as the Annual Budget and Appropriation Ordinance of Baltimore County. The fiscal year begins on July 1 and ends on June 30.

Sources of Funds

County Funding Sources

General Funds: These funds are derived from tax revenues and are included in both the current expense budget and the capital budget.



Reallocated General Funds: These are General Funds reallocated from one project to another due to schedule changes, changes in priorities, or projects coming in under budget.

Metropolitan Construction Funds: In 1924, by an Act of the General Assembly of Maryland, the Metropolitan District was established to supply water and to provide sewerage and drainage systems to the residents of Baltimore County. These funds are from various charges assessed against customers of the Metropolitan District.

Reallocated Metropolitan Funds: These are Metropolitan Construction Funds reallocated from one project to another because of schedule changes, changes in priorities, or projects coming in under budget.

General Obligation Bonds: Bonds are borrowed funds. "General Obligation" means that the redemption of bonds and payment of interest is guaranteed by the full faith and credit and unlimited taxing power of the County. Before these bonds may be issued, they must be approved at a referendum held in each election year, approved by County Council as a funding source in the budget year and further approved at the time of actual issuance by a bond ordinance. Bonds are the primary source of capital financing.

Metropolitan Bonds: Metropolitan District Bonds are the same as General Obligation Bonds except that they are not required to be approved at referendum. Repayment of principal and interest comes from Metropolitan District funds.

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

County Agricultural Preservation Tax: The County's share of the state agricultural transfer tax that is assessed on an agriculturally used property when the use is changed to non-agricultural.

Local Open Space Waiver Fees: Fees paid by developers to Baltimore County during the development process when the amount of required open space is less than 1/2 an acre and not adjacent to existing parkland.

Storm Water Fee: Fees paid by County property owners related to addressing federal mandated storm water requirements.

Other: There are various other outside funding sources which may become available from time to time. When amounts are material, identifiable, and predictable, they will be cited as sources of funding in the capital budget.



Outside Funding Sources

CDBG: Federal legislation enacted in 1974 combines six previous grant programs (urban renewal, model cities, neighborhood facilities, open space, historical preservation, and water and sewer) into a single block grant. The block grant can be used at the discretion of the local government for broad community development programs, with priorities and funding levels established by the local governments.

Program Open Space: These funds are to support recreation opportunities and come from the State of Maryland through the collection of the State Transfer Tax on real property.

State Waterway Improvement Fund: Funds provided by Department of Natural Resources for improvements related to storm water and waterways.

State Aid: State funds to assist Baltimore County in the financing of various capital projects.

Developer's Responsibility: Developer's contributions that are applied to projects that provide facilities in approved subdivisions. The developer's contributions represent the developer's portion of the cost of the project.

Petitioner's Responsibility: This fund is the contributions made by the petitioner who request a project be done by Baltimore County.

Biennial Bond Referendum

The Baltimore County Charter establishes the procedures for the submission of items for referendum. The Borrowing Questions to authorize the issuance of General Obligation bonds are placed on the ballot in the November general election for voter approval. In Baltimore County, there is a general election every even numbered year. Metropolitan District bonds are not subject to referendum.

At the direction of the County's Administrative Officer, the Director of Planning submits the Planning Board's referendum recommendations to the Director of the Budget and Finance, who reviews them with the County Administrative Officer. After the review, and with consideration given to conformance with the existing capital program, the borrowing plan is submitted to the County Executive. The County Executive reviews the plan, makes adjustments if necessary, and forwards it to the County Council. The Council approves the plan as Bond Ordinances, which are specific to the classification of projects (for example, schools, streets, parks, etc.), for placement on the ballot. The County Council has the authority to decrease or delete any item, but cannot increase project amounts or add projects.



Capital Project Evaluation Criteria

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

- Does this project fit within the guidelines of the Baltimore County Master Plan and its amendments?
- Does this project fit within the guidelines of the State's Smart Growth initiative?
- Is this project necessary to continue or improve public safety and the health of Baltimore County residents?
- Will the impacted community be supportive of this project?
- Does this project serve to protect or enhance the environment?
- Is the timing for this project appropriate?
- Will this project help to leverage non-County funds, thus increasing the efficiency of local government services?
- Is this project necessary to comply with federal and State mandates?
- Does this project enhance or strengthen communities and neighborhoods?
- Does this project serve to repair or replace an existing deteriorated facility?
- Is this project part of a systematic replacement strategy that will provide a long-term upgrade of public facilities?
- Will this project improve the operating efficiency of a County agency, perhaps by reducing future operating budgets?
- Is this project coordinated in its scheduling with other related capital projects?
- Does this project support or strengthen Baltimore County's economy?

Capital Project Impact on the Operating Budget

The capital projects included in the Capital Budget do not require an increase in tax rates and future cost avoidance is anticipated as many projects will provide opportunities for operational efficiencies. The Schools for Our Future initiative is expected to increase the amount of bonds issued in future years, resulting in increased debt service payments.





CIP HIGHLIGHTS

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 and Transportation, 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 for 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 County 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 sanitary sewer system consists of a conveyance, pumping and transmission system of approximately 2,942 miles of publicly maintained gravity sewers and house connections, 171 miles of pressure sewers and 123 pumping stations. Wastewater is pumped to one of two wastewater treatment plants (WWTP) - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The County owns a small 90,000 gallon per day WWTP that serves County residents in the Richlyn Manor community.



The City maintains the water distribution system. However, major capital improvements to the water system required for the County are funded and constructed by the County. In both the sewer and water classifications, a significant portion of capital expenditures involves projects built in conjunction with the City. These include expansion of and improvements to the Montebello water filtration plant, the Patapsco WWTP and major improvements to the treatment process at the Back River WWTP facility.

Overall, in the FY 2025 CIP there are 16 individual items of work, budgeted at a total estimated cost of \$1,545,315,138 in fiscal years 2025 through 2030.



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 Master Plan. Total funding to expand the overall size and capacity of the system is \$16,000,000 (1.04% of the total) for the CIP. Because the expansion is small relative to the total system, this expansion will have only a slight impact on operating cost.

The Metro District also has funds appropriated and programmed for continuous upgrade and capital maintenance of the conveyance system, pumping stations and operational buildings within the County. Total funding in the CIP for such maintenance and upgrades is \$998,933,138. 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.

Funding for important projects in the Metro District include \$530,382,000 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 (many 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 34.3% 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 caused by lack of or inadequate public storm drains to ensure vehicular safety.
- Replace and repair existing storm drains.
- Address Stormwater TMDL reduction and MS-4 requirements.
- Provide and support sustainability and resiliency initiatives County-wide

Streets and Highways

- Upgrade existing roadways and construct new roadways to improve safety and traffic carrying capacity and to accommodate new development.
- Major maintenance and repair of existing roadways.
- Construct and repair alleys, sidewalks, curbs and gutters.



- Conduct street sweeping as part of Stormwater TMDL reduction requirements.
- Install and maintain bikeways and pedestrian access features

Bridges, Culverts and Grade Separations

- Inspection, maintenance and repair of the County's 710 inventoried structures.
- Replacement of bridges in poor condition that have deteriorated beyond rehabilitation.



There are 21 individual projects on the Public Works classification of the FY 2025 CIP. These projects are estimated to cost \$191,178,000 in fiscal years 2026 through 2030.

In the Storm Drain classification there are 4 individual projects totaling \$21,250,000 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 1,475 miles of storm drains that are estimated to cost \$486 per mile per year to maintain. These additional systems will require maintenance. Although the number of miles which will be added is fairly unpredictable, assuming eleven miles per year is added to the system, maintenance costs are estimated to increase \$5,346 per year.





In the Streets and Highways classification, there are 13 individual projects totaling \$141,303,000 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 2,715 miles of existing roadway for which the County is responsible. There are also funds for roadway widening, installation of sidewalk, curb and gutter, correction of limited sight distance and other upgrades to the existing road network.



The FY 2025 cost of roadway maintenance is estimated at \$400,000 per mile. Although the rate at which new roads are added to the network are unpredictable and depend on, among other things, the general level of economic activity, assuming 10 miles of roadway added each year, operational cost would increase approximately \$4,000,000 per year.

Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial and will be used to upgrade existing roads and intersections to increase capacity, realign them for safety reasons or otherwise improve such roads and intersections. Contained in the capital program is \$134,953,000 for maintenance and upgrade of the system. Included in this amount is \$69,548,000 which will resurface approximately 190 miles (7% of total County Road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$5,250,000 for reconstruction of concrete alleys. There are approximately 1,000 individual alleys in the County measuring some 137 miles in combined length. In addition to alleys and resurfacing there is \$26,100,000 for repair and replacement of deteriorated sidewalk, curb and gutter. CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$102,228,000 or 72% of the overall roadway CIP.





The Bridges, Culverts and Grade Separations classification contains 4 individual bridge inspection, maintenance and replacement projects. Some capital and inspection projects utilize Federal and State funding. New bridges in the County are also built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$28,625,000.



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 \$15,000,000.

The building of landfill cells provides the County the ability to landfill waste rather than having it sent to other facilities/sites for disposal thus reducing potential operating budget expenditures.

Community College

The County funds the majority of construction and capital maintenance within the Community College of Baltimore County system with most other funding assistance coming from the State. Of the \$125,020,000 contained in the CIP, \$18,979,300 or 15% is for capital maintenance of existing facilities. The remaining \$106,040,700 will fund new buildings and renovations and additions to existing buildings. In FY 2025, \$2,500,000 has been included for the automotive tech building expansion for EV repair and maintenance.



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 FY 2025 capital budget totals \$98,916,975 which includes \$9,000,000 for projects designed to enhanced productivity and increase productivity through the use of technology. FY 25 Technological upgrades include \$350,000 for Enterprise-wide digitization of County records, \$940,000 for Cyber security initiatives and \$750,000 for the Broadband Fiber Project.

FY 2025 funding for New Buildings, Repair, Renovation and Minor Additions totals \$48,982,420. Significant projects include: \$1.4 million for the Circuit Court Building's HVAC replacement and combined Space Study; \$4.5 million for the acquisition and construction of a new East Side Vehicle Operations Management Center; \$1.8 million for the flooring repairs at the Detention Center; \$3.5 million for construction of the 911 UPS in the Circuit Court Building; \$1.4 million for the replacement of the Detention Center's fire sprinkler system heads; and \$7.5 million for elevator/lift replacement and repairs at the Detention Center.

Additionally, in FY 2025, \$35,976,000 is allocated for Library Capital Maintenance and Renovations. Significant projects include: \$31M for the Randallstown Library Project; \$2,500,000 for chiller/pump/BAS/Upgrades to the North Point Library; and \$2,401,000 for renovations and construction to the Woodlawn Library.

Funding has been included in FY 2025 furthering the County Executive's commitment to the County's seniors by including \$2.5 million towards the creation of a new North County Senior Center. Also, the County has included \$60M in the 2024 Referendum for construction of the new North County Senior Center and the Jacksonville Senior Center replacement.

The total six-year CIP contains \$268,916,975 for Operational Buildings consisting of \$ 99,232,420 for maintenance and renovations for general government buildings.

\$54,000,000 for continued support of enhanced productivity through technology initiatives, \$66,523,555 committed for the County's senior centers and \$41,826,000 for Library replacement, maintenance and renovation.

Fire Department Buildings

The FY 2025 capital budget totals \$13,500,000. Funding programed here is specifically for the construction of new and renovation and repair of existing Fire facilities in the County. Significant projects with the FY 2025 Budget include \$11,500,000 in County funds for the construction of the Catonsville Fire Station. In addition, the 2024 referendum includes \$22,000,000 for the Sparrows Point Fire Station and Police Substation.

The six-year CIP also includes \$7,000,000 to support the Volunteer Fire Company Grant Fund under the Fire Department Building section of the capital budget.



The total six-year CIP contains \$45,000,000 for Fire Department Facilities.

Police Department Buildings

The FY 2025 capital budget totals \$25,384,403 Funding programed here is specifically for the construction of new and renovation and repair of existing Police facilities in the County. FY 25 funding includes \$22.4 million for the replacement of the Wilkens Precinct and \$2.6M for continued work on the Support Operations Division replacement. In addition, the 2024 referendum includes \$25,500,000 for the replacement of the Essex Precinct.

The total six-year CIP contains \$55,384,403 for Police Department facilities. The funding will be used for new construction, maintenance, renovations, and additions to county police precincts and facilities.

Parks, Preservation and Greenways

Park site acquisition, construction, enhancements, and renovations fall under this classification, with funding invested in parks, leased recreation sites, and public-school recreation centers. Capital funding within this program ensures that existing sites and facilities are renovated and updated to remain vibrant, while at the same time providing new parks and recreational facilities in areas of need. Sites supported by this funding program range from small neighborhood parks of less than one acre in size, to the largest County Park, the 1,100-acre Oregon Ridge Park.

The wide network of parks and recreation sites provide a broad range of facilities and environs, including trails, picnic pavilions, sports fields and courts, dog parks, skate parks, boat ramps and piers, nature and recreation centers, and waterfront parks and facilities.



There are seven project categories contained in the FY2025 CIP under this classification, with new funding totaling nearly \$19.9 million. Funding is utilized to provide quality, equitable recreational and leisure opportunities to the County's residents and visitors. The CIP likewise allocates funding for future years, though funding amounts are typically refined during future CIP processes. The parks, recreation sites, and facilities funded through the CIP serve as the venues for countless organized and free time recreational activities.

County funds within the capital budget are regularly supplemented by outside revenue sources such as Maryland Program Open Space (POS) grant funding and State capital grants. Federal funds are likewise sometimes secured for specific capital projects. In recent years Federal American Rescue Plan Act (ARPA) funding has supported numerous Recreation and Parks capital projects. The recently completed Middle River Recreation Activity Center (pictured above) is just one project that leveraged local, state, and federal funding, as was the Essex Field project completed through the Cal Ripken, Sr. Foundation.

It is important to note that capital funding carries over from year to year, reflecting the fact than larger projects can take numerous years to complete, between planning, design, permitting, and construction. A number of major capital projects are presently underway, and are expected to be completed



within FY2025. These include the construction of Hazelwood Park skatepark and the Rosedale Recreation Activity Center, new park construction at Sparrows Point Park and Meadow Creek Park, and park renovations and enhancements at Diamond Ridge Family Park, Fleming Park, Fort Howard Veterans Park, Rocky Point Park, and Marshy Point Park.



Capital funding is also provided for a wide range of integral renovation programs, such as playground replacements, sport court renovations, ball diamond backstop/safety fencing and player bench renovations, gym floor replacement/refinishing, ball diamond and athletic field refurbishment, and general park and recreation facility repairs and renovations.

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.

The county and the school system partnered on a new Multi-Year Improvement Plan for All Schools (MYIPAS). The plan schedule was split into two phases with a high school review and recommendation which occurred in the fall of 2020 and a final report with all schools provided in Fall 2021. The FY 2025 allocation is \$118,406,362. An additional \$25.8 million has been included towards the replacement of Towson High School. \$84 million more has been include for design work and construction on the replacement for Dulaney High School. \$7.8 million has been included towards the replacement of Scotts Branch Elementary School. As well, the 2024 Referendum includes additional funding totaling \$153 million for construction of Dulaney High School and \$44 million for Towson High School construction. Also included in this Referendum is funding for an addition to Patapsco High School and a new Northwest Area CTE School for \$27.6 million and \$38.9 million respectively.





Land Preservation

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

Financing sources for this category includes Agricultural Land Transfer Tax that is collected whenever property is sold and converted from an agricultural use to another use. The County has also provided general funds and bonds to supplement these funds.

The six-year CIP for this classification totals \$20,152,387. There are no operating expenses associated with these capital expenditures.

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

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 \$35,050,000 of which \$19,800,000 is included for transfer to the Housing Opportunities Fund.

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

Waterway Improvement Program

The Waterway Improvement Program is a comprehensive approach to improvement of the County's waterways. It includes streambanks, shorelines, tributaries and wetlands. This classification also provides for dredging of tidal waterways and spurs, construction of and improvements to stormwater management devices, stream restoration and the purchase of land and easements to facilitate these efforts. The county contains portions of 14 different watersheds.



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



The FY 2025 CIP contains 4 separate projects totaling \$13,743,723 in general funds, bonds, grants and reforestation fees for stream and shoreline restoration, stormwater BMPs/retrofit projects, planning, monitoring, and reforestation for compliance with the State’s Stormwater and watershed restoration mandate. The Stormwater Fee was eliminated for the years beyond FY 2017. The County has increased its commitment of bonds to the program in the out years to offset the loss of these revenues to maintain and complete the work necessary for the Chesapeake Bay stormwater load reductions and MS4/TMDL requirements. Funding has been in for large projects within the FY 2025 appropriation include: \$4 million for the Stemmers Run and Lower Scotts Level Stream Restoration; \$2 million towards stormwater best management practices, repairs, maintenance, and inspections; and \$1.5 million for implementing a countywide initiative to enhance urban green spaces through tree planting.





**BALTIMORE COUNTY, MARYLAND
 FY 2025 CAPITAL BUDGET SUMMARY
 DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS**

The 2024 Borrowing Referendum (Programmed in FY 2025 in the FY 2025 Adopted Capital Budget) was subject to voter approval in the November 5, 2024 General Election. The distribution of the General Obligation Bonds is as follows:

Class		Amount
Number	Class Title	
204, 205, 207	Public Works (Storm Drains, Streets and Highways, Bridges)	\$55,440,000
208	Refuse Disposal	\$5,000,000
209	Community College	\$18,500,000
210, 220, 230	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$130,500,000
212	Parks, Preservation and Greenways	\$8,000,000
213	Schools	\$331,140,000
217	Land Preservation	\$6,000,000
218	Community Improvements	\$4,000,000
221	Waterway Improvement Program	<u>\$20,000,000</u>
TOTAL BORROWING REFERENDUM		<u>\$578,580,000</u>

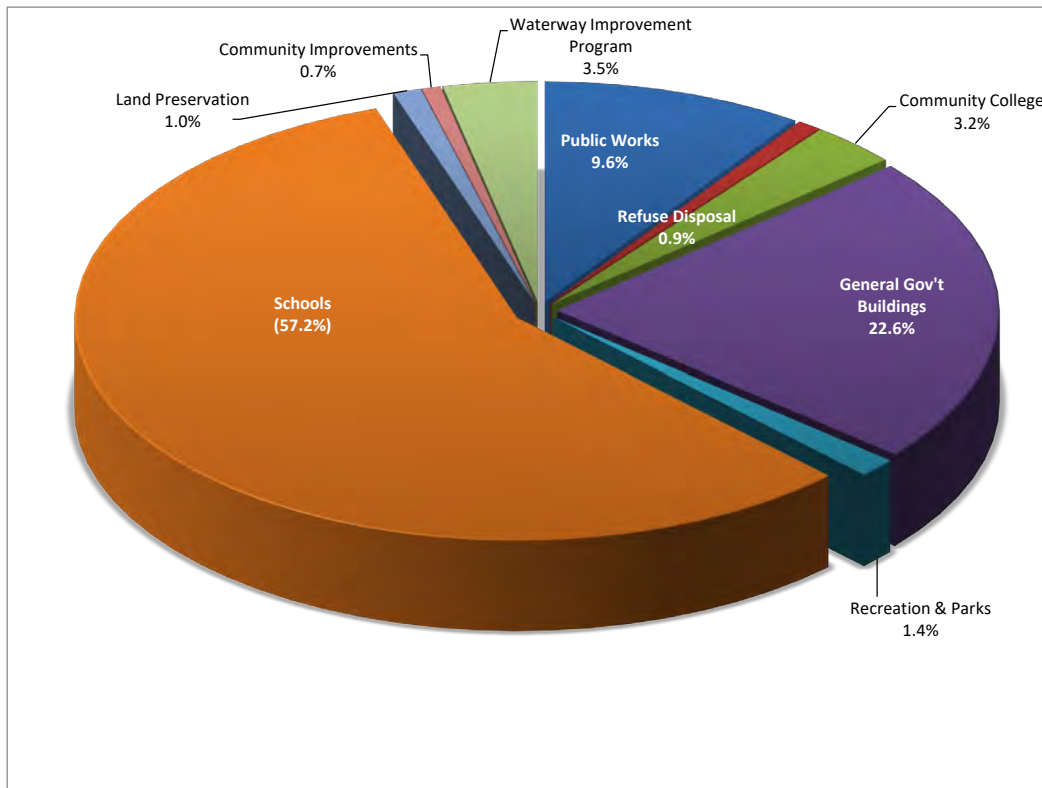




FY 2025 Capital Budget - Bond Distribution

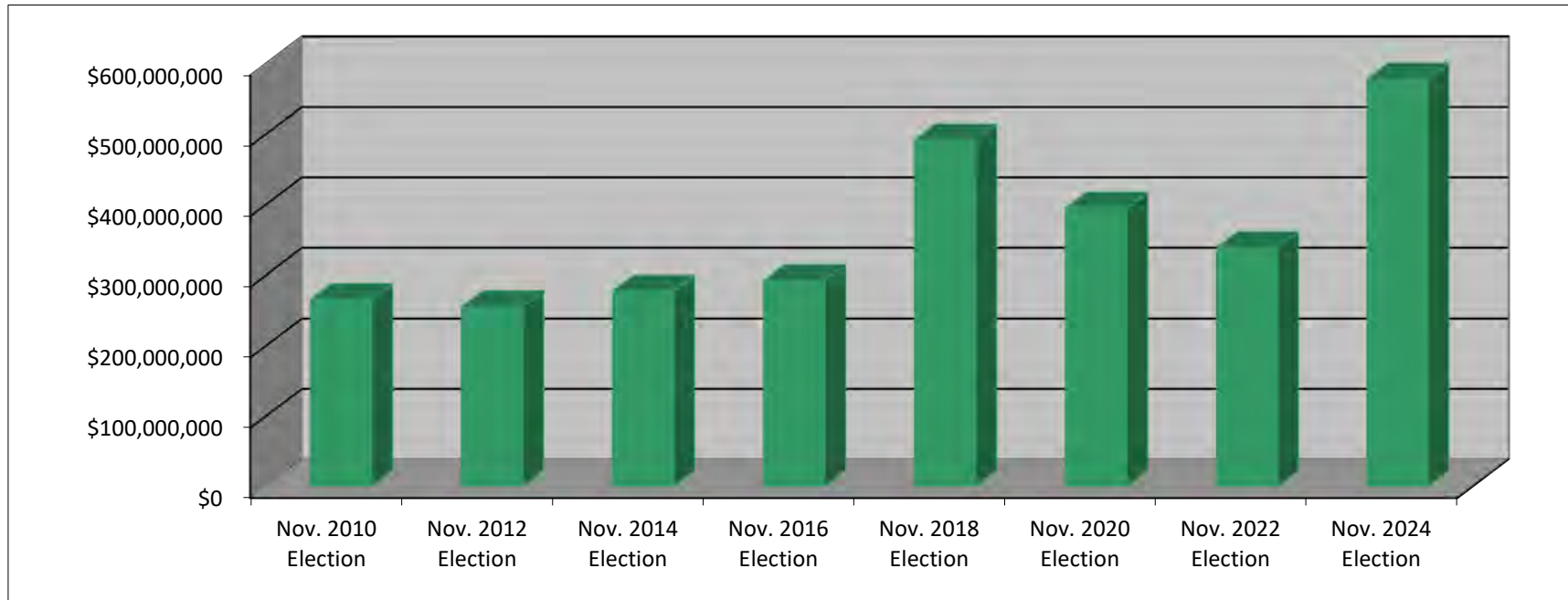
The Borrowing Referendum voted upon at the November 5, 2024 General Election was \$578,580,000.

	FY 24 Bond	
	Amount	
Public Works	\$55,440,000	9.6%
Refuse Disposal	\$5,000,000	0.9%
Community College	\$18,500,000	3.2%
General Gov't Buildings	\$130,500,000	22.6%
Recreation & Parks	\$8,000,000	1.4%
Schools	\$331,140,000	57.2%
Land Preservation	\$6,000,000	1.0%
Community Improvements	\$4,000,000	0.7%
Waterway Improvement Program	\$20,000,000	3.5%
	<u>\$578,580,000</u>	100.0%





FY 2025 Capital Budget Borrowing Referendum History and Program



Nov. 2010 Election	Nov. 2012 Election	Nov. 2014 Election	Nov. 2016 Election	Nov. 2018 Election	Nov. 2020 Election	Nov. 2022 Election	Nov. 2024 Election
\$265,868,640	\$255,428,000	\$277,699,000	\$292,211,986	\$491,717,000	\$394,990,000	\$338,870,000	\$578,580,000



PAYGO CONTRIBUTION TO THE CAPITAL BUDGET BY SOURCE

Beginning in FY 2014, Pay-As-You-Go (PAYGO) funds is defined to include funding provided to the Capital Budget from a variety of sources which would offset the need to issue debt. The FY 2025 Capital Budget includes Pay-As-You-Go (PAYGO) from the following sources:

CLASS OF PROJECTS	NUMBER	PROJECT TITLE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General Funds								
Streets And Highways	205P002	Street Rehabilitation	\$870,000	\$0	\$0	\$0	\$0	\$0
Streets And Highways	205P133	Roadway Resurfacing	\$500,000	\$0	\$0	\$0	\$0	\$0
Community College	209P103	Catonsville-renovations/additions	\$2,500,000	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P018	Enhanced Productivity Thru Technology	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
General Government Buildings	210P036	New Buildings, Repair, Renovations, Minor Addns	\$48,982,420	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P069	Revenue Authority Capital Projects And Maintenance	\$1,435,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
General Government Buildings	210P601	Library Capital Maintenance & Renovations	\$2,500,000	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P701	Senior Center Capital Improvements	\$1,023,555	\$0	\$0	\$0	\$0	\$0
General Government Buildings	210P708	North County Senior Center	\$2,500,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P301	Recreation Facility Renovations	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P302	Athletic Field Construction/renovation	\$1,800,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P307	Community/neighborhood Park Dvlpmnt	\$9,900,000	\$0	\$0	\$0	\$0	\$0
Parks, Preservation And Greenways	212P601	Park & Recreation Facility Acquisition	\$500,000	\$0	\$0	\$0	\$0	\$0
Schools	213P200	High Schools New, Systemic Renov., Mods. And Add	\$17,334,020	\$0	\$0	\$0	\$0	\$0
Schools	213P204	Nw Area New Construction, Additions, And Renovatic	\$7,802,980	\$0	\$0	\$0	\$0	\$0
Schools	213P672	Site Improvements	\$668,985	\$0	\$0	\$0	\$0	\$0
Community Improvements	218P035	Economic Develop Financing Fund	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Community Improvements	218P036	Housing Opportunities Fund	\$3,300,000	\$3,300,000	\$3,300,000	\$3,300,000	\$3,300,000	\$3,300,000
Community Improvements	218P100	Countywide Improvements	\$1,820,000	\$0	\$0	\$0	\$0	\$0
Fire Department Buildings	220P045	Volunteer Fire Co Grant Fund	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Waterway Improvement Fund	221P400	Stormwater - Restoration And Retrofit	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Waterway Improvement Fund	221P403	Energy And Sustainability Programs	\$500,000	\$0	\$0	\$0	\$0	\$0
Police Department Buildings	230P013	Police Facility Capital Improvements	\$2,669,159	\$0	\$0	\$0	\$0	\$0
Police Department Buildings	230P020	Wilkins Precinct - Replacement	\$22,715,244	\$0	\$0	\$0	\$0	\$0
			\$144,321,363	\$16,300,000	\$16,300,000	\$16,300,000	\$16,300,000	\$16,300,000
Agricultural Pres Tax								
Land Preservation	217P001	Agriculture Preservation	\$0	\$460,000	\$0	\$460,000	\$0	\$460,000
			\$0	\$460,000	\$0	\$460,000	\$0	\$460,000

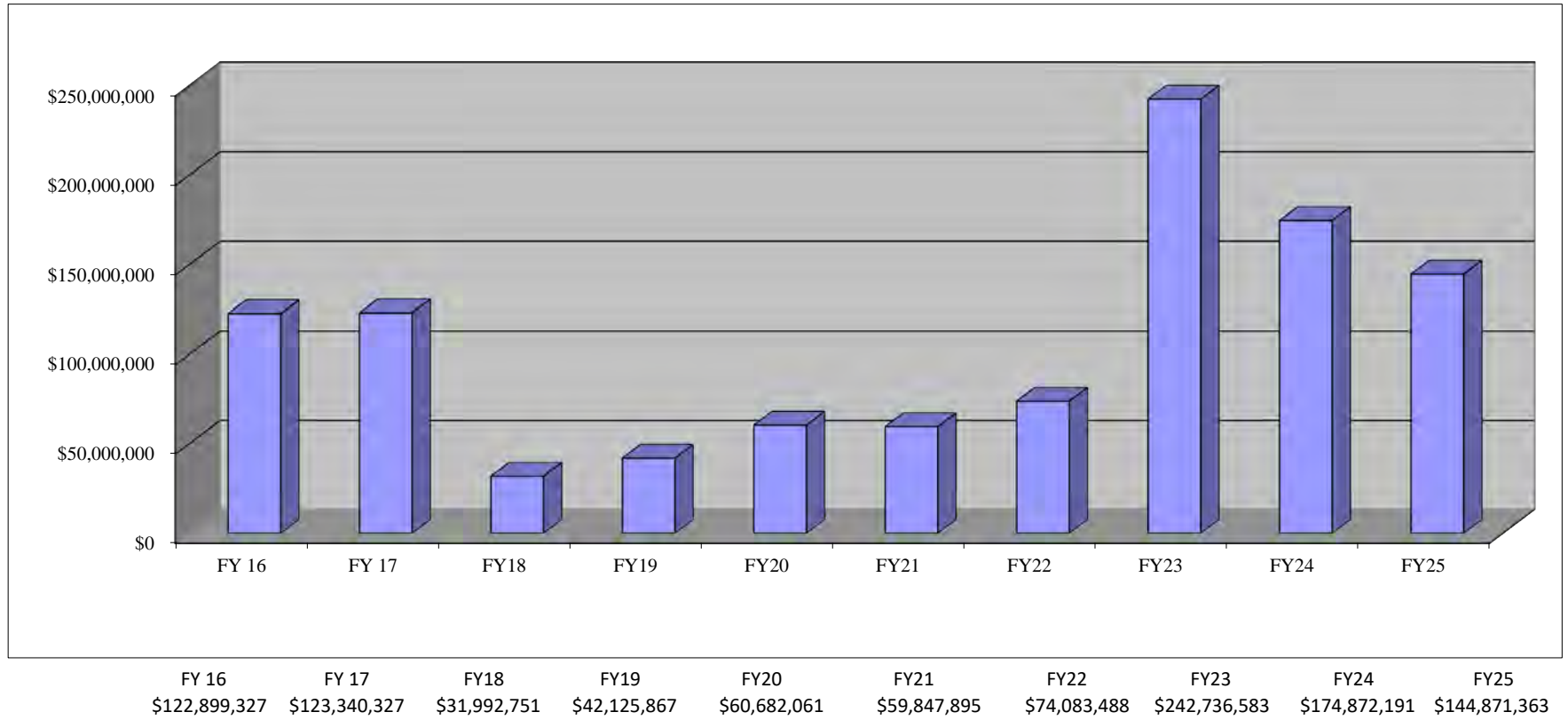


PAYGO CONTRIBUTION TO THE CAPITAL BUDGET BY SOURCE

CLASS OF PROJECTS	NUMBER	PROJECT TITLE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<u>Local Open Space Waiver Fee</u>								
Parks, Preservation And Greenways	212P016	Neighborspace	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Parks, Preservation And Greenways	212P307	Community/neighborhood Park Dvlpmnt	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
			\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
<u>Reforestation Waiver Fee</u>								
Waterway Improvement Fund	221P402	Stormwater - Sustainability	\$200,000	\$0	\$0	\$0	\$0	\$0
			\$200,000	\$0	\$0	\$0	\$0	\$0
		Total Contribution to the Capital Budget:	\$144,871,363	\$17,110,000	\$16,650,000	\$17,110,000	\$16,650,000	\$17,110,000



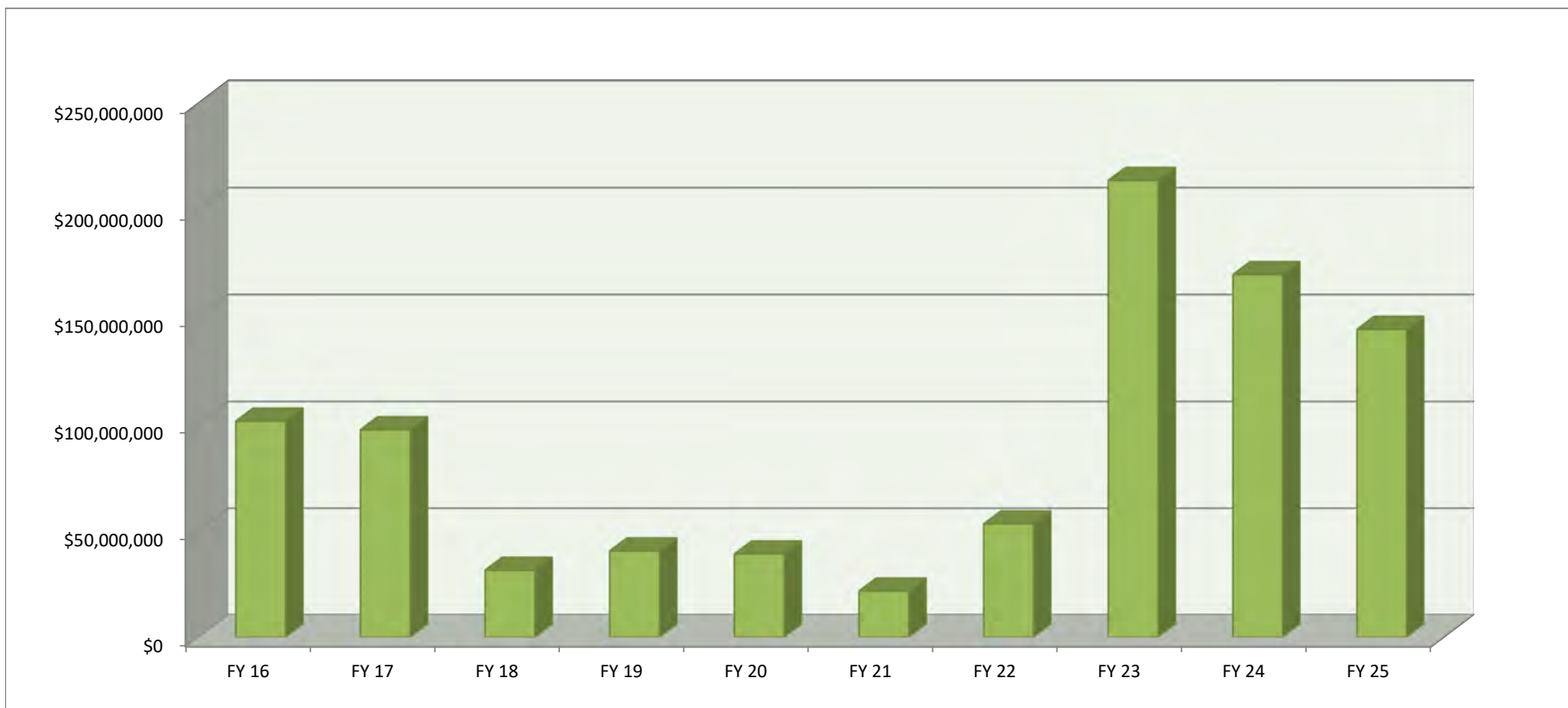
FY 2025 Capital Budget PAYGO History



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



FY2025 Capital Budget General Fund Contribution History



FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
\$101,385,266	\$97,378,023	\$31,457,751	\$40,537,832	\$39,076,808	\$21,643,530	\$53,209,245	\$213,945,592	\$169,912,314	\$144,321,363



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Sewer - Misc. System Improvements	Upgrades to and capital maintenance of facilities such as small pumping stations and force mains. These improvements may include installation of more efficient electric motors, radio telemetry pumping station performance monitoring, electrical panels.	\$0	\$194,000,000	These projects tend to have a positive impact on operational cost in that they can reduce electricity consumption, prevent overflows and reduce the occurrence of pumping system failures.
Sewer - Main Relining, Rehab & Replacement	The project provides relining, rehabilitation, and replacement of sewer lines due to pipe deterioration or failure within the County's aging infrastructure. Also provides for continued work related to County's on-going Consent Decree.	\$20,000,000	\$337,400,000	The work is designed to prevent a catastrophic failures of the system. Such a failure would result in millions of dollars of clean up, emergency repair, and potential penalties which would far exceed the construction cost shown. Additionally the work related to the Consent Decree is required and not performing would result in the County being assessed substantial penalties as stipulated in the decree.
Outfall Phase II Sewershed Improvements	The project consists of the rehabilitation and improvements to the City Outfall sewershed that conveys flow from the City and County to the Back River Wastewater Treatment Plant.	\$0	\$67,000,000	The rehabilitation is designed to prevent a catastrophic failure of the system at this location. Such a failure would result in millions of dollars of clean up, emergency repair, and potential penalties which would far exceed the construction costs shown.
Water - Main Replacement and Rehabilitation	This project funds the replacement of deteriorated and inadequate water mains or rehabilitation of old tuberculated water mains.	\$24,598,000	\$150,000,000	These projects have a positive cost impact as they prevent or limit the number of water main breaks that cause the unanticipated reallocation of resources to stop and correct the damaged pipe.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Water - City/County Joint Use Facilities	This is the County's share of improvements to the system's water supply filtration facilities, water pumping stations and other water facilities.	\$0	\$200,382,000	Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.
Fullerton Filtration Plant	This project funds the County's share of the costs for the New Fullerton Filtration Plant to replace existing filtration facilities built in the early 1900's. The new facility would be capable of processing up to 120 million gallons per day.	\$0	\$30,000,000	The construction of this facility is necessary to replace the existing aging infrastructure and prevent a catastrophic failure in the system. Such a catastrophic failure would result in clean up and emergency repair and replacement costs that would well exceed design and construction costs shown.
Storm Drain Repairs and Enhancements	This project funds the repair, improvement, and minor extension of storm drains in established communities to accommodate increased runoff, prevent property damage, prevent roadway flooding and icing, and compliance with Stormwater and MS-4 requirements.	\$0	\$12,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Roadway Resurfacing	This project funds the annual on-going resurfacing of County roads.	\$500,000	\$69,048,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.
Street Rehabilitation	This project covers all street improvements in conjunction with County building projects. It also funds citizen petitioned improvements, rehabilitation in conjunction with major utility work, road failure reconstruction, and miscellaneous improvements.	\$1,380,000	\$9,402,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to its implementation.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Alley Reconstruction	Alleys are owned by property owners adjacent to the alley. Since they are a right-of-way, the County subsidizes their reconstruction.	\$0	\$5,250,000	The County is not responsible for snow removal, illumination or maintenance of alleys; therefore, this is no operational cost impact for this project.
Curbs, Gutters, and Sidewalks	This project funds the replacement and repair of deteriorated curbs, gutters, and sidewalks, as well as construction of new sidewalks where needed.	\$0	\$25,500,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
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.	\$3,548,000	\$6,675,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Street Lights	A portion of funding in this project will begin replacement of County-owned sodium and mercury vapor street light fixtures with LED fixtures.	\$0	\$1,200,000	The replacement of these older fixtures with LED technology will result in energy savings that will reduce operating costs for the County.
Minor Bridge Repair	This project funds emergency bridge repairs and replacement. It also funds the strengthening of existing bridges, and repairing, replacing and maintaining small bridges and retaining walls.	\$0	\$19,125,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Eastern Sanitary Landfill	Bulk of fund for construction for new Landfill cell in FY 22.	\$0	\$10,200,000	The landfill cell would allow a portion of the County's municipal solid waste to be disposed without cost to the County. At present, the County is landfilling over 230,000 tons, at current transport and disposal rates this saves the County over \$15M in the current year (if this same tonnage had been disposed of otherwise at a non-County facility).
Catonsville - Renovations/Additions	The project provides for capital renovations and additions to the buildings on the Catonsville Campus -CCBC and satellite campuses in the west side of the County.	\$2,500,000	\$35,449,000	Significant project includes the Student Services Center Partial Renovation, Expansion and additional site work. The work is not intended to increase operational costs significantly, there could be some additional custodial and supply costs associated with the additional space, however the use of more efficient technology and operating systems would have an offsetting effect.
Essex - Renovations/Additions	The project provides for capital renovations and additions to the buildings on the Essex Campus - CCBC and satellite campuses in the northeast side of the County.	\$0	\$53,486,700	Significant project includes the Addition/Renovation to the Wellness and Athletic Center. The work is not intended to increase operational costs significantly, there could be some additional custodial and supply costs associated with the additional space, however the use of more efficient technology and operating systems would have an offsetting effect.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Enhanced Productivity Thru Technology	This projects funds the computerization and automation of various functions throughout County government to increase productivity and enhance customer service.	\$9,000,000	\$45,000,000	The automation of various tasks and processes throughout the county are targeted to increase productivity without increasing personnel and/or operating costs. Significant projects include the Enterprise WorkDay Implementation, Broadband Fiber Sustaining Engineering, Enterprise-wide Digitization of records, and Land Use Regulatory Automation system for Permits and Inspections.
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.	\$49,582,420	\$50,250,000	Significant projects include the Dundalk Community Center Pool Repairs, the purchase of 305 of Washington Ave., Glen Arm Roof Replacement, Board of Election Construction, Public Safety Bldg Front Entry Repair Concrete and Drainage, Replacement of Current Towson UPS with Dual UPS System and the Replacement of 200 Locks at the Detention Center. Replacement of four chillers at the Detention Center. All projects will replace older systems with new energy efficient equipment that are expected to reduce operational costs.
Library Capital Maintenance and Renovations	Funding for renovations and maintenance libraries throughout the County.	\$4,901,000	\$5,850,000	Significant project funded include the design, renovation of the Woodlawn Library (\$9M) and Randallstown Library Renovations (\$3M). The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.



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

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Randallstown Library Replacement	Project is to replace the existing library.	\$31,075,000		Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The replacement of the older facility with a LEED certified facility with modern systems it is expected to yield energy efficiency savings.
North County Senior Center	Project is to create a new center for seniors in the north County.	\$2,500,000	\$43,500,000	Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The movement of operations from older designed facility with operations in a LEED certified facility with modern systems it is expected to yield energy efficiency savings and current rental costs.
Jacksonville Senior Center	Project is to replace the existing senior center.		\$16,500,000	Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The replacement of the older facility with a LEED certified facility with modern systems it is expected to yield energy efficiency savings.
Senior Center Capital Improvements	Funding for renovations and maintenance of senior center throughout the County.	\$1,023,555	\$3,000,000	Significant projects include the Woodlawn Senior Center Expansion, Classroom Cabinet and Countertop Replacements, Security Cameras and additional funding for the Jacksonville Senior Center construction. The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.



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

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Catonsville Fire Station	Project is to replace the existing station which was built in the 1928.	\$11,500,000	\$0	Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The replacement of the older facility with a LEED certified facility with modern systems it is expected to yield energy efficiency savings.
Sparrows Point Fire Station	Project is to replace the existing station.	\$0	\$22,000,000	Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The replacement of the older facility with a LEED certified facility with modern systems it is expected to yield energy efficiency savings.
Wilkins Precinct Replacement	Project is to replace the existing station built during 1960s.	\$22,715,244	\$0	Operating funds will be included in future budgets, but should have minimal impact on staffing costs. The replacement of the older facility with a LEED certified facility with modern systems it is expected to yield energy efficiency savings.
Community/ Neighborhood Park Development	The project funds the development of new and/or renovation of existing neighborhood and community parks.	\$12,300,000	\$16,500,000	Significant projects include Karl Trust Park Site design & development (\$5M), Fort Howard Park Renovations and Enhancements (\$1.5M), Dogwood Road Park Site Mountain Bike Park Design and Construction (\$1M) and Rosie the Riveter Park Design and Development (\$950K). The additional operating and maintenance costs will be incorporated into future operating budgets.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
High Schools New, Systemic Renovations, Modifications & Renovations	This project will fund systemic renovation, modernizations, additions, and when appropriate, replacements of high schools throughout the County.	\$109,934,397	\$463,350,000	Significant projects include the Towson High School Replacement (\$26M) and design & construction work for Dulaney high school (\$84M). The replacement of older schools with new LEED Certified buildings are expected to yield energy efficiency savings.
School Major Maintenance	This project funds the refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors.	\$0	\$173,790,000	With the replacement of antiquated building mechanical systems, operational costs associated with the individual schools impacted should decrease. The installation of air conditioning will increase utility costs for those schools.
School Roof Rehabilitation	This project provides for all reroofing needs in the school system.	\$0	\$60,000,000	Replacement of leaky roofs will reduce operational cost associated with water damage repairs and improve the buildings overall energy efficiency.
Land Preservation	This project allows the purchase of development rights from owners of agricultural land. The program uses a combination of State and local funding.	\$0	\$16,900,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.



Capital Program Impact on Operating Budget (Selected Projects)

Project	Description	FY25 Budgeted Amount	FY26 - 30 Capital Program	Operational Impact
Countywide Improvements	The project funds construction, renovation, repair, maintenance, demolition, development or redevelopment of residential or commercial properties to enhance and foster community open space, recreation, public infrastructure & improvements, economic redevelopment, housing opportunities, streetscapes and other community improvements	\$2,250,000	\$12,000,000	The significant project included relate Liberty Road Facades and Improvements (\$930K), Southwest Baltimore County Community Improvements (\$400K) Westside Development Authority (\$250K), Maryland Zoo - New Red Panda Habitat (\$150K) and Glen L. Martin Maryland Aviation Museum (\$150K). Impacts on involved County agencies from in the process are unknown at present and would be included in future operating budgets. Similarly, impacts to County revenues as a result of redevelopment at not known at this time but would be included in future operating budgets.
Stormwater Restoration and Retrofit	This project funds environmental restoration projects including revegetation, repair, and enhancement of improvement structures, the County derelict boat program, the SAV program, and programs designed to meet State mandated stormwater requirements.	\$7,000,000	\$56,500,000	Significant projects include Stemmers Run and Lower Scotts Level Stream Restoration (\$4M) and Stormwater BMPs, Repairs, Maintenance, and Inspections (\$2M). Stream restoration projects reduce the cost of repair and maintenance of sewers and storm drains. Shoreline enhancement and stormwater retrofit projects reduce maintenance costs. Projects to address mandated stormwater requirements prevent possible future compliance penalties.



CAPITAL BUDGET HISTORY

APPROPRIATIONS (IN THOUSANDS \$)	FY16-17 BUDGETS	FY18-19 BUDGETS	FY20-21 BUDGETS	FY22-23 BUDGETS	FY24-25 BUDGETS
Sewer & Water	584,174	495,835	473,425	585,714	825,542
Public Works	97,518	86,877	70,164	108,458	105,558
Refuse Disposal	3,930	8,126	2,100	11,500	5,575
Operational Buildings	97,861	58,460	58,305	127,626	228,424
Schools	351,021	115,985	260,319	296,602	330,348
Community College	25,110	33,205	35,504	47,638	30,419
Parks, Preserv. & Greenways	17,992	23,193	29,367	68,470	83,391
Waterway Improvement	32,552	24,200	22,533	27,460	43,031
Other Classifications	33,760	28,268	33,181	51,199	108,300
TOTAL	1,243,918	874,149	984,898	1,324,667	1,760,588
RESOURCES					
(IN THOUSANDS \$)					
Metro District Funds	539,972	476,535	473,425	585,714	825,542
General Obligation Bonds	178,024	220,618	321,474	338,870	369,492
General Funds	200,977	94,011	69,912	230,246	322,463
Developer Funding	1,600	1,600	1,600	1,100	2,750
State, Federal, Other	323,345	81,385	118,487	168,737	240,341
TOTAL	1,243,918	874,149	984,898	1,324,667	1,760,588

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.



EXHIBITS

- **Exhibit A** Assessable Basis
- **Exhibit B** Operating Revenues and Other Financing Sources
- **Exhibit C** Summary of Operating Budgets
- **Exhibit D** General Obligation Debt Outstanding
- **Exhibit E** Metropolitan District Debt Outstanding
- **Exhibit F** Government-Wide Summary of Funds
- **Exhibit G** Unappropriated Fund Balance: Special Funds
- **Exhibit H** Preliminary Unappropriated Fund Balance: General Funds
- **Exhibit I** Operating Budget Objects of Expenditure
- **Exhibit J** Capital Improvement Program Appropriation Summary
- **Exhibit K** Capital Budget Source of Funding Summary

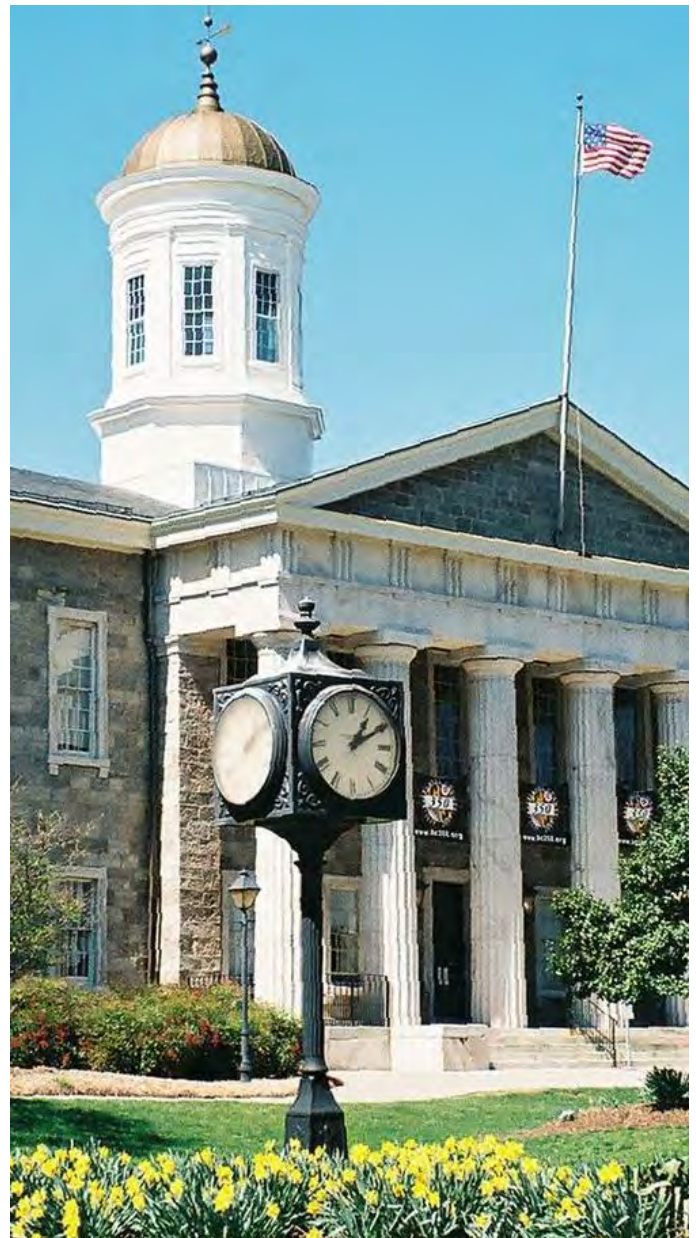




EXHIBIT "A"
ASSESSABLE BASIS AND ESTIMATED COLLECTION
REAL AND PERSONAL PROPERTY

	FISCAL YEAR 2023		FISCAL YEAR 2024		FISCAL YEAR 2025	
	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	94,836,696,818	1,043,203,665	99,669,119,091	1,096,360,310	105,797,586,909	1,163,773,456
New Construction Subject to						
Three Quarter Year Taxation	187,500,000	2,062,500	108,750,000	1,196,250	108,750,000	1,196,250
Half Year Taxation	80,000,000	880,000	54,000,000	594,000	54,000,000	594,000
One Quarter Year Taxation	<u>47,500,000</u>	<u>522,500</u>	<u>25,000,000</u>	<u>275,000</u>	<u>25,000,000</u>	<u>275,000</u>
TOTAL - Real Property	95,151,696,818	1,046,668,665	99,856,869,091	1,098,425,560	105,985,336,909	1,165,838,706
PERSONAL PROPERTY						
Unincorporated Business	59,064,291	1,624,268	58,726,582	1,614,981	53,784,000	1,479,060
Railroads	12,206,836	335,688	27,413,018	753,858	27,687,018	761,393
Public Utilities	2,061,529,600	56,692,064	2,158,906,000	59,369,915	2,202,084,000	60,557,310
Ordinary Business Corporation	<u>1,941,784,473</u>	<u>53,399,073</u>	<u>1,710,146,400</u>	<u>47,029,026</u>	<u>1,566,216,000</u>	<u>43,070,940</u>
TOTAL - Personal Property	4,074,585,200	112,051,093	3,955,192,000	108,767,780	3,849,771,018	105,868,703
TOTAL - REAL & PERSONAL	99,226,282,018	1,158,719,758	103,812,061,091	1,207,193,340	109,835,107,927	1,271,707,409

* Estimated Yield from a one cent tax on real property and 2.5 cents on personal property - \$10,396,507



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

SOURCE	FY 2023 ACTUALS	FY 2024 ESTIMATE	FY 2025 BUDGET
GENERAL FUNDS			
TAXES			
REAL AND PERSONAL PROPERTY TAXES			
Discounts Allowed On Taxes	(6,281,390)	(6,344,204)	(6,407,646)
Heavy Equipment Tax	1,364,267	1,377,910	1,391,689
Interest Paid On Refund Taxes	(299,635)	(302,632)	(305,658)
Ordinary Bus Corp	53,399,073	47,029,026	43,070,940
Penalties/Interest Deliq Taxes	2,021,713	1,884,040	1,902,880
Personal Property Tax	1,624,268	1,614,981	1,479,060
Public Utilities	56,692,064	59,369,915	60,557,310
Railroads	335,688	753,858	761,393
Real Estate Property Taxes	1,029,930,852	1,086,648,897	1,153,376,916
Real Property Tax Credits	(37,302,548)	(44,455,163)	(56,159,498)
TOTAL -REAL AND PERSONAL PROPERTY TAXES	\$1,101,484,353	\$1,147,576,628	\$1,199,667,386
INCOME TAXES			
County Income Tax	1,079,177,245	1,090,708,561	1,017,667,713
TOTAL -INCOME TAXES	\$1,079,177,245	\$1,090,708,561	\$1,017,667,713
SALES & SERVICE TAXES			
911 Fee	9,807,711	9,208,578	9,116,492
Admissions Tax	9,908,592	5,750,000	5,692,500
Amusement Device	544,183	350,000	350,000
Cable Television Franchise	18,055,933	14,370,321	14,226,618
Cannabis Tax	-	330,500	330,500
Cell Phone Tax	3,860,978	3,822,368	3,784,144
County Recordation Tax	41,429,950	28,851,152	28,851,152
County Title Transfer Tax	88,939,551	66,053,953	66,053,953
Motel & Hotel Occupancy	14,003,288	13,863,255	13,724,622
Public Utilities Electricity	15,127,438	12,740,000	12,612,600
Public Utilities Telephone	6,252,462	6,189,937	6,128,038



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

TOTAL -SALES & SERVICE TAXES	\$207,930,086	\$161,530,064	\$160,870,619
TOTAL - TAXES	\$2,388,591,684	\$2,399,815,253	\$2,378,205,718
Charges for Services			
Ash Acceptance Fees	1,359,792	1,386,988	1,386,988
Charges For Services	4,882,243	5,577,935	4,983,606
Eating/Drinking/Estab Inspect	1,847,539	1,550,000	1,550,000
EMS Transport Fees	36,769,786	34,000,000	37,000,000
Fees	258,921	25,000	25,000
Fire Prevention Fees	380,161	400,000	400,000
Juror Fees	861,250	1,200,000	1,200,000
Lien Certificates	1,340,460	1,400,000	1,400,000
Sanitary Landfill Charges	19,956,976	4,314,200	2,691,396
Zoning Service Fees	355,729	300,000	300,000
TOTAL -Charges for Services	\$68,012,856	\$50,154,123	\$50,936,990
Fines & Forfeitures			
Fines	4,270,361	3,852,500	3,852,500
Forfeitures	139,101	110,000	102,807
TOTAL -Fines & Forfeitures	\$4,409,462	\$3,962,500	\$3,955,307
Interest on Investments			
Investment Income	35,692,608	54,611,167	45,807,965
TOTAL -Interest on Investments	\$35,692,608	\$54,611,167	\$45,807,965
Intergovernmental			
Federal	7,784,584	4,501,895	4,469,558
Highway User Revenues	11,568,889	11,579,134	13,816,330
State	34,441,482	37,004,484	37,017,717
State Shared Revenue	2,621,110	2,118,500	2,118,500



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

TOTAL -Intergovernmental	\$56,416,065	\$55,204,013	\$57,422,105
Licenses and Permits			
Business License	60,126	42,000	42,000
Business Permits	257,892	263,000	263,000
Construction Permits	3,673,435	3,250,500	3,250,500
Event Permits	22,155	17,250	17,250
Miscellaneous License	840,597	710,000	710,000
Miscellaneous Permits	24,580	33,600	33,600
Special License	23,270	15,000	15,000
Trade Licenses	185,092	205,000	205,000
TOTAL -Licenses and Permits	\$5,087,147	\$4,536,350	\$4,536,350
Miscellaneous			
Cash Over & Short	40,319	50,200	50,200
County Facilities Rent Income	4,738,347	4,425,368	4,425,368
Fringe Benefits/Indirect Cost	79,060	8,000,000	8,000,000
Miscellaneous Receipts	29,681,990	5,886,652	5,836,652
Recyclable Materials	7,888,415	4,742,100	4,742,100
Sale Of Surplus Property	535,096	102,500	102,500
TOTAL -Miscellaneous	\$42,963,228	\$23,206,820	\$23,156,820
Reimbursements from Other Funds			
Reimbursements From Other Fund	734,698	10,787,380	10,625,000
TOTAL -Reimbursements from Other Funds	\$734,698	\$10,787,380	\$10,625,000
Estimated Funds Available from Surplus			
Fund Balance	14,240,470	107,730,909	214,376,673
TOTAL -Non County Revenue	\$14,240,470	\$107,730,909	\$214,376,673
TOTAL -GENERAL FUND(REVENUES PLUS SURPLUS)	\$2,616,148,219	\$2,710,008,515	\$2,789,022,928
SOURCE	FY 2023 ACTUALS	FY 2024 ESTIMATE	FY 2025 BUDGET
SPECIAL FUNDS			



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

ECONOMIC DEVELOPEMENT FUND

Principal Repayment Economic Development	271,553	-	-
Charges For Services	126,753	-	-
Interest On Loans	71,957	-	-
Fund Balance	3,879,537	-	-
Principal Repayment	55,203	-	-
Reimbursements From Other Fund	10,540,583	690,000	1,690,000
TOTAL -ECONOMIC DEVELOPEMENT FUND	\$14,945,586	\$690,000	\$1,690,000

HOUSING OPPORTUNITY FUND

Reimbursements from Other Fund	-	\$19,300,000	3,300,000
Fund Balance	-	-	106,595
TOTAL- HOUSING OPPORTUNITY FUND	\$0	\$19,300,000	\$3,406,595

LIQUOR LICENSE FUND

Business License	1,160,327	110,000	1,100,000
Fees	-	1,140,000	70,000
Reimbursements From Other Fund	-	(450,000)	(225,000)
Fund Balance	(437,728)	132,588	(35,885)
TOTAL -LIQUOR LICENSE FUND	\$722,599	\$932,588	\$909,115

NEGLECTED PROPERTY COMMUNITY FUND

Fines	551,222	-	-
Miscellaneous Receipts	98,737	-	-
Fund Balance	(103,844)	-	-
Other Government	595	-	-
Program Income	-	1,500,000	1,500,000
TOTAL -NEGLECTED PROPERTY COMMUNITY FUND	\$546,709	\$1,500,000	\$1,500,000

GIFT AND GRANTS

FEDERAL AID	65,002	177,403	265,921
LOCAL SHARE	-	80,800	-
PROGRAM INCOME	16,444	-	90,800
STATE AID	2,302,696	2,592,262	3,006,189
TOTAL - CIRCUIT COURT	\$2,384,142	\$2,850,465	\$3,362,910



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

FEDERAL AID	23,642,590	9,860,144	10,655,899
PROGRAM INCOME	20,220	921,000	124,992
STATE AID	410,008	1,698,818	1,507,914
TOTAL - COMMUNITY DEVELOPMENT	\$24,072,818	\$12,479,962	\$12,288,805
STATE AID	-	17,859	17,859
TOTAL - COUNTY SHERIFF	\$0	\$17,859	\$17,859
FEDERAL AID	7,560,026	6,293,801	4,946,060
LOCAL SHARE	-	1,505,311	-
PROGRAM INCOME	541,714	1,562,295	3,311,010
STATE AID	3,602,112	4,171,736	5,488,001
TOTAL - DEPARTMENT OF AGING	\$11,703,852	\$13,533,143	\$13,745,072
PROGRAM INCOME	759,591	1,065,730	1,151,504
STATE AID	112,212	-	-
TOTAL - DEPARTMENT OF CORRECTIONS	\$871,803	\$1,065,730	\$1,151,504
FEDERAL AID	175,000	-	55,652,500
LOCAL SHARE	-	1,600,800	-
PROGRAM INCOME	1,082,370	590,000	3,723,485
STATE AID	144,787	200,000	337,310
TOTAL - DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT	\$1,402,157	\$2,390,800	\$59,713,295
FEDERAL AID	-	-	-
PROGRAM INCOME	546,165	993,365	1,161,253
STATE AID	39,224	58,000	59,000
TOTAL - DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY	\$585,389	\$1,051,365	\$1,220,253
FEDERAL AID	25,009,634	65,820,260	67,074,716
LOCAL SHARE	-	5,308,019	-
PROGRAM INCOME	4,940,789	1,874,238	10,268,523



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

STATE AID	14,066,833	31,600,572	34,128,369
TOTAL - DEPARTMENT OF HEALTH	\$44,017,256	\$104,603,089	\$111,471,608
PROGRAM INCOME	-	500,000	500,000
TOTAL - DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS	\$0	\$500,000	\$500,000
FEDERAL AID	13,000	-	-
TOTAL - DEPARTMENT OF PLANNING	\$13,000	\$0	\$0
FEDERAL AID	176,953	198,981	198,981
LOCAL SHARE	-	899,233	-
PROGRAM INCOME	9,510,649	15,025,000	53,859,908
STATE AID	395,836	419,724	416,408
TOTAL - DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION	\$10,083,438	\$16,542,938	\$54,475,297
FEDERAL AID	-	-	35,606
PROGRAM INCOME	2,690,676	4,675,495	1,550,298
STATE AID	95,728	127,573	178,000
TOTAL - DEPARTMENT OF RECREATION AND PARKS	\$2,786,404	\$4,803,068	\$1,763,904
FEDERAL AID	3,718,770	4,897,488	5,471,575
LOCAL SHARE	-	1,855,395	-
PROGRAM INCOME	455,137	52,500	1,565,314
STATE AID	2,514,204	3,790,507	3,919,799
TOTAL - DEPARTMENT OF SOCIAL SERVICES	\$6,688,111	\$10,595,890	\$10,956,688
STATE AID	2,359,592	21,300,048	15,036,863
TOTAL - EMERGENCY COMMUNICATIONS CENTER	\$2,359,592	\$21,300,048	\$15,036,863
FEDERAL AID	2,466,687	738,596	2,695,148
LOCAL SHARE	-	38,500	-
PROGRAM INCOME	24,382	65,000	242,228
STATE AID	90,921	543,744	212,500



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

TOTAL - FIRE DEPARTMENT		\$2,581,991	\$1,385,840	\$3,149,876
<hr/>				
FEDERAL AID		85,059,746	91,506,254	96,115,372
PROGRAM INCOME		-	-	-
STATE AID		61,051	100,000	100,000
TOTAL - HOUSING OFFICE		\$85,120,797	\$91,606,254	\$96,215,372
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LOCAL SHARE		-	44,128	-
PROGRAM INCOME		44,128	-	44,128
STATE AID		2,104,875	2,940,179	2,707,134
TOTAL - LOCAL MANAGEMENT BOARD		\$2,149,003	\$2,984,307	\$2,751,262
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FEDERAL AID		22,795,965	-	-
STATE AID		-	-	9,873,181
TOTAL - OFFICE OF BUDGET AND FINANCE		\$22,795,965	\$0	\$9,873,181
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FEDERAL AID		-	-	1,100,000
STATE AID		-	2,784,600	-
TOTAL - OFFICE OF INFORMATION TECHNOLOGY		\$0	\$2,784,600	\$1,100,000
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STATE AID		202,521	325,000	301,275
TOTAL - ORGANIZATION CONTRIBUTIONS		\$202,521	\$325,000	\$301,275
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FEDERAL AID		4,398,448	6,244,882	7,178,323
LOCAL SHARE		-	496,015	-
PROGRAM INCOME		5,622,973	19,354,487	14,371,845
STATE AID		1,490,217	2,866,225	5,304,394
TOTAL - POLICE DEPARTMENT		\$11,511,638	\$28,961,609	\$26,854,562
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FEDERAL AID		207,146	172,972	160,109
LOCAL SHARE		-	376,569	-
PROGRAM INCOME		30,773	-	417,660
STATE AID		385,784	280,000	283,070
TOTAL - STATE'S ATTORNEY		\$623,703	\$829,541	\$860,839



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

FEDERAL AID	5,185,727	6,289,511	21,406,325
PROGRAM INCOME	141,944	413,000	109,441
STATE AID	52,915	7,389,053	7,507,685
TOTAL - WORKFORCE DEVELOPMENT	\$5,380,586	\$14,091,564	\$29,023,451
TOTAL - GIFT AND GRANTS	\$237,334,166	\$334,703,072	\$455,833,876
TOTAL - SPECIAL FUNDS	\$253,549,060	\$357,125,660	\$463,339,586

SOURCE	FY 2023 ACTUALS	FY 2024 ESTIMATE	FY 2025 BUDGET
NON-COUNTY FUNDS			
Board of Education			
Aging Schools	861,147	-	-
Blueprint for Future	25,362,303	47,134,573	28,189,082
Limit English Proficiency	43,301,393	46,595,321	53,926,496
Non-Public Placement	25,733,282	21,483,123	27,764,070
Out of County Living	2,656,640	2,210,527	2,210,527
Special Education	52,837,282	60,349,421	67,718,174
Tuition	92,526	80,000	80,000
Compensatory Aid	143,874,641	194,022,898	199,310,227
Foundation Program	484,068,679	485,048,729	489,042,736
Fund Balance	6,753,855	46,325,331	49,611,320
Other Revenues	19,052,459	9,585,932	19,245,368
Restrict Program-Federal	233,265,522	229,972,625	123,250,904
Restrict Program-State	24,062,086	9,405,596	46,933,494
Transportation	37,933,746	40,998,326	41,468,739
TOTAL - Board of Education	\$1,099,855,561	\$1,193,212,402	\$1,148,751,137
Community College			
State Aid	61,614,534	71,703,077	68,948,700
Fund Balance	(3,826,131)	2,961,823	534,000
Other Revenues	66,676,816	59,246,506	77,791,071
Tuition and Fees	63,579,163	65,523,245	69,301,244



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

TOTAL - Community College	\$188,044,382	\$199,434,651	\$216,575,015
Department of Social Services			
Miscellaneous Receipts	210,313	320,026	320,026
TOTAL - Department of Social Services	\$210,313	\$320,026	\$320,026
Library			
Fine-Fees	2,247,449	5,976,000	2,833,640
State Aid	5,885,458	2,638,719	6,106,455
Fund Balance	(1,898,008)	-	1,000,000
TOTAL - Library	\$6,234,899	\$8,614,719	\$9,940,095
TOTAL - NON-COUNTY FUNDS	\$1,294,345,155	\$1,401,581,798	\$1,375,586,274

SOURCE	FY 2023 ACTUALS	FY 2024 ESTIMATE	FY 2025 BUDGET
ENTERPRISE FUNDS			
METROPOLITAN DISTRICT FUND			
Assessment	6,005,890	-	-
Business Permits	829,949	800,000	800,000
Charges For Services	19,032	90,700	90,700
Consumption Charge - Fire Hydrant	148,525	-	-
Deficit Charges - Water	(319,452)	-	-
Distribution Charge - Water	64,897,610	68,745,976	72,779,965
Extinguishments - Sewer	(453,107)	20,000	20,000
Extinguishments - Water	-	5,000	5,000
Federal	943,289	1,192,536	1,134,704
Fees	92,504	-	-
Fines	21,850	18,000	18,000
Front Foot Assessment - Sewer	126,745	6,200,000	5,942,964
Front Foot Assessment - Water	(498)	3,100,000	2,973,052
Front Foot Assessments - Interest	(1,529,911)	110,000	110,000
Fund Balance	(38,776,395)	59,840,930	40,300,857
House Connection - Sewer	920,362	-	-
House Connection - Water	(196,602)	-	-



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

Interest for Delinquent Assessments	6	6,950	6,950
Interest On Loans	-	-	-
Investment Income	9,086,520	7,000,000	11,700,000
Miscellaneous Permits	(3,975)	-	-
Miscellaneous Receipts	19,466	195,000	195,000
Other Miscellaneous	32,114,485	-	-
Program Open Space	-	-	-
Rental Fees - Fire Hydrant Meter	70,249	-	-
Sewer Service Charges	184,807,918	203,090,708	223,926,035
Sewer Service Charges - Interest	1,536,419	360,000	360,000
Sewerage Handling Cost	16,393,683	6,000,000	6,000,000
System Connection - Sewer	415,256	-	-
System Connection - Water	202,538	-	-
Waiver Fee - Reforestation	-	-	-
Waiver Fee - Storm Water	-	-	-
Water Charges - Phoenix	2,287	1,820	1,820
Water Charges - Sunnybrook	24,224	23,700	23,700
TOTAL - METROPOLITAN DISTRICT FUND	\$277,398,866	\$356,801,320	\$366,388,747
OTHER ENTERPRISE FUNDS			
Community College Auxiliary Fund	975,560	610,000	816,000
School Food Service Fund	57,669,899	58,479,779	62,632,818
TOTAL - OTHER ENTERPRISE FUNDS	\$58,645,459	\$59,089,779	\$63,448,818
RECREATIONAL FACILITIES FUND			
Charges For Services	738,493	646,668	771,590
Fees	-	-	4,649,919
Fund Balance	(427,798)	91,504	19,288
TOTAL - RECREATIONAL FACILITIES FUND	\$310,695	\$738,172	\$5,440,797
TOTAL - ENTERPRISE FUNDS	\$336,355,020	\$416,629,271	\$435,278,362
TOTAL -GENERAL FUND(REVENUES PLUS SURPLUS)	2,616,148,219	2,710,008,515	2,789,022,928
TOTAL - SPECIAL FUNDS	253,549,060	357,125,660	463,339,586



EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2023, 2024 and 2025

TOTAL - NON-COUNTY FUNDS	1,294,345,155	1,401,581,798	1,375,586,274
TOTAL - ENTERPRISE FUNDS	336,355,020	416,629,271	435,278,362
GOVERNMENT - WIDE OPERATING FUNDS	4,500,397,454	4,885,345,245	5,063,227,150





EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

AGENCY & WORK PROGRAM	FY 2023 ACTUALS			FY 2024 ADJ APPROPRIATIONS			FY 2025 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GENERAL GOVERNMENT									
BOARD OF APPEALS									
HEARINGS & ADJUDICATIONS	386,813	-	386,813	412,387	-	412,387	428,628	-	428,628
TOTAL-	\$386,813	\$0	\$386,813	\$412,387	\$0	\$412,387	\$428,628	\$0	\$428,628
COUNTY ADMINISTRATIVE OFFICER									
EXECUTIVE DIRECTION	2,197,248	-	2,197,248	2,871,524	-	2,871,524	3,262,936	-	3,262,936
GOVERNMENT REFORM & STRATEGIC INITIATIVES	1,251,190	-	1,251,190	1,201,492	-	1,201,492	1,281,576	-	1,281,576
BALTIMORE METROPOLITAN COUNCIL	175,350	-	175,350	189,849	-	189,849	189,849	-	189,849
TOTAL-	\$3,623,788	\$0	\$3,623,788	\$4,262,865	\$0	\$4,262,865	\$4,734,361	\$0	\$4,734,361
COUNTY AUDITOR									
AUDITING	1,648,831	-	1,648,831	1,969,918	-	1,969,918	2,056,619	-	2,056,619
TOTAL-	\$1,648,831	\$0	\$1,648,831	\$1,969,918	\$0	\$1,969,918	\$2,056,619	\$0	\$2,056,619
COUNTY COUNCIL									
LEGISLATIVE/POLICY DIRECTION	2,702,503	-	2,702,503	3,490,336	-	3,490,336	3,640,564	-	3,640,564
TOTAL-	\$2,702,503	\$0	\$2,702,503	\$3,490,336	\$0	\$3,490,336	\$3,640,564	\$0	\$3,640,564
DEPARTMENT OF PERMITS, APPROVALS AND INSPECTIONS									
INSPECTIONS & ENFORCEMENT	5,208,923	-	5,208,923	6,282,674	-	6,282,674	6,256,512	-	6,256,512
Neglected Property Community Fund	-	546,709	546,709	-	1,500,000	1,500,000	-	1,500,000	1,500,000
GENERAL ADMINISTRATION	2,018,162	894,639	2,912,801	2,247,624	1,009,801	3,257,425	2,369,133	1,040,328	3,409,461
PERMITS AND LICENSES	873,685	-	873,685	1,044,616	-	1,044,616	1,254,618	-	1,254,618
DEVELOPMENT REVIEW	959,965	438,468	1,398,433	1,053,612	473,362	1,526,974	1,125,672	505,737	1,631,410
ELECTRICAL LICENSING & REGULAT	19,932	-	19,932	20,852	-	20,852	21,428	-	21,428
PLUMBING LICENSING REGULATION	31,817	-	31,817	34,682	-	34,682	35,646	-	35,646
REAL ESTATE COMPLIANCE	-	-	-	-	-	-	-	-	-
MISC Plans Review	-	-	-	-	500,000	500,000	-	500,000	500,000
TOTAL-	\$9,112,483	\$1,879,816	\$10,992,299	\$10,684,060	\$3,483,163	\$14,167,223	\$11,063,010	\$3,546,065	\$14,609,076
DEPARTMENT OF PLANNING									
COMMUNITY DEVELOPMENT	2,271,379	-	2,271,379	2,822,386	-	2,822,386	3,042,262	-	3,042,262
ADMINISTRATIVE HEARING OFFICE	478,224	-	478,224	666,617	-	666,617	680,933	-	680,933
PEOPLE'S COUNSEL	221,960	-	221,960	232,493	-	232,493	245,787	-	245,787
FED CLG Grant - Baltimore County Design Guidelines Update	-	13,000	13,000	-	-	-	-	-	-
TOTAL-	\$2,971,563	\$13,000	\$2,984,563	\$3,721,496	\$0	\$3,721,496	\$3,968,982	\$0	\$3,968,982
OFFICE OF BUDGET AND FINANCE									
FINANCIAL OPERATIONS	4,668,464	-	4,668,464	5,278,593	-	5,278,593	5,875,926	-	5,875,926
BUDGET FORMULATION & ADMINISTR	1,495,222	-	1,495,222	1,573,604	-	1,573,604	2,056,719	-	2,056,719



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

PURCHASING AND DISBURSEMENTS	1,906,316	-	1,906,316	2,414,214	-	2,414,214	2,518,508	-	2,518,508
INSURANCE ADMINISTRATION	768,557	-	768,557	885,446	-	885,446	910,798	-	910,798
PAY SYSTEMS	253,844	-	253,844	280,025	-	280,025	358,631	-	358,631
INVESTMENT AND DEBT MANAGEMENT	476,686	-	476,686	494,941	-	494,941	538,700	-	538,700
Fair Election	-	-	-	-	-	-	1,000,000	-	1,000,000
FEDERAL American Rescue Plan - Emergency Measure	-	22,614,863	22,614,863	-	-	-	-	-	-
FEDERAL COVID-19 FEMA Projects - Emergency Measure (inactive)	-	181,102	181,102	-	-	-	-	-	-
LOCAL Community Reinvestment and Repair Fund (inactive)	-	-	-	-	-	-	-	9,873,181	9,873,181
TOTAL-	\$9,569,089	\$22,795,965	\$32,365,053	\$10,926,823	\$0	\$10,926,823	\$13,259,283	\$9,873,181	\$23,132,464
OFFICE OF COUNTY EXECUTIVE									
EXECUTIVE DIRECTION	1,224,103	-	1,224,103	1,457,681	-	1,457,681	1,513,017	-	1,513,017
TOTAL-	\$1,224,103	\$0	\$1,224,103	\$1,457,681	\$0	\$1,457,681	\$1,513,017	\$0	\$1,513,017
OFFICE OF HUMAN RESOURCES									
PERSONNEL ADMINISTRATION	3,729,947	-	3,729,947	6,308,148	-	6,308,148	6,349,984	-	6,349,984
HUMAN RELATIONS	704,176	-	704,176	1,199,836	-	1,199,836	1,241,353	-	1,241,353
TOTAL-	\$4,434,123	\$0	\$4,434,123	\$7,507,984	\$0	\$7,507,984	\$7,591,337	\$0	\$7,591,337
OFFICE OF INFORMATION TECHNOLOGY									
INFRASTRUCTURE	16,818,988	-	16,818,988	18,178,566	-	18,178,566	19,245,065	-	19,245,065
ELECTRONIC SERVICES	3,468,053	-	3,468,053	3,963,161	-	3,963,161	4,054,697	-	4,054,697
BUSINESS OPERATIONS	3,804,559	-	3,804,559	4,287,006	-	4,287,006	4,666,247	-	4,666,247
APPLICATIONS	14,802,311	-	14,802,311	16,271,416	-	16,271,416	18,092,731	-	18,092,731
311 CONTACT CENTER	715,371	-	715,371	664,983	-	664,983	688,968	-	688,968
Home Stretch Difficult to Service Properties (DSP) Grant Program (inactive)	-	-	-	-	-	-	-	1,100,000	1,100,000
Maryland Connected Devices Program	-	-	-	-	2,784,600	2,784,600	-	-	-
TOTAL-	\$39,609,282	\$0	\$39,609,282	\$43,365,132	\$2,784,600	\$46,149,732	\$46,747,709	\$1,100,000	\$47,847,709
OFFICE OF LAW									
GENERAL LEGAL SERVICES	4,995,014	58,686	5,053,700	6,536,497	477,843	7,014,340	6,747,007	295,373	7,042,380
LEGISLATIVE RELATIONS	381,685	-	381,685	621,632	-	621,632	646,730	-	646,730
WORKERS COMPENSATION	861,882	-	861,882	1,112,568	-	1,112,568	943,004	-	943,004
LIABILITY CLAIMS INVESTIGATION	479,147	-	479,147	497,396	-	497,396	509,024	-	509,024
TOTAL-	\$6,717,727	\$58,686	\$6,776,413	\$8,768,093	\$477,843	\$9,245,936	\$8,845,765	\$295,373	\$9,141,138
OFFICE OF THE INSPECTOR GENERAL									
OFFICE OF THE INSPECTOR GENERAL	536,556	-	536,556	835,042	-	835,042	874,483	-	874,483
TOTAL-	\$536,556	\$0	\$536,556	\$835,042	\$0	\$835,042	\$874,483	\$0	\$874,483
PROPERTY MANAGEMENT									
BUILDING MAINTENANCE	9,936,745	-	9,936,745	11,156,771	-	11,156,771	11,338,039	-	11,338,039
MAINTENANCE OF GROUNDS & RECREATION SITES	7,728,460	-	7,728,460	9,489,189	-	9,489,189	10,053,396	-	10,053,396
BUILDING OPERATION AND MANAGEMENT	20,388,394	-	20,388,394	23,686,489	-	23,686,489	25,182,042	-	25,182,042
ADMINISTRATION	2,226,958	-	2,226,958	3,023,895	-	3,023,895	3,306,384	-	3,306,384



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

TOTAL-	\$40,280,556	\$0	\$40,280,556	\$47,356,344	\$0	\$47,356,344	\$49,879,861	\$0	\$49,879,861
VEHICLE OPERATIONS AND MAINTENANCE									
County Parking	469,983	-	469,983	-	-	-	530,000	-	530,000
	-	-	-	500,000	-	500,000	-	-	-
TOTAL-	\$469,983	\$0	\$469,983	\$500,000	\$0	\$500,000	\$530,000	\$0	\$530,000
TOTAL- GENERAL GOVERNMENT -	\$123,287,399	\$24,747,467	\$148,034,867	\$145,258,161	\$6,745,606	\$152,003,767	\$155,133,618	\$14,814,619	\$169,948,237
STATE MANDATED AGENCIES									
BOARD OF ELECTIONS SUPERVISORS									
REGISTER VOTERS/CONDUCT ELECT	7,278,026	-	7,278,026	7,792,192	-	7,792,192	9,120,629	-	9,120,629
TOTAL-	\$7,278,026	\$0	\$7,278,026	\$7,792,192	\$0	\$7,792,192	\$9,120,629	\$0	\$9,120,629
BOARD OF LIQUOR LICENSE COMMISSION									
LIQUOR LICENSE	-	722,599	722,599	-	932,588	932,588	-	909,115	909,115
TOTAL-	\$0	\$722,599	\$722,599	\$0	\$932,588	\$932,588	\$0	\$909,115	\$909,115
CIRCUIT COURT									
CRIMINAL & CIVIL ADJUDICATION	5,984,642	-	5,984,642	6,757,078	-	6,757,078	7,009,052	-	7,009,052
Family Law Support Services, FEES Family Law Support Services FEES, STATE Family Law Support Services	-	1,656,448	1,656,448	-	2,007,631	2,007,631	-	2,186,475	2,186,475
STATE Alternative Dispute Resolution	-	52,764	52,764	-	83,108	83,108	-	77,802	77,802
FEDERAL Child Support Services-Federal, MATCH Child Support Services-Match, STATE Child Support Services-State, Child Support Services	-	270,515	270,515	-	266,253	266,253	-	315,921	315,921
STATE Family Recovery Court-OPSC, Family Recovery Court-OPSC, MATCH Family Recovery Court-OPSC MATCH	-	386,885	386,885	-	493,473	493,473	-	534,849	534,849
STATE R&A Trial Court Researcher (inactive)	-	-	-	-	-	-	-	121,953	121,953
Access to Justice Diversity Equity and Inclusion	-	-	-	-	-	-	-	125,910	125,910
STATE Family Law Adjudication Magistrate(s)	-	17,531	17,531	-	-	-	-	-	-
TOTAL-	\$5,984,642	\$2,384,142	\$8,368,785	\$6,757,078	\$2,850,465	\$9,607,543	\$7,009,052	\$3,362,911	\$10,371,963
COUNTY SHERIFF									
CONVEYING PRISONERS/SERVING SUMMONSES	6,092,748	-	6,092,748	7,098,966	-	7,098,966	7,301,364	-	7,301,364
Child Support Enforcement Incentive Grant	-	-	-	-	17,859	17,859	-	17,859	17,859
TOTAL-	\$6,092,748	\$0	\$6,092,748	\$7,098,966	\$17,859	\$7,116,825	\$7,301,364	\$17,859	\$7,319,223
ORPHANS' COURT									
ADJUDICATION OF ESTATES	316,281	-	316,281	354,197	-	354,197	361,175	-	361,175
TOTAL-	\$316,281	\$0	\$316,281	\$354,197	\$0	\$354,197	\$361,175	\$0	\$361,175
STATE'S ATTORNEY									
CRIMINAL PROSECUTION	10,826,580	-	10,826,580	12,139,859	-	12,139,859	12,376,122	-	12,376,122
FEDERAL SA Asset Forfeiture Account	-	10,357	10,357	-	26,000	26,000	-	26,000	26,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

MATCH Victim Witness Unit Services-Match, FEDERAL Victim Witness Unit Services-Federal, Victim Witness Unit Services	-	85,765	85,765	-	116,544	116,544	-	107,538	107,538
FEDERAL Domestic Violence Special Victim Prosecutor-Federal, MATCH Domestic Violence Special Victim Prosecutor-Match, Domestic Violence Special Victim Prosecutor	-	141,797	141,797	-	170,502	170,502	-	192,256	192,256
Cracking Down on Auto Theft, MATCH Cracking Down on Auto Theft-Match (State's Attorney), STATE Cracking Down on Auto Theft-State's Attorney	-	217,411	217,411	-	265,368	265,368	-	267,354	267,354
STATE Firearms Violence Unit-State, Firearms Violence Unit, MATCH Firearms Violence Unit-Match	-	123,324	123,324	-	191,127	191,127	-	207,690	207,690
STATE Witness Protection Program	-	45,050	45,050	-	60,000	60,000	-	60,000	60,000
TOTAL-	\$10,826,580	\$623,703	\$11,450,283	\$12,139,859	\$829,541	\$12,969,400	\$12,376,122	\$860,838	\$13,236,961
UNIVERSITY OF MARYLAND EXTENSION, BALTIMORE COUNTY									
UNIVERSITY OF MARYLAND EXTENSION SERVICE	282,318	-	282,318	313,986	-	313,986	323,689	-	323,689
TOTAL-	\$282,318	\$0	\$282,318	\$313,986	\$0	\$313,986	\$323,689	\$0	\$323,689
TOTAL- STATE MANDATED AGENCIES -	\$30,780,595	\$3,730,444	\$34,511,039	\$34,456,278	\$4,630,453	\$39,086,731	\$36,492,031	\$5,150,723	\$41,642,755
PUBLIC SAFETY									
DEPARTMENT OF CORRECTIONS									
CORRECTIONS	47,312,941	-	47,312,941	50,966,216	-	50,966,216	53,768,785	-	53,768,785
FEES Commissary Account	-	759,591	759,591	-	1,065,730	1,065,730	-	1,151,504	1,151,504
STATE Medication Assisted Treatment in Detention Act	-	112,212	112,212	-	-	-	-	-	-
TOTAL-	\$47,312,941	\$871,803	\$48,184,744	\$50,966,216	\$1,065,730	\$52,031,946	\$53,768,785	\$1,151,504	\$54,920,288
EMERGENCY COMMUNICATIONS CENTER									
EMERGENCY COMMUNICATIONS CENTER	13,968,687	-	13,968,687	16,273,217	-	16,273,217	16,750,373	-	16,750,373
STATE ENSB Reimbursement Grant (inactive)	-	42,286	42,286	-	-	-	-	-	-
STATE MD 911 BOARD REIMBURSEMENT GRANT	-	2,317,306	2,317,306	-	21,300,048	21,300,048	-	15,036,863	15,036,863
TOTAL-	\$13,968,687	\$2,359,592	\$16,328,280	\$16,273,217	\$21,300,048	\$37,573,265	\$16,750,373	\$15,036,863	\$31,787,236
FIRE DEPARTMENT									
FIELD OPERATIONS	101,320,585	-	101,320,585	106,007,966	-	106,007,966	110,145,581	-	110,145,581
FIRE/RESCUE ACADEMY	1,134,028	-	1,134,028	1,487,404	-	1,487,404	1,558,308	-	1,558,308
CONTRIBUTIONS VOL FIRE CO	10,650,075	-	10,650,075	11,241,062	-	11,241,062	11,468,226	-	11,468,226
FIELD OPERATION ADMINISTRATION	2,219,666	-	2,219,666	3,057,855	-	3,057,855	3,068,434	-	3,068,434
INVESTIGATIVE SERVICES	1,554,722	-	1,554,722	2,020,428	-	2,020,428	2,093,583	-	2,093,583
GENERAL ADMINISTRATION	1,909,769	-	1,909,769	2,127,922	-	2,127,922	2,463,667	-	2,463,667
ALARM & COMMUNICATION SYSTEM	707,600	-	707,600	772,069	-	772,069	819,171	-	819,171
OFFICE OF HOMELAND SECURITY / EMERGENCY MGMT	236,007	-	236,007	682,324	-	682,324	564,386	-	564,386
FEDERAL EMERGENCY MANAGEMENT PERFORMANCE GRANT - AMERICAN RESCUE PLAN, EMERGENCY MANAGEMENT PERFORMANCE GRANT - AMERICAN RESCUE PLAN	-	29,850	29,850	-	-	-	-	-	-



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL HSGP	-	347,646	347,646	-	445,596	445,596	-	450,530	450,530
FEDERAL Emergency Management Performance Grant	-	326,295	326,295	-	290,000	290,000	-	290,000	290,000
FEDERAL Homeland Security-UASI-Federal, Homeland Security	-	165,285	165,285	-	331,244	331,244	-	352,297	352,297
Fire Deployments, STATE Pennsylvania Task Force Reimbursements	-	67,717	67,717	-	150,000	150,000	-	150,000	150,000
FEDERAL SAFER20-Federal	-	1,506,317	1,506,317	-	-	-	-	-	-
Fire Prevention & Safety (FPS) Grant (FFY 2021), MATCH Fire Prevention Safety Match	-	-	-	-	-	-	-	160,299	160,299
FEDERAL Assistance to Firefighters, Match Assistance to Fire Fighters Match	-	-	-	-	-	-	-	1,579,000	1,579,000
MISC Fire Department Support	-	4,166	4,166	-	50,000	50,000	-	50,000	50,000
FEDERAL HMEP-Federal, MATCH HMEP-Match, HMEP	-	91,295	91,295	-	4,000	4,000	-	17,750	17,750
STATE MIEMSS Advanced Life Support Training	-	2,988	2,988	-	25,000	25,000	-	25,000	25,000
MATCH MIEMSS AED/Defibrillator-Match, STATE MIEMSS AED/Defibrillator-State, MIEMSS AED/Defibrillator	-	40,432	40,432	-	45,000	45,000	-	45,000	45,000
MATCH Waterway DNR/WIG-Match, Waterway DNR/WIG	-	-	-	-	30,000	30,000	-	30,000	30,000
Volunteer Replacements	-	-	-	-	15,000	15,000	-	-	-
TOTAL-	\$119,732,450	\$2,581,991	\$122,314,441	\$127,397,030	\$1,385,840	\$128,782,870	\$132,181,358	\$3,149,876	\$135,331,234
POLICE DEPARTMENT									
CRIMINAL INVESTIGATION DIVISION	31,657,976	-	31,657,976	35,308,697	-	35,308,697	34,589,252	-	34,589,252
OPERATIONS SUPPORT SERVICES DIVISION	18,764,849	-	18,764,849	20,870,294	-	20,870,294	24,976,894	-	24,976,894
COMMUNITY RESOURCES BUREAU	17,707,601	-	17,707,601	20,732,047	-	20,732,047	24,395,029	-	24,395,029
ADMIN & TECHNICAL SRVCS BUREAU	14,184,814	-	14,184,814	20,478,532	-	20,478,532	17,572,114	-	17,572,114
OPERATIONS BUREAU	139,951,758	-	139,951,758	146,200,870	-	146,200,870	147,315,473	-	147,315,473
VICE/NARCOTICS SECTION	10,234,009	-	10,234,009	11,054,548	-	11,054,548	11,370,422	-	11,370,422
OFFICE OF THE CHIEF	1,511,768	-	1,511,768	2,363,563	-	2,363,563	2,609,360	-	2,609,360
SCHOOL SAFETY	1,439,549	-	1,439,549	3,234,451	-	3,234,451	4,213,451	-	4,213,451
STATE Cracking Down on Auto Theft-Police	-	392,462	392,462	-	450,000	450,000	-	569,471	569,471
STATE GOCCP ICAC Grant	-	48,154	48,154	-	75,000	75,000	-	75,000	75,000
Bureau of Justice Assistance Grant (BJAG), FEDERAL Bureau of Justice Assistance Grant (BJAG)-Federal	-	151,947	151,947	-	150,000	150,000	-	150,000	150,000
FEES Speed Camera Program	-	5,374,424	5,374,424	-	7,070,704	7,070,704	-	10,263,845	10,263,845
FED SPEED ENFORCEMENT Highway Safety Program (SE), FED 1 Highway Safety Program (Pedestrian-Bicycle), FED IMPAIRED DRIVING Highway Safety Program (ID), STATE PEDESTRIAN/BICYCLE Highway Safety Program (PB), FED DISTRACTED DRIVING Highway Safety Program (DD)	-	115,734	115,734	-	37,000	37,000	-	37,000	37,000
STATE MCIN Grant	-	297,535	297,535	-	741,225	741,225	-	383,525	383,525
FEDERAL Asset Forfeiture - Justice	-	65,313	65,313	-	545,597	545,597	-	1,756,300	1,756,300
FEDERAL Asset Forfeiture - Treasury	-	443,154	443,154	-	198,820	198,820	-	136,200	136,200
STATE Internet Crimes Against Children	-	11,480	11,480	-	20,000	20,000	-	20,000	20,000
Port Security Grant, FEDERAL Port Security Grant	-	35,950	35,950	-	100,000	100,000	-	100,000	100,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL Commercial Vehicle Safety Alliance	-	12,625	12,625	-	35,000	35,000	-	35,000	35,000
STATE Sex Offender Compliance Enforcement In MD	-	92,971	92,971	-	130,000	130,000	-	130,000	130,000
MISC Police Foundation	-	217,176	217,176	-	300,000	300,000	-	300,000	300,000
FED2 OCDETF Strike Force-HIDTA, FEDERAL OCDETF Strike Force	-	1,716,352	1,716,352	-	1,900,000	1,900,000	-	1,965,000	1,965,000
MISC School Bus Camera	-	(7,873)	(7,873)	-	11,683,783	11,683,783	-	3,483,000	3,483,000
FEDERAL Justice Assistance Grant	-	398,520	398,520	-	500,000	500,000	-	823,553	823,553
FEDERAL Special Operations Support Grant	-	-	-	-	175,000	175,000	-	175,000	175,000
FEDERAL Special Detail Reimbursements	-	208,565	208,565	-	250,000	250,000	-	250,000	250,000
PRIVATE FOUNDATION GRANT	-	-	-	-	300,000	300,000	-	300,000	300,000
Enforcing Underage Drinking Laws Grant, INTERAGENCY Enforcing Underage Drinking Laws Grant-Interagency (inactive)	-	(16)	(16)	-	60,000	60,000	-	60,000	60,000
2 Highway Safety Program (Distracted Driving)	-	-	-	-	35,000	35,000	-	35,000	35,000
STATE Towson University Detail Reimbursements	-	27,893	27,893	-	60,000	60,000	-	60,000	60,000
Warrant Apprehension Program	-	-	-	-	150,000	150,000	-	200,000	200,000
FEDERAL GOCCP Coverdell Forensic Science Improvement Grant	-	411	411	-	60,000	60,000	-	60,000	60,000
National Sexual Assault Kit Initiatives, FEDERAL National Sexual Assault Kit Initiatives	-	310,700	310,700	-	100,000	100,000	-	100,270	100,270
STATE Highway Safety Program, 4 Highway Safety Program (Speed Enforcement)	-	7,280	7,280	-	35,000	35,000	-	35,000	35,000
STATE Domestic Violence Protective Order Entry Prj	-	49,655	49,655	-	60,000	60,000	-	60,000	60,000
3 Highway Safety Program (Impaired)	-	-	-	-	150,000	150,000	-	150,000	150,000
5 Highway Safety Program (Occupant Safety)	-	-	-	-	5,000	5,000	-	5,000	5,000
STATE STOP Gun Violence Project Enhancement	-	79,881	79,881	-	100,000	100,000	-	100,000	100,000
STATE MTA Detail Reimbursements	-	-	-	-	70,000	70,000	-	70,000	70,000
COPS Hiring Grant, FEDERAL COPS Hiring Grant-Federal	-	815,219	815,219	-	842,030	842,030	-	-	-
FEDERAL Sexual Assault Forensic Evidence	-	-	-	-	82,450	82,450	-	-	-
Reducing Injury and Death of Missing Individuals with Dementia and Developmental Disabilities Program	-	-	-	-	150,000	150,000	-	50,000	50,000
Task Force US Marshalls	-	-	-	-	25,000	25,000	-	25,000	25,000
Task Force Secret Service	-	-	-	-	25,000	25,000	-	25,000	25,000
Task Force	-	-	-	-	25,000	25,000	-	25,000	25,000
STATE Recruitment & Retention Grant	-	-	-	-	100,000	100,000	-	100,000	100,000
FEDERAL Forensic DNA Backlog Reduction	-	60,045	60,045	-	350,000	350,000	-	350,000	350,000
FEDERAL Task Force Reimbursements	-	5,149	5,149	-	75,000	75,000	-	75,000	75,000
STATE Police Crash Reconstruction Training Grant	-	18,867	18,867	-	75,000	75,000	-	75,000	75,000
STATE Training Grants	-	-	-	-	25,000	25,000	-	25,000	25,000
STATE Sexual Assault Kit Testing	-	118,522	118,522	-	300,000	300,000	-	1,300,000	1,300,000
STATE Smart Policing Initiative	-	69,500	69,500	-	100,000	100,000	-	100,000	100,000
FEDERAL COPS Community Policing Development Grant	-	-	-	-	100,000	100,000	-	100,000	100,000
STATE SRO Adequate Coverage Grant.	-	-	-	-	-	-	-	1,500,000	1,500,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

STATE Heroin Coordinator Grant	-	41,203	41,203	-	-	-	-	76,398	76,398
FEDERAL Police Mental Health Initiatives	-	-	-	-	200,000	200,000	-	150,000	150,000
FEDERAL Police Wellness Initiatives	-	6,278	6,278	-	100,000	100,000	-	150,000	150,000
STATE Youth Outreach Programs	-	-	-	-	50,000	50,000	-	50,000	50,000
FEDERAL Law Enforcement Tech	-	4,235	4,235	-	250,000	250,000	-	250,000	250,000
BJA Body Armor	-	-	-	-	100,000	100,000	-	100,000	100,000
STATE E-Ticket Citation Paper	-	26,717	26,717	-	50,000	50,000	-	50,000	50,000
STATE GOCCP-Body Armor	-	-	-	-	40,000	40,000	-	40,000	40,000
GOCCP/Special Operation Support Grant	-	-	-	-	175,000	175,000	-	175,000	175,000
FEDERAL NIJ-Coverdell Forensic Sciences Improvement Grt	-	-	-	-	175,000	175,000	-	175,000	175,000
FEDERAL Sexual Assault Forensic Evidence (SAFE) Grant	-	61,397	61,397	-	-	-	-	-	-
MISC HACKERMAN FOUNDATION GRANT	-	39,262	39,262	-	-	-	-	-	-
Local Agency License Plate Reader Grant	-	194,950	194,950	-	-	-	-	-	-
TOTAL-	\$235,452,322	\$11,511,638	\$246,963,960	\$260,243,002	\$28,961,609	\$289,204,611	\$267,041,994	\$26,854,563	\$293,896,557
TOTAL- PUBLIC SAFETY -	\$416,466,401	\$17,325,023	\$433,791,425	\$452,621,062	\$52,713,227	\$507,592,692	\$469,742,510	\$46,192,806	\$515,935,316
DEPARTMENT OF PUBLIC WORKS									
DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION									
SAFETY OFFICE	492,289	316,164	808,453	762,197	529,665	1,291,862	740,993	514,930	1,255,924
GENERAL OPERATIONS & MAINT	13,893,264	310,121	14,203,385	14,937,388	311,000	15,248,388	16,573,358	353,507	16,926,865
TRAFFIC PLANNING	8,205,402	-	8,205,402	8,861,032	-	8,861,032	8,941,135	-	8,941,135
REFUSE COLLECTION	45,942,987	-	45,942,987	44,753,343	-	44,753,343	47,579,271	-	47,579,271
CONTRACTS/CONSTRUCTION INSPECT	1,940,849	973,908	2,914,758	775,010	2,325,036	3,100,046	813,572	2,440,727	3,254,298
GENERAL SURVEYING	418,773	395,457	814,230	463,413	445,243	908,656	454,019	436,214	890,233
EQUIPMENT MAINTENANCE	8,277,944	1,026,963	9,304,907	8,908,951	1,101,107	10,010,058	9,084,586	1,122,814	10,207,401
PUMPING TREATMENT PLANT OPERATION AND MAINTENANCE	-	85,734,685	85,734,685	-	138,878,488	138,878,488	-	140,058,482	140,058,482
MRF OPERATIONS	5,792,826	-	5,792,826	7,286,886	-	7,286,886	7,333,009	-	7,333,009
TRAFFIC SIGN INSTALL/MAINTENAN	2,124,841	-	2,124,841	2,199,532	-	2,199,532	2,279,612	-	2,279,612
TRANSPORTATION SERVICES	975,900	-	975,900	1,350,087	-	1,350,087	1,317,158	-	1,317,158
TRAFFIC SIGNAL OPER/MAINT	1,102,888	-	1,102,888	1,136,720	-	1,136,720	1,179,106	-	1,179,106
SEWER/WATER OPER/MAINTENANCE	458,562	9,605,493	10,064,056	500,000	11,670,638	12,170,638	507,500	15,218,370	15,725,869
COUNTY CIRCULATOR	2,584,974	-	2,584,974	3,242,129	-	3,242,129	3,426,616	-	3,426,616
REFUSE DISPOSAL	21,099,686	-	21,099,686	24,451,468	-	24,451,468	25,504,974	-	25,504,974
GENERAL ADMINISTRATION ENGINEERING	352,936	370,930	723,865	350,548	350,548	701,096	338,527	338,526	677,053
SEWER AND WATER MAIN DESIGN	-	2,026,912	2,026,912	-	2,376,478	2,376,478	-	2,780,998	2,780,998
STORM EMERGENCIES	1,650,296	-	1,650,296	8,513,714	-	8,513,714	5,970,821	-	5,970,821
RECYCLING	1,779,391	-	1,779,391	2,312,490	-	2,312,490	2,181,325	-	2,181,325



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

GENERAL ADMINISTRATION DIRECTOR	840,531	20,431,076	21,271,607	751,065	23,479,946	24,231,011	961,483	25,063,717	26,025,199
GENERAL ADMINISTRATION	540,661	-	540,661	752,814	-	752,814	785,231	-	785,231
ENGINEERING AND REGULATION	-	1,304,620	1,304,620	-	1,398,085	1,398,085	-	1,340,722	1,340,722
GENERAL ADMINISTRATION - UTILITIES	-	5,046,719	5,046,719	-	6,121,058	6,121,058	-	1,548,053	1,548,053
STRUCTURAL STORM DRAIN & HWY D	1,518,744	62,333	1,581,076	1,654,529	68,942	1,723,471	1,739,720	72,488	1,812,208
METRO FINANCING/PETITION PROC	-	1,264,556	1,264,556	-	1,597,143	1,597,143	-	1,582,009	1,582,009
GENERAL ADMINISTRATION HIGHWAYS	650,338	-	650,338	659,464	-	659,464	559,956	-	559,956
CONTRIBUTIONS TO CAPITAL	-	20,000,000	20,000,000	-	15,000,000	15,000,000	-	20,000,000	20,000,000
DEBT SERVICE - MWQRFL	-	24,803,418	24,803,418	-	25,619,823	25,619,823	-	25,587,312	25,587,312
DEBT SERVICE - METRO DISTRICT EQUIPMENT FINANCING	-	2,151,493	2,151,493	-	2,052,575	2,052,575	-	2,240,875	2,240,875
DEBT SERVICE - METRO DISTRICT	-	100,182,067	100,182,067	-	121,032,674	121,032,674	-	123,348,911	123,348,911
Green Infrastructure	894	158	1,052	255,192	45,035	300,227	339,619	59,931	399,550
Data Management	-	-	-	436,829	436,830	873,659	438,724	438,723	877,447
FEES Specialized Transportation Service-Fees, MATCH Specialized Transportation Service-Match, Specialized Transportation Service, STATE Specialized Transportation Service-State	-	759,978	759,978	-	1,036,399	1,036,399	-	1,071,792	1,071,792
FEDERAL Rural Public Transportation-Federal, Rural Public Transportation, MATCH Rural Public Transportation-Match, STATE Rural Public Transportation-State	-	273,716	273,716	-	420,459	420,459	-	388,014	388,014
MTA-Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA) Operating Assistance Grant	-	17,105	17,105	-	-	-	-	-	-
FEDERAL Unified Planning Work Program	-	1,663	1,663	-	61,080	61,080	-	61,080	61,080
LOCAL Harford County Solid Waste Disposal Agreement, Harford County Transfer and Disposal	-	9,030,977	9,030,977	-	15,025,000	15,025,000	-	16,454,412	16,454,412
LOCAL Commercial Trash Transfer (inactive)	-	-	-	-	-	-	-	36,500,000	36,500,000
TOTAL-	\$120,644,977	\$286,090,511	\$406,735,488	\$135,314,801	\$371,383,252	\$506,698,053	\$139,050,313	\$419,022,606	\$558,072,920
TOTAL- DEPARTMENT OF PUBLIC WORKS -	\$120,644,977	\$286,090,511	\$406,735,488	\$135,314,801	\$371,383,252	\$506,698,053	\$139,050,313	\$419,022,606	\$558,072,920
HEALTH AND HUMAN SERVICES									
DEPARTMENT OF AGING									
GENERAL ADMINISTRATION	852,794	-	852,794	964,489	-	964,489	995,376	-	995,376
FACILITIES	224,337	-	224,337	261,409	-	261,409	274,335	-	274,335
SENIOR CENTERS NETWORK	2,391,362	-	2,391,362	2,791,169	-	2,791,169	2,818,625	-	2,818,625
SPECIAL GERIATRIC SERVICES	200,020	-	200,020	213,533	-	213,533	189,252	-	189,252
PROGRAM & VOLUNTEER SERVICES	234,465	-	234,465	419,231	-	419,231	545,523	-	545,523
FEES Senior Programs / Services	-	320,470	320,470	-	400,000	400,000	-	363,134	363,134
MATCH Support Services-Match, Support Services, FEDERAL Support Services-Federal	-	708,562	708,562	-	766,841	766,841	-	666,190	666,190
FEDERAL ARP Act Title IIIIE Family Caregivers - FCC6	-	46,477	46,477	-	-	-	-	-	-



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL ARP Act Title IIIC1 Congregate Meals - CMC6, MATCH ARP Act Title IIIC1 Congregate Meals - CMC6 MATCH	-	178,499	178,499	-	-	-	-	68,604	68,604
FEES Senior Wellness-Fees, FEDERAL Senior Wellness- Federal, Senior Wellness	-	91,660	91,660	-	86,584	86,584	-	212,636	212,636
FEDERAL CARES ACT TITLE VII	-	25,753	25,753	-	-	-	-	-	-
MATCH Congregate Meals-Match, FEDERAL (OTHER) Congregate Meals - Federal (Other), FEDERAL Congregate Meals-Federal, FEES Congregate Meals-Fees, Congregate Meals, STATE Congregate Meals-State	-	761,175	761,175	-	945,317	945,317	-	1,000,610	1,000,610
STATE Senior Information & Assistance	-	500,190	500,190	-	543,268	543,268	-	707,772	707,772
FEDERAL Medicaid Waiver Program, Medicaid Waiver Program, STATE Medicaid Waiver Program-State	-	538,063	538,063	-	800,617	800,617	-	691,620	691,620
FEDERAL State Health Ins Asst Program	-	93,684	93,684	-	111,996	111,996	-	107,325	107,325
FEDERAL Caregivers Support Program-Federal, Caregivers Support Program, MATCH Caregivers Support Program-Match	-	539,688	539,688	-	542,764	542,764	-	556,489	556,489
FEDERAL ARP Act Title IIIB Supportive Services - SSC6	-	57,394	57,394	-	-	-	-	-	-
STATE Aging and Disability Resource Center, Aging and Disability Resource Center, FEDERAL Aging and Disability Resource Center-Federal	-	268,126	268,126	-	449,878	449,878	-	476,669	476,669
FEDERAL R.S.V.P.-Federal, MATCH R.S.V.P.-Match, R.S.V.P.	-	121,053	121,053	-	128,233	128,233	-	129,446	129,446
FEDERAL Consolidated Act Expanding Access to Vaccines	-	93,877	93,877	-	-	-	-	-	-
FEES Senior Expo	-	72,490	72,490	-	242,000	242,000	-	242,000	242,000
MATCH Publications-Match, Publications, FEDERAL Publications-Federal, FEES Publications - FEES	-	251,250	251,250	-	263,160	263,160	-	400,573	400,573
FEDERAL Senior Community Service Employment Program- Federal, MATCH Senior Community Service Employment Program-Match, Senior Community Service Employment Program	-	810,157	810,157	-	864,191	864,191	-	-	-
FEDERAL Ombudsman Program-Federal, STATE Ombudsman Program-State, Ombudsman Program, MATCH Ombudsman Program-Match	-	301,995	301,995	-	365,205	365,205	-	411,207	411,207
Information and Assistance, FEDERAL Information and Assistance-Federal, MATCH Information and Assistance-Match	-	677,677	677,677	-	717,227	717,227	-	722,457	722,457
Center Connection, FEDERAL Center Connection-Federal, MATCH Center Connection-Match	-	393,543	393,543	-	601,486	601,486	-	497,999	497,999
Public Guardianship, STATE Public Guardianship-State, MATCH Public Guardianship-Match, FEES Public Guardianship- Fees	-	267,582	267,582	-	242,439	242,439	-	247,249	247,249
MATCH Area Agency Administration-Match, FEDERAL Area Agency Administration-Federal, Area Agency Administration	-	426,268	426,268	-	432,816	432,816	-	476,907	476,907
STATE Senior Assisted Living Group Home Subsidy Program	-	789,221	789,221	-	946,550	946,550	-	1,348,459	1,348,459
FEDERAL SMP (Senior Medicare Patrol), SMP (Senior Medicare Patrol)	-	54,868	54,868	-	59,555	59,555	-	60,124	60,124
STATE Senior Care	-	1,497,592	1,497,592	-	1,677,821	1,677,821	-	1,736,279	1,736,279



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

STATE Vulnerable Elderly Program	-	72,554	72,554	-	74,500	74,500	-	84,776	84,776
STATE Senior Center Operating Funds	-	67,729	67,729	-	75,668	75,668	-	69,580	69,580
FEDERAL Advocacy-Federal, Advocacy, MATCH Advocacy-Match	-	341,023	341,023	-	400,682	400,682	-	451,772	451,772
MISC Senior Box Office	-	-	-	-	57,272	57,272	-	-	-
MISC Senior Home Safety Program	-	607	607	-	120,000	120,000	-	120,000	120,000
FEDERAL Hospital to Home-Federal, MISC Hospital to Home-Misc, Hospital to Home	-	8,740	8,740	-	35,000	35,000	-	35,000	35,000
MISC Seniors in Need-Misc, Seniors in Need, FEES Seniors in Need-Fees	-	59,123	59,123	-	300,000	300,000	-	300,000	300,000
STATE Home Delivered Meals - STATE, Home Delivered Meals, FEDERAL Home Delivered Meals-Federal, FEES Home Delivered Meals - FEES, MATCH Home Delivered Meals-Match, FEDERAL (OTHER) Home Delivered Meals-Federal (Other)	-	876,921	876,921	-	1,106,803	1,106,803	-	984,926	984,926
Senior Care Waitlist	-	-	-	-	-	-	-	400,000	400,000
MATCH Adult Medical Day Services-MCPA-Match, Adult Medical Day Services-MCPA, STATE Adult Medical Day Services-MCPA-State	-	84,901	84,901	-	175,270	175,270	-	175,270	175,270
FEDERAL ARP Act Title IIID Preventive Health - PHC6	-	31,560	31,560	-	-	-	-	-	-
FEDERAL CARES ACT TITLE III FUNDING	-	501	501	-	-	-	-	-	-
FEDERAL ARP Act Title IIIC2 Home Delivered Meals - HDC6	-	272,880	272,880	-	-	-	-	-	-
TOTAL-	\$3,902,979	\$11,703,852	\$15,606,831	\$4,649,831	\$13,533,143	\$18,182,974	\$4,823,111	\$13,745,072	\$18,568,183
DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY									
ADMINISTRATION & OPERATIONS	6,321,730	-	6,321,730	7,519,451	-	7,519,451	8,673,719	-	8,673,719
FEES SWM Facilities Inspection Program	-	490,889	490,889	-	654,847	654,847	-	681,016	681,016
MISC Community Reforestation Program	-	55,276	55,276	-	132,570	132,570	-	136,757	136,757
MISC PCB Impairment Fund, PCB Impairment Fund	-	-	-	-	205,948	205,948	-	343,480	343,480
STATE Best Available Technology for OSDS Administration	-	39,224	39,224	-	58,000	58,000	-	59,000	59,000
TOTAL-	\$6,321,730	\$585,388	\$6,907,119	\$7,519,451	\$1,051,365	\$8,570,816	\$8,673,719	\$1,220,253	\$9,893,972
DEPARTMENT OF HEALTH									
ANIMAL SERVICES	3,862,926	-	3,862,926	4,131,928	-	4,131,928	4,205,516	-	4,205,516
GENERAL ADMINISTRATION	4,173,654	-	4,173,654	4,318,564	-	4,318,564	4,669,284	-	4,669,284
ACUTE COMMUNICABLE DISEASE CON	1,975,588	-	1,975,588	2,205,860	-	2,205,860	2,191,596	-	2,191,596
ENVIRONMENT HEALTH SERVICES	3,079,755	-	3,079,755	3,648,685	-	3,648,685	3,680,862	-	3,680,862
PRENATAL & EARLY CHILDHOOD	2,113,760	-	2,113,760	2,326,504	-	2,326,504	2,340,071	-	2,340,071
DENTAL HEALTH SERVICES	889,544	-	889,544	981,776	-	981,776	1,010,738	-	1,010,738
CENTER BASED SERVICES	3,221,281	-	3,221,281	3,765,117	-	3,765,117	4,066,535	-	4,066,535
EVAL & LONG TERM CARE CASE MGMT	2,871,364	-	2,871,364	3,289,713	-	3,289,713	3,122,970	-	3,122,970
CHILD, ADOLESCENT, & SCHOOL HEALTH	710,827	-	710,827	875,162	-	875,162	848,833	-	848,833
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	1,807,715	-	1,807,715	1,939,868	-	1,939,868	1,901,298	-	1,901,298
HEALTHCARE ACCESS	391,803	-	391,803	449,557	-	449,557	449,551	-	449,551



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

HOME HEALTH SERVICES	-	-	-	473,392	-	473,392	509,953	-	509,953
FEDERAL Center for Disease Control(CDC)Overdose Data to Action(OD2A)	-	2,373,889	2,373,889	-	3,000,000	3,000,000	-	-	-
STATE Tobacco Enforcement Initiative to Support Synar Compliance	-	60,939	60,939	-	326,169	326,169	-	327,813	327,813
FEDERAL Public Health Preparedness/Bioterrorism	-	439,276	439,276	-	584,222	584,222	-	588,998	588,998
FEDERAL State Opioid Response Medication Assisted Treatment (MAT)	-	101,818	101,818	-	-	-	-	-	-
STATE Opioid Operations Command Center (OCCC)	-	342,510	342,510	-	1,500,000	1,500,000	-	1,504,213	1,504,213
FEDERAL Housing Opportunities for People with AIDS	-	1,689,588	1,689,588	-	1,768,576	1,768,576	-	1,800,757	1,800,757
FEDERAL Ryan White A - Emergency Financial Assistance	-	56,128	56,128	-	80,000	80,000	-	80,000	80,000
Shelter Nurse Program, MATCH Shelter Nurse Program-Match, INTERAGENCY Shelter Nurse Program-Interagency	-	172,287	172,287	-	255,687	255,687	-	267,513	267,513
STATE HIV Ryan White B-State, FEES HIV Ryan White B-Fees, FEDERAL HIV Ryan White B-Federal	-	401,330	401,330	-	-	-	-	464,000	464,000
FEDERAL EO ENHANCING DETECTION GRANTS - ELC	-	185,238	185,238	-	-	-	-	-	-
MISC Access to Care Grant	-	463	463	-	75,000	75,000	-	75,000	75,000
STATE Administrative/Local Addictions Authority (LAA)-State, FEES Administrative/Local Addictions Authority (LAA)-Fees, Administrative/Local Addictions Authority (LAA), MATCH Administrative/Local Addictions Authority (LAA)-Match	-	3,040,274	3,040,274	-	4,435,944	4,435,944	-	4,697,189	4,697,189
STATE Mental Health - Service Agencies-State, Mental Health - Service Agencies, MATCH Mental Health - Service Agencies-Match, FEES Mental Health - Service Agencies-Fees	-	4,343,403	4,343,403	-	6,088,767	6,088,767	-	6,960,290	6,960,290
STATE Maryland Recovery Net Client Support Services	-	3,391	3,391	-	79,498	79,498	-	79,498	79,498
FEDERAL COVID-19 Public Health Workforce Supplemental Funding	-	1,104,637	1,104,637	-	2,933,961	2,933,961	-	2,936,241	2,936,241
STATE Cigarette Restitution Fund - Tobacco	-	215,318	215,318	-	429,239	429,239	-	431,347	431,347
FEDERAL Cities Readiness Initiative	-	116,972	116,972	-	146,260	146,260	-	174,000	174,000
STATE PREP Case Management Program	-	145,210	145,210	-	216,500	216,500	-	218,152	218,152
Sexually Transmitted Disease	-	595,500	595,500	-	950,000	950,000	-	961,017	961,017
Community Based Programs to Test & Cure Hepatitis C, FEDERAL Community Based Programs to Test & Cure Hepatitis C, STATE Community Based Programs to Test & Cure Hepatitis C - State	-	115,821	115,821	-	275,000	275,000	-	266,841	266,841
STATE MCHP Program-State, FED1 MCHP Program, FED2 MCHP Program-Federal, MCHP Program	-	1,862,026	1,862,026	-	3,000,000	3,000,000	-	3,024,054	3,024,054
FEDERAL Special Supplemental Nutrition Program - WIC	-	2,167,138	2,167,138	-	2,747,685	2,747,685	-	2,981,180	2,981,180
Childhood Lead Poisoning Prevention & Environmental Case Mg	-	371,817	371,817	-	590,597	590,597	-	595,920	595,920
FEDERAL Immunization - IAP-Federal, FEES Immunization - IAP-Fees, Immunization - IAP	-	86,741	86,741	-	269,492	269,492	-	272,778	272,778
MISC School Based Wellness Center	-	57,421	57,421	-	290,931	290,931	-	290,931	290,931
FEDERAL ENHANCING DETECTION GRANTS-ELC-Federal	-	1,684,373	1,684,373	-	10,000,000	10,000,000	-	10,001,069	10,001,069



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL Prevention Services-Federal, Prevention Services	-	401,528	401,528	-	600,894	600,894	-	604,826	604,826
MISC IMMUNIZATION AND VACCINES FOR CHILDREN	-	580,733	580,733	-	4,487,134	4,487,134	-	8,788,150	8,788,150
MISC, FEDERAL IMMUNIZATION AND VACCINES FOR CHILDREN, Immunization and Vaccines for Children	-			-			-		
FEDERAL Family Planning/Reproductive Health/Colposcopy-Federal, FEES Family Planning/Reproductive Health/Colposcopy-Fees, STATE Family Planning/Reproductive Health/Colposcopy-State, Family Planning/Reproductive Health/Colposcopy	-	337,700	337,700	-	842,623	842,623	-	851,234	851,234
MISC School Health Servs. Enhancement	-	155,841	155,841	-	290,519	290,519	-	927,150	927,150
MATCH Substance Use Treatment Outcomes Partnership-Match, Substance Use Treatment Outcomes Partnership, STATE Substance Use Treatment Outcomes Partnership-State	-	332,482	332,482	-	750,000	750,000	-	752,208	752,208
STATE Cigarette Restitution Fund - Cancer	-	972,419	972,419	-	1,208,398	1,208,398	-	1,227,664	1,227,664
FEDERAL Mass Vaccination and Vaccine Equity	-	305,772	305,772	-	1,661,549	1,661,549	-	1,664,261	1,664,261
STATE Substance Use-Treatment-General-State, MATCH Substance Use - Treatment - General-Match, Substance Use Treatment- General	-	1,489,690	1,489,690	-	2,266,965	2,266,965	-	2,291,151	2,291,151
FEDERAL HIV Prevention Services	-	84,888	84,888	-	420,000	420,000	-	424,311	424,311
FEDERAL Administrative Care Coord/EPSTD-Federal, STATE Administrative Care Coord/EPSTD-State, FEDERAL 2 Administrative Care Coord/EPSTD-Federal 2, Administrative Care Coordination	-	755,013	755,013	-	1,016,242	1,016,242	-	1,022,647	1,022,647
FEDERAL Children with Special Health Care Needs	-	43,697	43,697	-	120,000	120,000	-	120,656	120,656
Surplus Funding Family Planning and Reproductive Health	-	103,158	103,158	-	-	-	-	-	-
LHD Health Disparities Funding, FEDERAL FEDERAL LHD Health Disparities Funding	-	41,367	41,367	-	400,000	400,000	-	450,227	450,227
STATE Buprenorphine Initiative	-	187,652	187,652	-	360,000	360,000	-	362,326	362,326
STATE Surveillance and Quality Improvement	-	131,407	131,407	-	200,000	200,000	-	201,301	201,301
MISC Woodlawn School Based Wellness Centers	-	179,798	179,798	-	307,288	307,288	-	425,000	425,000
FEDERAL MIECHV Enhanced Families Project	-	490,775	490,775	-	591,665	591,665	-	592,897	592,897
Strengthening Local Health Department Infrastructure, FEDERAL Strengthening Local Health Department Infrastructure	-	242,605	242,605	-	312,764	312,764	-	-	-
STATE Cancer Outreach & Diag Case Mgmt	-	97,256	97,256	-	403,030	403,030	-	404,183	404,183
Medical Assistance Transportation	-	8,345,361	8,345,361	-	16,853,696	16,853,696	-	16,861,448	16,861,448
FEDERAL Ryan White A - Case Mgmt Gr	-	110,797	110,797	-	119,300	119,300	-	128,311	128,311
Overdose Response Initiatives - Integration of Data and Prevention	-	-	-	-	3,000,000	3,000,000	-	3,023,840	3,023,840
MATCH Supplemental Administrative Care Coordination-Match, Supplemental Administrative Care Coordination, FEDERAL Supplemental Administrative Care Coordination, STATE Supplemental Administrative Care Coordination-State	-	326,350	326,350	-	462,420	462,420	-	464,356	464,356



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL ACCESS (AdvancngCrossCuttingEngagmnt&SvsStratiesHarmReductn- Federal, STATE ACCESS (AdvancngCrossCuttingEngagmnt&SvsStratiesHarmReductn- State, ACCESS (Advngng Cross Cut Engmnt & Svs Strat Harm Redctn)	-	633,971	633,971	-	1,700,000	1,700,000	-	1,705,712	1,705,712
STATE Tuberculosis Control State, FEDERAL Tuberculosis Control, Tuberculosis Control	-	345,891	345,891	-	255,000	255,000	-	259,361	259,361
MISC Local Health Coalition Support	-	-	-	-	97,002	97,002	-	97,002	97,002
STATE Babies Born Healthy	-	181,154	181,154	-	251,872	251,872	-	271,138	271,138
Ryan White B MA I Outreach Services	-	-	-	-	250,000	250,000	-	252,245	252,245
(HIV-CMP) AIDS Case Management	-	1,190,325	1,190,325	-	1,810,000	1,810,000	-	111,318	111,318
STATE Emerging Infectious Diseases-State, FEDERAL Emerging Infectious Diseases, Emerging Infectious Diseases	-	14,245	14,245	-	500,000	500,000	-	-	-
FEDERAL Substance Use Services, Contingency Management Initiative	-	226,286	226,286	-	450,000	450,000	-	452,587	452,587
FEDERAL Infants & Toddlers Program - Professional Services	-	45,622	45,622	-	50,322	50,322	-	50,932	50,932
MISC Expansion of Tuberculosis Control	-	-	-	-	105,000	105,000	-	65,100	65,100
STATE Adult Evaluation & Review Services	-	35,286	35,286	-	65,014	65,014	-	65,650	65,650
STATE Juvenile Drug Court	-	18,917	18,917	-	210,000	210,000	-	210,548	210,548
FEDERAL Food Research & Action Center Community Innovation and Outreach WIC/FRAC-CIAO WIC Grant (inactive)	-	-	-	-	200,000	200,000	-	165,789	165,789
FED Contingency Management Initiative, Contingency Management Initiative	-	-	-	-	400,000	400,000	-	400,821	400,821
STATE Temporary Cash Assistance	-	278,468	278,468	-	367,000	367,000	-	424,231	424,231
FEDERAL Opioid Misuse Prevention	-	92,941	92,941	-	100,167	100,167	-	100,848	100,848
Retail Flexible Funding Model Grant	-	8,156	8,156	-	31,000	31,000	-	31,000	31,000
PRIVATE Capacity Building: Quality Improvement-Private	-	23,600	23,600	-	110,000	110,000	-	110,000	110,000
MISC HARM REDUCTION PROGRAM	-	-	-	-	1,500,000	1,500,000	-	1,500,000	1,500,000
FEDERAL Enhanced HCV Surveillance-Federal, STATE Enhanced HCV Surveillance, Enhanced HCV Surveillance	-	41,737	41,737	-	125,000	125,000	-	125,416	125,416
FEDERAL Breast Feeding Peer Counselor	-	119,900	119,900	-	235,000	235,000	-	293,217	293,217
FED CDC Strengthening Local Public Health Infrastructure, Workforce and Data Systems, CDC Strengthening Local Public Health Infrastructure, Workforce and Data Systems	-	-	-	-	650,000	650,000	-	655,060	655,060
FEDERAL HIV Expanded Testing	-	102,782	102,782	-	198,440	198,440	-	151,645	151,645
FEDERAL Self Management of Chronic Diseases via Community Health Nurses	-	10,155	10,155	-	169,665	169,665	-	48,209	48,209
STATE Oral Health Sealants	-	-	-	-	35,000	35,000	-	35,198	35,198
Racial and Ethnic Approaches to Community Health (REACH) (inactive)	-	-	-	-	1,500,000	1,500,000	-	1,500,000	1,500,000
STATE Tobacco Use Diabetes an Chronic Disease Prevention, Tobacco Use Diabetes & Chronic Disease Prevention	-	55,029	55,029	-	188,805	188,805	-	259,923	259,923



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
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STATE Oral Disease & Injury Prevention	-	-	-	-	7,000	7,000	-	7,000	7,000
Title V- Maternal & Child Health Services	-	621,974	621,974	-	621,974	621,974	-	621,974	621,974
STATE Maryland Cancer Fund Treatment Program	-	11,184	11,184	-	214,000	214,000	-	214,000	214,000
STATE Crisis Services	-	146,137	146,137	-	340,000	340,000	-	340,000	340,000
STATE Public Spay/Neuter Program	-	84,160	84,160	-	160,000	160,000	-	160,000	160,000
FEDERAL Cdc Breast & Cervical Cancer	-	165,010	165,010	-	413,393	413,393	-	413,393	413,393
FEDERAL FEMA Emergency Protective Measures Grant	-	-	-	-	6,160,500	6,160,500	-	-	-
FEDERAL Substance Use Federal Block Grant	-	213,472	213,472	-	331,700	331,700	-	331,700	331,700
FEDERAL National Suicide Prevention Hotline Transition	-	43,426	43,426	-	55,000	55,000	-	55,000	55,000
FEDERAL Mental Health Services - Federal Block Grant- Federal, MATCH Mental Health Services - Federal Block Grant- Match, Mental Health Services - Federal Block Grant	-	337,310	337,310	-	427,867	427,867	-	427,867	427,867
Substance Use and Recovery Services Expansion	-	-	-	-	500,000	500,000	-	500,000	500,000
Crisis System Funding (SB241) for 988	-	-	-	-	330,000	330,000	-	330,000	330,000
MATCH Path-Match, Path, FEDERAL Path-Federal	-	108,150	108,150	-	147,000	147,000	-	147,000	147,000
988 Implementation Grant, FEDERAL 988 Implementation Grant	-	28,193	28,193	-	300,000	300,000	-	300,000	300,000
Continuum of Care 32 Slot	-	-	-	-	850,000	850,000	-	850,000	850,000
988 State and Territory Supplemental Grant	-	-	-	-	200,000	200,000	-	200,000	200,000
MISC Mental Health Services Development Grant, American Rescue Plan- HV Funding	-	108,156	108,156	-	500,000	500,000	-	-	-
Continuum of Care 13 Slot	-	-	-	-	300,000	300,000	-	300,000	300,000
988 Opioid and Stimulant Use Disorder Navigators	-	-	-	-	140,000	140,000	-	-	-
FEDERAL NTIA Connect Eagle Nation	-	-	-	-	100,000	100,000	-	100,000	100,000
FEDERAL NTIA - Community Health Outreach and Engagement Turner Station	-	-	-	-	100,000	100,000	-	100,000	100,000
School Based Health Services Initiatives (inactive)	-	-	-	-	250,000	250,000	-	250,000	250,000
Mental Health Crisis System Initiatives	-	-	-	-	1,000,000	1,000,000	-	1,000,000	1,000,000
Substance Use Disorders Services Development Grant	-	-	-	-	500,000	500,000	-	500,000	500,000
FEDERAL Maternal, Infant and Early Childhood Home Visiting Program (MIECHV), Title V- Maternal & Child Health Services	-	40,074	40,074	-	250,000	250,000	-	250,000	250,000
FEDERAL Opioid Response Initiatives-Federal	-	53,471	53,471	-	500,000	500,000	-	500,000	500,000
FEDERAL Ryan White A - Transportation Services	-	50,000	50,000	-	80,000	80,000	-	80,000	80,000
Expansion of the Retail Flexible Funding Model (inactive)	-	-	-	-	-	-	-	40,000	40,000
FEDERAL New Americans and Long COVID Services (inactive)	-	-	-	-	-	-	-	572,588	572,588
FEDERAL SABG COVID-19 PREVENTION SERVICES FUNDING	-	131,014	131,014	-	131,014	131,014	-	-	-
FEDERAL Early Hearing Detection and Intervention (inactive)	-	-	-	-	-	-	-	210,810	210,810
Consortium for Coordinated Community Supports (inactive)	-	-	-	-	-	-	-	1,004,964	1,004,964



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
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Paul Coverdell National Stroke Program (Federal) (inactive)	-	-	-	-	-	-	-	701,897	701,897
(HIV-CMP) Ryan White B Support Services	-	-	-	-	-	-	-	1,815,792	1,815,792
FEDERAL State Highway Underage Drinking Prevention Project-Federal	-	-	-	-	42,339	42,339	-	42,339	42,339
Federal Mobile Outreach Coordinator (inactive)	-	-	-	-	-	-	-	166,390	166,390
Federal Language Translation Tools (inactive)	-	-	-	-	-	-	-	210,000	210,000
FEDERAL Cannabis Prevention and Control Grant (inactive)	-	-	-	-	-	-	-	150,000	150,000
FEDERAL Behavioral Health Initiatives (inactive)	-	-	-	-	-	-	-	500,000	500,000
988 Trustfund "Crisis Hotline Services (inactive)	-	-	-	-	-	-	-	500,000	500,000
LOCAL JUUL (inactive)	-	-	-	-	-	-	-	1,500,000	1,500,000
Integrated Service Delivery of STI/HIV/HCV services (Federal) (inactive)	-	-	-	-	-	-	-	5,500,000	5,500,000
MISC Animal Services Support	-	7,231	7,231	-	172,000	172,000	-	172,000	172,000
FEDERAL Farmers' Market Nutrition Program	-	-	-	-	2,000	2,000	-	2,000	2,000
Mobile Technology Contingency Management	-	-	-	-	225,000	225,000	-	225,000	225,000
Crisis Services Development/Expansion Program	-	-	-	-	250,000	250,000	-	250,000	250,000
FEDERAL Substance Use Disorder Initiative	-	-	-	-	600,000	600,000	-	-	-
COVID-19 Point of Care Testing Initiative	-	-	-	-	130,000	130,000	-	-	-
MISC School Health Services Enhancement	-	18,244	18,244	-	-	-	-	-	-
FEDERAL Supplemental Acc	-	13,142	13,142	-	-	-	-	-	-
STATE Grant Name OOC - Opioid Community/Provider Grants-State	-	7,693	7,693	-	-	-	-	-	-
STATE AIDS Case Management	-	22,282	22,282	-	-	-	-	-	-
Childhood Lead Poisoning Prevention & Environmental Case Management (inactive)	-	3,529	3,529	-	-	-	-	-	-
Family Planning/Reproductive Health/Colposcopy (005-030-2133 Reimbursement Only)	-	339	339	-	-	-	-	-	-
FEDERAL Continuum of Care	-	897,232	897,232	-	-	-	-	-	-
MISC School Based Dental Sealants	-	195	195	-	-	-	-	-	-
STATE Oral Health Grant	-	31,377	31,377	-	-	-	-	-	-
TOTAL-	\$25,098,216	\$44,017,256	\$69,115,472	\$28,406,126	\$104,603,089	\$133,009,215	\$28,997,207	\$111,471,608	\$140,468,815
DEPARTMENT OF SOCIAL SERVICES									
EMERGENCY FUNDS	391,499	-	391,499	800,179	-	800,179	693,679	-	693,679
FAMILY SERVICES	1,791,251	-	1,791,251	1,890,778	-	1,890,778	2,008,350	-	2,008,350
HOUSING AND COMMUNITY DEVELOPMENT	4,997,351	-	4,997,351	5,182,282	-	5,182,282	5,505,849	-	5,505,849
FAMILY INVESTMENT DIVISION	1,145,087	128,714	1,273,801	1,437,325	192,024	1,629,349	1,504,430	192,024	1,696,454
DOMESTIC VIOLENCE/SEXUAL ASSAULT	127,260	-	127,260	127,260	-	127,260	127,260	-	127,260
ADULT SERVICES	1,570,429	-	1,570,429	1,602,467	-	1,602,467	1,670,863	-	1,670,863
GENERAL ADMINISTRATION	1,721,310	81,599	1,802,909	1,763,305	128,002	1,891,307	1,980,034	128,002	2,108,036
ADULT FOSTER CARE	145,000	-	145,000	145,000	-	145,000	145,000	-	145,000
IN-HOME CARE PROGRAM	327,220	-	327,220	376,228	-	376,228	336,107	-	336,107
WELFARE TO WORK PROGRAM	399,996	-	399,996	400,000	-	400,000	400,000	-	400,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

CHILDREN'S SERVICES	619,148	-	619,148	665,468	-	665,468	639,099	-	639,099
STATE Housing Counselor-State, Housing Counselor, MATCH Housing Counselor-Match	-	274,623	274,623	-	401,603	401,603	-	1,012,923	1,012,923
MATCH Rapid Rehousing-Match, INTERAGENCY Rapid Rehousing-Interagency, Rapid Rehousing	-	309,491	309,491	-	375,735	375,735	-	389,867	389,867
STATE Interagency Family Preservation Services	-	400,381	400,381	-	707,855	707,855	-	620,171	620,171
Child Advocacy Center-Medical Services, MATCH Child Advocacy Center-Medical Services-Match, FEDERAL Child Advocacy Center-Medical Services-Federal	-	214,123	214,123	-	265,763	265,763	-	331,882	331,882
STATE Responsible Father's Project	-	92,633	92,633	-	105,562	105,562	-	120,416	120,416
STATE Center for Family Success-State, MATCH Center for Family Success-Match, Center for Family Success, FEDERAL Center for Family Success-Federal	-	368,205	368,205	-	585,705	585,705	-	711,763	711,763
Office of Home Energy Program (OHEP)	-	1,818,348	1,818,348	-	2,192,509	2,192,509	-	2,429,493	2,429,493
STATE Therapeutic Foster Care	-	288,867	288,867	-	352,246	352,246	-	372,855	372,855
MATCH Victims of Crime Act-Match, FEDERAL Victims of Crime Act-Federal, Victims of Crime Act	-	486,087	486,087	-	668,752	668,752	-	813,598	813,598
STATE Youth Sexual Behavior Program	-	250,883	250,883	-	297,847	297,847	-	322,840	322,840
Violence Against Women Act, FEDERAL Violence Against Women Act	-	26,629	26,629	-	42,662	42,662	-	46,400	46,400
STATE In-Home Care Services	-	122,929	122,929	-	132,431	132,431	-	136,294	136,294
MATCH Infant and Toddler	-	127,456	127,456	-	141,230	141,230	-	145,466	145,466
FEDERAL Supplemental Nutrition Asst. Program (SNAP)	-	120,048	120,048	-	1,678,192	1,678,192	-	158,862	158,862
STATE Child Advocacy-GOCCP STATE	-	9,380	9,380	-	27,038	27,038	-	27,849	27,849
Child Advocacy Center Therapy & Technology Services	-	-	-	-	43,262	43,262	-	44,560	44,560
Child Support	-	113,442	113,442	-	138,885	138,885	-	144,248	144,248
FEDERAL Job Network	-	1,267,852	1,267,852	-	1,862,431	1,862,431	-	1,870,638	1,870,638
STATE Contractual Temporary Assistance	-	199,620	199,620	-	523,682	523,682	-	523,682	523,682
Coordinated Entry DHCD (inactive)	-	-	-	-	-	-	-	680,381	680,381
MISC Client Support Services	-	128	128	-	52,500	52,500	-	52,500	52,500
FEDERAL Low Income Household Water Assistance Program (LIHWAP)	-	188,151	188,151	-	-	-	-	-	-
FEDERAL EMERGENCY SOLUTIONS GRANT - CORONAVIRUS	-	8,629	8,629	-	-	-	-	-	-
FEDERAL COVID 19 CDBG Eviction Prevention	-	206	206	-	-	-	-	-	-
TOTAL-	\$13,235,551	\$6,898,424	\$20,133,975	\$14,390,292	\$10,915,916	\$25,306,208	\$15,010,672	\$11,276,713	\$26,287,385
LOCAL MANAGEMENT BOARD									
STATE Youth Service Bureaus-State, Youth Service Bureaus, MATCH Youth Service Bureaus-Match	-	133,878	133,878	-	194,128	194,128	-	194,128	194,128
STATE Cognitive Behavioral Therapy (CBT)	-	157,000	157,000	-	200,000	200,000	-	200,000	200,000
Evidence Based Practices, STATE Evidence Based Practices-State	-	166,581	166,581	-	250,000	250,000	-	250,000	250,000
STATE Youth Homelessness	-	170,000	170,000	-	250,000	250,000	-	250,000	250,000
STATE Local Management Board	-	306,759	306,759	-	384,857	384,857	-	362,992	362,992
STATE Local Care Team	-	94,935	94,935	-	109,742	109,742	-	98,237	98,237



**EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025**

STATE Healthy Families Baltimore County	-	435,641	435,641	-	595,580	595,580	-	595,906	595,906
STATE Multi-Systemic Therapy Plus	-	684,211	684,211	-	800,000	800,000	-	800,000	800,000
STATE LAP (Local Access Plan)	-	-	-	-	200,000	200,000	-	-	-
TOTAL-	\$0	\$2,149,004	\$2,149,004	\$0	\$2,984,307	\$2,984,307	\$0	\$2,751,262	\$2,751,262
TOTAL- HEALTH AND HUMAN SERVICES -	\$48,558,476	\$65,353,924	\$113,912,400	\$54,965,700	\$133,087,820	\$188,053,520	\$57,504,709	\$140,464,908	\$197,969,617
EDUCATION									
BOARD OF EDUCATION									
OPERATION OF PLANT & EQUIPMENT	64,694,458	59,929,596	124,624,054	67,595,286	67,504,699	135,099,985	70,737,298	70,451,025	141,188,323
MAINTENANCE OF PLANT & EQUIP	23,521,241	26,060,882	49,582,123	24,085,020	24,052,742	48,137,762	21,764,660	21,676,579	43,441,239
OTHER INSTRUCTIONAL COSTS	25,530,774	44,532,424	70,063,198	29,718,622	29,678,796	59,397,418	39,173,350	39,014,816	78,188,166
Federal and Restricted Programs	-	256,159,418	256,159,418	-	240,073,153	240,073,153	-	173,005,766	173,005,766
ADMINISTRATION	31,499,684	28,380,924	59,880,608	31,589,812	32,046,808	63,636,620	30,388,837	30,265,854	60,654,691
STUDENT TRANSPORTATION SERVICE	48,222,329	43,167,581	91,389,910	50,462,606	50,394,980	100,857,586	47,228,599	47,037,466	94,266,065
Food and Nutrition Services	-	57,669,899	57,669,899	-	58,479,779	58,479,779	-	62,632,818	62,632,818
SPECIAL EDUCATION	123,810,168	121,316,696	245,126,864	126,303,727	126,134,463	252,438,190	141,464,702	140,892,197	282,356,899
DEBT SERVICE - COUNTY BONDS	81,015,140	-	81,015,140	80,240,526	-	80,240,526	88,216,667	-	88,216,667
CAPITAL OUTLAY	3,169,206	2,340,861	5,510,067	3,287,248	3,282,843	6,570,091	3,086,954	3,074,462	6,161,416
Contribution to Capital Budget	77,377,000	-	77,377,000	9,120,545	-	9,120,545	25,805,985	-	25,805,985
MID-LEVEL ADMINISTRATION	61,278,770	53,263,808	114,542,578	65,939,167	65,850,799	131,789,966	62,456,875	62,204,114	124,660,989
FIXED CHARGES	184,825,672	169,157,366	353,983,038	187,547,348	187,296,009	374,843,357	197,887,882	197,087,033	394,974,915
INSTRUCTIONAL TEXTBOOKS & SUPP	12,179,121	12,425,528	24,604,649	19,196,888	19,171,161	38,368,049	16,352,763	16,286,584	32,639,347
HEALTH SERVICES	10,541,061	8,383,351	18,924,412	11,218,364	11,203,330	22,421,694	12,375,061	12,324,980	24,700,041
STUDENT PERSONNEL SERVICES	9,500,412	7,546,164	17,046,576	9,759,463	9,746,384	19,505,847	10,218,534	10,177,179	20,395,713
INSTRUCTIONAL SALARIES & WAGES	319,249,875	267,190,962	586,440,837	326,374,494	325,937,109	652,311,603	326,574,725	325,253,083	651,827,808
Community Services	-	-	-	840,253	839,126	1,679,379	-	-	-
TOTAL-	\$1,076,414,911	\$1,157,525,460	\$2,233,940,371	\$1,043,279,369	\$1,251,692,181	\$2,294,971,550	\$1,093,732,892	\$1,211,383,956	\$2,305,116,848
COMMUNITY COLLEGE									
ACADEMIC SUPPORT	4,236,104	8,223,026	12,459,130	5,010,763	10,426,269	15,437,032	4,675,604	9,790,489	14,466,093
INSTRUCTION	31,210,085	60,272,696	91,482,781	32,891,472	66,730,043	99,621,515	34,611,724	71,076,543	105,688,267
INSTITUTIONAL SUPPORT	15,018,763	29,154,070	44,172,833	14,956,845	30,705,456	45,662,301	15,159,358	31,959,183	47,118,541
MANDATORY TRANSFERS (GRANTS)	1,890,104	66,817,123	68,707,227	3,927,050	63,965,000	67,892,050	3,927,050	74,556,630	78,483,680
STUDENT SERVICES	5,790,669	11,240,709	17,031,378	7,070,007	14,747,703	21,817,710	7,700,806	16,086,845	23,787,651
OPERATION/MAINTENANCE OF PLANT	6,076,314	12,336,758	18,413,072	6,082,818	12,860,180	18,942,998	6,162,695	13,105,325	19,268,020
Auxiliary Enterprise	-	975,560	975,560	-	610,000	610,000	-	816,000	816,000
DEBT SERVICE COMMUNITY COLLEGE	13,765,365	-	13,765,365	14,291,253	-	14,291,253	15,326,266	-	15,326,266
TOTAL-	\$77,987,404	\$189,019,942	\$267,007,346	\$84,230,208	\$200,044,651	\$284,274,859	\$87,563,503	\$217,391,015	\$304,954,518
TOTAL- EDUCATION -	\$1,154,402,315	\$1,346,545,402	\$2,500,947,717	\$1,127,509,577	\$1,451,736,832	\$2,579,246,409	\$1,181,296,395	\$1,428,774,971	\$2,610,071,366



**EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025**

CULTURE AND LEISURE SERVICES									
DEPARTMENT OF RECREATION AND PARKS									
RECREATION SERVICES	11,389,336	-	11,389,336	13,486,337	-	13,486,337	14,066,285	-	14,066,285
RECREATIONAL FACILITIES	-	310,695	310,695	-	738,172	738,172	-	5,440,797	5,440,797
GENERAL ADMINISTRATION	1,917,761	-	1,917,761	2,577,242	-	2,577,242	4,336,212	-	4,336,212
FEES DEPARTMENT DIRECTED PROGRAMS	-	47,917	47,917	-	560,739	560,739	-	750,000	750,000
Recreation Council Donations, FEES Donations	-	11,765	11,765	-	116,000	116,000	-	125,000	125,000
FEES Group Leadership Grant Program	-	2,630,993	2,630,993	-	3,998,756	3,998,756	-	675,298	675,298
STATE Therapeutic Recreation Summer Programs	-	95,728	95,728	-	127,573	127,573	-	128,000	128,000
Park Explorers Maryland DNR (inactive)	-	-	-	-	-	-	-	50,000	50,000
NRPA Youth Mentoring Grant	-	-	-	-	-	-	-	35,606	35,606
TOTAL-	\$13,307,096	\$3,097,098	\$16,404,195	\$16,063,579	\$5,541,240	\$21,604,819	\$18,402,497	\$7,204,701	\$25,607,198
LIBRARY									
BUILDINGS/VEHICLE MAINT & OPER	1,425,004	431,431	1,856,435	1,638,867	349,976	1,988,843	1,750,194	423,661	2,173,855
CIRCULATION/INFORMATION SERV	18,801,346	2,311,543	21,112,889	19,682,169	4,090,026	23,772,195	19,588,494	4,741,693	24,330,187
GENERAL ADMINISTRATION	8,487,154	2,094,515	10,581,669	10,196,801	2,166,333	12,363,134	10,878,823	2,633,385	13,512,208
CUSTOMER SUPPORT SERVICES	9,318,939	1,397,410	10,716,349	9,449,138	2,008,384	11,457,522	8,846,196	2,141,356	10,987,552
TOTAL-	\$38,032,443	\$6,234,899	\$44,267,342	\$40,966,975	\$8,614,719	\$49,581,694	\$41,063,707	\$9,940,095	\$51,003,802
ORGANIZATION CONTRIBUTIONS									
GENERAL GRANT PROGRAM	2,746,425	-	2,746,425	3,862,000	-	3,862,000	3,962,460	-	3,962,460
ORGANIZATION CONTRIBUTIONS	2,839,950	-	2,839,950	2,874,500	-	2,874,500	2,737,000	-	2,737,000
STATE Summer Program & Community Arts Development	-	202,521	202,521	-	325,000	325,000	-	301,275	301,275
TOTAL-	\$5,586,375	\$202,521	\$5,788,896	\$6,736,500	\$325,000	\$7,061,500	\$6,699,460	\$301,275	\$7,000,735
TOTAL- CULTURE AND LEISURE SERVICES -	\$56,925,914	\$9,534,519	\$66,460,433	\$63,767,054	\$14,480,959	\$78,248,013	\$66,165,664	\$17,446,071	\$83,611,735
ECONOMIC & COMM. DEVELOPMENT									
COMMUNITY DEVELOPMENT									
GENERAL ADMINISTRATION HOUSING & COMMUNITY DEVELOPMENT	811,664	-	811,664	1,207,262	-	1,207,262	1,376,385	-	1,376,385
Housing Opportunitess	-	-	-	-	19,300,000	19,300,000	-	3,406,595	3,406,595
FEDERAL Housing Services	-	586,907	586,907	-	947,790	947,790	-	923,810	923,810
FEDERAL ERAP 2	-	5,145,039	5,145,039	-	-	-	-	-	-
FEDERAL Emergency Rental Assistance Program 2	-	6,185,097	6,185,097	-	-	-	-	-	-
FEDERAL Home Investment Partnership Program-Federal, Home Investment Partnership Program	-	1,027,196	1,027,196	-	2,887,888	2,887,888	-	2,665,538	2,665,538
FEDERAL Rehab Administration	-	572,425	572,425	-	783,002	783,002	-	953,951	953,951
PROGRAM INCOME Housing Rehab Program (CDBG)-Program Income, FEDERAL Housing Rehab Program (CDBG)-Federal, Housing Rehab Program (CDBG)	-	482,022	482,022	-	790,938	790,938	-	550,000	550,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

FEDERAL Continuum of Care-Planning	-	1,150,712	1,150,712	-	2,078,530	2,078,530	-	2,459,793	2,459,793
FEDERAL McKinney Emergency Solutions Grant	-	394,082	394,082	-	370,255	370,255	-	400,275	400,275
STATE Homeless Solutions Program - HSP (State DHCD)	-	410,008	410,008	-	700,000	700,000	-	1,224,179	1,224,179
FEDERAL DHCD CDBG-CV Fund	-	1,231,272	1,231,272	-	-	-	-	-	-
FEDERAL Non Profit Public Capital Improvement (CDBG)	-	609,610	609,610	-	601,546	601,546	-	601,576	601,576
FEDERAL ESG-COVID-19	-	2,004,351	2,004,351	-	-	-	-	-	-
FEDERAL LEAD PAINT HAZARD REDUCTION GRANT	-	228,775	228,775	-	226,090	226,090	-	99,541	99,541
FEDERAL CDBG-COVID-19	-	2,412,996	2,412,996	-	-	-	-	-	-
FEDERAL Grants-Non-Profits (CDBG), Grants-Non-Profits (CDBG)	-	530,797	530,797	-	736,910	736,910	-	744,052	744,052
FEDERAL Emergency Housing Program COVID, DHCD	-	227,232	227,232	-	-	-	-	-	-
FEDERAL General Administration & Planning (CDBG), PROGRAM INCOME General Administration & Planning (CDBG) PI, General Administration (CDBG)	-	699,539	699,539	-	982,546	982,546	-	965,440	965,440
FEDERAL HMIS	-	168,914	168,914	-	168,914	168,914	-	168,914	168,914
FEES DHCD APPLICATION FEES	-	-	-	-	26,000	26,000	-	26,000	26,000
I & P Federal Neighborhood Stabilization Program Grant	-	-	-	-	326,405	326,405	-	150,000	150,000
FEDERAL Code Enforcement Program (CDBG)	-	-	-	-	70,000	70,000	-	70,000	70,000
I & P State of MD Neighborhood Conservation Initiative Loan	-	-	-	-	647,413	647,413	-	150,000	150,000
FEES Community Development Administration	-	-	-	-	135,735	135,735	-	135,735	135,735
FEDERAL EMERGENCY SOLUTIONS GRANT - CORONAVIRUS	-	1,894	1,894	-	-	-	-	-	-
FEDERAL Emergency Rental Assistance Program	-	(14,832)	(14,832)	-	-	-	-	-	-
FEDERAL COMMUNITY DEVELOPMENT BLOCK GRANT-CORONAVIRUS	-	5	5	-	-	-	-	-	-
PROGRAM INCOME HOME PROGRAM INCOME (inactive)	-	-	-	-	-	-	-	-	-
FEDERAL HOME-ARP Program	-	16,779	16,779	-	-	-	-	-	-
MISC Homeownership/SELP Program	-	20,000	20,000	-	-	-	-	-	-
CDBG FY 2021	-	(18,000)	(18,000)	-	-	-	-	-	-
TOTAL-	\$811,664	\$24,072,818	\$24,884,482	\$1,207,262	\$31,779,962	\$32,987,224	\$1,376,385	\$15,695,400	\$17,071,785
DEPARTMENT OF ECONOMIC AND WORKFORCE DEVELOPMENT									
Economic Development	1,484,468	3,309,343	4,793,811	2,018,169	-	2,018,169	2,061,854	-	2,061,854
Housing Opportunities	-	1,025,048	1,025,048	-	-	-	-	-	-
Accessibility Modification	-	70,612	70,612	-	-	-	-	-	-
ECONOMIC DEVELOPMENT FINANCING	-	10,540,583	10,540,583	-	690,000	690,000	-	1,690,000	1,690,000
Tourism Program, PROGRAM INCOME Tourism Program-Program Income, STATE Tourism Program-State, MATCH Tourism Program-Match	-	1,123,323	1,123,323	-	1,830,800	1,830,800	-	2,018,819	2,018,819
FEDERAL US Dept of Commerce-Economic Development Admin Revolving Loan Fund	-	175,000	175,000	-	-	-	-	-	-
PROGRAM INCOME BOOST Program Income	-	80,731	80,731	-	160,000	160,000	-	179,854	179,854
MISC Tradeport Atlantic Grant PIDP	-	17,193	17,193	-	-	-	-	500,000	500,000



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

Federal Port Infrastructure Development Program (inactive), PRIVATE Port Infrastructure Development Program (inactive)	-	-	-	-	-	-	-	48,577,312	48,577,312
FEDERAL Specialty Crop Block Crop Grant Program (inactive)	-	-	-	-	-	-	-	137,310	137,310
FEDERAL Port Infrastructure Development Program (PIDP)	-	-	-	-	400,000	400,000	-	40,000	40,000
MISC Tradeport Atlantic Grant	-	5,910	5,910	-	-	-	-	8,260,000	8,260,000
TOTAL-	\$1,484,468	\$16,347,743	\$17,832,211	\$2,018,169	\$3,080,800	\$5,098,969	\$2,061,854	\$61,403,295	\$63,465,148
HOUSING OFFICE									
FEDERAL Housing Ofc - General Administration	-	5,097,143	5,097,143	-	7,178,068	7,178,068	-	7,558,535	7,558,535
Housing Choice- Voucher Program, FEDERAL Housing Choice Voucher Program-Federal	-	77,108,283	77,108,283	-	81,000,000	81,000,000	-	84,000,000	84,000,000
HUD-Veteran's Affairs Supportive Housing Program, FEDERAL HUD-Veteran's Affairs Supportive Housing Program-Federal	-	2,585,524	2,585,524	-	3,000,000	3,000,000	-	3,000,000	3,000,000
STATE Bridge Subsidy Program	-	61,051	61,051	-	100,000	100,000	-	100,000	100,000
FEDERAL Family Self Sufficiency	-	268,796	268,796	-	328,186	328,186	-	356,837	356,837
Mainstream Program (inactive)	-	-	-	-	-	-	-	1,200,000	1,200,000
TOTAL-	\$0	\$85,120,797	\$85,120,797	\$0	\$91,606,254	\$91,606,254	\$0	\$96,215,372	\$96,215,372
WORKFORCE DEVELOPMENT									
WORKFORCE DEVELOPMENT	135,604	-	135,604	374,108	-	374,108	386,833	-	386,833
STATE Relief Act Workforce Development Grant	-	5,335	5,335	-	-	-	-	-	-
FEDERAL Adult Program	-	253,111	253,111	-	500,000	500,000	-	350,000	350,000
FEDERAL Dislocated Worker Program	-	72,828	72,828	-	500,000	500,000	-	300,000	300,000
FEDERAL Opioid Recovery through Workforce Development	-	123,402	123,402	-	-	-	-	152,102	152,102
FEDERAL Youth Program	-	1,692,750	1,692,750	-	1,849,975	1,849,975	-	2,016,180	2,016,180
FEDERAL Career Centers-Federal	-	2,423,679	2,423,679	-	2,769,980	2,769,980	-	3,005,927	3,005,927
FEDERAL Central Office-Federal	-	266,723	266,723	-	332,378	332,378	-	388,889	388,889
FEDERAL Business Services-Federal	-	137,708	137,708	-	337,178	337,178	-	380,009	380,009
STATE MD Summer Youth Connections STATE	-	20,420	20,420	-	300,000	300,000	-	268,824	268,824
DSS Youth, FEDERAL DSS Youth	-	39,697	39,697	-	110,000	110,000	-	132,410	132,410
STATE DORS Youth	-	20,906	20,906	-	160,000	160,000	-	167,692	167,692
STATE DJS	-	6,254	6,254	-	52,000	52,000	-	57,764	57,764
MISC Baltimore Community Foundation	-	136,632	136,632	-	373,000	373,000	-	193,596	193,596
MISC Cities for Financial Empowerment (CFE) Fund - Implementation	-	5,312	5,312	-	40,000	40,000	-	35,845	35,845
STATE Blueprint Workforce Career Counseling	-	-	-	-	6,767,053	6,767,053	-	6,720,278	6,720,278
FEDERAL American Rescue Plan ARPA Workforce	-	2,422	2,422	-	-	-	-	9,140,131	9,140,131
FED (WIOA Adult) Workforce Solutions to Address Homelessness (WSAH-Adult)	-	-	-	-	-	-	-	101,764	101,764
FEDERAL Key Bridge Disaster Recovery Dislocated Worker Grant (inactive)	-	-	-	-	-	-	-	4,919,154	4,919,154



EXHIBIT 'C'
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2023, 2024, AND 2025

Good Jobs Challenge - Maryland Works for Wind	-	14,152	14,152	-	-	-	-	692,886	692,886
FEDERAL MD Summer Youth Connections FED	-	159,255	159,255	-	-	-	-	-	-
TOTAL-	\$135,604	\$5,380,586	\$5,516,190	\$374,108	\$14,091,564	\$14,465,672	\$386,833	\$29,023,451	\$29,410,283
TOTAL- ECONOMIC & COMM. DEVELOPMENT -	\$2,431,736	\$120,381,362	\$122,813,097	\$3,599,539	\$140,558,580	\$144,158,119	\$3,825,072	\$202,337,517	\$206,162,589
NON DEPARTMENTAL									
CONTRIBUTION TO CAPITAL BUDGET									
CONTRIBUTION TO CAPITAL BUDGET	136,568,592	-	136,568,592	164,791,646	-	164,791,646	118,515,378	-	118,515,378
TOTAL-	\$136,568,592	\$0	\$136,568,592	\$164,791,646	\$0	\$164,791,646	\$118,515,378	\$0	\$118,515,378
GENERAL GOVERNMENT DEBT SERVICE									
GENERAL PUBLIC FACILITIES	79,462,070	-	79,462,070	87,959,623	-	87,959,623	91,446,912	-	91,446,912
PENSION FUNDING BONDS	21,094,584	-	21,094,584	21,087,681	-	21,087,681	21,081,160	-	21,081,160
NON-GENERAL OBLIGATION DEBT	30,298,218	-	30,298,218	25,797,925	-	25,797,925	29,859,125	-	29,859,125
TOTAL-	\$130,854,871	\$0	\$130,854,871	\$134,845,229	\$0	\$134,845,229	\$142,387,197	\$0	\$142,387,197
INSURANCE CONTRIBUTIONS									
INSURANCE CONTRIBUTIONS	161,157,673	-	161,157,673	189,804,283	-	189,804,283	196,844,775	-	196,844,775
TOTAL-	\$161,157,673	\$0	\$161,157,673	\$189,804,283	\$0	\$189,804,283	\$196,844,775	\$0	\$196,844,775
LOCAL SHARE									
LOCAL SHARE	11,582,370	-	11,582,370	11,858,835	-	11,858,835	13,303,784	-	13,303,784
TOTAL-	\$11,582,370	\$0	\$11,582,370	\$11,858,835	\$0	\$11,858,835	\$13,303,784	\$0	\$13,303,784
RESERVE FOR CONTINGENCY									
RESERVE FOR CONTINGENCIES	-	-	-	2,500,000	-	2,500,000	2,500,000	-	2,500,000
TOTAL-	\$0	\$0	\$0	\$2,500,000	\$0	\$2,500,000	\$2,500,000	\$0	\$2,500,000
RETIREMENT AND SOCIAL SECURITY									
CONTRIBUTION - EMPLOYEE RETIREMENT SYSTEM	200,106,891	-	200,106,891	163,150,267	-	163,150,267	180,500,283	-	180,500,283
CONTRIBUTIONS - NON SYSTEM RETIREMENT	343,702	-	343,702	412,680	-	412,680	380,200	-	380,200
CONTRIBUTIONS - SOCIAL SECURITY	22,036,306	-	22,036,306	22,895,000	-	22,895,000	25,381,000	-	25,381,000
TOTAL-	\$222,486,900	\$0	\$222,486,900	\$186,457,947	\$0	\$186,457,947	\$206,261,483	\$0	\$206,261,483
TOTAL- NON DEPARTMENTAL -	\$662,650,406	-	\$662,650,406	\$690,257,940	-	\$690,257,940	\$679,812,617	-	\$679,812,617
GRAND TOTAL -	\$2,616,148,219	\$1,884,249,235	\$4,500,397,454	\$2,710,008,515	\$2,175,336,730	\$4,885,345,244	\$2,789,022,928	\$2,274,204,222	\$5,063,227,150



EXHIBIT "D"
STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING

	<u>AS OF JUNE 30, 2021</u>	<u>AS OF JUNE 30, 2022</u>	<u>AS OF JUNE 30, 2023</u>	<u>AS OF JUNE 30, 2024</u>
Public Facility Bonds	\$753,721,000	\$771,150,000	\$742,476,000	\$679,355,000
Community College Bonds	124,101,000	136,243,000	128,406,000	118,271,000
Public School Bonds	805,593,000	882,952,000	831,383,000	781,204,000
Bond Anticipation Notes	205,000,000	0	0	0
Pension Liability Funding Bonds	<u>338,908,000</u>	<u>328,660,000</u>	<u>318,211,000</u>	<u>307,536,000</u>
Total Applicable to Debt Limit	2,227,323,000	2,119,005,000	2,020,476,000	1,886,366,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	93,531,324,794	100,371,396,109	99,511,282,018	103,977,311,091
Debt Limit (4% of assessable basis) *	3,634,817,303	3,741,252,992	3,980,451,281	4,159,092,444
Total Applicable Debt	<u>2,127,419,000</u>	<u>2,227,323,000</u>	<u>2,020,476,000</u>	<u>1,886,366,000</u>
Legal Margin for Creation of Additional Debt	1,507,398,303	1,513,929,992	1,959,975,281	2,272,726,444

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 4% of the assessed value of all real and personal property subject to assessment for unlimited taxation by the County.



EXHIBIT "E"
STATEMENT OF METROPOLITAN DISTRICT DEBT OUTSTANDING

	<u>AS OF JUNE 30, 2021</u>	<u>AS OF JUNE 30, 2022</u>	<u>AS OF JUNE 30, 2023</u>	<u>AS OF JUNE 30, 2024</u>
Metropolitan District Bonds	\$1,466,270,000	\$1,422,490,000	\$1,599,320,000	\$1,545,510,000
Maryland Water Quality Revolving Loan Fund	344,363,373	367,681,731	389,858,981	369,634,510
Bond Anticipation Notes	0	150,000,000	0	0
Pension Liability; Funding Bonds - Metro	<u>14,122,000</u>	<u>13,695,000</u>	<u>13,259,000</u>	<u>12,814,000</u>
Total Applicable to Debt Limit	<u>1,824,755,373</u>	<u>1,953,866,731</u>	<u>2,002,437,981</u>	<u>1,927,958,510</u>

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	83,345,868,432	89,441,063,653	88,674,615,022	92,654,298,538
Debt Limit (3.2% of assessable basis) *	2,667,067,790	2,862,114,037	2,837,587,681	2,964,937,553
Total Long Term Debt	1,824,755,373	2,002,437,981	2,002,437,981	1,927,958,510
Legal Margin for Creation of Additional Debt	<u>842,312,417</u>	<u>859,676,056</u>	<u>835,149,700</u>	<u>1,036,979,043</u>

The Total of Metropolitan District Bonds outstanding for any purpose under Title 35, Article III, Section 35-252 of the Baltimore County Code may not exceed 3.2% of the total assessable basis for County Taxation purposes, within the Metropolitan District.



EXHIBIT "F"
FY 2025 GOVERNMENT-WIDE SUMMARY OF FUNDS

ALL FUNDS REVENUES AND OTHER FINANCING SOURCES	OPERATING BUDGET								ENTERPRISE FUNDS			GOVERNMENT WIDE TOTAL
	GENERAL FUND	GIFTS/GRANT S FUND	LIQUOR LICENSE	ECONOMIC FINANCING	HOUSING OPPORTUNITY	NON-COUNTY FUND	NEGLECTED PROPERTY	TOTAL OPERATING	METRO DISTRICT	OTHER ENTERPRISE	RECREATIONA L FACILITIES	TOTAL OPERATING
REAL AND PERSONAL PROPERTY TAXES	1,199,667,386	-	-	-	-	-	-	1,199,667,386	-	-	-	1,199,667,386
INCOME TAXES	1,017,667,713	-	-	-	-	-	-	1,017,667,713	-	-	-	1,017,667,713
SALES & SERVICE TAXES	160,870,619	-	-	-	-	-	-	160,870,619	-	-	-	160,870,619
STATE GRANTS IN AID	52,952,547	90,384,951	-	-	-	1,031,618,700	-	1,174,956,198	-	-	-	1,174,956,198
GRANTS FROM THE FEDERAL GOVERNMENT	4,469,558	272,956,535	-	-	-	123,250,904	-	400,676,997	1,134,704	-	-	401,811,701
FEES AND OTHER REVENUE TRANSFERS	128,393,432	92,492,390	1,170,000	1,690,000	3,300,000	169,571,349	1,500,000	398,117,171	324,953,186	63,448,818	5,421,509	791,940,684
REVENUE TRANSFERS	10,625,000	-	(225,000)	-	-	-	-	10,400,000	-	-	-	10,400,000
APPROPRIATION FROM FUND BALANCE	214,376,673	-	(35,885)	-	106,595	51,145,320	-	265,592,703	40,300,857	-	19,288	305,912,848
TOTAL SOURCES	2,789,022,928	455,833,876	909,115	1,690,000	3,406,595	1,375,586,274	1,500,000	4,627,948,788	366,388,747	63,448,818	5,440,797	5,063,227,150

EXPENDITURES	GENERAL FUND	GIFTS/GRANT S FUND	LIQUOR LICENSE	ECONOMIC FINANCING	HOUSING OPPORTUNITY	NON-COUNTY FUND	NEGLECTED PROPERTY	TOTAL OPERATING	METRO DISTRICT	OTHER ENTERPRISE	RECREATIONA L FACILITIES	TOTAL OPERATING
Board of Appeals	428,628	-	-	-	-	-	-	428,628	-	-	-	428,628
Board of Education	1,093,732,892	-	-	-	-	1,148,751,138	-	2,242,484,030	-	62,632,818	-	2,305,116,848
Board of Elections Supervisors	9,120,629	-	-	-	-	-	-	9,120,629	-	-	-	9,120,629
Board of Liquor License Commission	-	-	909,115	-	-	-	-	909,115	-	-	-	909,115
Circuit Court	7,009,052	3,362,911	-	-	-	-	-	10,371,963	-	-	-	10,371,963
Community College	87,563,503	-	-	-	-	216,575,015	-	304,138,518	-	816,000	-	304,954,518
Community Development	1,376,385	12,288,805	-	-	3,406,595	-	-	17,071,785	-	-	-	17,071,785
Contribution to Capital Budget	118,515,378	-	-	-	-	-	-	118,515,378	-	-	-	118,515,378
County Administrative Officer	4,734,361	-	-	-	-	-	-	4,734,361	-	-	-	4,734,361
County Auditor	2,056,619	-	-	-	-	-	-	2,056,619	-	-	-	2,056,619
County Council	3,640,564	-	-	-	-	-	-	3,640,564	-	-	-	3,640,564
County Sheriff	7,301,364	17,859	-	-	-	-	-	7,319,223	-	-	-	7,319,223
Department of Aging	4,823,111	13,745,072	-	-	-	-	-	18,568,183	-	-	-	18,568,183
Department of Corrections	53,768,785	1,151,504	-	-	-	-	-	54,920,288	-	-	-	54,920,288
Department of Economic and Workforce Development	2,061,854	59,713,295	-	1,690,000	-	-	-	63,465,148	-	-	-	63,465,148
Department of Environmental Protection and Sustainability	8,673,719	1,220,253	-	-	-	-	-	9,893,972	-	-	-	9,893,972
Department of Health	28,997,207	111,471,608	-	-	-	-	-	140,468,815	-	-	-	140,468,815
Department of Permits, Approvals and Inspections	11,063,010	500,000	-	-	-	-	1,500,000	13,063,010	1,546,065	-	-	14,609,076
Department of Planning	3,968,982	-	-	-	-	-	-	3,968,982	-	-	-	3,968,982
Department of Public Works and Transportation	139,050,313	54,475,298	-	-	-	-	-	193,525,611	364,547,309	-	-	558,072,920
Department of Recreation and Parks	18,402,497	1,763,904	-	-	-	-	-	20,166,401	-	-	5,440,797	25,607,198
Department of Social Services	15,010,672	10,956,687	-	-	-	320,026	-	26,287,385	-	-	-	26,287,385



EXHIBIT "F"
FY 2025 GOVERNMENT-WIDE SUMMARY OF FUNDS

ALL FUNDS	OPERATING BUDGET								ENTERPRISE FUNDS			GOVERNMENT WIDE TOTAL
	GENERAL FUND	GIFTS/GRANTS FUND	LIQUOR LICENSE	ECONOMIC FINANCING	HOUSING OPPORTUNITY	NON-COUNTY FUND	NEGLECTED PROPERTY	TOTAL OPERATING	METRO DISTRICT	OTHER ENTERPRISE	RECREATIONAL FACILITIES	TOTAL OPERATING
Emergency Communications Center	16,750,373	15,036,863	-	-	-	-	-	31,787,236	-	-	-	31,787,236
Fire Department	132,181,358	3,149,876	-	-	-	-	-	135,331,234	-	-	-	135,331,234
General Government Debt Service	142,387,197	-	-	-	-	-	-	142,387,197	-	-	-	142,387,197
Housing Office	-	96,215,372	-	-	-	-	-	96,215,372	-	-	-	96,215,372
Insurance Contributions	196,844,775	-	-	-	-	-	-	196,844,775	-	-	-	196,844,775
Library	41,063,707	-	-	-	-	9,940,095	-	51,003,802	-	-	-	51,003,802
Local Management Board	-	2,751,262	-	-	-	-	-	2,751,262	-	-	-	2,751,262
Local Share	13,303,784	-	-	-	-	-	-	13,303,784	-	-	-	13,303,784
Office of Budget and Finance	13,259,283	9,873,181	-	-	-	-	-	23,132,464	-	-	-	23,132,464
Office of County Executive	1,513,017	-	-	-	-	-	-	1,513,017	-	-	-	1,513,017
Office of Human Resources	7,591,337	-	-	-	-	-	-	7,591,337	-	-	-	7,591,337
Office of Information Technology	46,747,709	1,100,000	-	-	-	-	-	47,847,709	-	-	-	47,847,709
Office of Law	8,845,765	-	-	-	-	-	-	8,845,765	295,373	-	-	9,141,138
Office of the Inspector General	874,483	-	-	-	-	-	-	874,483	-	-	-	874,483
Organization Contributions	6,699,460	301,275	-	-	-	-	-	7,000,735	-	-	-	7,000,735
Orphans' Court	361,175	-	-	-	-	-	-	361,175	-	-	-	361,175
Police Department	267,041,994	26,854,563	-	-	-	-	-	293,896,557	-	-	-	293,896,557
Property Management	49,879,861	-	-	-	-	-	-	49,879,861	-	-	-	49,879,861
Reserve for Contingency	2,500,000	-	-	-	-	-	-	2,500,000	-	-	-	2,500,000
Retirement and Social Security	206,261,483	-	-	-	-	-	-	206,261,483	-	-	-	206,261,483
State's Attorney	12,376,122	860,838	-	-	-	-	-	13,236,961	-	-	-	13,236,961
University of Maryland Extension, Baltimore County	323,689	-	-	-	-	-	-	323,689	-	-	-	323,689
Vehicle Operations and Maintenance	530,000	-	-	-	-	-	-	530,000	-	-	-	530,000
Workforce Development	386,833	29,023,451	-	-	-	-	-	29,410,283	-	-	-	29,410,283
TOTAL SOURCES	2,789,022,928	455,833,876	909,115	1,690,000	3,406,595	1,375,586,274	1,500,000	4,627,948,788	366,388,747	63,448,818	5,440,797	5,063,227,150



EXHIBIT "G"
ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE
NON GENERAL FUND GOVERNMENTAL FUNDS FOR FISCAL YEARS 2024 2025

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Restricted Funds	Estimated Unassigned Balance as of June 30
<u>SPECIAL FUNDS</u>							
LIQUOR LICENSE FUND	FY2024	220,487	1,250,000	(932,588)	(450,000)		87,899
	FY2025	87,899	1,170,000	(909,115)	(225,000)		123,784
DEVELOPMENT IMPACT SURCHARGE	FY2024	103,884	0	0	0		103,884
	FY2025	103,884	0	0	0		103,884
GIFTS & GRANTS FUND ^(A)	FY2024	0	334,703,072	(334,703,072)			0
	FY2025	0	455,833,876	(455,833,876)			0
ECONOMIC DEVELOPMENT FUND ^(B)	FY2024	24,003,128	690,000	(7,585,705)	0	(7,768,678)	9,338,745
	FY2025	9,338,745	1,690,000	(1,690,000)	0	(4,562,000)	4,776,745
NEGLECTED PROPERTY COMMUNITY FUND	FY2024	1,015,071	1,500,000	(1,500,000)	0	0	1,015,071
	FY2025	1,015,071	1,500,000	(1,500,000)	0	0	1,015,071
HOUSING OPPORTUNITY FUND	FY 2024	0	19,300,000	(451,035)	0	(1,262,144)	17,586,821
	FY 2025	17,586,821	3,300,000	(3,406,595)	0	0	17,480,226
 ^(A) Revenue of the Gifts & Grants Fund is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. In this presentation, the fund balances have an annual ending balance of zero.							
 ^(B) The Housing Opportunities Fund is funded within the Economic Development Fund. Monies for Housing are not being transferred to another Fund, but instead are restricted/encumbered within the Fund.							
<u>PROPRIETARY FUNDS</u>							
METROPOLITAN DISTRICT ENTERPRISE FUND*	FY2024	165,080,420	338,875,466	(327,843,220)	(20,000,000)		156,112,666
	FY2025	156,112,666	391,811,014	(326,087,890)	(15,000,000)		206,835,790
REC & PARKS FUND	FY2024	427,649	738,172	(738,172)			427,649
	FY2025	427,649	5,421,509	(5,440,797)			408,361
SCHOOL FOOD SERVICE FUND	FY2024	39,636,415	58,479,779	(58,479,779)			39,636,415
	FY2025	39,636,415	62,632,818	(62,632,818)			39,636,415
COMMUNITY COLLEGE AUXILIARY FUND	FY2024	0	610,000	(610,000)			0
	FY2025	0	816,000	(816,000)			0



EXHIBIT "H"
PRELIMINARY UNAPPROPRIATED FUND BALANCE OF THE GENERAL FUND

	<u>FY 2023 Actual</u>	<u>FY 2024 Forecast</u>	<u>FY 2025 Budget</u>
General Fund Balance, June 30			
Available for Current Year Operations	478,670,940	431,590,109	321,546,540
Estimated Revenues			
Revenue Estimate Per Revised Budget	2,496,115,219	2,544,241,822	2,574,646,255
Estimated Revenue Surplus (Shortfall)	119,771,668	58,035,784	
Estimate Total Revenues	2,615,886,887	2,602,277,606	2,574,646,255
Add: Prior Year Liquidations, Reserve Adjustments & Conversion Activity	-15,048,714		
Deduct:			
Appropriations			
Amended Appropriations ^(A)	-2,661,687,195	-2,710,008,515	-2,789,022,928
Plus: Supplemental Appropriation (Pending County Council)			
Plus: Estimated Unexpended Appropriations	37,636,195	2,500,000	0
Estimated Total Expense	-2,624,051,000	-2,707,508,515	-2,789,022,928
Operational Surplus	455,458,113	326,359,200	107,169,868
Released PAYGO			
Required Use of Fund Balance		0	0
Surplus Transferred to Revenue Stabilization Reserve Account*	-23,868,004	-4,812,660	-3,040,443
General Fund Unappropriated Balance (Available for Next Year's Operations)	431,590,109	321,546,540	104,129,424
Revenue Stabilization Reserve Account (RSRA) Balance at 6/30	225,743,518	249,611,522	254,424,182
Investment Income Credited to the RSRA Account	5,417,844	4,812,660	3,040,443
Required Use of Fund Balance	0	0	0
Transfer to RSRA Account to Generate 10% Balance*	18,450,159	0	0
Projected RSRA Ending Balance	249,611,522	254,424,182	257,464,626
Total Ending Balance, Including Unappropriated Balance	681,201,631	575,970,722	361,594,050
Balance as Percent of Estimated Total Revenues	26.0%	22.1%	14.0%
Stabilization Reserve Percentage	10.0%	10.0%	10.0%

The **General Fund Unappropriated Balance** is the total funds available for next year's operations after adjusting for budget year appropriations and funds transferred to the Revenue Stabilization Reserve Account.

The **Revenue Stabilization Reserve Account** is established within the General Fund balance as a hedge against major revenue shortfalls or other fiscal emergencies and is equal to 10% of budgeted revenues.

The **Total Ending Balance, Including Unappropriated Balance** is the General Fund Unappropriated Balance and the Revenue Stabilization Reserve Account combined. This amount represents surplus funding available and therefore serves the purpose of unexpended and unappropriated funds set aside as specified for contingencies in Article 712 of the Baltimore County Charter.



EXHIBIT "I"
FY2025 GOVERNMENT-WIDE BUDGET SUMMARY
OBJECTS OF EXPENDITURE

EXPENDITURE OBJECT	FY 2023 ACTUALS	FY 2024 ESTIMATE	FY 2025 BUDGET
CONTRACTS & SERVICES	385,749,191	402,246,426	502,680,344
EQUIPMENT, BLDG, IMPROVEMENTS	300,665,432	252,317,878	268,955,045
GRANTS/SUBSIDIES/CONTRIBUTIONS	326,796,163	364,968,551	424,376,188
INDIRECT COSTS	136,814	4,031,280	6,299,282
INTEREST	116,954,637	142,362,373	153,801,638
LEASE EXPENSE	3,429,142	-	34,076
OTHER CHARGES	42,586,557	6,952,221	6,359,429
PERSONNEL	2,936,922,057	3,200,081,442	3,165,312,620
PRINCIPAL	234,542,007	234,354,472	242,003,846
RENTS & UTILITIES	49,102,569	122,444,828	101,410,847
SUPPLIES & MATERIALS	99,747,598	151,482,654	153,197,882
TRANSFERS OUT	1,935,032	184,463	34,955,763
TRAVEL	1,830,254	3,918,656	3,840,190
TOTAL EXPENDITURE	4,500,397,454	4,885,345,244	5,063,227,150
GENERAL FUNDS	2,616,148,219	2,710,008,515	2,789,022,928
OTHER FUNDS	1,884,249,235	2,175,336,729	2,274,204,222
TOTAL EXPENDITURE	4,500,397,454	4,885,345,245	5,063,227,150



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

SUMMARY OF PROJECT ESTIMATES					-----FIVE YEAR CAPITAL PROGRAM-----					
DEPT NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR-IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
201	Sewer System	3,250,219,570	2,317,019,570	933,200,000	24,000,000	278,400,000	25,000,000	287,400,000	31,000,000	287,400,000
203	Water System	2,026,026,930	1,413,911,792	612,115,138	50,173,138	187,314,000	0	187,314,000	0	187,314,000
204	Storm Drains	93,827,818	72,577,818	21,250,000	700,000	6,850,000	0	6,850,000	0	6,850,000
205	Streets and Highways	785,833,513	644,530,513	141,303,000	7,578,000	44,575,000	0	44,575,000	0	44,575,000
207	Bridges, Culverts and Grade Separations	129,355,373	100,730,373	28,625,000	0	13,075,000	0	7,775,000	0	7,775,000
208	Refuse Disposal	110,764,264	95,764,264	15,000,000	0	5,000,000	0	5,000,000	0	5,000,000
209	Community College	379,448,305	254,428,305	125,020,000	4,453,000	34,471,000	7,565,000	35,883,000	8,954,000	33,694,000
210	General Government Buildings	895,580,972	626,663,997	268,916,975	98,916,975	90,000,000	10,000,000	30,000,000	10,000,000	30,000,000
212	Parks, Preservation and Greenways	438,683,515	372,517,236	66,166,279	19,866,279	15,200,000	6,350,000	9,200,000	6,350,000	9,200,000
213	Schools	2,214,726,285	1,365,179,923	849,546,362	118,406,362	331,140,000	0	200,000,000	0	200,000,000
217	Land Preservation	92,385,826	72,233,439	20,152,387	772,387	6,460,000	0	6,460,000	0	6,460,000
218	Community Improvements	318,683,596	283,633,596	35,050,000	6,550,000	7,300,000	3,300,000	7,300,000	3,300,000	7,300,000
220	Fire Department Buildings	117,764,229	72,764,229	45,000,000	13,500,000	24,500,000	1,000,000	2,500,000	1,000,000	2,500,000
221	Waterway Improvement Fund	264,881,973	181,138,250	83,743,723	13,743,723	22,000,000	2,000,000	22,000,000	2,000,000	22,000,000
230	Police Department Buildings	99,784,403	44,400,000	55,384,403	25,384,403	27,000,000	0	1,500,000	0	1,500,000
	TOTAL:	11,217,966,572	7,917,493,305	3,300,473,267	384,044,267	1,093,285,000	55,215,000	853,757,000	62,604,000	851,568,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
201P002	NEIGHBORHOOD PETITION/ HEALTH EXT.	36,046,672	26,546,672	9,500,000	2,000,000	2,500,000	0	2,500,000	0	2,500,000
201P052	CONSTRUCTION AT HIGHWAY SITES	2,455,636	2,155,636	300,000	0	100,000	0	100,000	0	100,000
201P072	CITY/COUNTY JOINT USE FACILITIES	1,359,389,375	1,059,389,375	300,000,000	0	100,000,000	0	100,000,000	0	100,000,000
201P073	SPECIAL SEWER HOUSE CONNECTIONS	15,944,628	12,944,628	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
201P077	MAIN RELINING, REHAB & REPLACEMENT	1,171,926,780	814,526,780	357,400,000	20,000,000	87,800,000	25,000,000	96,800,000	31,000,000	96,800,000
201P090	MISCELLANEOUS SYSTEM IMPROVEMENTS	584,956,479	390,956,479	194,000,000	0	20,000,000	0	87,000,000	0	87,000,000
201P109	OUTFALL PHASE II SEWERSHED IMPROVEMENTS	70,000,000	3,000,000	67,000,000	0	67,000,000	0	0	0	0
201P506	PERRY HALL MANOR SEWER EXTENSION	9,500,000	7,500,000	2,000,000	2,000,000	0	0	0	0	0
TOTAL:		3,250,219,570	2,317,019,570	933,200,000	24,000,000	278,400,000	25,000,000	287,400,000	31,000,000	287,400,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
203P002	NEIGHBORHOOD PETITIONS WATER EXT.	7,194,484	5,694,484	1,500,000	0	500,000	0	500,000	0	500,000
203P035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	184,998,284	117,423,146	67,575,138	7,575,138	20,000,000	0	20,000,000	0	20,000,000
203P036	FIRST ZONE	209,773,481	134,773,481	75,000,000	0	25,000,000	0	25,000,000	0	25,000,000
203P050	CONSTRUCTION AT HIGHWAY SITES	109,800,888	46,800,888	63,000,000	18,000,000	15,000,000	0	15,000,000	0	15,000,000
203P067	MAIN REPLACEMENT AND REHABILITATION	416,885,582	242,287,582	174,598,000	24,598,000	50,000,000	0	50,000,000	0	50,000,000
203P070	FIRE HYDRANTS	870,778	810,778	60,000	0	20,000	0	20,000	0	20,000
203P071	CITY/ COUNTY JOINT USED FACILITIES	1,066,503,433	866,121,433	200,382,000	0	66,794,000	0	66,794,000	0	66,794,000
203P080	FULLERTON FILTRATION PLANT	30,000,000	0	30,000,000	0	10,000,000	0	10,000,000	0	10,000,000
	TOTAL:	2,026,026,930	1,413,911,792	612,115,138	50,173,138	187,314,000	0	187,314,000	0	187,314,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
204P002	STORM DRAIN REPAIRS & ENHANCEMENTS	55,273,006	43,273,006	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000
204P006	STORM DRAIN INLET RECONSTR. PROGRAM	14,350,000	11,350,000	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
204P007	RESILIENCE AND SUSTAINABILITY	17,087,993	12,187,993	4,900,000	700,000	1,400,000	0	1,400,000	0	1,400,000
204P329	ACQUISTION OF FLOODED HOMES	7,116,819	5,766,819	1,350,000	0	450,000	0	450,000	0	450,000
	TOTAL:	93,827,818	72,577,818	21,250,000	700,000	6,850,000	0	6,850,000	0	6,850,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
205P002	STREET REHABILITATION	85,775,743	74,993,743	10,782,000	1,380,000	3,134,000	0	3,134,000	0	3,134,000
205P018	TRAFFIC CALMING	17,883,771	15,483,771	2,400,000	0	800,000	0	800,000	0	800,000
205P111	STREETS & HIGHWAYS - SUBDIVISIONS	16,405,685	10,305,685	6,100,000	1,600,000	1,500,000	0	1,500,000	0	1,500,000
205P133	ROADWAY RESURFACING	435,041,610	365,493,610	69,548,000	500,000	23,016,000	0	23,016,000	0	23,016,000
205P179	TRANSPORTATION & ALIGNMENT STUDIES/SITE ACQUISITION	2,192,000	1,742,000	450,000	0	150,000	0	150,000	0	150,000
205P250	ALLEY RECONSTRUCTION	19,141,587	13,891,587	5,250,000	0	1,750,000	0	1,750,000	0	1,750,000
205P286	MISCELLANEOUS INTERSECTION IMPROVEMENT	32,502,260	22,279,260	10,223,000	3,548,000	2,225,000	0	2,225,000	0	2,225,000
205P301	CURBS, GUTTERS, AND SIDEWALKS	128,152,782	102,652,782	25,500,000	0	8,500,000	0	8,500,000	0	8,500,000
205P350	SIDEWALK RAMP/ADA UPGRADE PROGRAM	3,447,212	2,847,212	600,000	0	200,000	0	200,000	0	200,000
205P458	TRAFFIC SIGNALS	30,985,863	26,435,863	4,550,000	50,000	1,500,000	0	1,500,000	0	1,500,000
205P500	BIKEWAYS & PEDESTRIAN ACCESS	10,055,000	5,855,000	4,200,000	0	1,400,000	0	1,400,000	0	1,400,000
205P501	STREET LIGHTS	3,250,000	2,050,000	1,200,000	0	400,000	0	400,000	0	400,000
205P507	TRAFFIC SAFETY INITIATIVES AND STUDIES	1,000,000	500,000	500,000	500,000	0	0	0	0	0
	TOTAL:	785,833,513	644,530,513	141,303,000	7,578,000	44,575,000	0	44,575,000	0	44,575,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
207P002	MINOR BRIDGE REPAIR	103,684,815	84,559,815	19,125,000	0	6,375,000	0	6,375,000	0	6,375,000
207P220	BRIDGE INSPECTION PROGRAM	19,500,558	15,300,558	4,200,000	0	1,400,000	0	1,400,000	0	1,400,000
207P237	BRDG 140 - PINEY GROVE RD	3,800,000	800,000	3,000,000	0	3,000,000	0	0	0	0
207P279	BRIDGE NO. 113 LANSDOWNE BOULEVARD	2,370,000	70,000	2,300,000	0	2,300,000	0	0	0	0
TOTAL:		129,355,373	100,730,373	28,625,000	0	13,075,000	0	7,775,000	0	7,775,000





EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
208P005	HERNWOOD LANDFILL	25,127,340	22,652,340	2,475,000	0	825,000	0	825,000	0	825,000
208P006	PARKTON SANITARY LANDFILL	7,953,505	5,628,505	2,325,000	0	775,000	0	775,000	0	775,000
208P010	EASTERN SANITARY LANDFILL	77,683,419	67,483,419	10,200,000	0	3,400,000	0	3,400,000	0	3,400,000
TOTAL:		110,764,264	95,764,264	15,000,000	0	5,000,000	0	5,000,000	0	5,000,000





EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

209 COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR-IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
209P002	STORMWATER MANAGEMENT	4,797,200	1,378,200	3,419,000	0	1,048,000	241,000	2,055,000	0	75,000
209P007	ROOF REPAIR/REPLACEMENT	17,175,500	13,515,200	3,660,300	681,000	0	0	2,489,300	490,000	0
209P098	ADA ALTERATIONS	3,475,000	3,400,000	75,000	0	25,000	0	25,000	0	25,000
209P100	CAPITAL MAINTENANCE & RENOVATIONS	68,887,750	57,137,750	11,750,000	750,000	3,000,000	0	4,000,000	0	4,000,000
209P102	ASBESTOS ABATEMENT	6,451,627	6,376,627	75,000	0	25,000	0	25,000	0	25,000
209P103	CATONSVILLE-RENOVATIONS/ ADDITIONS	102,091,092	64,142,092	37,949,000	2,500,000	24,694,000	2,698,000	7,882,000	0	175,000
209P104	ESSEX - RENOVATIONS/ ADDITIONS	139,193,254	85,706,554	53,486,700	0	200,000	0	15,603,700	8,464,000	29,219,000
209P105	DUNDALK - RENOVATIONS/ ADDITIONS	12,523,112	11,948,112	575,000	0	200,000	0	200,000	0	175,000
209P106	POWER PLANT MODERNIZATION - ALL	24,853,770	10,823,770	14,030,000	522,000	5,279,000	4,626,000	3,603,000	0	0
TOTAL:		379,448,305	254,428,305	125,020,000	4,453,000	34,471,000	7,565,000	35,883,000	8,954,000	33,694,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

210 GENERAL GOVERNMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
210P018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	185,800,361	131,800,361	54,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
210P036	NEW BUILDINGS, REPAIR, RENOVATIONS, MINOR ADDNS	496,720,065	397,487,645	99,232,420	48,982,420	16,750,000	0	16,750,000	0	16,750,000
210P055	ADA ALTERATIONS	2,688,761	2,388,761	300,000	0	100,000	0	100,000	0	100,000
210P065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	3,928,832	3,328,832	600,000	0	200,000	0	200,000	0	200,000
210P069	REVENUE AUTHORITY CAPITAL PROJECTS AND MAINTENANCE	19,785,000	13,350,000	6,435,000	1,435,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
210P601	LIBRARY CAPITAL MAINTENANCE & RENOVATIONS	66,635,398	55,884,398	10,751,000	4,901,000	1,950,000	0	1,950,000	0	1,950,000
210P604	RANDALLSTOWN LIBRARY	31,075,000	0	31,075,000	31,075,000	0	0	0	0	0
210P701	SENIOR CENTER CAPITAL IMPROVEMENTS	23,162,555	19,139,000	4,023,555	1,023,555	1,000,000	0	1,000,000	0	1,000,000
210P708	NORTH COUNTY SENIOR CENTER	49,285,000	3,285,000	46,000,000	2,500,000	43,500,000	0	0	0	0
210P709	JACKSONVILLE SENIOR CENTER	16,500,000	0	16,500,000	0	16,500,000	0	0	0	0
TOTAL:		895,580,972	626,663,997	268,916,975	98,916,975	90,000,000	10,000,000	30,000,000	10,000,000	30,000,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR-IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
212P016	NEIGHBORS SPACE	2,121,455	1,521,455	600,000	100,000	100,000	100,000	100,000	100,000	100,000
212P301	RECREATION FACILITY RENOVATIONS	48,724,565	42,224,565	6,500,000	1,000,000	3,300,000	0	1,100,000	0	1,100,000
212P302	ATHLETIC FIELD CONSTRUCTION/ RENOVATION	72,752,350	65,702,350	7,050,000	2,050,000	2,300,000	350,000	1,000,000	350,000	1,000,000
212P307	COMMUNITY/NEIGHBORHOOD PARK DVLP MNT	216,537,343	187,737,343	28,800,000	12,300,000	4,600,000	2,600,000	3,350,000	2,600,000	3,350,000
212P309	GREENWAYS/STREAM VALLEYS/ TRAILS DVLP.	10,119,192	7,269,192	2,850,000	0	1,200,000	300,000	525,000	300,000	525,000
212P601	PARK & RECREATION FACILITY ACQUISITION	84,559,038	64,742,759	19,816,279	4,416,279	3,200,000	3,000,000	3,100,000	3,000,000	3,100,000
212P755	PARK & RECREATION CENTER ACCESSIBILITY	3,869,572	3,319,572	550,000	0	500,000	0	25,000	0	25,000
TOTAL:		438,683,515	372,517,236	66,166,279	19,866,279	15,200,000	6,350,000	9,200,000	6,350,000	9,200,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

213 SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR-IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
213P004	FUEL TANK REPLACEMENTS	7,804,394	7,054,394	750,000	0	250,000	0	250,000	0	250,000
213P011	ADA ALTERATIONS	11,429,151	9,179,151	2,250,000	0	750,000	0	750,000	0	750,000
213P116	KITCHEN EQUIPMENT UPGRADES	20,129,925	14,129,925	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
213P117	TRANSPORTATION IMPROVEMENTS	24,564,989	18,564,989	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
213P200	HIGH SCHOOLS NEW, SYSTEMIC RENOV., MODS. AND ADDNS.	973,187,770	399,903,373	573,284,397	109,934,397	263,350,000	0	100,000,000	0	100,000,000
213P204	NW AREA NEW CONSTRUCTION, ADDITIONS, AND RENOVATIONS	136,682,267	128,879,287	7,802,980	7,802,980	0	0	0	0	0
213P665	MAJOR MAINTENANCE	625,236,657	451,446,657	173,790,000	0	37,790,000	0	68,000,000	0	68,000,000
213P666	ALTERATIONS AND CODE UPDATES	32,833,738	28,833,738	4,000,000	0	0	0	2,000,000	0	2,000,000
213P671	ROOF REHABILITATION	277,399,374	217,399,374	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
213P672	SITE IMPROVEMENTS	105,458,020	89,789,035	15,668,985	668,985	5,000,000	0	5,000,000	0	5,000,000
	TOTAL:	2,214,726,285	1,365,179,923	849,546,362	118,406,362	331,140,000	0	200,000,000	0	200,000,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

217 LAND PRESERVATION

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
217P001	AGRICULTURE PRESERVATION	66,913,212	50,013,212	16,900,000	0	5,900,000	0	5,500,000	0	5,500,000
217P002	RURAL LEGACY	25,472,614	22,220,227	3,252,387	772,387	560,000	0	960,000	0	960,000
	TOTAL:	92,385,826	72,233,439	20,152,387	772,387	6,460,000	0	6,460,000	0	6,460,000





EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

218 COMMUNITY IMPROVEMENTS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
218P035	ECONOMIC DEVELOP FINANCING FUND	119,807,940	118,807,940	1,000,000	1,000,000	0	0	0	0	0
218P036	HOUSING OPPORTUNITIES FUND	23,100,000	3,300,000	19,800,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
218P100	COUNTYWIDE IMPROVEMENTS	175,775,656	161,525,656	14,250,000	2,250,000	4,000,000	0	4,000,000	0	4,000,000
TOTAL:		318,683,596	283,633,596	35,050,000	6,550,000	7,300,000	3,300,000	7,300,000	3,300,000	7,300,000





EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

220 FIRE DEPARTMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
220P045	VOLUNTEER FIRE CO GRANT FUND	33,335,229	26,335,229	7,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
220P046	SPARROWS POINT FIRE STATION AND POLICE SUBSTATION	35,500,000	13,500,000	22,000,000	0	22,000,000	0	0	0	0
220P054	FIRE FACILITY CAPITAL IMPROVEMENTS	24,329,000	19,829,000	4,500,000	0	1,500,000	0	1,500,000	0	1,500,000
220P069	CATONSVILLE FIRE STATION	24,600,000	13,100,000	11,500,000	11,500,000	0	0	0	0	0
TOTAL:		117,764,229	72,764,229	45,000,000	13,500,000	24,500,000	1,000,000	2,500,000	1,000,000	2,500,000





EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR-IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
221P100	WATERSHED RESTORATION	10,022,146	8,897,146	1,125,000	0	375,000	0	375,000	0	375,000
221P106	LOWER GUNPOWDER WATERSHED RESTORATION	5,786,011	5,186,011	600,000	0	200,000	0	200,000	0	200,000
221P110	PATAPSCO WATERSHED RESTORATION	834,582	384,582	450,000	0	150,000	0	150,000	0	150,000
221P111	GWYNNS FALLS WATERSHED RESTORATION	7,614,864	6,969,864	645,000	0	215,000	0	215,000	0	215,000
221P112	JONES FALLS WATERSHED RESTORATION	5,514,014	4,464,014	1,050,000	0	350,000	0	350,000	0	350,000
221P200	ENVIRONMENTAL MANAGEMENT	10,452,067	8,622,067	1,830,000	0	610,000	0	610,000	0	610,000
221P400	STORMWATER - RESTORATION AND RETROFIT	184,582,448	121,082,448	63,500,000	7,000,000	17,500,000	2,000,000	17,500,000	2,000,000	17,500,000
221P401	STORMWATER - PLANNING & MONITORING	16,148,707	10,056,920	6,091,787	1,591,787	1,500,000	0	1,500,000	0	1,500,000
221P402	STORMWATER - SUSTAINABILITY	18,131,575	12,307,300	5,824,275	2,824,275	1,000,000	0	1,000,000	0	1,000,000
221P403	ENERGY AND SUSTAINABILITY PROGRAMS	2,327,661	0	2,327,661	2,327,661	0	0	0	0	0
221P900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	3,467,898	3,167,898	300,000	0	100,000	0	100,000	0	100,000
TOTAL:		264,881,973	181,138,250	83,743,723	13,743,723	22,000,000	2,000,000	22,000,000	2,000,000	22,000,000



EXHIBIT "J"
APPROPRIATION SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

230 POLICE DEPARTMENT BUILDINGS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHORIZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR 2025	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
230P013	POLICE FACILITY CAPITAL IMPROVEMENTS	37,169,159	30,000,000	7,169,159	2,669,159	1,500,000	0	1,500,000	0	1,500,000
230P020	WILKENS PRECINCT - REPLACEMENT	32,715,244	10,000,000	22,715,244	22,715,244	0	0	0	0	0
230P021	ESSEX PRECINCT - REPLACEMENT	29,900,000	4,400,000	25,500,000	0	25,500,000	0	0	0	0
TOTAL:		99,784,403	44,400,000	55,384,403	25,384,403	27,000,000	0	1,500,000	0	1,500,000





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM				
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
METROPOLITAN DISTRICT FUND							
CPI - NON COUNTY FUNDS							
9229R - STATE AID	2,000,000	2,000,000	0	0	0	0	0
TOTAL CPI - NON COUNTY FUNDS	2,000,000	2,000,000	0	0	0	0	0
METRO - COUNTY FUNDS							
9351R - METRO CONSTRUCTION FUND	160,000,000	20,000,000	22,000,000	25,000,000	31,000,000	31,000,000	31,000,000
9359R - REALLOCATED METRO FUND	6,883,784	6,883,784	0	0	0	0	0
9451R - METRO BONDS	1,285,242,000	0	428,414,000	0	428,414,000	0	428,414,000
9459R - REALLOCATED METRO BONDS	27,289,354	27,289,354	0	0	0	0	0
TOTAL METRO - COUNTY FUNDS	1,479,415,138	54,173,138	450,414,000	25,000,000	459,414,000	31,000,000	459,414,000
METRO - NON COUNTY FUNDS							
9674R - HOWARD COUNTY	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
9680R - MD WATER QUALITY REV LOAN	45,000,000	18,000,000	9,000,000	0	9,000,000	0	9,000,000
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000
TOTAL METRO - NON COUNTY FUNDS	63,900,000	18,000,000	15,300,000	0	15,300,000	0	15,300,000
TOTAL METRO SYSTEMS	1,545,315,138	74,173,138	465,714,000	25,000,000	474,714,000	31,000,000	474,714,000



EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM				
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
CPI - COUNTY FUNDS							
9331R - GENERAL FUNDS	225,821,363	144,321,363	16,300,000	16,300,000	16,300,000	16,300,000	16,300,000
9339R - REALLOCATED GENERAL FUNDS	1,830,222	1,830,222	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	1,244,580,000	0	578,580,000	0	333,000,000	0	333,000,000
9449R - REALLOCATED G O BONDS	27,875,610	27,875,610	0	0	0	0	0
9660R - STORM WATER FEE	691,879	691,879	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	1,380,000	0	460,000	0	460,000	0	460,000
9671R - LOCAL OPEN SPACE WAIVER FEE	2,100,000	350,000	350,000	350,000	350,000	350,000	350,000
9690R - REFORESTATION WAIVER FEE	200,000	200,000	0	0	0	0	0
TOTAL CPI - COUNTY FUNDS	1,504,479,074	175,269,074	595,690,000	16,650,000	350,110,000	16,650,000	350,110,000
CPI - NON COUNTY FUNDS							
9119R - FEDERAL/STATE AID	17,013,233	6,473,233	6,340,000	0	2,100,000	0	2,100,000
9224R - PROGRAM OPEN SPACE	34,500,000	4,500,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
9229R - STATE AID	189,992,775	120,305,775	17,591,000	7,565,000	18,883,000	8,954,000	16,694,000
9560R - DEVELOPERS RESPONSIBILITY	4,950,000	1,650,000	1,100,000	0	1,100,000	0	1,100,000
9677R - STUDENT FEES	750,000	750,000	0	0	0	0	0
9678R - DONATIONS	600,000	0	200,000	0	200,000	0	200,000
9679R - OTHER	2,873,047	923,047	650,000	0	650,000	0	650,000
TOTAL CPI - NON COUNTY FUNDS	250,679,055	134,602,055	31,881,000	13,565,000	28,933,000	14,954,000	26,744,000
TOTAL CONSOLIDATED PUBLIC IMPROVEMENT FUND	1,755,158,129	309,871,129	627,571,000	30,215,000	379,043,000	31,604,000	376,854,000
GRAND TOTAL	3,300,473,267	384,044,267	1,093,285,000	55,215,000	853,757,000	62,604,000	851,568,000



EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM				
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
201 - SEWER SYSTEM							
9229R - STATE AID	2,000,000	2,000,000	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	160,000,000	20,000,000	22,000,000	25,000,000	31,000,000	31,000,000	31,000,000
9451R - METRO BONDS	741,300,000	0	247,100,000	0	247,100,000	0	247,100,000
9459R - REALLOCATED METRO BONDS	2,000,000	2,000,000	0	0	0	0	0
9674R - HOWARD COUNTY	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000
9675R - ANNE ARUNDEL COUNTY	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
9680R - MD WATER QUALITY REV LOAN	9,000,000	0	3,000,000	0	3,000,000	0	3,000,000
9683R - BWI AIRPORT	900,000	0	300,000	0	300,000	0	300,000
TOTAL 201 - SEWER SYSTEM	933,200,000	24,000,000	278,400,000	25,000,000	287,400,000	31,000,000	287,400,000



EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
203 - WATER SYSTEM								
9359R - REALLOCATED METRO FUND	6,883,784	6,883,784	0	0	0	0	0	
9451R - METRO BONDS	543,942,000	0	181,314,000	0	181,314,000	0	181,314,000	
9459R - REALLOCATED METRO BONDS	25,289,354	25,289,354	0	0	0	0	0	
9680R - MD WATER QUALITY REV LOAN	36,000,000	18,000,000	6,000,000	0	6,000,000	0	6,000,000	
TOTAL 203 - WATER SYSTEM	612,115,138	50,173,138	187,314,000	0	187,314,000	0	187,314,000	





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
204 - STORM DRAINS								
9119R - FEDERAL/STATE AID	500,000	500,000	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	20,550,000	0	6,850,000	0	6,850,000	0	6,850,000	
9449R - REALLOCATED G O BONDS	200,000	200,000	0	0	0	0	0	
TOTAL 204 - STORM DRAINS	21,250,000	700,000	6,850,000	0	6,850,000	0	6,850,000	





EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
205 - STREETS AND HIGHWAYS								
9119R - FEDERAL/STATE AID	3,548,000	3,548,000	0	0	0	0	0	0
9229R - STATE AID	2,010,000	510,000	500,000	0	500,000	0	500,000	0
9331R - GENERAL FUNDS	1,370,000	1,370,000	0	0	0	0	0	0
9339R - REALLOCATED GENERAL FUNDS	500,000	500,000	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	128,925,000	0	42,975,000	0	42,975,000	0	42,975,000	0
9560R - DEVELOPERS RESPONSIBILITY	4,950,000	1,650,000	1,100,000	0	1,100,000	0	1,100,000	0
TOTAL 205 - STREETS AND HIGHWAYS	141,303,000	7,578,000	44,575,000	0	44,575,000	0	44,575,000	0





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
207 - BRIDGES, CULVERTS AND GRADE SEPARATIONS								
9119R - FEDERAL/STATE AID	10,540,000	0	6,340,000	0	2,100,000	0	2,100,000	
9229R - STATE AID	3,360,000	0	1,120,000	0	1,120,000	0	1,120,000	
9441R - CURRENT/FUTURE G O BONDS	14,725,000	0	5,615,000	0	4,555,000	0	4,555,000	
TOTAL 207 - BRIDGES, CULVERTS AND GRADE SEPARATIONS	28,625,000	0	13,075,000	0	7,775,000	0	7,775,000	





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					FY 2030
			FY 2026	FY 2027	FY 2028	FY 2029		
208 - REFUSE DISPOSAL								
9441R - CURRENT/FUTURE G O BONDS	15,000,000	0	5,000,000	0	5,000,000	0	5,000,000	
TOTAL 208 - REFUSE DISPOSAL	15,000,000	0	5,000,000	0	5,000,000	0	5,000,000	





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
209 - COMMUNITY COLLEGE								
9229R - STATE AID	66,030,000	1,203,000	15,971,000	7,565,000	17,263,000	8,954,000	15,074,000	
9331R - GENERAL FUNDS	2,500,000	2,500,000	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	55,740,000	0	18,500,000	0	18,620,000	0	18,620,000	
9677R - STUDENT FEES	750,000	750,000	0	0	0	0	0	
TOTAL 209 - COMMUNITY COLLEGE	125,020,000	4,453,000	34,471,000	7,565,000	35,883,000	8,954,000	33,694,000	





EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
210 - GENERAL GOVERNMENT BUILDINGS								
9229R - STATE AID	33,476,000	33,476,000	0	0	0	0	0	0
9331R - GENERAL FUNDS	115,440,975	65,440,975	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9441R - CURRENT/FUTURE G O BONDS	120,000,000	0	80,000,000	0	20,000,000	0	20,000,000	20,000,000
TOTAL 210 - GENERAL GOVERNMENT BUILDINGS	268,916,975	98,916,975	90,000,000	10,000,000	30,000,000	10,000,000	30,000,000	30,000,000





EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					FY 2030
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
212 - PARKS, PRESERVATION AND GREENWAYS								
9119R - FEDERAL/STATE AID	1,666,279	1,666,279	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	34,500,000	4,500,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
9229R - STATE AID	150,000	150,000	0	0	0	0	0	0
9331R - GENERAL FUNDS	13,200,000	13,200,000	0	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	12,000,000	0	8,000,000	0	2,000,000	0	2,000,000	2,000,000
9671R - LOCAL OPEN SPACE WAIVER FEE	2,100,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
9678R - DONATIONS	600,000	0	200,000	0	200,000	0	200,000	200,000
9679R - OTHER	1,950,000	0	650,000	0	650,000	0	650,000	650,000
TOTAL 212 - PARKS, PRESERVATION AND GREENWAYS	66,166,279	19,866,279	15,200,000	6,350,000	9,200,000	6,350,000	9,200,000	9,200,000





EXHIBIT "K"

SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET FY 2025

CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
213 - SCHOOLS								
9229R - STATE AID	79,036,775	79,036,775	0	0	0	0	0	
9331R - GENERAL FUNDS	25,805,985	25,805,985	0	0	0	0	0	
9339R - REALLOCATED GENERAL FUNDS	3,025	3,025	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	731,140,000	0	331,140,000	0	200,000,000	0	200,000,000	
9449R - REALLOCATED G O BONDS	13,560,577	13,560,577	0	0	0	0	0	
TOTAL 213 - SCHOOLS	849,546,362	118,406,362	331,140,000	0	200,000,000	0	200,000,000	





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					FY 2030
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
217 - LAND PRESERVATION								
9441R - CURRENT/FUTURE G O BONDS	18,000,000	0	6,000,000	0	6,000,000	0	6,000,000	
9449R - REALLOCATED G O BONDS	772,387	772,387	0	0	0	0	0	
9670R - AGRICULTURAL PRES TAX	1,380,000	0	460,000	0	460,000	0	460,000	
TOTAL 217 - LAND PRESERVATION	20,152,387	772,387	6,460,000	0	6,460,000	0	6,460,000	





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
218 - COMMUNITY IMPROVEMENTS								
9229R - STATE AID	430,000	430,000	0	0	0	0	0	0
9331R - GENERAL FUNDS	22,620,000	6,120,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
9441R - CURRENT/FUTURE G O BONDS	12,000,000	0	4,000,000	0	4,000,000	0	4,000,000	4,000,000
TOTAL 218 - COMMUNITY IMPROVEMENTS	35,050,000	6,550,000	7,300,000	3,300,000	7,300,000	3,300,000	7,300,000	7,300,000





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM				
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
220 - FIRE DEPARTMENT BUILDINGS							
9331R - GENERAL FUNDS	7,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
9441R - CURRENT/FUTURE G O BONDS	26,500,000	0	23,500,000	0	1,500,000	0	1,500,000
9449R - REALLOCATED G O BONDS	11,500,000	11,500,000	0	0	0	0	0
TOTAL 220 - FIRE DEPARTMENT BUILDINGS	45,000,000	13,500,000	24,500,000	1,000,000	2,500,000	1,000,000	2,500,000





EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM				
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
221 - WATERWAY IMPROVEMENT FUND							
9119R - FEDERAL/STATE AID	758,954	758,954	0	0	0	0	0
9229R - STATE AID	5,500,000	5,500,000	0	0	0	0	0
9331R - GENERAL FUNDS	12,500,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
9339R - REALLOCATED GENERAL FUNDS	1,327,197	1,327,197	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	60,000,000	0	20,000,000	0	20,000,000	0	20,000,000
9449R - REALLOCATED G O BONDS	1,842,646	1,842,646	0	0	0	0	0
9660R - STORM WATER FEE	691,879	691,879	0	0	0	0	0
9679R - OTHER	923,047	923,047	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	200,000	200,000	0	0	0	0	0
TOTAL 221 - WATERWAY IMPROVEMENT FUND	83,743,723	13,743,723	22,000,000	2,000,000	22,000,000	2,000,000	22,000,000



EXHIBIT "K"
SOURCE OF FUNDING SUMMARY
CAPITAL BUDGET FY 2025
CAPITAL IMPROVEMENT PROGRAM FY 2026 - FY 2030

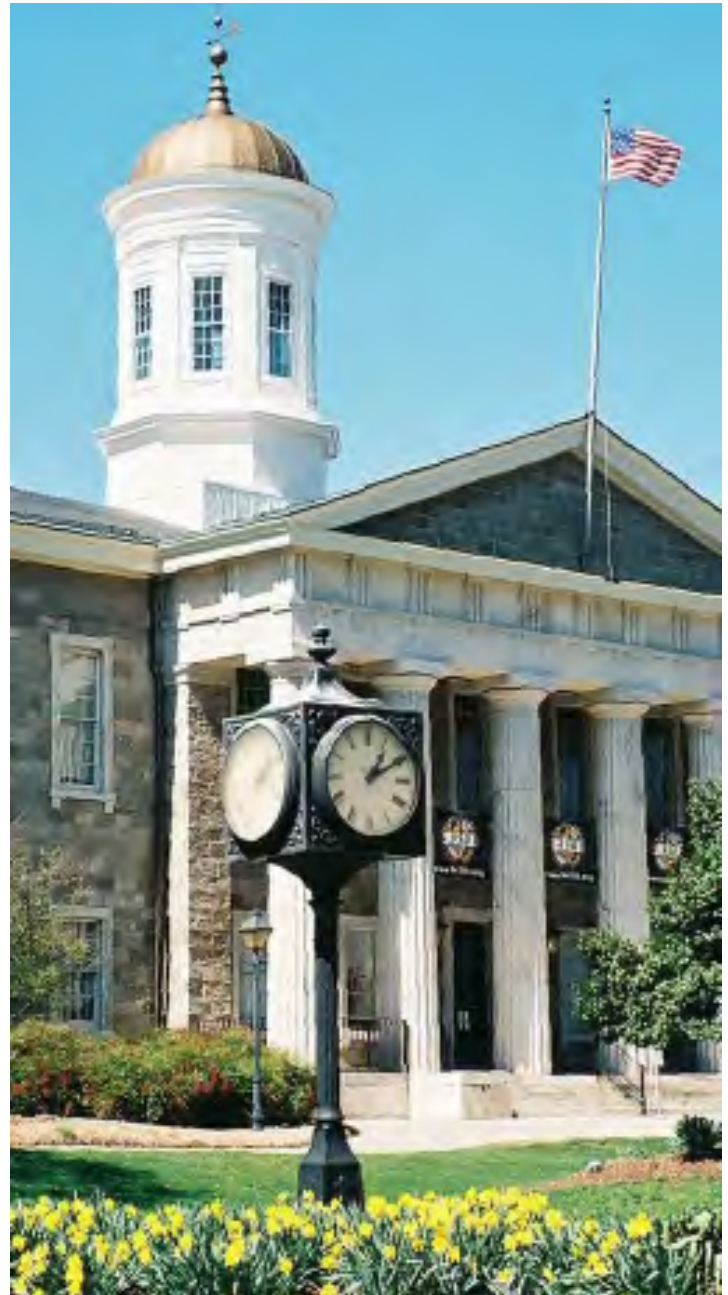
	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2025	FIVE YEAR CAPITAL IMPROVEMENT PROGRAM					FY 2030
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
230 - POLICE DEPARTMENT BUILDINGS								
9331R - GENERAL FUNDS	25,384,403	25,384,403	0	0	0	0	0	
9441R - CURRENT/FUTURE G O BONDS	30,000,000	0	27,000,000	0	1,500,000	0	1,500,000	
TOTAL 230 - POLICE DEPARTMENT BUILDINGS	55,384,403	25,384,403	27,000,000	0	1,500,000	0	1,500,000	





APPENDIX

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- **Appendix A** Owings Mills Town Center Development
 - **Appendix B** BCSTAT Budget Priority Performance Data
-





APPENDIX A

Owings Mills Town Center Development

(For Information Purposes Only)

The Owings Mills Town Center Development District, established in November 2010 (South Parcel) and then expanded in December 2013 (North Parcel), is the first and only special taxing district ever created in Baltimore County. The property, which is within one-half mile of the Owings Mills subway station, can be designated a “transit-oriented development” pursuant to the 2009 Maryland Mass Transit Act. As such, it can qualify for “tax increment financing” through the “Special Tax District” Act. The Maryland Mass Transit Administration (MTA) continues to own the property, but it is now taxable due to the MTA’s long-term lease with the project developer. FY 2016 was the first year in which tax increment financing was needed to pay the debt on bonds issued by the Maryland Economic Development Corporation (MEDCO) on behalf of the project.

Baltimore County has created a special tax increment fund into which property taxes on real property in the development district will be paid and the County is authorized to pledge amounts in that fund to secure one or more series of bonds issued by MEDCO in an aggregate principal amount not to exceed \$135 million. The rising assessments and tax dollars tied to new development in the District will provide funding to pay the debt service. If the additional money generated by the higher assessments is not sufficient to cover the debt service, then the County is authorized to levy a Special Tax A on the taxable properties in the district according to the property class (hotel, office, residential or retail). In addition, new improvements such as public infrastructure, parking garages, and repairs will be needed. Therefore, the County is also authorized to levy a Special Tax B to cover the Operating & Maintenance costs of the District. The rates for Special Tax B also will vary based on the property class of the developed property or undeveloped property.

There are maximums for the Tax A and Tax B rates. The annual debt service is scheduled to increase by two percent each year. As a result, the Maximum Special Tax A must also increase by two percent each year. The Maximum Special Tax B can increase by the increase in the Consumer Price Index. The tax revenues collected from the District will continue to be dedicated to this purpose until the earlier of 40 years or until the bonds are repaid. After that time, Special Taxes A & B will end and the County will receive the taxes generated by the higher assessments.

The following charts provide the FY2025 revenues and expenditures for the District. Chart 1 shows the Assessed Values in the District, which is divided into 13 parcels, while Chart 2 shows the Tax Increment Revenues for the District (\$2,074,792). The top of Chart 3 provides the FY2025 budget for the District’s Debt Service and the bottom shows that \$0 that must be generated by Tax A (Budget \$2,056,097– Total Revenues \$2,309,655 = -\$253,558 additional revenues needed). Chart 4 presents the Operating & Maintenance costs for FY 2021 through 2025, plus the sources of revenue for Tax B.



Owings Mills Town Center Special Taxing District

Chart 1 - Assessed Values Fiscal Year 2024-2025

Tax Parcel No.	Classification	Taxing Status	Property Land Acres	Use/ class	7/1/2024 Assessed Value	Taxable Portion	County Tax Rate (Per \$100 AV)	FY24-25 County Tax
South Parcel								
8976	Undeveloped	Exempt	14.450	Commercial & Residential	\$5,068,800	\$0	\$1.10	\$0
8977	Developed	Exempt	2.632	Parking	\$33,453,800	\$0	\$1.10	\$0
8978	Developed	Exempt	1.964	Parking	\$31,930,500	\$0	\$1.10	\$0
8979	Developed	Exempt	0.591	College & Library	\$18,495,300	\$0	\$1.10	\$0
8980	Undeveloped	Exempt	3.565	Roadways	\$1,782,500	\$0	\$1.10	\$0
9377	Developed	Taxable	1.630	Commercial	\$26,349,200	\$26,349,200	\$1.10	\$289,841
9378	Developed	Taxable	1.179	Commercial & Residential	\$19,912,600	\$19,912,600	\$1.10	\$219,039
9379	Developed	Taxable	0.995	Commercial & Residential	\$20,405,133	\$20,405,133	\$1.10	\$224,456
9380	Undeveloped	Exempt	0.731	Commercial	\$219,300	\$0	\$1.10	\$0
13876	Developed	Taxable	1.613	Commercial	\$61,339,600	\$61,339,600	\$1.10	\$674,736
14852	Developed	Taxable	2.529	Commercial	\$29,269,200	\$29,269,200	\$1.10	\$321,961
14853	Developed	Taxable	1.078	Commercial	\$31,341,667	\$31,341,667	\$1.10	\$344,758
				Co. Discount			1.0%	-\$20,748
Total South Parcel			32.957		\$279,567,600	\$188,617,400		\$2,054,043
North Parcel								
0508	Undeveloped	Taxable	12.925	Commercial & Residential	\$4,848,700	\$0	\$1.10	\$0
Total South & North Parcel			45.882		\$284,416,300	\$188,617,400		\$2,054,043



**Chart 2 - Tax Increment Revenues
Fiscal Year 2024 - 2025**

	South Parcel	North Parcel	Total
Base year assessed value (January 1, 2011)	\$0	\$0	\$0
Phased-in FY 2024-2025 Assessed Value	\$279,567,600	\$4,848,700	\$284,416,300
<i>Less exempt property assessed value</i>	-\$90,950,200	-\$4,848,700	-\$95,798,900
Incremental assessed value	\$188,617,400	\$0	\$188,617,400
Estimated County property tax rate FY23-FY24 (per \$100 of Assessed Value)	\$1.10	\$1.10	\$1.10
Estimated tax increment revenues FY24-FY25	\$2,074,791	\$0	\$2,074,792

**Chart 3 - Special Tax A Requirement
Fiscal Year 2024-2025**

	Total
Debt Service	
Interest	\$1,301,756
Principal	\$615,000
Administrative Expense Budget FY24-25	\$81,838
Contingency	\$57,503
Total Expenses	\$2,056,097
Estimated Tax Increment Revenues	
South Parcel	-\$2,054,043
North Parcel	\$0
Total Tax increment revenues	-\$2,054,043
Interest Income	-\$255,396
Use of Prior Year Surplus	-\$215
Total Revenues/ Resources	-\$2,309,655
Special Tax A Requirement	-\$253,558



**Chart 4 - Tax B Expense & Revenues
Fiscal Year 2021 - 2025**

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	2025 Budget
Operating & Maintenance Costs:					
Insurance Expense	\$45,321	\$50,543	\$50,799	\$69,348	\$54,563
Payroll Expense	\$33,209	\$22,281	\$25,755	\$26,964	\$16,963
General & Administrative	\$77,785	\$116,140	\$105,284	\$93,600	\$111,551
Utilities	\$55,184	\$55,630	\$47,836	\$59,727	\$56,566
Repairs & Maintenance	\$81,293	\$105,568	\$93,272	\$107,590	\$113,737
Personal Property Tax	\$378	\$315	\$300	\$300	\$300
Total O & M Costs	\$293,170	\$350,477	\$323,246	\$357,529	\$353,680
Capital Reserve 15%	\$43,976	\$52,571	\$48,487	\$53,629	\$53,052
Contingency	\$5,823	\$7,010	\$6,465	\$7,151	\$7,074
Less Prior Year Surplus/ Deficit	\$0	\$41,639	\$0	\$0	\$0
Special Tax B Requirement	\$343,009	\$451,697	\$378,198	\$418,309	\$413,805



APPENDIX B - BCSTAT BUDGET PRIORITY PERFORMANCE DATA

GOAL 1 VIBRANT COMMUNITIES

Ensure all residents have access to high-quality and affordable housing, cultural, and recreational opportunities in safe communities

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Department of Aging					
	<i>Seniors</i>				
	Number of individuals attending Senior Centers	4,413	12,386	12,686	16,424
	Number of volunteers (Dept of Aging programs)	1,159	1,488	1,590	1,443
	Number of Home Team clients	199	157	158	147
	Number of grandparent caregivers served	37	39	24	37
	Number of meals served: Congregate Meals	14,602	56,422	80,787	73,245
	Number of meals served: Home-Delivered Meal	351,152	156,657	176,871	158,462
	Number of individuals registered in meal programs (Eating Together)	1,141	2,974	3,452	3,943
	Number of individuals registered in meal programs (Home-Delivered Meals)	2,044	690	545	427
Department of Corrections					
	<i>Equity</i>				
	Number of visitors accommodated	-	10,616	16,461	13,113
	<i>Public Safety</i>				
	Number of controlled dangerous substances (CDS) interdictions	374	349	295	213
	Number of inmates completing detox program	1,741	1,759	2,013	1,990
	Number of inmates provided mental health services	18,853	19,061	20,430	23,030
OIT					
	<i>Government Accountabilty</i>				
	Percentage of major projects completed on-time and within budget	93%	95%	93%	95%
PAI					
	<i>Neighborhood</i>				
	Number of Code Enforcement Inspections performed	23,968	14,139	13,883	36,651
Police Department					
	<i>Equity</i>				
	Percentage increase/decrease of sworn minority police personnel	-8.9%	2.4%	1.12%	3.4%
	Percentage increase/decrease of sworn police personnel by gender (female)	-1.2%	1.1%	-1%	2.47%
	Percentage increase/decrease of sworn police personnel by gender (male)	-3.4%	5.3%	-5%	-0.13%
	<i>Public Safety</i>				
	Maintain a high clearance rate for robbery, burglary and motor vehicle theft	26%	26%	22%	17%
	Number of accidents in the county	28,419	30,012	29,628	29,039
	Number of gun arrests	709	912	857	810
	Percentage of cases cleared	54%	60%	55%	45%
	Number of calls diverted	835	678	2,666	2,085

APPENDIX B - BCSTAT BUDGET PRIORITY PERFORMANCE DATA

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Police Department					
	<i>Public Safety</i>				
	Number of fatalities	72	77	62	89
	Number of traffic stops in the county	54,946	65,935	60,845	55,421
Property Management					
	<i>Neighborhood</i>				
	Number of new construction projects	9	9	12	7
	Number of renovation projects	115	87	103	83
	Percentage of work completed on-time	95%	91%	90%	80%
Recreation and Parks					
	<i>Economic Development</i>				
	Amount of outside (non-Capital/county) grant funding secured	1,774,765	3,970,825	3,167,724	357,446
	<i>Neighborhood</i>				
	Number of overall registrants	76,909	176,373	104,247	90,606
	Number of special events	41	233	212	44
	<i>Sustainability</i>				
	Number of park acres acquired	32	55	137	79
	<i>Youth</i>				
	Number of registrants for PAL programs	550	818	300	2,794
	<i>Education</i>				
	Number of nature programs facilitated	126	122	357	461
	Number of overall programs facilitated	774	1,153	5,178	1,176

GOAL 2 EDUCATIONAL EXCELLENCE AND LIFELONG LEARNING

Foster lifelong educational opportunities for residents of all ages by promoting greater collaboration and providing multiple pathways for advancement to enhance overall quality of life

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Library					
	<i>Neighborhood</i>				
	Total meals distributed	77,450	58,136	17,666	22,524
	<i>Education</i>				
	Total BCPL customers/account holders	403,087	397,549	374,514	398,929
	Total library programs offered	1,471	4,015	6,372	7,914
	Total library visits (physical)	541,950	1,775,198	2,450,775	2,581,103
	Total item circulation (physical + virtual)	4,687,268	8,333,848	10,268,517	10,193,413
	Total attendance at library programs	28,711	78,094	152,135	186,937

APPENDIX B - BCSTAT BUDGET PRIORITY PERFORMANCE DATA

GOAL 3 EQUITABLE DECISION-MAKING

Build a future centered on equitable decisions, providing opportunities and allocating resources and services through an equity, diversity, and inclusion lens that enhances growth and prosperity

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Office of Law					
<i>Government Accountability</i>					
	Number of claim letters received by Law	-	102	139	158
	Number of litigation events for Workers' Compensation	-	746	782	773
	Number of new cases received (based on case type and dept.)	-	524	303	228
	Number of Public Information Act requests reviewed/handled by Law	-	137	51	62
	Number of subpoenas received by Law	-	80	39	105

Police Department

Equity

	Number of participants in Police Academy	144	173	99	150
	Demographics: Male - White, Non-Hispanic	75	56	30	53
	Demographics: Male - Black, Non-Hispanic	27	25	29	39
	Demographics: Male - Hispanic, Latino	8	4	7	4
	Demographics: Male - Other	4	8	3	13
	Demographics: Female - White, Non-Hispanic	18	14	15	15
	Demographics: Female - Black, Non-Hispanic	9	7	11	22
	Demographics: Female - Hispanic, Latino	-	3	2	1
	Demographics: Female - Other	3	1	2	3

GOAL 4 SUSTAINABILITY

Ensure the long-term sustainability of the County's public and internal government infrastructure and safeguard the County's ecology and climate

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Department of Environmental Protection and Sustainability					
<i>Neighborhood</i>					
	Number of permits reviewed	8,925	10,314	10,828	9,887
<i>Sustainability</i>					
	Impervious surface restoration benchmark set by the State	-	1,010	1,549	2,088
	Number of educational outreach efforts	437	511	441	326
	Number of environmental compliance investigations	44	83	150	127
	Number of grading and storm water management plans reviewed	1,066	1,410	1,611	1,782
	Number of groundwater contamination investigations completed	166	125	80	91
	Number of Solid Waste Management Facility Inspections scheduled per year	80	80	90	72

APPENDIX B - BCSTAT BUDGET PRIORITY PERFORMANCE DATA

GOAL 5 GOVERNMENT ACCOUNTABILITY

Be an open, transparent, accountable, and high-performing organization that effectively uses resources to provide high-quality services to residents and visitors

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Department of Corrections					
	<i>Public Safety</i>				
	Number of hospital details required for inmate transport	141	255	190	198
Fire					
	<i>Public Safety</i>				
	Average Travel Time in Minutes (Time from Unit Enroute to Unit Arrival)	7	7	7	7
	Number of Responses to Incidents, Career	200,632	217,147	215,104	223,147
	Number of Responses to Incidents, Volunteer	48,562	47,916	49,849	46,987
	Number of Responses by EMS Apparatus, Career + Volunteer	149,696	158,442	159,145	163,112
	<i>Seniors</i>				
	Number of calls for service for events targeted by referral and outreach programs (e.g. falls, overdoses, chronic conditions, etc.)	9,775	10,360	10,460	11,690
	<i>Workforce Empowerment</i>				
	Number of First Reports of Work-Related Injuries	192	178	234	250
OIT					
	<i>Government Accountability</i>				
	Percentage of availability of emergency radio system	100%	100%	100%	100%
	Percentage of workstations getting Antivirus updates	98%	98%	99%	98%
	Percentage of website availability	99.9%	100.0%	99.9%	99.9%
PAI					
	<i>Government Accountability</i>				
	Number of building inspections performed (complaints and requests)	30,781	12,832	23,043	26,299
	Number of building permit applications	12,606	13,970	13,405	12,887
Police Department					
	<i>Equity</i>				
	Change in number of complaints audited	-57	19	-18	34
	<i>Government Accountability</i>				
	Number of background checks for Police Department	368	298	335	419
	Number of background checks for all other agencies	85	87	209	101
	Number of body worn camera devices in service as of each year	1,529	1,377	1,467	1,696
Property Management					
	<i>Government Accountability</i>				
	Number of emergency services (on contract and non-contract buildings)	210	294	266	411
	Number of pest control work order services scheduled on contract buildings	1,017	1,073	1,124	1,065

APPENDIX B - BCSTAT BUDGET PRIORITY PERFORMANCE DATA

DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Sheriff's Department					
	<i>Public Safety</i>				
	Average monthly hours on court duty (excluding overtime)	2,218	10,554	10,112	10,167
	Average monthly hours on road duty (excluding overtime)	845	3,188	1,879	1,529
	Average monthly hours on warrant duty (excluding overtime)	640	3,388	1,343	1,746
	Number of courtrooms/hearing rooms requiring coverage	2,462	3,026	2,989	2,990
Department of Public Works					
	<i>Economic Development</i>				
	Number of capital construction projects	27	87	40	54
	Number of capital construction projects completed on-time	10	14	18	9
GOAL 6 WORKFORCE EMPOWERMENT					
Engage and empower County government employees to build a better Baltimore County					
DEPARTMENT	Priority Area	FY 2021	FY 2022	FY 2023	FY 2024
Department of Corrections					
	<i>Public Safety</i>				
	Average number of staff vacancies	48	82	95	46
	Number of assaultive incidents	567	599	438	479
	Number of weapons recovered	91	59	51	67
	<i>Workforce Empowerment</i>				
	Number of staff in training annually	317	353	455	542
Fire					
	<i>Workforce Empowerment</i>				
	Percentage of Separations (Non-Retirement)	21%	56%	62%	64%
Office of Law					
	<i>Workforce Empowerment</i>				
	Number of workers' compensation claims with payments per fiscal year	-	1,048	2,674	2,638
	Total amount of workers' compensation claim payments per fiscal year	-	9,978,000	10,919,812	14,279,697
Sheriff's Department					
	<i>Workforce Empowerment</i>				
	Number of prisoners transported	2,249	4,019	5,133	5,532
	Number of process issued	13,301	21,377	20,134	19,853
	Number of process served in a timely manner	8,533	14,997	13,286	11,583
	Number of transports performed	1,574	2,577	3,180	3,290



SPECIAL DISTRICT TERMS

What does the term transit-oriented development mean? The term “transit-oriented development” or “TOD” generally refers to real estate development within walking distance of a transit station that is designed to increase transit ridership and reduce reliance on automobiles. To achieve these goals, TODs tend to be dense developments that include a mix of commercial, retail and housing uses assembled in a way that is pedestrian and bike friendly. By bringing mixed-uses together around transit stations, TOD enables citizens to live, work and play within an easy walk to transit. In sum, the development is “oriented” toward the transit station and transit ridership.

What is tax increment financing (TIF)? Tax Increment Financing is generally used as an economic development tool to finance improvements needed for a project to move forward. A TIF is a bond that is used to fund public improvements (e.g. roads, garages, parks) and that is repaid or paid out of the increased local real estate tax revenues (the “tax increment”) generated by the creation of a project. For example, a State-owned parking lot generates zero real estate taxes for a local government. However, if ownership of the parking lot is transferred from the State to a developer through a sale or long-term lease of the property, then the property becomes taxable and generates a new stream of tax revenues (the “tax increment”).

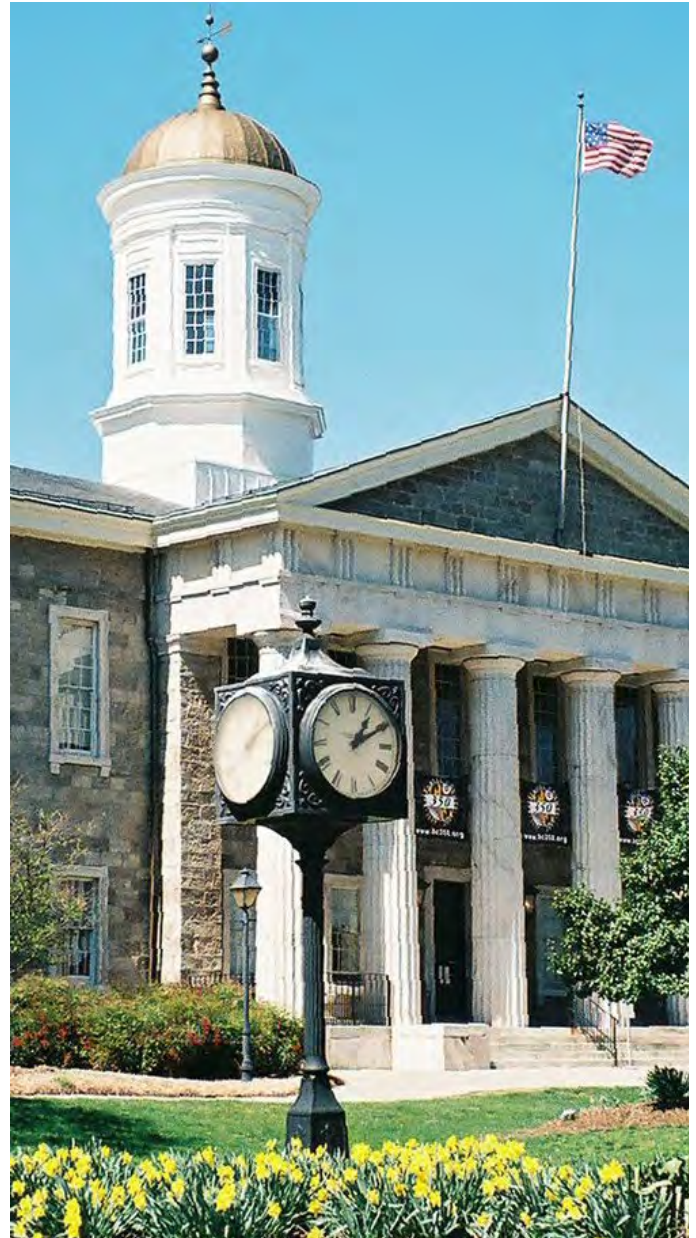
A TIF bond allows the local government to finance construction of the needed public infrastructure up front while using the new tax increment in the future to pay back the bond debt. It is a flexible tool that is beneficial to local governments because it is not credited toward the local government’s direct debt cap and it is not guaranteed by the local government. Therefore, a TIF does not directly affect the localities ability to borrow money for other projects and a default of a TIF bond does not require the government to pay back the debt. The investor in a TIF bond bears the risk. Finally, TIFs are only used when a project would not proceed without it (this is called the “but for” test). Because TIFs are funded with a tax increment that would not have existed “but for” the TIF and the resulting project, they do not divert existing or even potential tax revenue from the locality’s general fund.

What is a Special Taxing District? A special taxing district is an area defined by the local government where a new tax is assessed to businesses and perhaps other properties and the revenue generated by the new tax is dedicated to a particular use within the district. Special taxing districts can be used in several ways: (1) to fund directly capital construction of public infrastructure at a TOD; (2) to provide revenue or security for the repayment of a bond; and/or (3) fund operating and maintenance costs such as management contract costs, utilities, cleaning, snow removal, and security services within the defined district.



GLOSSARY

Accrual Basis • Agency • Appropriation • Assessable Base
 • Authorized Positions • Balanced Budget • Bond • Bond
 Rating • Budget • Budgetary Basis • Bureau • Capital
 Budget • Capital Improvement Program (CIP) • Capital
 Project • Collective Bargaining Agreement • Component
 Units • Constant Dollars • Contingency Reserves • Cost-
 Of-Living-Adjustment (COLA) • Current Dollars • Debt
 Service • Deficit • Economic Stabilization • Enterprise
 Fund • Expenditure / Expense • Fiscal Year • Fixed Assets
 • Fringe (or Employee) Benefits • Full Faith and Credit •
 Full-time Equivalent Positions (FTE) • Function • Fund •
 Fund Balance • General Fund • General Government •
 Governmental Fund • Intergovernmental Revenue •
 Internal Service Funds • **Key Performance Indicators** •
 Line Agencies • Maintenance of Effort • Metropolitan
 District • Modified Accrual • Non County Funds • Non-
 Departmental • Object Class • Object Line • Operating
 Agencies • Operating Budget • Other Post Employment
 Benefits (OPEB) • **Outcome Based Budgeting** • Pay-As-
 You-Go Basis (PAYGO) • Personnel Services • Program •
 Regression Analysis • Resources • Revenue • Revenue
 Stabilization Reserve Account • Special Funds • Spending
 Affordability Committee (SAC) • Staff Agencies • State
 Mandated • Stormwater Management Fund • Taxes •
 Tax Year • TIF (Tax Increment Financing) • Trend Analysis
 • Unreserved Fund Balance • Urban Rural Demarcation
 Line (URDL) • User Charges • Valuation Interest Rate





GLOSSARY

ACCRUAL BASIS

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

AGENCY

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

APPROPRIATION

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

ASSESSABLE BASE

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

AUDIT

A determination of whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles.

AUTHORIZED POSITIONS

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

BALANCED BUDGET

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

BOND

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

BOND RATING

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

BUDGET

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

BUDGETARY BASIS

This refers to the basis of accounting used to estimate financing sources and uses in the budget.



This generally takes one of three forms: GAAP, cash, or modified accrual. Baltimore County's basis is modified accrual.

BUREAU

An organizational unit within a department or office that comprises more than one program. The activities of a bureau are so self-contained that it could function as a separate department. The Department of Public Works is an example of a department that contains bureaus.

CAPITAL BUDGET

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

CAPITAL IMPROVEMENT PROGRAM (CIP)

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

CAPITAL PROJECT

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

COLLECTIVE BARGAINING AGREEMENT

A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions,

salary, fringe benefits, and matters affecting health and safety of employees).

COMPONENT UNITS

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

CONSTANT DOLLARS

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

CONTINGENCY RESERVES

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

COST-OF-LIVING-ADJUSTMENT (COLA)

General increase in employee salary scales that may be given during a fiscal year.

CURRENT DOLLARS

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

DEBT SERVICE

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

DEFICIT

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



ECONOMIC STABILIZATION

Cash reserve account that does not lapse at the end of each fiscal year. Instead, surplus revenues at the end of any year will accrue in this account until the total in the account reaches 10% of the current year's General Fund Revenues. After reaching that 10% cap, additional payments into the account can only be made with the approval of the County Executive and County Council, however, interest can accrue to this account. Funds can be removed from this account only in the event of an operating deficit at the end of a fiscal year or with the approval of the County Executive and a majority plus one of the County Council.

ENTERPRISE FUND

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

EXPENDITURE / EXPENSE

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

FIDUCIARY FUND

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governments.

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 10% of budget.



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

GENERAL FUND

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

GENERAL GOVERNMENT

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

GOVERNMENTAL FUND

A broad category of funds used by State and local governments that include, but are not limited to, general funds, special funds, and capital funds.

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.

KEY PERFORMANCE INDICATORS (KPI)

A quantifiable measure of performance over time for a specific objective. KPIs provide targets for teams to shoot for, milestones to gauge progress, and insights that help people across the organization make better decisions.

LINE AGENCIES

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

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.

MAJOR FUND

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

METROPOLITAN DISTRICT

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



MODIFIED ACCRUAL

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

NON-COUNTY FUNDS

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

NON-DEPARTMENTAL

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

NON-MAJOR FUND

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds or are less than 5 percent of the aggregate amount for all governmental and enterprise funds

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 AGENCIES

Agencies which provide direct service to the public.

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.

OUTCOME BASED BUDGET

Outcome Based Budgeting is the ability to align the budget around specific priorities and then track certain metrics—*key performance indicators (KPIs)*—to determine if the spending is effective in obtaining the desired outcome. Good business practices suggest KPIs should be considered throughout the full budget lifecycle.

PAY-AS-YOU-GO BASIS (PAYGO)

A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing. Effective FY 2014, these include general funds, certain storm water fee revenue, agricultural preservation tax revenue, storm water and reforestation waiver fees, and LOS waiver fees.

PERFORMANCE MEASURES

Demand, Output, Result, Efficiency measures are the system of customer-focused indicators that lets



an organization know if it is meeting the components of its strategic plan, i.e., its mission, issues, and results.

PERSONNEL SERVICES

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

PROGRAM

The County Charter requires that the budget be appropriated by program. A program may encompass an entire agency (e.g., County Auditor) or it may be a sub-unit, within an agency, with its own appropriation. Animal Services 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.

PROPRIETARY FUND

Proprietary Funds are used to account for government ongoing organizations and activities similar to private sector businesses. In general, these funds are self-sustaining in that their services are financed through use charges or cost reimbursements.

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.

REVENUE STABILIZATION ACCOUNT

An account established within the General Fund balance as a hedge against major revenue shortfalls or other fiscal emergencies and is equal to 10% of budgeted revenues.

SPECIAL FUNDS

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

SPENDING AFFORDABILITY COMMITTEE (SAC)

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

STAFF AGENCIES

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

STATE MANDATED

In Maryland, local governments are required to fund the operational costs of several state-related agencies. These agencies operate in accordance



with State law with little local control. Some of the agencies reflect the activities of an elected official whose position is established in the Maryland constitution and therefore beyond the direct control of the County Executive and County Council.

STORMWATER MANAGEMENT FUND

Fees paid by County property owners related to addressing federal mandated storm water requirements are deposited into this fund. All monies generated by the Stormwater Remediation Fee are deposited into this fund.

TAXES

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

TAX YEAR

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

TIF (TAX INCREMENT FINANCING)

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

costs of infrastructure and other improvements that advance the development's goals.

TREND ANALYSIS

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

UNRESERVED FUND BALANCE

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

URBAN RURAL DEMARCATION LINE (URDL)

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

USER CHARGES

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

VALUATION INTEREST RATE

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



FREQUENTLY USED ACRONYMS

ARPA	American Rescue Plan - Act
BCPL	Baltimore County Public Library
BCPS	Baltimore County Public Schools
BCSTAT	Baltimore County Statistics
CAFR	Comprehensive Annual Financial Report
CARES	Coronavirus Aid, Relief, and Economic Security
CCBC	Community College of Baltimore County
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CY	Calendar Year
ERS	Employees Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
G.O.	Bond General Obligation Bond
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
MARC	Maximum Allowable Request Ceiling
MFR	Managing For Results
MOE	Maintenance of Effort
MYIPAS	Multi-Year Improvement Plan for All Schools
OPEB	Other Post-Employment Benefits
PAYGO	Pay-As-You-Go
RSRA	Revenue Stabilization Reserve Account
SAC	Spending Affordability Committee
SAT	Scholastic Aptitude Test
SNAP	Supplemental Nutrition Assistance Program
TIF	Tax Increment Financing
URDL	Urban Rural Demarcation Line
WIC	Women, Infants & Children

