

# SUMMARY OF THE ADOPTED BUDGET



**Fiscal 2008**

Sheila Dixon, Mayor  
City of Baltimore, Maryland

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Sheila Dixon, Mayor

Joan M. Pratt, Comptroller

George A. Nilson, City Solicitor

George L. Winfield, Director of Public Works

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Eleventh District

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Thirteenth District

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Mary Pat Clarke

## Department of Finance

Edward J. Gallagher

Director of Finance

Raymond S. Wacks

Budget Director

### Cover:

"Dedicated to the memory of the Negro Heroes of the United States. 'Sleep in peace, slain in thy country's wars.' A gift to the City of Baltimore by an anonymous donor. Sculptor James E. Lewis 1971." -- Inscription at the base of the monument

*Erected in 1972 at the Battle Monument Plaza on Calvert Street, the statue, which pays tribute to African American soldiers from all branches of service, was moved and rededicated in January 2007 at the War Memorial Plaza. Sculptor James E. Lewis, who was a Morgan State University art professor and art department chairman, wanted his statue to be a simple one, of great dignity and poise. It shows the hero in contemporary battle dress decorated with metals, holding a wreath instead of a weapon. Hanging from the wreath is a scroll listing the American wars fought from the American Revolution to Vietnam. The donor was a family from the Midwest whose identity remains unknown.*

## FISCAL 2008

# SUMMARY OF THE ADOPTED BUDGET

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## **Maryland**

For the Fiscal Year **Beginning**

**July 1, 2006**

{fire".4.94,10sr President

f Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Baltimore, Maryland for its annual budget for the fiscal year beginning July 1, 2006.*

*In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.*

*The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



Fiscal 2008  
Summary of the Adopted Budget

**Budgetary Environment**



# MUNICIPAL ORGANIZATION CHART

## THE PEOPLE

	COMPTROLLER					PRESIDENT OF CITY COUNCIL			CITY COUNCIL
BOARD OF ESTIMATES									
Cable and Communications		Employment Development		Finance			Fire		Health
Housing and Community Dev.		Human Resources		Law			Legislative Reference		Municipal and Zoning Appeals
Office of Info. Technology		Other Mayoral Offices		Planning			Police		Public Works
				Recreation and Parks			Transportation		

## BOARDS, AGENCIES, COMMISSIONS

CHARTER AUTHORIZED				ORDINANCE AUTHORIZED			
Art Commission		Board of Finance		Com. on Aging & Retirement Ed.	Committee on Art and Culture		Commission for Children & Youth
Board of Municipal & Zoning Appeals		Board of Recreation & Parks		Community Relations Corn.	Employees' Retirement		Fire & Police Retirement
Board of Fire Commissioners		Civil Service Commission		Historical & Architectural Presv.	Labor Commissioner		Minimum Wage Commission
	Planning Commission			Veterans' Commission	Parking Authority of Baltimore City		Commission fo Women

## ACTS OF STATE LEGISLATURE

Board of School Commissioners	Baltimore Museum of Art	Board of Elections	Courts: Circuit Court	Courts: Orphans' Court
Baltimore City Public Schools	Enoch Pratt Free Library	Liquor License Commissioners	Sheriff	Social Services
	State's Attorney	War Memorial Commission		



Dear Taxpayer,

As Mayor, I am committed to working with you to make Baltimore a cleaner, greener, safer city. Over the past few years, our hard work has brought a renewed energy to Baltimore as new residents moved in and long-time residents recommitted to their neighborhoods.

City government is a committed partner in this effort. We have taken a focused approach to city services, and at the same time we are using creative new programs to encourage homeownership, small business development, and pride in neighborhoods and communities. Our government is more efficient and more effective every day.

This year, in an unprecedented action, two of the major bond rating agencies, Moody's and Standard & Poor's upgraded Baltimore to a higher bond rating.

Moody's raised the Bond Rating to the highest level it has given to the City in over forty years. In doing so it reported: "Moody's believes that the City of Baltimore will continue to experience steady economic expansion, supported by an economic development strategy that builds upon the city's existing strengths ..." Standard & Poor's in its upgrade announcement reported that "...this economic development has translated into demographic improvement, a reduced rate of population loss improved wealth levels, increasing housing values, continued property tax growth, and reduced unemployment rates."

I agree with Wall Street that our future is bright. I have promised the citizens of Baltimore that City government would be a responsible steward for the resources with which you have entrusted us. We will use funds wisely, in ways that make city life better. And most importantly, we are working hard to make living in Baltimore more affordable.

In the budget for the Fiscal Year beginning July 1st, the City will continue its five year plan to reduce the property tax rate by 10 cents. This is the third year of the rate reduction and the rate will be reduced from \$2.288 to \$2.268 per \$100 of assessment. This reduction will save taxpayers \$5.5 million this year. Since the rate reduction plan began two years ago the rate has been lowered by 6 cents and taxpayers have saved a cumulative \$31.5 million. In addition to the property tax reduction, the City's 4 percent Homestead Credit will save Baltimore City residents an estimated \$71 million in Fiscal Year 2008. For the average homeowner that equated to an approximately \$680 saved on their property tax bill. As home values continue to rise, this credit shields homeowners from these large increases.

Still, I believe more can be done to create savings for City homeowners. I have appointed a Blue Ribbon Committee to study and recommend opportunities for realigning the City's property tax and fee structures, for the purpose of reducing our property tax rate and making our City more competitive with surrounding jurisdictions. The Committee has been meeting since March and is scheduled to report on its findings in September of this year. I urge you to review the Blue Ribbon Committee's web page at <http://www.baltimorecity.gov/mayor/blueribbon.html> to learn about the issues, and to send the Committee your comments, ideas and suggestions by email at "faxPanel@baltimorecity.gov" or by writing to: Blue Ribbon Committee on Property Taxes and Fees, 250 City Hall, 100 N. Holliday Street, Baltimore, MD 21202.

I look forward to the panel's recommendations, and look forward to working with the people of this great City to continue building a cleaner, greener, safer Baltimore.

Sincerely,

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Mayor Sheila Dixon





**SHEILA DIXON**

***Mayor***

*250 City Hall  
Baltimore, Maryland 21202*

April 25, 2007

The Honorable Stephanie Rawlings Blake, President  
And Members of the City Council  
City Hall, Room 400  
Baltimore, MD 21202

Re: Fiscal 2008 Proposed Ordinance of Estimates

Dear Madame President and Council Members:

It is one of my goals as Mayor to move Baltimore forward towards a more prosperous future. The most critical piece of that progress is delivering a balanced budget every year. I am confident that this, my first budget as Mayor, is a realistic assessment of the city's revenues and represents the priorities of the people of Baltimore.

In the past few years, you have witnessed the promise of new life return to Baltimore. A focused approach to providing service and assistance to our constituents lifted up thousands, and, in turn, invited even more into the city. With a new administration in place, it is our turn to renew that promise to the people of this great city:

"People in the row houses of West Baltimore, and the mansions of Guilford. From the high rises of Canton, to the cottages of Waverly. From to the uniqueness that is Hampden, to the docks of Fells Point. From Morrell Park to Ashburton to Dundalk to Sandtown-Winchester to Mt. Washington."

- Inaugural Address, January 18, 2007

It is our responsibility to every person in every neighborhood to continue the city's renaissance – making this a cleaner, greener, safer and healthier Baltimore.

### **A Strong Outlook**

Any person who reads the newspapers understands the economy is causing anxiety in municipalities across the country. Recession in the manufacturing industry and the bust of the housing market 'bubble' has cut into overall growth. However, in the face of this, the people of Baltimore City can be confident of its strong economic standing as we enter Fiscal 2008.

April 25, 2006

Page 2

The budget in recent years was prepared to endure a weaker national economy with the combination of prudent financial management and the development of strong financial reserves. Also, Baltimore's increasingly diverse tax base gives it an additional brace in insecure economic times.

The \$2.6 billion budget proposed to you continues to provide property tax relief to residents who have chosen to reside in Baltimore. The property tax rate cut will provide savings of \$70 for a home assessed at \$350,000. This is the third installment of a promised five-year tax rate reduction. Over time, the total reduction will make homeownership in Baltimore a more attractive incentive to people living outside of the city.

With confidence in our finances, my administration is prepared to move forward with the goals for Baltimore which I laid out in my inaugural address: my vision for a cleaner, greener, safer and healthier Baltimore.

### **Cleaner**

I strongly believe that a clean city is a thriving city. If we allow trash and debris to clutter our streets, it says a lot about how we feel about our city and about ourselves. Baltimore is our home, and we will keep it clean.

My Cleaner Baltimore Initiative calls on citizens and city employees to work together to keep our city clean. I asked the Department of Public Works to be more aggressive in cleaning and maintaining our solid waste sites. In an effort to save money by maximizing resources, I ordered the Department of Public Works and the Department of Housing and Community Development to realign their solid waste and vacant property cleaning bureaus.

In the Fiscal 2008 recommended budget includes an increase of \$1.2 million for the Bureau of Solid Waste. This will provide more resources to the hard working people who are often overlooked in cleanliness initiatives. The City will also be able to continue operation of our Citizen Trash Drop Off and recycling programs.

My administration is going to focus on bringing a new level of clean to the City's neighborhoods. The recommendation provides an additional \$700,000 to the Department of Public Works for cleaning and boarding activities.

### **Greener**

We need to also think of our city as a park and protect it - and its natural environment - as we do our most precious national treasures.

April 25, 2006

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To this end, I am supporting the implementation of the urban tree canopy goal that will double our tree canopy over 30 years. I am very excited about the Greening of Baltimore's neighborhoods. In the coming years, with more trees providing shade and fresh air to the citizens, the urban landscape of the city will be dramatically changed for the better.

In Fiscal 2008, funding for the Department of Recreation and Parks is increased 9.4%. The staff of the City's 46 recreation centers will grow with this improved funding recommendation, allowing for more activities for more children and families in the many well maintained parks in Baltimore.

### **Healthier**

This year the Baltimore City Council passed a city-wide smoking ban for bars and restaurants. Shortly there after, the State of Maryland followed suit by passing a statewide ban. I am pleased that Baltimore City residents can now look forward to a healthier future with less heart disease, less lung disease and fewer premature births.

The Fiscal 2008 budget recommends a funding increase of 8.2% for the Baltimore City Health Department, which is responsible for overseeing the City *as* it becomes smoke-free. Additionally, the Health Department is partnering with restaurants to eliminate harmful trans fats from their menus.

The Health Department is also responsible for educating citizens about disease prevention. This year the City of Baltimore is going to continue to grant employees up to 4 hours of leave per year for cancer screenings.

### **Safer**

Year after year, the Baltimore City Police Department worked to reduce violent crime in our communities. Even this year, crime rates continue their historic drop. As the brave men and women in the Police Department move forward with our successful crime-reduction initiatives, we need to provide them with resources to make the city even safer.

The people of Baltimore are grateful for the hard work and dedication of member of the Police Department. In the Fiscal 2008 budget, I recommend an \$11.5 million increase in funding for salaries, benefits and sworn overtime.

### **City Services**

Just as our recent prosperity has allowed us to provide much needed tax relief to residents, and to focus on signature initiatives, we are also able to increase resources for critical city agencies and services:

- Creating 23 new leadership positions at city recreation centers.

April 25, 2006  
Page 4

- \$4.2 million for the Affordable Housing Fund.
- An additional \$1.0 million to the Baltimore Area Convention and Visitors Association to help promote our city.
- \$1.8 million increase for the Enoch Pratt Free Library, which includes equipment upgrades and new staff members for the Southeast Anchor Branch.

### **Commitment to Public Education**

I am proud to say that this budget reflects a continued dedication to improving educational opportunities for Baltimore's young people. The city will exceed its State-mandated contribution to the Public School System by \$6.8 million. This equates to an additional \$84 per pupil.

It is critically important to continue supporting the education of Baltimore's children. With test scores rising yearly – and, in many cases, exceeding the Maryland state average – I am certain that we will continue to see a steady rise in our graduation rates as well. It is important that they benefit from our financial prudence.

### **Conclusion**

In my inaugural address, I promised to find solutions – not excuses. I believe this budget proves that my administration is going to make sure city government serves every resident without regard to whom they are or who they know.

Our generation of Baltimoreans has inherited a great legacy, and is facing great challenges. I am confident that by working together there is no challenge too great to • overcome.

For years I have worked with you to create balanced and responsible budgets. In the coming months, I look forward to your leadership and counsel.

Together, we will continue to renew the cleaner, greener, safer and healthier promise of this great city.

Sincerely,



*Mayor  
Baltimore*

SD/itb

## SUMMARY OF THE ADOPTED BUDGET

### Financial and Programmatic Policies

This section presents long-term challenges facing the City, enumerates the Mayor's primary objectives to address these challenges, and outlines the Fiscal 2008 budgetary actions to achieve these objectives. It also presents the major elements of the City's budgetary and related financial policies that provide for effective financial management to support work to achieve the Mayor's objectives to:

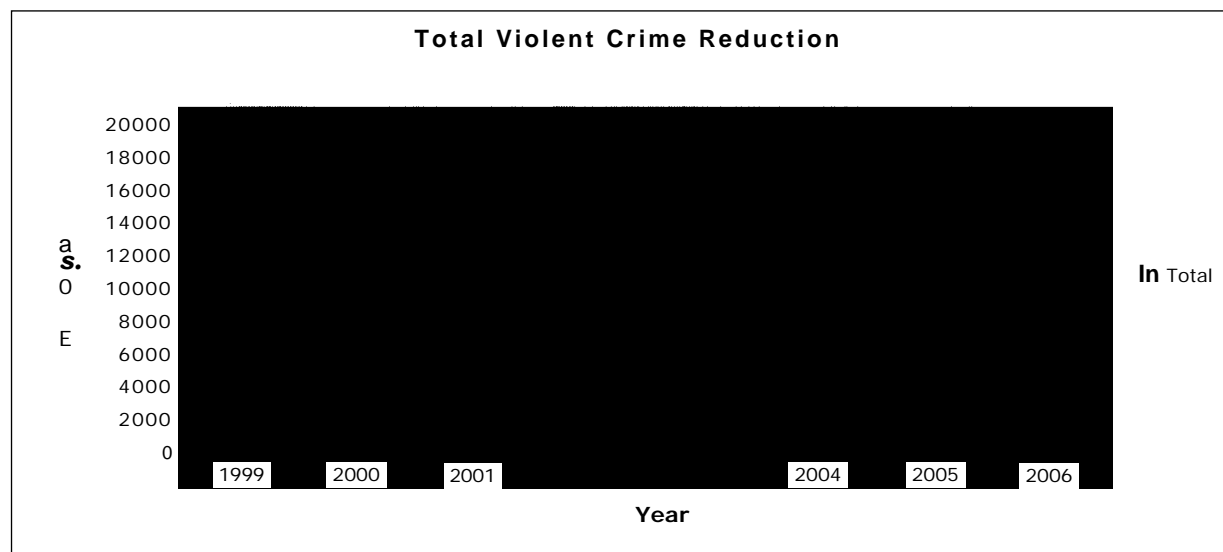
- *Make Baltimore a safe and healthier City*
- *Make Baltimore a cleaner and greener City*
- *Increase educational, cultural and recreational opportunities for children*
- *Strengthen Baltimore's economy by increasing the tax base, jobs and minority business opportunities*
- *Create stable and healthy neighborhoods*

The following sections will highlight key Fiscal 2008 strategies for meeting these objectives.

### Objective 1: Make Baltimore a safe and healthier city

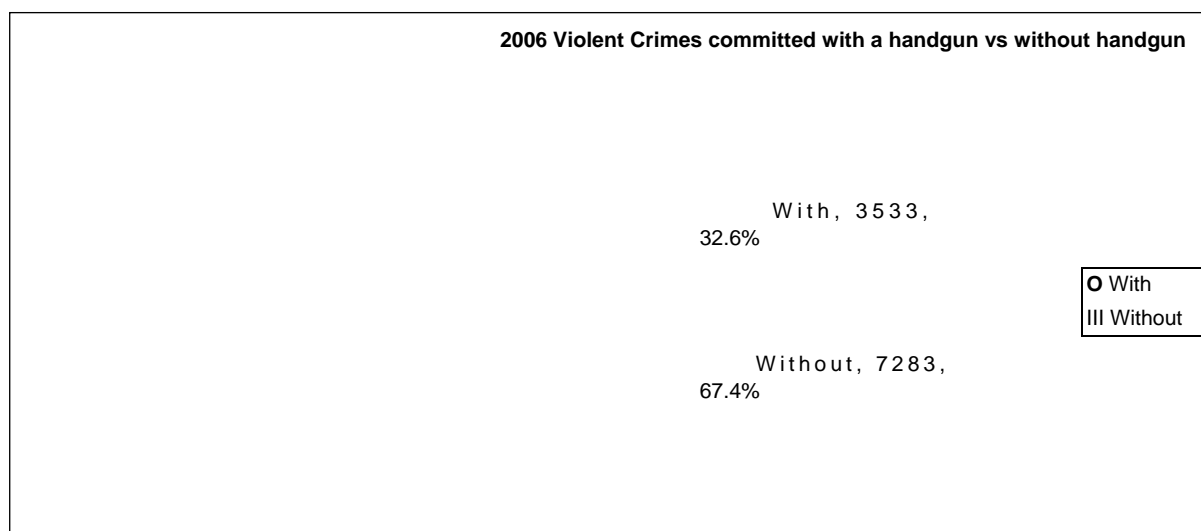
#### Crime Reduction

Making Baltimore safer is one key component to increasing Baltimore's population, promoting economic growth, and creating and retaining jobs. In 2006, Baltimore continued its trend in reducing the total number of crimes while recording the lowest yearly total of violent crimes in this decade. In 2006, violent crime was reduced 3.8% compared to 2005, and property crime was reduced by 2.8% compared to 2005, resulting in a combined Part I index crime reduction of 3.0%.



## Targeted Enforcement

The City is targeting resources and enforcement activity in areas impacted by violent crime. Specifically, the Police Department is focused on combating gangs and removing illegal guns from City streets. The Police Department and its Organized Crime Division have arrested close to 600 known gang members in 2007 through targeted initiatives. Though enforcement activities have increased in high crime areas, citizen complaints about the use of excessive force 28.0% and discourtesy 21.0% have dropped significantly in 2007. With respect to gun violence, handguns were used in 32.6% of all violent incidents in Baltimore City in 2006. A closer look reveals that 82.0% of all homicides were committed with a gun. To help increase gun seizures, suppress illegal trafficking, and enforce existing gun laws, the City worked with regional partners in 2007 to develop the Gun Task Force. The Gun Task Force includes Baltimore Police Department, Alcohol, Firearms & Tobacco (ATF), Maryland State Police and the Baltimore County Police Department. The goal of the task force is to reduce the number of illegally possessed guns by targeting the predominant source of these guns, problem gun dealers and illegal secondary transfers. The Gun Task Force focuses on conducting integrity tests and building cases to close down problem gun dealers. As of August 2007, the Police Department seized 2,322 illegal guns, a 13.0% increase over last year. Furthermore, the City has implemented Gun Stat to track our most violent offenders through the sentencing process and identify trends and strategies to improve performance within the Police Department.



## Community Engagement

Critical to the success of crime fighting strategy is the cooperation between citizens and the police. They need to know and to trust each other. In addition to expanded foot patrols, the Police Department is engaging with communities with a number of different programs including Citizens on Patrol, Operation PROTECT and Adopt-A-Block.

**Citizens on Patrol (COP)** – Experience has proven that a small group of concerned, dedicated citizens with the proper training, and the support of their community and law enforcement, can make a difference. This year, more than 200 people have been trained in the best practices for creating and sustaining a viable COP program. The training was designed to encourage



participation and to exchange program information between COP attendees. Community partnerships were established during this training that will be used as a stepping-stone to improve the Baltimore Police Department's relationship with the communities which they serve.

**Operation PROTECT** – The Baltimore Police Department partners with other City agencies and community groups to implement a neighborhood stabilization strategy that expands upon the award winning Community Safe Zone project. Operation PROTECT seeks to prevent drug related violence, restore community stability, and promote police/community relations in targeted distressed neighborhoods. Operation PROTECT is placed operationally into targeted neighborhoods for six week cycles and is applied through four consistent components:

- The redirection of non-residential traffic patterns
- The cooperation of targeted city resources
- The organization and deployment of social services outreach teams
- The organization of police sponsored community events

**Adopt-A-Block** – Each of the nine police districts identified three violent blocks (for a total of 27 blocks citywide) for increased foot patrols and community involvement. In concert with the Department's Crime Control Strategy, Adopt-A-Block is designed to decrease the occurrence of violent crime by increasing community support mechanisms and improving upon the lines of communications between the communities and the police department. This will improve safety by assigning police officers to specific city blocks, where they will walk with community advocates to resolve neighborhood problems before they escalate.

### **School-Based Mental Health Services**

An additional \$383,000 in supplemental funds are approved for school-based mental health services which bring the total funds appropriated to \$883,000. School-based mental health refers to mental health and counseling services beyond those for special education. These services include billable mental health treatment as well as working with school principals on attendance issues for troubled children, teaching schools staff how to handle difficult behavioral situations and leading group sessions for youth on difficult and challenging issues. In the winter of 2007 about 100 schools will receive funding in the upcoming school year. Each school will receive a mix of clinical and prevention services and will report on common outcomes. In addition, schools that receive no services will have access to a helpline through Johns Hopkins Hospital and a resource rich website for school mental health throughout the University of Maryland Medical System.

### **Buprenorphine Initiative**

The City provided \$250,000 for the Health Department to initiate a pilot program using Buprenorphine as an alternative for drug treatment. As part of the Baltimore Buprenorphine Initiative, 388 patients received Buprenorphine treatment as well as outpatient substance abuse treatment services between October 2006 and June 2007. Of these patients, 176 or 65.0% remained in treatment for at least 90 days. Through June 2007, 93 physicians have signed up for the City sponsored online Buprenorphine training course. Various foundations and organizations including the Annie E. Casey Foundation, the Abell Foundation, the Open Society Institute,

Baltimore Substance Abuse Substance, Inc. and Baltimore HealthCare Access, Inc. have provided additional funding.

### **Other Initiatives**

Additional initiatives for Fiscal 2008 geared at making Baltimore a safe and clean city include the following:

- **Operation Safe Kids** – The Health Department's Operation Safe Kids (OSK) Program provides intensive case management to high-risk juvenile offenders between the ages of 13 and 18. With supplemental City funding, the program has doubled its caseload capacity from approximately 75 in Fiscal 2005 to 150 in Fiscal 2006 and Fiscal 2007. Since its inception in 2002, OSK has achieved a 33.0% reduction in arrests in participants first year after enrollment, a 44.0% reduction in arrests for violent crimes and a 55.0% job placement rate for eligible youth.

In Spring 2007, OSK began a new initiative, OSK Court to address the needs of juvenile youth who are at risk of being placed outside of the home. OSK has worked in collaboration with the State's Attorney and Public Defender's Offices, Department of Juvenile Services and the Juvenile Court to implement this program. OSK has also worked in collaboration with Baltimore City Community College and the Mayor's Office of Employment Development to provide pre-GED services and job-readiness training to OSK youth. To date, this program has served 30 youths.

- **Operation Safe Streets** – In Fiscal 2007, the Health Department launched a new intervention, Operation Safe Streets (OSS). OSS is a community mobilization and outreach program focused on reducing shootings and homicides in the city. This intervention targets at-risk youth aged 14 to 25. OSS replicates Ceasefire Chicago. The CeaseFire model is based on five core components: community coalition building, street outreach to at-risk youth, public education, clergy involvement, and law enforcement collaboration. The Health Department launched its first OSS site in Southeast Baltimore near McElderry Park in June 2007 and expects to begin service at a second site on the west side of Baltimore in fall 2007.

## **Objective 2: Make Baltimore a cleaner and greener city**

### **Cleaner Baltimore Initiative**

In March 2007 the City launched the Cleaner Baltimore Initiative. Since then the City has implemented numerous operational changes to improve efficiency and effectiveness of the city's trash and recycling operations. Key among them are:

- Response time for cleaning complaints (dirty alleys, backyards, lots) reduced from 21 to 14 days.
- Response time for boarding of vacant houses reduced from 21 to 7 days.
- Graffiti removal established as a 7 day operation along all major gateways providing a maximum 3 day response time for graffiti complaints citywide.
- Mechanical sweeping operations increased to serve an additional 320 miles of streets each week.
- An additional 750 trash cans were installed along gateways and at bus stops across the City of Baltimore.

- Transferred the Sanitation Code Enforcement unit from the Department of Public Works to the Department of Housing and Community Development to increase efficiency of management and service delivery.
- Transferred the Cleaning and Boarding activity from the Department of Housing and Community Development to the Department of Public Works to augment and compliment existing cleaning operations.
- In the Fiscal 2008 Ordinance of Estimates, an additional \$700,000 was added to the Boarding and Cleaning activity for eight additional laborer positions and new equipment to enhance operations.

The Fiscal 2007 General Fund surplus provided supplemental funds for Clean and Green Initiatives. Included among these initiatives are:

- \$200,000 for an anti-litter campaign, that will include the use of multi-media to heighten awareness about litter, target messages to specific demographic groups to inform them as to what they can do to keep the City clean and partner with schools to develop lower and upper school curriculums to promote the right behaviors and recycling.
- \$300,000 for the development of Clean Action Plans, a process through which community organizations, businesses, citizens groups or individuals can propose a clean plan for their block or community. These plans will address major trash problems and /or chronic trash issues. The City will respond to these requests by organizing a team based on issues outlined, meeting with the individuals who proposed the plans and developing short and long term solutions to address the issues raised.

### **Objective 3: Increase educational, cultural and recreational opportunities for children**

#### **Local Contribution to the Baltimore City Public School System (BCPSS)**

In Fiscal 2008, the City General Fund includes \$6.8 million more than the State requires that the City contribute for the public schools, with a total direct contribution of \$197.8 million. This equates to an additional \$84 per pupil. Additionally, the budget includes another \$10.3 million for transition services, termination leave and transportation support pursuant to the partnership agreement with BCPSS. Over and above this annually budgeted contribution, the City directly pays the cost of health benefits for retired BCPSS employees, supports the school health program, funds the schools' crossing guards program, and has contributed to BCPSS facility improvements.

#### **After School Programs**

Over the past two years, Baltimore City has succeeded in markedly expanding its school-based after school programs and in initiating the establishment of community schools throughout the City. In the Fiscal 2008 Ordinance of Estimates, \$6.5 million is appropriated for after school program opportunities for City children. This will fund the efforts of 32 community based organizations to establish and operate after-school and community school programs in 80 City schools.

In addition, the City also contributed to the establishment and operation of Youth Places and A-Teams. Youth Places are high quality community based (center based) after school programs that connect youth to caring adults and allow the youth to develop safe and supportive environments throughout the City. The A-Team program connects middle school aged youth to professionals in the art, athletics and enhanced academics over a six to eight month period, allowing students to master new skills and increase their sense of future opportunities.

To ensure appropriate program implementation, the City will continue to work closely with representatives of the Baltimore City Public School System, the Family League of Baltimore City and numerous children and youth centered non-profits.

### **Use of Fiscal 2007 Fund Balance to Further Enhance Services for Children**

The Administration proposed an additional \$1.9 million in General Fund supplemental appropriations for Fiscal 2008 from the Fiscal 2007 Fund Balance. These supplemental appropriations were approved by City Council.

- \$700,000 to expand the FUTURES Program, a comprehensive drop out intervention program designed to keep City high school students in school through graduation.
- \$412,000 for the After School Matters program to provide 100 students with job readiness sessions, career exploration and hands on work experience after school. All program completers will be transitioned into a summer job. Program goals are school attendance 95.0% and attendance at the work-place 90.0%.
- \$500,000 to support the Community Schools Program which will allow the Community School Initiative to maintain the number of community school sites and schools served by asking current or new community-based partner organizations to apply for funding to run community schools at four new sites bringing the total number of funded sites to 25.
- \$250,000 to support the Experience Corps Program, which places senior volunteer mentors in City schools.

### **Other Initiatives**

Additional initiatives for Fiscal 2008 to enhance educational, cultural and recreational opportunities, especially for children, include the following:

- **Summer Jobs for Youth** – The Fiscal 2008 Ordinance of Estimates provides \$2.4 million for the Summer Jobs Program (\$1.8 million in the Fiscal 2008 budget and \$610,000 from the Fiscal 2007 carry forward). Approximately 5,500 youth ages 14-21 will be employed in a variety of public and private sector settings, including City agencies and local nonprofit organizations or special community-based projects.
- **Youth Opportunity Program – YO! Baltimore** – The Fiscal 2008 Ordinance of Estimates includes \$3.0 million in City General Funds to support the Youth Opportunity (YO!) Program. These funds support two comprehensive Youth Opportunity Centers where teens can access a broad range of academic, career readiness, and personal growth support services. The YO! Centers offer Pre-GED and GED classes, job preparation, work experience, internship, computer classes, health services and much more. More than 1,000 out of school and unemployed youth will participate in the program this year.

- **Creative Baltimore Fund** – The Fiscal 2007 surplus provided \$1.0 million to the Baltimore Office of Promotion and the Arts for the Creative Baltimore Fund. This competitive grant award program will streamline and make more transparent and equitable the process by which cultural organizations serving Baltimore receive City funding.
- **Free Fall Baltimore** – The Fiscal 2007 surplus provided \$900,000 to fund the Free Fall Baltimore and the Baltimore Museum of Art/Walters Art Museum free admission program. The Free Fall Baltimore program will provide a total of \$500,000 in grants to the City's cultural organizations that will allow them to present free programming including admissions, workshops, performances, lectures and tours to residents during October 2007. The 2006 program reached more than 180,000 residents and guests. With the help of \$400,000 in City funds, the Baltimore Museum of Art and the Walters Art Museum will be offering free admissions year-round beginning October 2007 through September 2008, thereby eliminating economic barriers for all visitors. The City contribution will be matched 3 to 1 by contributions from the region's county governments and the private sector resulting in a total cultural investment of \$1.2 million.

## **Objective 4: Strengthen Baltimore's economy by increasing the tax base, jobs and minority business opportunities**

### **Reduced Property Tax Rate**

The Fiscal 2008 budget reflects the third year of the City Administration's five-year plan for property tax reduction for both real and personal property. The real property tax rate is reduced two cents to \$2.268 per \$100 of assessed valuation. In accordance with State law, the personal property tax rate must be two and one-half times that of the real property tax rate. Thus the tax rate for personal property in Fiscal 2008 is reduced from \$5.72 per \$100 of assessed valuation to \$5.67. This is the lowest property tax rate in the City since Fiscal 1972. The total cost of this property tax reduction for Fiscal 2008 is about \$16.5 million. The cumulative impact of the three years of tax reduction returns \$31.5 million to City taxpayers.

### **Blue Ribbon Commission**

As one of the Mayor's first acts upon taking office, she appointed a broad based Blue Ribbon Commission of 30 community leaders, business people, and elected officials to study and recommend opportunities for realigning the City Property Tax Rate and fee structure for the purposes of reducing the property tax rate and make the City more competitive with surrounding jurisdictions. Currently the City's real property tax rate can be a disincentive for residents and business to invest in City property because the rate is at least twice the rate of surrounding counties. The committee is to establish recommendations for reforming the local tax and fee structure for the City to allow less dependency on property taxes and to support the city's longterm fiscal health. The committee is scheduled to submit its recommendations to the Mayor in the fall of 2007.

### **Job Development**

The Baltimore Development Corporation's (BDC) mission is to stabilize and expand the City's job base by retaining existing City-based employers, helping them grow and recruiting new employers to the City. In Calendar 2006, BDC directly assisted 140 small, medium and large

companies, accounting for 3,996 jobs retained and created. Since 2000, BDC has assisted 665 businesses and development projects, resulting in the retention and creation of 33,995 jobs. On average, 83.0% of the businesses and projects assisted by BDC in any given year are outside of downtown in Baltimore's industrial areas, retail districts and neighborhoods.

### **Minority Business Opportunities**

The Mayor's Office of Minority Business Development was established in April 2001 with a stated mission of creating wealth through business opportunities for minority-owned and women-owned firms. As a result of the Administration's efforts, Board of Estimates contract awards to minority-owned and women-owned businesses more than tripled from \$44.7 million in 2000 to \$142.2 million in 2006. In this time, the City has awarded 118 contracts of \$1.0 million or more to minority-owned and women-owned businesses. More importantly, a large number of minority-owned and women-owned enterprises are developing equity stakes in major development projects in the City. Four major construction projects with a total development cost of \$380.5 million have had a minority business enterprise equity ownership interest of more than half since 2000. Currently, more than half (53.0%) of Baltimore Development Corporation (BDC) projects receiving support from the City include minority ownership.

### **Base Relocation and Closure (BRAC)**

The federal Base Realignment and Closure Commission (BRAC) means opportunity for growth and development in Maryland. Among the military bases gaining employment are Fort George G. Meade in Anne Arundel County and Aberdeen Proving Grounds in Harford County, drawing personnel from consolidating military operations in Virginia, New Jersey and elsewhere. It is anticipated that at least 14,000 jobs and 25,000 households will be attracted to the greater Baltimore region because of base expansions over the next five years. The Fiscal 2008 Ordinance of Estimates provides \$250,000 for a contract with Live Baltimore to aggressively highlight the City as a viable future home for new BRAC-related residents. The multi-pronged outreach strategy centers on strong City visibility, focused relocation assistance and vibrant promotion of City living.

### **East Baltimore Development Initiative (EBDI)**

The City, through East Baltimore Development, Inc. (EBDI), is working to create a privately owned biotechnology center north of Johns Hopkins Medical Institutions and revitalize the surrounding neighborhoods through the construction and selective renovation of homes and commercial properties. This is expected to create 8,000 new jobs and construct over 2,000 new and rehabilitated housing units. The strategy is to simultaneously develop a new biotechnology building and to rehabilitate vacant substandard homes in surrounding neighborhoods to create a mixture of new and restored properties for a mix of family incomes north of the biotechnology center. Phase I of the EBDI area is well underway. The first building at the Science and Technology Park at Johns Hopkins is expected to open in Spring 2008.

Also included in Phase 1 are:

- Park View at Ashland Terrace, a 74 unit building available to individuals 62 or older with household income that are 50.0% or less of the Area Median Income (AMI) expects to open in September 2007;
- A mixed income development that includes the renovations of existing buildings and new construction is underway along East Chase, North Washington and McDonogh Streets.

This will provide 63 rental and 123 homeownership units and is anticipated to be completed in 2008; and

- Ashland Commons will consist of 74 units of workforce housing and is expected to be available for occupancy in December 2007.

### **One Stop Career Center and Workforce Service**

The Fiscal 2008 Ordinance of Estimates provides \$1.1 million for the Office of Employment Development's One Stop Career Center and Workforce Services. These funds support employment and training opportunities to promote marketability of city residents and lead to increased labor force participation. Activities include employment preparation, job search, and placement assistance, skills training opportunities, educational support and access to computers and computer training.

### **Ex-Offender Employment Initiative**

The Fiscal 2008 Ordinance of Estimates provides \$249,000 to support the City's re-entry efforts to connect ex-offenders to employment and decrease the likelihood of recidivism. Activities include providing job placement, training and support services to ex-offenders at the Northwest Re-entry Center, as well as the other two One-Stop Career Centers with an aggressive effort to create more job opportunities in the private sectors for ex-offenders.

### **Training for Health Care Workers**

The Fiscal 2007 surplus provided \$175,000 to the Health Department to provide funding for the training to support the upgrade of skills of City residents who work in organized health care facilities. The funding will provide grants to the Service Employees International Union (SEIU) and the American Federation of State and Counties Municipal Employees (AFSCME). An Advisory Board comprised of, but not limited to, the Labor Commissioner, Commissioner of Health, Director of Mayor's Office of Employment Development and representatives of SEIU and AFSCME will review training proposals. The first Advisory Board meeting is scheduled for October 2007.

## **Objective 5: Create stable and healthy neighborhoods**

### **Affordable Housing Program**

Initiated in 2006, the Baltimore City Affordable Housing Program provides for acquisition and demolition of real property, the relocation of households and businesses from acquired properties and the creation of financial incentives for rental and for sale housing. The program is designed to help transform entire blocks, clusters of blocks or whole neighborhoods. It is intended to serve working families and other low and moderate-income households and to promote economic diversity in city neighborhoods through mixed income redevelopment. The funding for the program is \$59.8 million over a five-year period and half of this amount has been committed to major residential redevelopment projects including Uplands, O'Donnell Heights, Poppleton Phase I, Oliver and Claremont for acquisition, demolition and relocation activities. A total of \$27.6 million has been appropriated through Fiscal 2008. Demolition is the dominant use category with significant expenditure anticipated during Fiscal 2008 for Uplands and O'Donnell Heights resulting in the demolition of over 600 substandard housing units and the creation of sites for future development.

## **Homeownership Programs**

To help insure that homeownership remains an attainable goal for Baltimore's working households the City provides down payment and closing cost assistance through several programs including:

- **Live Near Your Work** - Provides a \$2,000 grant to first-time homebuyers with no income restriction. This is a matching grant program, with \$1,000 provided by the City and \$1,000 provided by participating employees. Some 300 households are served through the program annually.
- **Buying Into Baltimore** - A joint venture of the City and the Live Baltimore Home Center. Neighborhood tours are scheduled in the spring and fall. Homebuyers that attend the trolley tour and execute a sales contract within 90 days receive a \$3,000 award towards closing costs. The program assists over 100 households a year.
- **American Dream Downpayment Initiative (ADDI)** – Provides down payment and closing cost assistance to households with incomes that are at or below 80.0% of the AMI. Purchasers can receive up to \$10,000 structured as a five-year forgivable loan. The program assists between 200 and 300 hundred households a year.

## **Code Blue Shelter**

The Fiscal 2008 Ordinance of Estimates provides \$350,000 for the Code Blue shelter. The shelter is in operation from 5:00 p.m. through 7:00 a.m. on 25 degree days and everyday from November 15 through March 31. This shelter is unique among City shelters in that it operates only during severe winter weather conditions and is structured on a public health model. As such, critical importance is placed on availability of basic health services, mental health and substance counseling and referrals onsite.

## **Fiscal 2007 Supplemental Funding for Neighborhood Initiatives**

The Fiscal 2007 General Fund surplus provided supplemental funds towards the implementation of a number of initiatives to strengthen Baltimore's neighborhoods during Fiscal 2008. Included among these initiatives are:

- **Park Heights Master Plan** – An additional \$4.0 million in supplemental funds are approved for the implementation of the Park Heights Master Plan bringing the total funds appropriated to \$10.0 million. The plan represents a collective multi-agency effort to plan the revitalization and renaissance of the Parks Heights neighborhood. The funds in the first phase of the plan will be used for blight elimination activity, particularly in a 10 block area that is almost entirely vacant, home improvement incentives in the form of forgivable loans and seed money for human and social service projects.

**Healthy Neighborhoods** – An additional \$1.0 million in supplemental funds are approved to expand the Healthy Neighborhoods Initiative (HNI) bringing the total funds appropriated to \$2.0 million. HNI are an effort of area foundations and the City to invest strategically in targeted blocks within certain neighborhoods. Special purchase-rehabilitation mortgages and home improvement loans are available for properties on HNI blocks. The additional \$1.0 million has enabled an additional seven neighborhoods to receive HNI designation bringing the total number to 17.



- **Land Bank** - \$200,000 in supplemental funds are provided for start-up costs associated with the creation of a Land Bank Authority. There are nearly 30,000 abandoned properties in the City. These properties drain money from homeowners, cost the City money and reduce the quality of life in neighborhoods. The City plans to create a land bank entity that would consolidate responsibility for management, marketing and sale of abandoned properties thus streamline the disposition process.
- **Homeless Services** - \$600,000 in supplemental funds are provided to support the implementation of a 10-year plan to end homelessness. The City's Homeless Services Program will provide community outreach to implement the plan and adopt specific strategies recommended by the plan. These strategies will include eviction prevention, the coordination of housing and other social needs and rental assistance.
- **Animal Control** — The City is committed to addressing the issues of animal control, cruelty to animals and endangerment of persons by vicious animals in Baltimore. In recent years, the City Bureau of Animal Control has seen an increase in the number of annual complaints. In Fiscal 2006, 30,000 complaints were received up from 27,500 in Fiscal 2005. An additional \$85,100 will provide for the hiring of two additional animal enforcement officers. This will reduce the burden on Animal Control and help ensure that complaints are responded to in a timely manner.

The City will provide \$100,000 to the Baltimore Animal Rescue and Care Shelter, Inc. (BARCS) to further its delivery of medicines to animals and bolster initiatives to increase the adoption of pets. Also \$50,000 is provided to support a citywide effort to apply for additional resources from Maddie's Fund, a major pet rescue foundation, which could bring millions of dollars to the City to improve animal health.

## KEY BUDGETARY AND FINANCIAL POLICIES

The establishment of clear objectives to align budget planning and ongoing agency operations to address the long-term issues and concerns confronting the City fails unless supported by sound fiscal management policies. This section presents major budgetary and financial policies that frame annual budget plan development and implementation. Many supporting policies (payroll, purchasing, retirement, etc.) are not summarized here.

### Operating and Capital Budget Policies

Fundamental budget policies are set forth in the City Charter. See Budgetary Authority and Process - City Charter Provisions in Budget Process and Related Policies section.

*Balanced Budget:* The Charter requires a balanced budget. A difference between revenues and total expenditures is to be made up by adjusting the property tax rate or new revenues.

*Public Hearings:* The Charter mandates that the Board of Estimates and the City Council conduct public hearings on the proposed budget.

*Timely Adoption:* The Charter schedule requires budget adoption before the fiscal year begins.

*Budget Amendment:* The Charter provides means for adopting supplemental appropriations funded from unanticipated revenues and/or new grants and sources that materialize during the year. The City's policy is to minimize the use of supplemental appropriations. In addition, the Charter allows for and spells out the procedures for amending the budget to transfer appropriations between programs within an agency and between agencies. See Fiscal 2007 Supplementary Appropriations in the Budget Process and Related Policies section for more information on budget amendments.

*Budget Monitoring and Execution:* Budget analysts maintain ongoing contact with agency fiscal officers in the process of implementation and execution of the budget. Expenditure and revenue projections are developed and reviewed on a monthly basis. The Mayor, through the Finance Department, exercises appropriate fiscal management to adjust budget policy as necessary to live within the limits of the current adopted plan. The City Council has the practice of reviewing budget performance at mid-year, during the budget development period in the fourth quarter and during the normal course of hearings on supplemental appropriations.

*Six-Year Capital Plan:* Guiding the physical development budget plan is the Charter requirement for a six-year capital improvement plan, the first year comprising the capital budget year. The plan is prepared in conformance with basic capital budgeting policies, which include appropriating funds in the year in which projects are likely to begin, financing a portion of capital improvements from current revenues and estimating the impact of capital projects on the operating budget. See Capital Plan Budgetary Policy in Capital Budget section for more information on Capital Budget policies.

## **Financial Forecasting Policies**

The City does three-year revenue and expenditure forecasts for governmental funds. The forecast is reviewed and updated at least twice a year. The multi-year forecast provides the basis for establishing budget targets and resource allocation to meet the Mayor's budget priorities.

## **Competitive Reengineering, Organization Redesign Policies**

The ongoing effort to achieve cost reductions to fund operations within the limits of available revenue requires elimination of non-value added expenditures and other reductions in spending. Reductions have been achieved through a variety of means including the CitiStat program, consolidation and reorganization of agencies, staffing reductions through attrition and from time to time layoffs, privatization as appropriate, transfer of certain functions to the State and other methods. Details reflecting reengineering and cost containment effort can be found within the tables on Trends in Budgeted Personnel in the Fiscal 2008 Budget Plan section for staffing level trend.

## **Reserve Policies**

*Budget Stabilization Reserve:* In 1993, the Budget Stabilization Reserve or Rainy Day Fund was established. The fund is designed to provide some General Fund budgetary flexibility should material funding shortfalls occur. Contributions are made as necessary to the fund in order to achieve and maintain a balance equal to at least 5.0% of General Fund revenues. The Budget Stabilization Fund had an \$82.8 million balance at June 30, 2006. In Fiscal 2004 the City made a loan to the Baltimore City Public School System in the amount of \$42.0 million from the Budget Stabilization Account. That loan was totally repaid and the funds placed back in the Budget Stabilization Account in March 2006. The City continues to make annual contributions to the Budget Stabilization Reserve Fund. The Fiscal 2008 budget includes another \$800,000 for the fund.

*Undesignated Unreserved Fund Balance:* The Charter places a limit on the size of the undesignated unreserved portion of the General Fund balance, requiring that any amount in excess of 1.0% of revenues be applied to reduce required capital borrowing. This restriction has placed the City in a relatively poor position compared to other large cities and works against the City's interest in achieving sound financial practices. The Charter permits only a small \$1.0 million annual contingency appropriation. With narrow reserve margins, it is essential for the City to have conservative budgeting estimates and plans. The preliminary Fiscal 2007 year-end undesignated unreserved General Fund balance is estimated to be about \$12.8 million.

## **Financial Reporting Policies**

*Budget, Accounting and Borrowing:* The City has received the Government Finance Officers Association (GFOA) annual award for Excellence in Financial Reporting for over 20 years and the Distinguished Budget Presentation award each year applied for since Fiscal 1988. The Consolidated Annual Financial Report is prepared in conformance with the Governmental Accounting Standards Board requirements. The City annually prepares the required full disclosure statements to comply with Securities and Exchange Commission requirements,

provides fully descriptive notes in its annual financial report and disclosure statements and secures an unqualified independent audit report.

### **Debt Policies and Credit Rating**

In 1990, the City adopted a formal debt policy which sets forth annual borrowing limits, consolidation of all financing arrangements within the Department of Finance, refunding and refinancing policies and limits on key debt management ratios. See Debt Service Overview section for detailed discussion. In the development of the annual borrowing plan, the effects of debt on key ratios outlined in the policy are updated and analyzed. The objective is to maintain the City's reputation in the credit rating community as having a conservative approach to all aspects of debt management including debt service expenses, debt retirement schedules and debt capacity ratios. The policy recognizes the fundamental role that debt has in the effort to maintain or improve the City's credit rating. Both Moody's and Standard & Poor's upgraded the City's bond ratings one step in their most recent review of the City's fiscal position in Spring, 2007. Moody's raised its rating from A1 to Aa3, and Standard & Poor's raised its rating of the City from A+ to AA-. The City prepares an annual debt report, semi-annual multi-year debt service projections and periodic debt affordability analysis.

### **Cash Management and Investment Policies**

The City's cash management and investment policy adopted in July 1995 covers investment objectives, types of investments, delegation of authority to invest, internal controls and reporting requirements. The City operates on a pooled cash basis and maintains a tiered portfolio containing a pyramid of investments with a long-term base and short-term top, in order to maximize and stabilize returns. The City has maintained a ratio of current assets to current liabilities greater than 1.0 since 1989 (a ratio of less than 1.0 being considered a fiscal stress warning sign).

### **Self-Insurance Policies**

The City, through its Office of Risk Management, has a comprehensive program of risk exposure identification, evaluation, control and financing. The City is self-insured in the area of casualty and property losses, including the uninsured portion of City buildings and contents, worker's compensation and employers' liability, employees' and retirees' health insurance, third party general liability and automobile liability losses. To the extent possible, the City plans to address concerns about risk management reserves by making additional appropriations and by adjusting agency premiums to help provide adequate funding. The Fiscal 2008 General Fund budget includes an additional \$5.9 million for worker's compensation costs.

### **Fiscal Policies for Economic Development**

The Comprehensive Economic Development Strategy plan submitted to the State in 1999 sets forth economic development goals, objectives and priorities. This plan was consistent with "LIVE, EARN, PLAY, and LEARN" the comprehensive master plan for the City's development that was adopted this past year. A primary goal of the economic development plan is to attract more job generating businesses to the City. To that end, the City has developed a variety of development incentives including loans and grants. In the last 10 years the City has expanded

the incentives to include tax incentive programs. The budget plan estimates and reports on one type of tax expenditure, property tax credits. The budget document also contains legislatively mandated cost and benefit analysis on tax credit programs (see Summary of Tax Expenditure discussion and City Real Property Tax Credit Programs in the Revenue Outlook Section for property tax credit expenditure program descriptions). The City is committed to perform consistent and thorough analysis of the cost and benefit of its growing package of incentive programs.

## **Fiscal Stability Policies**

*One-Time Revenues/One-Time Expenditure Savings:* The City policy is to use one-time windfall revenues and expenditure savings for one-time expenses. For instance, the Fiscal 2008 budget plan maintains funding for one-time Pay-As-You-Go capital projects at \$8.0 million.

*Short Term Borrowing:* The City Charter prohibits the creation of any short term debt to finance current budgetary operations except for the issuance of tax/revenue anticipation notes to be redeemed in the same fiscal period.

*Employee and Retiree Benefits Program Costs:* Because total employee compensation costs are the largest share of the City's expenses, it is absolutely essential that options to control costs of employee benefits be examined. The City has an ongoing joint labor-management Health Insurance Committee. Certain recommendations made by the committee are subject to bargaining processes with employee groups. In addition, the Fiscal 2008 budget includes \$5.0 million in the General Fund and \$2.5 million in the Motor Vehicle Fund to further fund the GASB 45 rule change for Other Post Employee Benefits (OPEB).

*Lobby for Increased State Aid:* Special needs as an historic urban center require an ongoing lobbying program for increased State Aid targeted particularly for the school system, courts, crime reduction efforts, substance abuse treatment and economic development programs.

*Budget Emergencies:* The City Charter provides a mechanism for the Finance Department, under guidelines approved by the Board of Estimates, to establish expenditure schedules or strict budgetary allotments when warranted by financial conditions. In addition, the City Charter permits the budget to include up to \$1.0 million in General Fund appropriations as a contingent fund for emergencies.

*Assumption of Grant Program Costs:* The City's general policy is to terminate grant programs when federal and State funding is terminated. In recent years, limited exceptions to this policy have been made. In the areas of public safety, prosecution of crime, health, job training and housing and building code enforcement the City General Fund has absorbed certain grant expenses in the State's Attorney's Office, Health, Office of Employment Development and Housing and Community Development agencies.

## FISCAL 2008 SHORT-TERM BUDGET POLICY AND PREPARATION GUIDELINES

Development and review of the Fiscal 2008 budget requests were conducted in the context of more favorable revenue projections than in prior years. Increases in real property assessable base, income tax revenue and real estate activity associated with the recordation and transfer taxes contributed to this strong position. Agencies received the following policy guidelines for use in the construction of their Fiscal 2008 budgets:

*Targets* – Agencies were given target levels to build budgets reflecting resource limitations.

*Cost Reductions/Expenses to Meet Targets* – Agencies were instructed to eliminate all costs associated with position abolishment required to meet targets. Since salary savings were not to be increased to meet the required budget target level, positions had to be abolished.

*Competitive Reengineering/Privatization* – Agencies were encouraged to develop additional plans for use of private sources to achieve budgetary cost savings.

*Elimination of Grant Programs* – The City's general policy is to terminate grant programs when federal and State funding is terminated. In recent years, limited exceptions to this policy have been made. In the areas of public safety, prosecution of crime, health, job training and housing and building code enforcement the City General Fund has absorbed certain grant expenses in the State's Attorney's Office, Health, Office of Employment Development and Housing and Community Development agencies.

*Fleet and Fringe Benefits Charges* – Agencies were instructed to maintain prior year budget levels for fleet costs. Fringe benefit costs factors were developed for agencies.

*General Fund Personnel Freeze* – Agencies were directed to abolish General Fund positions equal in number to any requests for new positions.

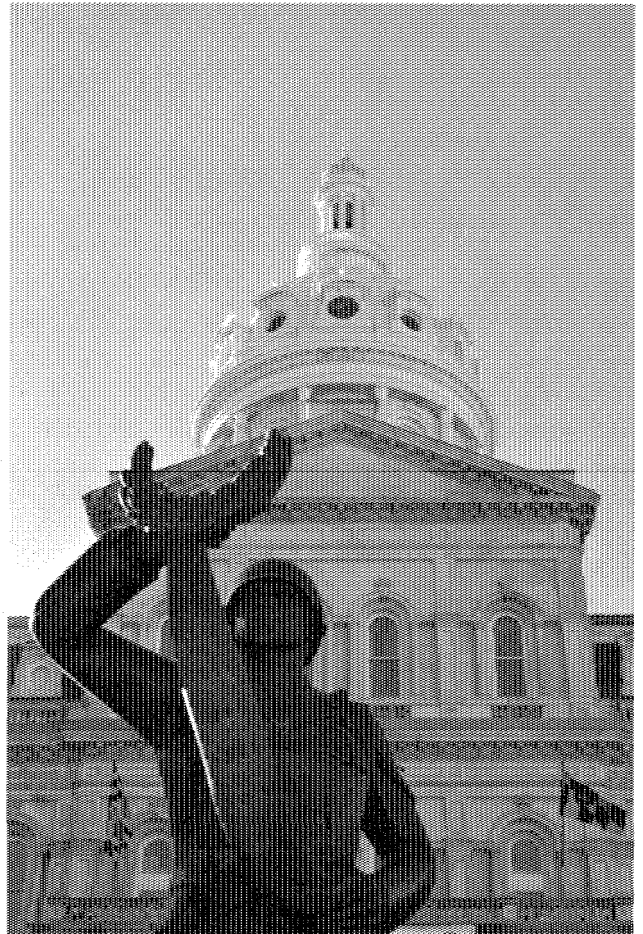
## OTHER FINANCIAL POLICIES AND PRACTICES

Development of the annual budget plan is guided as well by other policies and practices set forth in the City Charter, federal, State and local law, action of the Board of Estimates, procedures established for budget planning, implementation and control and related accounting practices. Policies and practices are discussed in the following sections of this document.

<u>Items</u>	<u>Page</u>
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Fiscal 2008  
Summary of the Adopted Budget

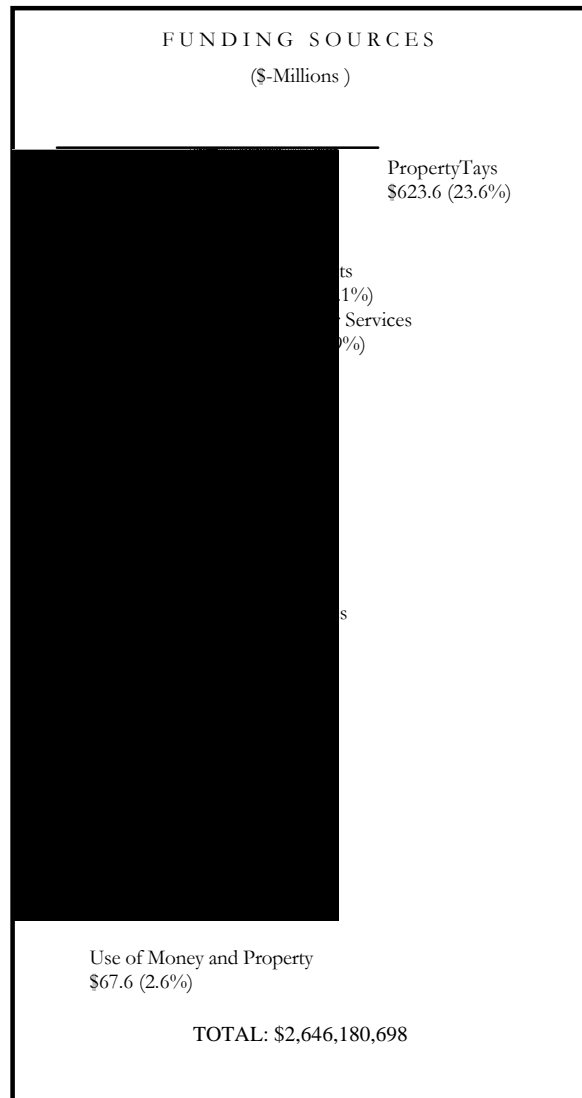
**Budget Plan**



## FUNDING SOURCES AND EXPENDITURES BY FUNCTION

### TOTAL OPERATING AND CAPITAL BUDGET

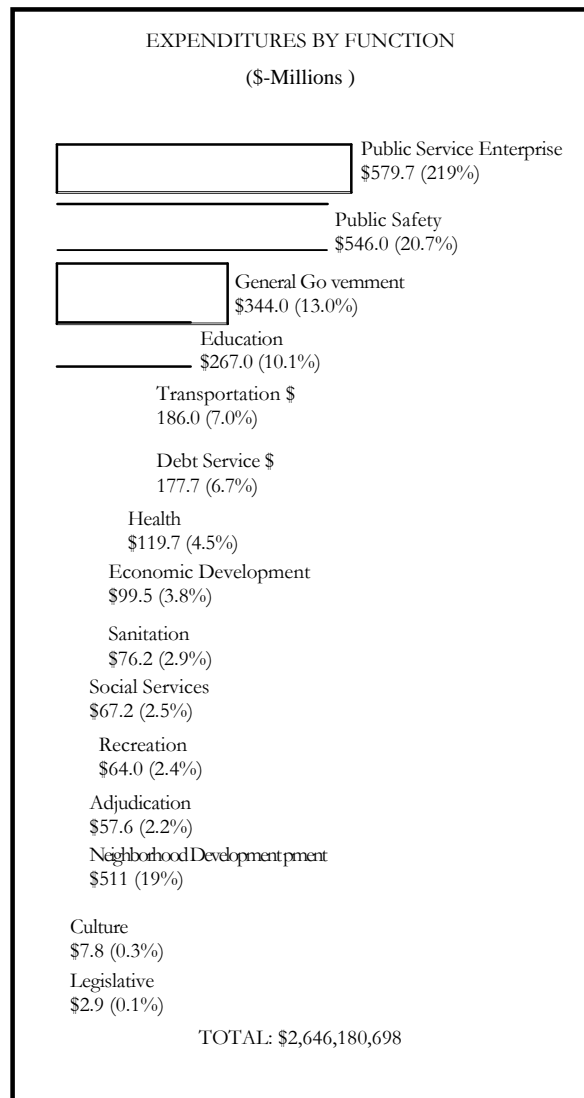
The graph below shows property taxes as the single most important revenue source, accounting for nearly one-quarter of all City revenue and funding sources.



*Cross Reference: For additional information on the major revenue sources, see the "General Fund Revenue Forecast" and "Budgetary Funds -Description and Policies" sections.*

*Note: May not add to total due to rounding.*

The graph below reflects the City's priority concern for public safety and education which together account for about one-third of all expenditures.



*Cross Reference: For additional information on the functional expenditures by agency, see the "Operating Appropriations by Governmental Function and Agency" and "Capital Budget Fund Distribution by Agency" sections.*



## FISCAL 2008

# SUMMARY OF THE ADOPTED BUDGET

## Selected Summary Views — Total Operating and Capital Budget

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### Introduction - Summarizing the Budget Numbers

The total Fiscal 2008 appropriation plan adopted by the City Council and approved by the Mayor is \$2.6 billion. Throughout this document there are numerous tables and graphics providing different views and levels of detail regarding the budget. There are various ways to look at a budget – function, agency, program, activity, funding source, expenditure category, etc. This section gives the reader a quick overview of what the operating and capital appropriation numbers mean. It summarizes the expenditures by function that elected local policymakers have approved. In addition, it summarizes the estimated resources available to pay for the plan.

### Quick View - Major City Functions and Funding Sources

The bar chart on the opposite page gives a concise view of Baltimore City's budget. The \$2.6 billion budget is supported by several major funding sources. The property tax, federal and State Aid and charges for services (like water and waste water) comprise about 64.6% of the funding sources. The largest expenditure is for public safety (police and fire), followed by public service enterprises (principally water and waste water services) and the public schools. Combined, these three functions represent over half the total budget. Functional detail by agency and fund is found in the Operating Budget section, Appropriations by Governmental Function and Fund tables.

### Trends in the General Fund - The City's Primary and Largest Fund

The graph, Fiscal 2008 Summary of Budgetary Trends, is designed to answer some of the most commonly asked questions about the City's major fund – the General Fund. *For instance, what are the trends in staffing levels and how does the City staffing level compare to the City's population?* Staff level has been fairly constant in recent years. However Fiscal 2008 has increased, shown in the Summary of Budgetary Trends table. This does not reflect a large increase in staffing, but rather is due to the cutbacks in State and federal funding for high priority programs, and the City's decision to absorb these positions in the General Fund rather than eliminate these programs.

In Fiscal 2008 the City transferred 30 positions to the General Fund that would have otherwise been abolished. Of the 30 positions, 24 Special Fund positions are transferred from the Special Fund in the Fire Department's Emergency Medical Services (EMS) Division. In addition, 134 positions are created in the General Fund by the Board of Estimates' action during Fiscal 2007 including a net of 53 positions in the Fire Department primarily for firefighter paramedic apprentice positions, 29 positions in the Health Department for maternal and child health, environmental health and administration and 10 deputy sheriff positions were authorized during the 2006 session of the Maryland General Assembly for the Sheriff's Office. Nineteen positions were created in the Pratt Library including 18 to staff the new Southeast Anchor Library as well as 23 other needed positions for various City agencies. The newly created General Fund positions

are a response to increasing demand for City services in the areas of public safety, education and health.

### **Trends in the Budget**

The tables, Trends in Total Operating and Capital Budget – Summary, Trends in Combined Operating Budget and Capital Budget – Summary by Fund and the two tables showing Operating and Capital separately display trends in the budget plans comparing Fiscal 2006 actual expenditures to the 2007 and 2008 budgets. In addition, budget to budget changes are shown for each of the funds.

### **How the Budget is Structured - The Budget Funds**

The narrative and table, Budgeted Funds: Total and Net Appropriations, on these two pages give the reader a quick understanding of the budgetary funds that comprise the total City budget. Funds are distinct groups of revenues and expenses that must be separately identified, planned and accounted for by law or for management purposes. The most important fund is the City's General Fund. It contains all local taxes paid by City residents, businesses and visitors (property, income, hotel, and other taxes). The General Fund is the fund over which policymakers have the most management discretion in order to implement service changes, improvements, cost savings and increase or lower tax burdens. The table, Trends in Budgeted Personnel, provides the reader with a summary view of all budgeted funds. Detail on the funds may be found in the Budgetary Funds - Description and Policies section.

### **Major Types of Expenses**

The narrative and graph, Expenditures by Object, are designed to answer one of the most commonly asked questions regarding how the budgeted money is spent. It describes the objects of expenditure in the budget. Salary expenses for personnel and related benefits comprise the largest portion of expenses. Many City services are labor intensive operations (fire, police, sanitation and libraries, for instance). On the other hand, the City spends comparatively little on materials, consumable supplies and equipment.

### **Trends in Budgeted Personnel - Major Changes in City Operations**

The narrative on this page describes a number of the actions taken over the past years to control the major public service expense, personnel and the results. The narrative includes a statement of the strategies used and a sample listing of actions taken to privatize services and transfer functions to the State. These actions have resulted in material reduction to the size of the City's workforce.

### **Trends in Full-Time Budgeted Positions - All Funds**

In Fiscal 2008 the City transferred 30 positions to the General Fund that would have otherwise been abolished. Of the 30 positions, 24 Special Fund positions are transferred from the Special Fund in the Fire Department's Emergency Medical Services (EMS) Division. In addition, 134 positions are created in the General Fund by the Board of Estimates' action during Fiscal 2007 including a net of 53 positions in the Fire Department primarily for firefighter paramedic apprentice positions, 29 positions in the Health Department for maternal and child health, environmental health and administration and 10 deputy sheriff positions were authorized during the 2006 session of the Maryland General Assembly for the Sheriff's Office. Nineteen positions

were created in the Pratt Library including 18 to staff the new Southeast Anchor Library as well as 23 other needed positions for various City agencies. The newly created General Fund positions are a response to increasing demand for City services in the areas of public safety, education and health. Fifty six positions were also created in the Federal Fund by the Board of Estimates in Health Department's maternal and child health and environmental health programs.

### **Trends in Full-Time Budgeted Positions - General Fund**

The General Fund is the primary fund that elected policymakers can manage to affect change in local tax and spending policy. The table and graph on this page present long-term trend information on General Fund staff levels. The City's general policy is to terminate grant programs when federal and State funding is terminated. In recent years, limited exceptions to this policy have been made. In the areas of public safety including the prosecution of crime, health, job training and housing and building code enforcement the City General Fund has absorbed certain grant expenses in the State's Attorney's Office, Health, Office of Employment Development and Housing and Community Development agencies.

### **Past and Projected Budgetary Fund Balances**

The City Charter and sound financial management require a balanced budget. It is essential to estimate the effect of current operations on the City's balance sheet. The table on page 40 starts with the June 30, 2006 audited budgetary fund balance for principal operating funds and projects the effect of current and coming year operations on these balances. The graph depicts General and Motor Vehicle Fund balances. An upward trend in fund balance is generally a positive measure of performance, as long as the balance is not excessive. A downward trend may signal a need for management analysis and subsequent action by elected policy makers to alter policies. This positive trend allows for continued progress towards meeting the Budget Stabilization Reserve Fund target.



# FISCAL 2008

## SUMMARY OF GENERAL FUND BUDGETARY TRENDS

Total Authorized General Fund Positions			05 Actual	8,870
			06 Actual	9,042
			07 Budget	9,383
			08 Budget	9,550
General Fund Positions (per 1,000 pop.)			05 Actual	13.9
			06 Actual	14.3
			07 Budget	14.9
			08 Budget	15.1
General Fund Revenues (\$-Millions)			05 Actual	1,126.0
			06 Actual	1,240.7
			07 Budget	1,203.9
			08 Budget	1,283.0
Property Tax Revenues as a % of General Fund Revenues			05 Actual	47.4
			06 Actual	44.5
			07 Budget	49.2
			08 Budget	48.6
State Aid as a % of General Fund Revenues			05 Actual	8.1
			06 Actual	7.3
			07 Budget	8.1
			08 Budget	7.9
Public Safety as a % of General Fund Expenditures			05 Actual	33.3
			06 Actual	33.0
			07 Budget	33.9
			08 Budget	33.6

**TRENDS IN TOTAL OPERATING AND CAPITAL BUDGET - SUMMARY**  
**(\$-THOUSANDS)**

	<b>Fiscal 2006 Actual</b>	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Operating Plan	\$1,915,459	\$2,015,670	\$2,092,130	\$76,460	3.8%
Capital Plan	796,411	381,319	554,050	\$172,731	45.3%
<b>Total Budget</b>	<b>\$2,711,870</b>	<b>\$2,396,989</b>	<b>\$2,646,180</b>	<b>\$249,191</b>	<b>10.4%</b>

**TRENDS IN COMBINED OPERATING AND CAPITAL BUDGET - SUMMARY BY FUND**  
**(\$-THOUSANDS)**

	<b>Fiscal 2006 Actual</b>	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Total Budget</b>					
Local and State-shared Funds					
General	\$1,198,353	\$1,203,923	\$1,282,973	\$79,050	6.6%
Motor Vehicle	235,693	253,467	245,965	(\$7,502)	(3.0)%
Parking Management	11,352	12,368	13,448	\$1,080	8.7%
Convention Center Bond	3,904	4,643	4,613	(\$30)	(0.6)%
Total	1,449,302	1,474,401	1,546,999	\$72,598	4.9%
Enterprise Funds					
Waste Water Utility	133,589	162,507	162,699	\$192	0.1%
Water Utility	103,917	122,165	126,698	\$4,533	3.7%
Parking Enterprise	30,272	25,272	32,773	\$7,501	29.7%
Loan and Guarantee	3,138	3,762	6,298	\$2,536	67.4%
Conduit Enterprise	8,065	7,073	7,538	\$465	6.6%
Total	278,981	320,779	336,006	\$15,227	4.7%
Grant Funds					
Federal	269,795	267,010	236,218	(\$30,792)	(11.5)%
State	98,553	85,568	246,813	\$161,245	188.4%
Special	36,024	42,419	44,181	\$1,762	4.2%
Total	404,372	394,997	527,212	\$132,215	33.5%
Loans and Bonds					
Revenue Bonds	465,447	105,309	96,764	(\$8,545)	(8.1)%
General Obligation Bonds	59,500	60,000	60,000	\$0	0.0%
Total	524,947	165,309	156,764	(\$8,545)	(5.2)%
Mayor & City Council Real Property	2,800	6,500	4,635	(\$1,865)	(28.7)%
All Other	51,468	35,003	74,564	\$39,561	113.0%
<b>Total - All Funds</b>	<b>\$2,711,870</b>	<b>\$2,396,989</b>	<b>\$2,646,180</b>	<b>\$249,191</b>	<b>10.4%</b>

**TRENDS IN OPERATING BUDGET - SUMMARY BY FUND**  
**(\$-THOUSANDS)**

	<b>Fiscal 2006 Actual</b>	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Local and State-shared Funds					
General	\$1,132,655	\$1,189,923	\$1,274,963	\$85,040	7.1%
Motor Vehicle	169,363	180,027	185,465	5,438	3.0%
Parking Management	11,352	12,368	13,448	1,080	8.7%
Convention Center Bond	3,904	4,643	4,613	(30)	(0.6)%
Total	1,317,274	1,386,961	1,478,489	91,528	6.6%
Enterprise Funds					
Waste Water Utility	130,228	158,507	158,699	192	0.1%
Water Utility	97,840	115,165	119,048	3,883	3.4%
Parking Enterprise	26,272	25,272	29,273	4,001	15.8%
Loan and Guarantee Enterprise	3,138	3,762	3,798	36	1.0%
Conduit Enterprise	8,065	7,073	7,538	465	6.6%
Total	265,543	309,779	318,356	8,577	2.8%
Grant Funds					
Federal	210,994	213,043	181,791	(31,252)	(14.7)%
State	85,624	63,468	69,313	5,845	9.2%
Special	36,024	42,419	44,181	1,762	4.2%
Total	332,642	318,930	295,285	(23,645)	(7.4)%
<b>Total Operating - All Funds</b>	<b>1,915,459</b>	<b>\$2,015,670</b>	<b>\$2,092,130</b>	<b>\$76,460</b>	<b>3.8%</b>

**TRENDS IN CAPITAL BUDGET - SUMMARY OF FUND**  
**(\$-THOUSANDS)**

	<b>Fiscal 2006 Actual</b>	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Pay-As-You-Go					
General Fund	\$65,698	\$14,000	\$8,010	(\$5,990)	(42.8)%
Motor Vehicle	66,330	73,440	60,500	(12,940)	(17.6)%
Parking Enterprise	4,000	0	3,500	3,500	NA
Loan and Guarantee Enterprise	0	0	2,500	2,500	NA
Waste Water Utility	3,361	4,000	4,000	0	0.0%
Water Utility	6,077	7,000	7,650	650	9.3%
Total	145,466	98,440	86,160	(12,280)	(12.5)%
Grants					
Federal	58,801	53,967	54,427	460	0.9%
State	12,929	22,100	177,500	155,400	703.2%
Total	71,730	76,067	231,927	155,860	204.9%
Loans and Bonds					
Revenue and TIF Bonds	465,447	105,309	96,764	(8,545)	(8.1)%
General Obligation Bonds	59,500	60,000	60,000	0	0.0%
Total	524,947	165,309	156,764	(8,545)	(5.2)%
Mayor & City Council Real Property	2,800	6,500	4,635	(1,865)	(28.7)%
All Other	51,468	35,003	74,564	39,561	113.0%
<b>Total Capital - All Funds</b>	<b>\$796,411</b>	<b>\$381,319</b>	<b>\$554,050</b>	<b>\$172,731</b>	<b>45.3%</b>

Note: Fiscal 2006 Actual capital budget represents net appropriations made and reserved, including any supplemental appropriations and de-appropriations.

## **B U D G E T E D   F U N D S**

### **DESCRIPTION OF OPERATING AND CAPITAL FUNDS**

The Fiscal 2008 total capital and operating appropriations of \$2.6 billion are budgeted in the following funds:

**General Fund** - This is the City's largest and principal fund, supported by locally generated revenues and some State Aid. It is used to budget and account for all activities not required by law, accounting practice or management objective to be separately budgeted.

**Special Purpose Budget Funds** - The City's budget contains two special purpose budgetary funds, the Parking Management and Convention Center Bond funds. These funds are merged with the General Fund in the City's Consolidated Annual Financial Report. The Parking Management Fund budgets for the operations of on-street parking activities and operations of parking facilities supported by the General Fund. The Convention Center Bond Fund budgets for debt service supported by the City's hotel tax, a General Fund revenue.

**Motor Vehicle Fund** - This fund primarily comprises State shared highway user revenues legally restricted to prescribed transportation programs set forth in State law.

**Grant Funds** - These funds, part of the General Government fund group, are used to budget and account for all activities that have legally restricted uses supported by dedicated funds. This group consists of the federal, State and other special and private grant funds.

**Enterprise Funds** - These proprietary type funds are used to budget and account for operations, including debt service, that are financed and operated as an ongoing concern, where costs of providing services (including depreciation) are financed or recovered primarily through user charges or other dedicated revenues. Enterprise funds in the City's budget are the Conduit, Loan and Guarantee, Parking, Water Utility and Waste Water Utility funds. Repayment of debt service expenses incurred by the City Industrial Development Authority, an enterprise fund, are reflected in the debt service payments of the respective funds (General, Water, Waste Water, Parking, etc.) that have utilized Authority financing.

**Internal Service Funds** - The budget includes six proprietary type funds accounting for the financing of goods and services provided by certain City agencies to other agencies on a cost reimbursement basis. Traditional types of Internal Service funds include Mobile Equipment, Printing and Graphics, Municipal Post Office, Municipal Telephone Exchange and Risk Management Fund for the City's Self-Insurance program. This year a new internal service fund was established to manage the City's 800 MHz radio system.

**Capital Projects Fund** - All revenue sources, including loan proceeds, intergovernmental grants, certain dedicated revenues and fund transfers comprised of Pay-As-You-Go support from current revenues of other funds are budgeted and accounted for in this fund group.

*Cross Reference: For additional detail information on the background, purpose, policies, and major revenues of each budgeted fund see the "Budgetary Funds - Description and Policies" section.*



**BUDGETED FUNDS  
TOTAL AND NET APPROPRIATIONS**

	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Local/State-Shared Funds				
General Fund	\$1,203,923,000	\$1,282,973,000	\$79,050,000	6.6%
Motor Vehicle	253,467,000	245,965,000	(7,502,000)	(3.0)%
Parking Management	12,368,000	13,448,000	1,080,000	8.7%
Convention Center Bond	4,643,000	4,613,000	(30,000)	(0.6)%
Total	1,474,401,000	1,546,999,000	72,598,000	4.9%
Enterprise Funds				
Waste Water Utility	162,507,000	162,699,000	192,000	0.1%
Water Utility	122,165,000	126,698,000	4,533,000	3.7%
Parking Enterprise	25,272,000	32,773,000	7,501,000	29.7%
Loan and Guarantee Enterprise	3,762,000	6,298,000	2,536,000	67.4%
Conduit Enterprise	7,073,000	7,538,000	465,000	6.6%
Total	320,779,000	336,006,000	15,227,000	4.7%
Grant Funds				
Federal	213,043,168	181,791,164	(31,252,004)	(14.7)%
State	63,468,026	69,313,213	5,845,187	9.2%
Special	42,418,750	44,181,321	1,762,571	4.2%
Total	318,929,944	295,285,698	(23,644,246)	(7.4)%
Internal Service Fund	77,711,631	86,903,393	9,191,762	11.8%
<b>TOTAL OPERATING AND PAYGO FUNDS</b>	<b>\$2,191,821,575</b>	<b>\$2,265,194,091</b>	<b>\$73,372,516</b>	<b>3.3%</b>
Less				
Transfer to Capital Project Funds	98,440,000	86,160,000	(12,280,000)	(12.5)%
Internal Service Fund	77,711,631	86,903,393	9,191,762	11.8%
<b>NET OPERATING APPROPRIATIONS</b>	<b>\$2,015,669,944</b>	<b>\$2,092,130,698</b>	<b>\$76,460,754</b>	<b>3.8%</b>
Plus - Capital Projects Funds	381,319,000	554,050,000	172,731,000	45.3%
<b>TOTAL APPROPRIATIONS ALL FUNDS</b>	<b>\$2,396,988,944</b>	<b>\$2,646,180,698</b>	<b>\$249,191,754</b>	<b>10.4%</b>

Notes: Unbudgeted funds - Annual budget appropriations are made for contributions to four City retirement funds to fund benefit payments. Actual benefit payments of the Fire and Police Retirement System, the Employees' Retirement System and the Elected Officials' Retirement System are not considered part of the City budget. All payments of the non-actuarial and unfunded Fire and Police Plan are budgeted and paid on a current basis. Other funds not included in the budget Agency funds which account for assets held by the City as a custodial trustee such as the City Employees' Deferred Compensation Plan. Unbudgeted fiduciary funds include an Expendable Trust Fund accounting for a Scholarship Fund and Nonexpendable Trust funds which account for transactions related to private donor endowments for the Library and other memorial contributions. Finally, the City's accounting system contains a Debt Service Fund to accumulate all the budgeted debt service payments, other than the budgeted Enterprise Fund debt service payments.



## MAJOR TYPES OF EXPENSES

### TOTAL OPERATING AND CAPITAL FUNDS

**Salaries** - Payments to full and part-time and temporary personnel for services rendered the City. This category of expense includes over-time payment, compensated leaves, shift and other differentials and severance and other direct personnel compensation expenses.

**Contractual Services** - Payments for services rendered to the City under contractual arrangements ranging from water, sewer and other utility charges to medical and dental fees.

**Capital Improvements** - Payments for the acquisition and development of City real property including land and facilities and equipment required to convert a capital project/structure into a usable facility.

#### **Grants, Subsidies and Contributions**

-Payments in support of various organizations and activities which provide health, education, cultural or promotional benefits to Baltimore. This object also includes City agency payments to fund self-insurance and workers' compensation programs.

**Other Personnel Costs** - Payments for benefits provided to City personnel for medical coverage (including vision, dental, prescription drug and other health insurance), Social Security, retirement and other benefits.

**Debt Service** - Payments for interest and principal redemption of bonds issued by or on behalf of the City. (See the "Debt Service" section for detail on types of debt payments).

**Materials and Supplies** - Payments for commodities which are consumed or materially altered when used, such as custodial supplies, heating fuels, clothing, books and food.

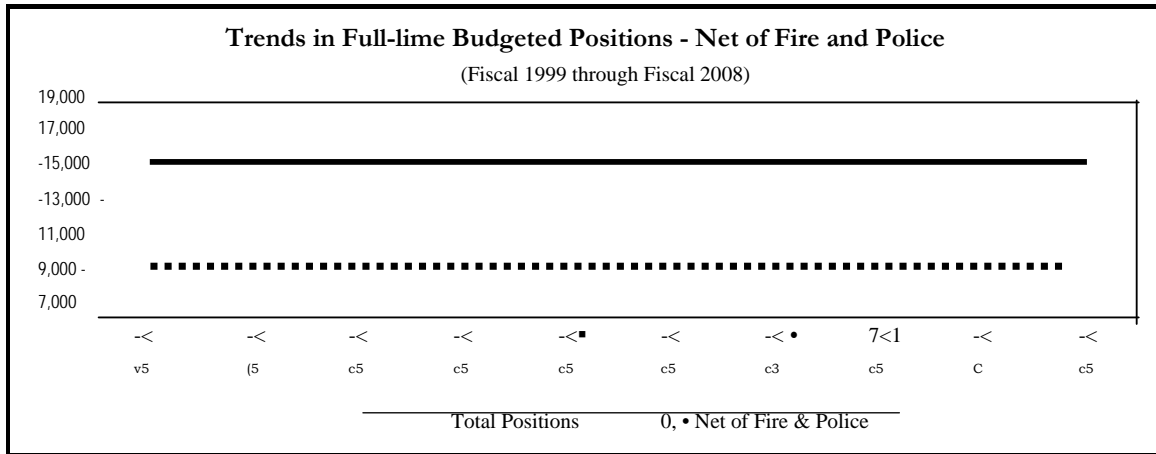
**Equipment** - Payments for replacement or procurement of City property other than real property.

**Transfers** - Charges to one agency or program for goods or services provided by another agency or program.

EXPENDITURES BY OBJECT	
(\$-Millions)	
Salaries	\$719.3 (27.2%)
Contractual Services	\$578.5 (21.9%)
Capital Improvements	\$554.6 (21.0%)
Grants, Subsidies, and Contributions	\$319.5 (12.1%)
Other Personnel Costs	\$283.3 (10.7%)
Debt Service	\$189.0 (7.1%)
Materials and Supplies	\$46.3 (1.7%)
Equipment	\$25.9 (1.0%)
Less Transfers:	\$ 70,246,411
Net Expenditure:	\$2,646,180,698

and unemployment

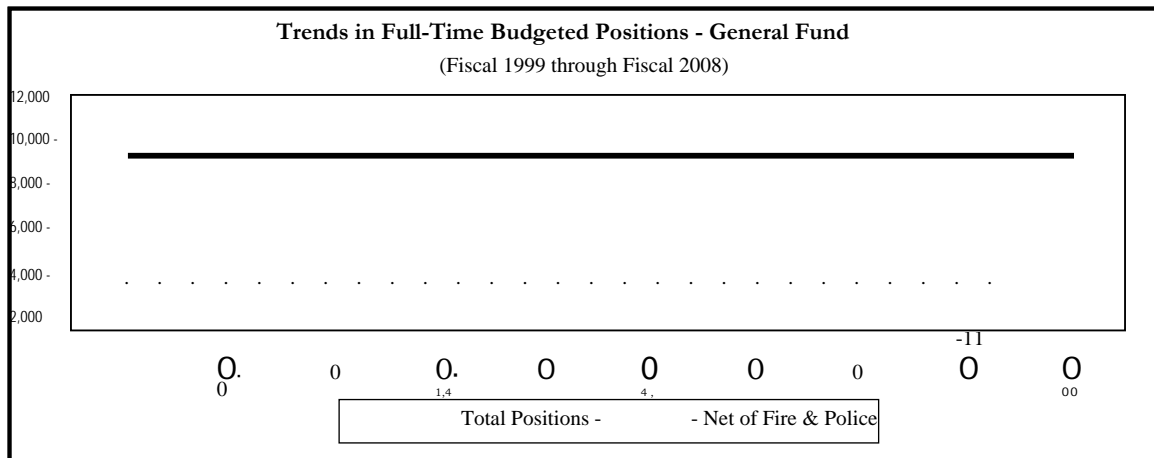
# TRENDS IN FULL-TIME BUDGETED POSITIONS - ALL FUNDS (NET OF FIRE, AND POLICE)



Year	Full-Time Budgeted Positions (All Funds)				Full-Time Budgeted Positions (Net of Fire and Police)			
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change
FY 1999	16,243	NA	24.7	N/A	10,423	N/A	15.9	N/A
FY 2000	16,153	(0.6%)	24.8	0.4%	10,163	(2.5%)	15.6	(1.6%)
FY 2001	15,871	(2.3%)	24.6	(0.4%)	10,156	(2.6%)	15.7	(0.7%)
FY 2002	15,901	(2.1%)	24.6	(0.3%)	10,020	(3.9%)	15.5	(2.1%)
FY 2003	15,593	(4.0%)	24.3	(1.7%)	9,743	(6.5%)	15.2	(4.3%)
FY 2004	15,385	(5.3%)	24.0	(2.9%)	9,618	(7.7%)	15.0	(5.4%)
FY 2005	15,246	(6.1%)	23.8	(3.6%)	9,664	(7.3%)	15.1	(4.8%)
FY 2006	15,137	(6.8%)	24.0	(3.0%)	9,459	(9.2%)	15.0	(5.5%)
FY 2007	15,130	(6.9%)	24.0	(3.0%)	9,450	(9.3%)	15.0	(5.6%)
FY 2008	15,326	(5.6%)	24.3	(1.7%)	9,600	(7.9%)	15.2	(4.1%)

Notes: In 1998, Baltimore City Public Schools were formally established as a separate budget entity by State law, therefore, these positions were not included in the calculation.

**TRENDS IN FULL-TIME BUDGETED POSITIONS - GENERAL FUND**  
(NET OF FIRE, AND POLICE)



Year	Total General Fund Positions				Total General Fund Positions Net of Fire and Police			
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change
FY 1999	9,500	N/A	14.4	N/A	4,139	N/A	6.3	N/A
FY 2000	9,358	(1.5%)	14.4	(0.5%)	3,928	(5.1%)	6.0	(4.2%)
FY 2001	9,246	(2.7%)	14.3	(0.8%)	3,904	(5.7%)	6.1	(3.9%)
FY 2002	9,243	(2.7%)	14.3	(0.9%)	3,917	(5.4%)	6.1	(3.6%)
FY 2003	8,946	(5.8%)	13.9	(3.6%)	3,592	(13.2%)	5.6	(11.2%)
FY 2004	8,980	(5.5%)	14.0	(3.0%)	3,581	(13.5%)	5.6	(11.3%)
FY 2005	8,870	(6.6%)		(4.1%)	3,435	(17.0%)	5.4	(14.8%)
FY 2006	9,042	(4.8%)	14.3	(0.9%)	3,595	(13.1%)	5.7	(9.6%)
FY 2007	9,383	(1.2%)	14.9	2.8%	3,934	(5.0%)	6.2	(1.0%)
FY 2008	9,560	0.6%	15.1	4.8%	4,037	(2.5%)	6.4	1.6%

Notes: In 1998, Baltimore City Public Schools were formally established as a separate budget entity by State law, therefore, these positions were not included in the calculation.

## PAST AND PROJECTED BUDGETARY FUND BALANCES

	General Fund [1]	Special Revenue Funds [2]	Enterprise Funds [3]
<b>Fiscal 2007:</b>			
Actual Budgetary Fund Balance, June 30, 2006	\$175,454	\$12,951	\$235,563
Estimated Revenues & Net Transfers	\$1,298,411	\$642,522	\$306,564
Estimated Expenses & Other Uses	(\$1,278,748)	(\$648,952)	(\$297,096)
Estimated Budgetary Fund Balance, June 30, 2007	\$195,117	\$6,521	\$245,031
<b>Fiscal 2008:</b>			
Estimated Budgetary Fund Balance, June 30, 2007	\$195,117	\$6,521	\$245,031
Estimated Revenues & Net Transfers	\$1,306,181	\$773,177	\$328,063
Estimated Expenses & Other Uses	(\$1,299,434)	(\$773,177)	(\$332,005)
Estimated Budgetary Fund Balance, June 30, 2008	\$201,864	\$6,521	\$241,089

All figures are in Thousand of Dollars

[1] The General Fund includes General, Convention Center and Parking Management funds.

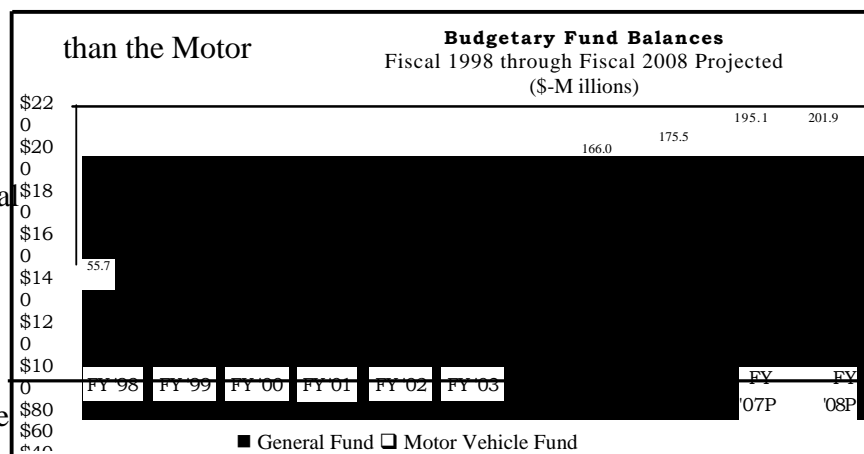
[2] The Special Revenue Funds include Motor Vehicle, Federal, State and Special Grant funds.

[3] The Enterprise Funds include Water, Waste Water, Parking, Conduit and Loan and Guarantee funds.

The unreserved and undesignated portion of the General Fund balance, that portion which is not committed for encumbrances, payables, inventories, funding the following year budget, reserved for the City's Budget Stabilization Fund or other uses, has averaged about \$9.9 million over the past five years.

For all major grant funds, other than the Motor Vehicle Fund, unexpended appropriations or revenue surpluses arising during a fiscal year are fully reserved for the legal purposes of the grant and are reflected as deferred revenues or amounts due from grant sources. Therefore, no balances are stated for these funds.

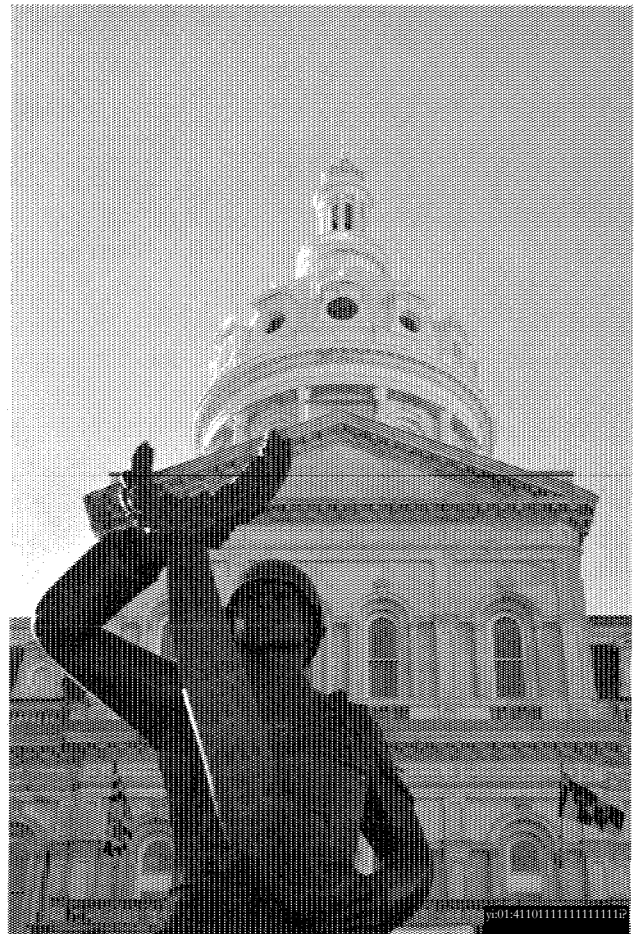
Capital project appropriations are considered expended until they are de-appropriated.



**Trends and Outlook** – The relatively stable economy and strong real estate market has supported improvement in the General Fund balance. The major positive changes in recent years have been due in large part to the improvement in our income and property tax base as well as the growth in real estate related revenues such as recordation and transfer tax. The healthy Fiscal 2008 projected balance is supported by stronger policy actions to broaden the tax base. The City has taken advantage of one-time events and cyclical strength in the local economy to fund the Budget Stabilization Reserve. The outlook is positive.

Fiscal 2008  
Summary of the Adopted Budget

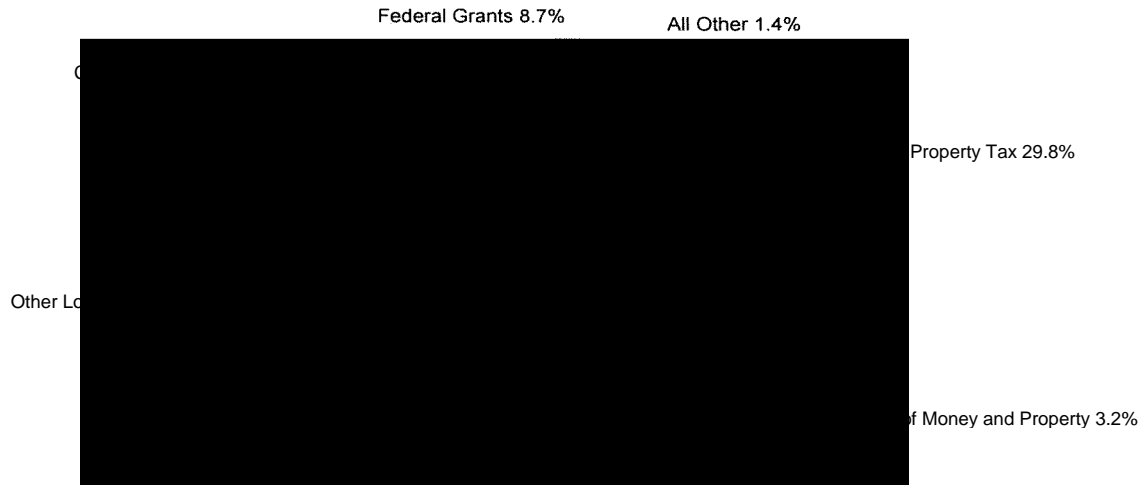
**Operating Budget**



# FISCAL 2008

## OPERATING BUDGET

### Where the Money Comes From



Total: \$2.092 Billion

### How the Money is Used





## FISCAL 2008

### SUMMARY OF THE ADOPTED BUDGET

#### Operating Budget Plan

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#### **General Fund**

The adopted Ordinance of Estimates' includes the third year of the City Administration's five-year plan for property tax reduction for both real and personal property. The real property tax rate of \$2.288 per \$100 of valuation will be reduced by two cents, to \$2.268 of assessed valuation. In accordance with State law, the personal property tax rate must be two and one-half times that of the real property tax rate. Thus the tax rate for personal property in Fiscal 2008 will be reduced from \$5.72 per \$100 of assessed valuation to \$5.67. This is the lowest property tax rate in the City since Fiscal 1972. The total cost of this property tax reduction for Fiscal 2008 is about \$16.5 million. The cumulative impact of the three years of tax reduction will return \$31.5 million to City taxpayers.

The General Fund Budget for Fiscal 2008 is \$1.283 billion representing a growth of approximately \$79.1 million or 6.6% above the Fiscal 2007 adopted budget of \$1.204 billion. The operating portion of the Fiscal 2008 budget is \$1.3 billion, an increase of \$85.0 million or 7.1%. The capital budget is \$8.0 million, a decrease in Pay-As-You-Go (PAYGO) expenditures of \$6.0 million. These funds will be utilized to replace the City's nearly 40 year-old legacy financial system, for the second installment of the lease payment for Northwest Baltimore Park and Driving Range, for major park and recreation facility renovations and for community and economic development projects.

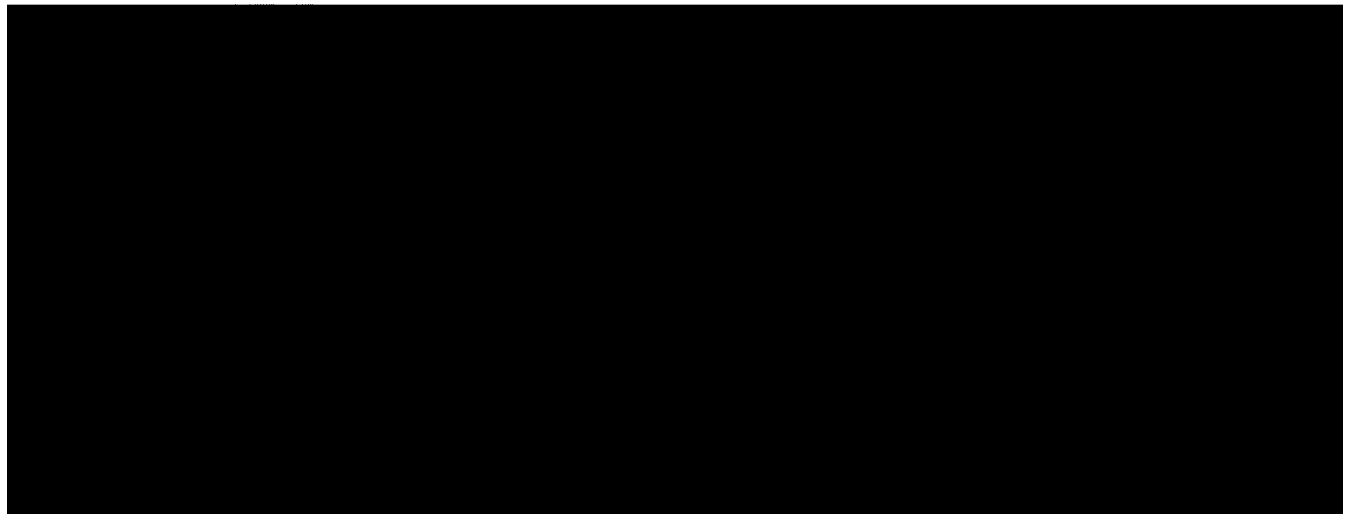
Salary increases have been included for all City employees in the Fiscal 2008 budget plan. The cost of salaries will grow about \$22.3 million or 4.7%. The budget plan contains no layoffs in the General Fund which is extremely important for maintaining the current level of service for another year.

Like most jurisdictions Baltimore City is facing built-in cost increases that impact upon its ability to provide the current level of services. The City is not alone in this regard. Employee retirement costs increased by \$12.2 million. The Administration's efforts to control health care costs through greater cost sharing for active and retired employees continue to have a positive effect. Health care costs are expected to grow about \$12.7 million or 7.4%. This compares favorably with the 10.0% to 15.0% annual increases that were experienced earlier this decade. The Government Accounting Standards Board has instituted a rule change which mandates that Other Post Employment Benefits (OPEB) be recorded as accrued liabilities in the annual financial statements prepared by governmental entities. Therefore, an annual contribution to a Post Employment Benefits Fund is required. The budget plan includes \$5.0 million to address this rule change.

The adopted budget also includes the second year of the plan to replace \$4.2 million of Community Development Action Grant (CDBG) and Urban Development Action Grant (UDAG) funds which supported the operating budget of the Department of Housing and Community Development. The replaced funds will be transferred to the capital budget to support the Affordable Housing Program. This program was also previously funded through a \$10.0 million

General Fund supplemental appropriation from the Fiscal 2006 surplus as well as \$5.0 million in General Obligation bonds appropriated in the Fiscal 2007 capital budget.

Finally, the budget plan addresses essential quality of life issues that must be addressed if the City is to continue to thrive and to sustain the progress made in recent years. The budget plan includes \$5.0 million for After School Programs. Funding for recreation center operations is increased by \$959,000 and will provide one additional recreation center director position for 23 of the City's 46 recreation centers. Cleaning and boarding activity is increased by \$700,000. Summer Jobs program funding is increased by \$500,000 and will provide approximately 420 additional job slots for eligible youth. Live Baltimore funding is increased by \$250,000 in order to address anticipated housing issues that may occur due to the federal Base Relocation and Closure (BRAC) process. In addition, City operating support for the Maryland Zoo in Baltimore is increased by \$235,000.



**BALTIMORE CITY PUBLIC SCHOOLS** – The appropriation for Fiscal 2008 is \$204.5 million, an increase of \$181,900 or 0.1% above the Fiscal 2007 level of appropriation. The local share component of the appropriation is \$197.8 million, an amount which exceeds the State-mandated Maintenance of Effort figure by \$6.8 million. This equates to an additional \$84 per pupil. In addition to meeting the State requirement for Maintenance of Effort, and increasing per pupil spending, the City also provides \$3.6 million in support of certain services and \$2.8 million for employee termination leave as specified in the State law which created the New Board of School Commissioners. These so called "transition services" increased by \$181,900 or 5.0% as a result of salary and benefit increases.

**BOARD OF ELECTIONS** – The appropriation for Fiscal 2008 is \$7.1 million, an increase of \$563,700 or 9.2% above the Fiscal 2007 level of appropriation. The increase is related to additional costs required because there will be three elections held during Fiscal 2008. These elections will include the Mayoral Primary, Mayoral General and Presidential Primary.

**CABLE AND COMMUNICATIONS** – The Fiscal 2008 appropriation is \$1.2 million, an increase of \$775,000 or 187.7% above the Fiscal 2007 level of appropriation. The increase is related to the transfer of 10 positions with a value of \$565,100 as well as \$210,000 in non-labor operating expenses from the Special Fund to the General Fund. These costs were previously supported from a court ordered settlement in the amount of \$3.8 million that was awarded to the City in Fiscal 2001. The case involved unclaimed customer late fees that were charged by United Artists Cable which held the City's cable franchise at that time. At the close of Fiscal 2007 these Special Fund revenues will have been spent in their entirety.

**CIVIC PROMOTION** – The Fiscal 2008 appropriation is \$12.4 million, an increase of \$1.1 million or 8.9% above the Fiscal 2007 level of appropriation. The appropriation for the Baltimore Area Convention and Visitors Association (BACVA) was increased from \$8.5 million to \$9.5 million. The City's annual grant for BACVA is based on State legislation, which requires the City's General Fund to appropriate an amount equal to 40.0% of the City's hotel tax receipts. The appropriation also includes \$135,300 to provide funds for the Partnership for Baltimore's Waterfront. The Partnership will provide additional landscaping, cleaning and public safety services to a designated 180-acre waterfront district.

**COMMUNITY RELATIONS COMMISSION** – The Fiscal 2008 appropriation is \$1.1 million, an increase of \$129,200 or 13.9% above the Fiscal 2007 level of appropriation. Funding includes \$102,000 in Pending Personnel Actions to create two community relations representative positions whose primary duties will be to provide staff assistance to the Civilian Review Board. The appropriation also includes \$28,100 to pay for negotiated salary increases.

**EMPLOYEES' RETIREMENT CONTRIBUTION** – The appropriation for all funds for Fiscal 2008 is \$118.0 million, an increase of \$17.9 million or 17.8% above the Fiscal 2007 level of appropriation. The appropriation includes:

- **Fire and Police Retirement System** – The appropriation for all funds is \$66.4 million, an increase of \$7.1 million or 11.9% above the Fiscal 2007 level of appropriation. The General Fund portion is \$64.3 million, an increase of \$7.0 million or 12.2% above the Fiscal 2007 level of appropriation. Also, an additional \$5.7 million is included for reducing the accrued liabilities in the Benefit Improvement Fund and the Employees' Retirement Fund of the system.
- **Employees' Retirement System** – The appropriation for all funds is \$38.2 million, an increase of \$6.4 million or 20.1% above the Fiscal 2007 level of appropriation. The General Fund portion is \$17.4 million, an increase of \$4.1 million or 30.8 % above the Fiscal 2007 level of appropriation.
- **Elected Officials Retirement System** – The appropriation is \$143,500, a decrease of \$238,000 or 62.3% below the Fiscal 2007 level of appropriation. The decrease is related to the City Charter amendment approved by the voters in November 2002 that reduced the number of City Council seats from 19 to 15.
- **Other Post Employment Benefits (OPEB)** – The Government Accounting Standards Board (GASB) has instituted an accounting rule change which mandates that OPEB benefits be recorded as accrued liabilities in the annual financial statements of

governmental entities. Therefore, an annual contribution to a Post Employment Benefits Trust Fund is required. For Fiscal 2008, included is \$5.0 million, an increase of \$1.1 million or 28.2% above the Fiscal 2007 level of appropriation.

**ENOCH PRATT FREE LIBRARY** – The appropriation for Fiscal 2008 is \$23.8 million, an increase of \$1.8 million or 8.2% above the Fiscal 2007 level of appropriation. The appropriation includes \$1.4 million in increases in salary and benefits including full year funding for 19 positions created by the Board of Estimates in Fiscal 2007, including 18 positions to staff the new Southeast Anchor Library that is scheduled to open in the Spring of Fiscal 2007. Also included is \$206,900 in pending personnel actions to fund the reclassification of existing library associate positions as well as the creation of a facilities management position. Contractual Services is increased \$131,900 including an increase of \$55,900 for rental of business machines, \$81,200 to pay for increased gas, electric and steam costs and \$25,000 to pay for increases in equipment maintenance and repair costs offset by a decrease of \$42,000 in other professional services. Equipment is increased by \$45,300 to be utilized for the purchase of books. Worker's compensation costs are increased by \$20,300.

**FIRE DEPARTMENT** – The appropriation for Fiscal 2008 is \$133.4 million, an increase of \$11.5 million or 9.4% above the Fiscal 2007 level of appropriation. The appropriation includes \$9.3 million in negotiated salary increases. Prior Board of Estimates' actions during Fiscal 2007 created 61 additional positions including 50 firefighter paramedic apprentices, six fire inspectors, one fire pump operator, one emergency vehicle driver, one battalion fire chief, one line maintenance technician and one fiscal position at a cost of \$2.4 million offset by the abolishment of eight vacant positions with a value of \$319,300. Pending Personnel Actions are increased by \$576,200 and include the creation of one command staff position within Fire Prevention and for full year funding of the creation of four positions (three captains, one command staff) in Emergency Medical Services (EMS) and the reclassification of three EMS captains to battalion chiefs that were funded for a half year in the Fiscal 2007 adopted budget. Twenty four EMS positions (18 sworn, 6 civilian) costing \$1.4 million and \$2.4 million in non-labor expenses are transferred from the Special Fund to the General Fund. The entire \$3.8 million of expenses will be reimbursed in full from EMS Special Fund revenues. This transfer is included in order to more accurately reflect the level of General Fund support derived from these revenues. Overtime is increased by \$91,900 or 1.5%.

The appropriation for Fiscal 2008 includes a change in the manner by which expenses associated with the operation of the City's 800 MHz system are budgeted. Currently this operation is budgeted in the General Fund and the agency pays its share of the system's expenses while non-Fire Department user agencies reimburse the agency via Transfer Credits to pay for their pro-rata share of the expenses. For Fiscal 2008, the system's operations will be budgeted as an Internal Service Fund within the Mayor's Office of Information Technology (MOIT).

Contractual Services is decreased by a net of \$359,300. Included is a \$1.1 million increase for Central Garage vehicle rental fees, a \$213,000 increase in insurance expense transferred from the Special Fund, and \$13,600 for increased water and sewer fees offset by a reduction of \$1.7 million in maintenance and repair of equipment and a \$155,000 reduction in rental of real property related to the 800 MHz system. Materials and Supplies is increased \$759,100 including \$472,700 for drugs and \$302,200 in medical and surgical supplies that are transferred from the Special Fund. Worker's compensation costs are increased by \$1.0 million.

**HEALTH DEPARTMENT** — The appropriation for Fiscal 2008 is \$26.6 million, an increase of \$2.1 million or 8.6% above the Fiscal 2007 level of appropriation. The appropriation includes an additional \$762,600 for negotiated increases in salaries and benefits. Included is \$57,900 for a procurement officer.

In addition, a \$350,000 increase is appropriated for the Code Blue homeless shelter program. An additional \$89,000 is appropriated to fund the contract to manage the Animal Shelter by the Baltimore Animal Rescue and Care Shelter, Incorporated (BARCs). Prior Board of Estimates actions approved during Fiscal 2007 include \$140,000 for the upgrade of environmental sanitation positions and \$126,000 for a new chief financial officer position.

**HEALTH AND WELFARE GRANTS** — The appropriation for Fiscal 2008 is \$346,400, an increase of \$251,700 or 265.8% above the Fiscal 2007 level of appropriation. The increase is related to additional funding of \$235,000 for Legal Aid Bureau to address the increasing demand for legal services for City residents as well as a \$15,800 increase to pay tuition costs for the Maryland School for the Blind based upon enrollment.

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT** — The appropriation for Fiscal 2008 is \$23.5 million, an increase of \$5.8 million or 32.9% above the Fiscal 2007 level of appropriation. An additional \$4.2 million is included to replace Community Development Block Grant (CDBG) of \$3.0 million and Urban Development Action Grants (UDAG) of \$1.2 million that supported the operating budget. These funds are transferred to the capital budget to support the Affordable Housing Program. The recommendation includes the transfer to the General Fund of 16 positions (15 Federal Fund, 1 Special Fund) with a value of \$681,300.

Approved for Fiscal 2008 is the swap of functions between Department of Public Works' Sanitation Inspection Unit and the agency's Property Management (Boarding and Cleaning) activity. The transfer results in a net reduction of 31 positions and \$586,300.

An additional \$831,300 is projected for employees' retirement costs due to the net transfer of 196 positions that were transferred from the Federal Fund to the General Fund in Fiscal 2007 as a result of the funding swap for the Affordable Housing Program.

Prior Board of Estimates' actions approved during Fiscal 2007 include the creation of four neighborhood project coordinators and one division chief positions at a cost of \$315,000 for the Neighborhood Investment Division, which will be comprised of Homeownership and Rehabilitation divisions. Live Baltimore is increased by \$250,000 in order to address anticipated housing issues related to the federal Base Relocation and Closure (BRAC) process. Also, \$298,000 is included for the operation of the Dawson House Outreach Center.

**MISCELLANEOUS GENERAL EXPENSES** — The appropriation for Fiscal 2008 is \$13.9 million, an increase of \$3.1 million or 28.7% above the Fiscal 2007 level of appropriation. An additional \$5.0 million is included for After School Programs that were previously funded from supplemental appropriations that were approved in Fiscal Year 2005 and 2006. Legal Contingencies are reduced by \$2.0 million due to the fact that the final payment of \$2.0 million in the Alston vs. Warble, et al case was made in Fiscal 2007.

**POLICE DEPARTMENT** — The appropriation for Fiscal 2008 is \$297.6 million, an increase of \$11.5 million or 4.0% above the Fiscal 2007 level of appropriation. The increase includes \$6.4 for negotiated salary and benefit increases. Sworn Overtime is increased by \$732,600. Prior Board of Estimates actions approved during Fiscal 2007 include the abolishment of four police sergeant, two community service officer, two clerical and one fiscal position offset by the creation of two police command staff and two fiscal positions. These actions yielded a net abolishment of five vacant positions at a savings of \$153,000. Contractual Services is increased by \$1.5 million including \$600,000 for information technology consultant contract; \$300,000 for legal fees; \$175,000 for tuition reimbursement; \$165,000 for medical and dental fees; and \$63,000 for Central Garage vehicle rental charges. Worker's Compensation costs are increased by \$2.7 million.

**DEPARTMENT OF PUBLIC WORKS** — The appropriation for Fiscal 2008 is \$73.3 million, an increase of \$4.6 million or 6.7% above the Fiscal 2007 level of appropriation.

**Director's Office** — The appropriation for Fiscal 2008 is \$1.2 million, a decrease of \$10,200 or 0.9% below the Fiscal 2007 level of appropriation. The appropriation includes \$233,200 for negotiated salary and benefit increases. Included is \$57,900 for the creation of a procurement officer. Prior Board of Estimates' actions during Fiscal 2007 approved the creation of three positions at a cost of \$152,600 (1 operations research analyst, 1 administrative analyst, 1 program compliance officer) offset by the abolishment of two positions with a value of \$83,200 (1 transportation associate, 1 information systems supervisor). One resource development coordinator (\$70,600) is transferred from the Waste Water Fund to the General Fund. Transfer credits from the agency's bureaus and the Department of Transportation are increased by \$336,500 based on the agency's updated Indirect Cost Allocation Plan. Worker's compensation costs are reduced by \$40,300.

**Bureau of General Services** — The appropriation for Fiscal 2008 is \$24.7 million, an increase of \$1.2 million or 5.1% above the Fiscal 2007 level of appropriation. The increase includes \$426,800 for negotiated salary and benefit increases. The appropriation includes \$128,700 in Pending Personnel Actions for the creation of one minor privilege supervisor position in the Permit Office (\$83,600) and one metesys program monitor (\$45,100) in the Building Maintenance Division. Contractual Services is increased by \$415,400 for facilities maintenance projects, water and sewer increases, and anticipated increases in existing custodial and guard contracts. Transfer credits decreased \$214,800 due to a reallocation of credits paid to the agency's administration and those received from the Bureau of Water and Wastewater.

**Bureau of Solid Waste** — The appropriation for Fiscal 2008 is \$47.4 million, an increase of \$3.4 million or 7.7% above the Fiscal 2007 level of appropriation. The increase includes \$1.6 million for negotiated salary and benefit increases. Prior Board of Estimates' actions during Fiscal 2007 approved the creation of five positions at a cost of \$206,000 including three motor vehicle drivers (\$120,200) to operate roll off trucks for the Citizen Trash Drop Off program and one recycling coordinator and one clerical position for the Recycling program (\$85,800). The appropriation also includes the transfer of one solid waste supervisor from the Motor Vehicle Fund to the General Fund at a cost of \$50,900. Pending Personnel actions are reduced by \$234,300.

Also, for Fiscal 2008 is the swap of functions between the agency's Sanitation Inspection Unit and the Department of Housing and Community Development's Property Management (Boarding and Cleaning) activity. The transfer results in a net increase of 31 positions and \$586,300. Also, an additional \$700,000 is added to enhance boarding and cleaning operations for the addition of eight laborer positions and for new equipment.

Tipping fees are reduced by \$812,000. Negotiations with the Wheelabrator Company (BRESKO) have resulted in a reduction of disposal fees from \$36.67 to \$33.00 per ton. Funding is provided to pay for the General Fund portion of the costs (\$243,500) for the new Kane Street Yard. Included is \$198,500 for the lease payment and \$45,000 for new office furniture and equipment. An additional \$179,000 is for the maintenance and repair of landfill equipment. Materials and Supplies is increased by \$160,000 for motor vehicle fuels and lubricants to be utilized to operate landfill equipment. This increase aligns the budget with historical expenditures for this item. Transfer Debits are increased by a net of \$389,200 to support the Motor Vehicle Fund operations of the bureau.

**DEPARTMENT OF RECREATION AND PARKS** — The appropriation for Fiscal 2008 is \$28.0 million, an increase of \$2.4 million or 9.4 % above the Fiscal 2007 level of appropriation. The appropriation includes \$959,000 to add 23 recreation center leader positions. This represents one new position for half of the City's 46 recreation centers. The appropriation also includes \$477,000 in Pending Personnel Actions for the creation of five new park manager positions (\$250,000) to provide a professional supervisory level in the Parks bureau; for one clerical position (\$42,000) to be utilized in the Office of Partnerships and for one motor vehicle driver and two laborer positions to staff and maintain the new Northwest Baltimore Park and Driving Range. Prior Board of Estimates' action during Fiscal 2007 approved the creation of three information technology (\$150,000) and for two recreation district manager positions (\$109,000). Also appropriated is \$334,000 to fund an agreement with Hale Properties to manage the Clarence H. "Du" Burns Soccer Arena.

**SHERIFF'S OFFICE** — The appropriation for Fiscal 2008 is \$13.1 million, an increase of \$1.2 million or 10.1 % above the Fiscal 2007 level of appropriation. The appropriation includes \$515,000 for the full year funding of seven new deputy sheriff and three new deputy sheriff sergeant positions authorized in the 2006 session of the Maryland General Assembly and approved by the Board of Estimates during Fiscal 2007. The appropriation also includes \$480,000 to pay for salary and benefit increases. Central Garage vehicle rental fees are increased by \$325,900. In Fiscal 2007 the agency was allocated \$343,500 for the purchase of new vehicles in an effort to eliminate the practice of deputies using their personal vehicles to conduct agency business. This cost is eliminated for Fiscal 2008. The increase in Central Garage fees is directly related to the purchase of these additional vehicles.

**STATE'S ATTORNEY'S OFFICE** — The appropriation for Fiscal 2008 is \$25.7 million, an increase of \$791,100 or 3.2% above the Fiscal 2007 level of appropriation. The appropriation includes \$773,800 to fund anticipated increases in salaries and benefits. Funding for the Witness Protection activity, which had increased by \$250,000 for Fiscal 2007, remains unchanged at \$550,000.

**VETERAN'S COMMISSION** — The appropriation for Fiscal 2008 is \$150,000. The recommendation includes the creation of two positions (1 executive director, 1 clerical). The purpose of the Veteran's Commission is to provide assistance to veterans who reside in the City,

or who are retired City employees and their families. In addition, the Commission will work with the Mayor and City Council, veterans groups and others on policies, programs and concerns related to veterans and their families.

**WOMEN'S COMMISSION** – The appropriation for Fiscal 2008 is \$150,000. The appropriation includes the creation of two positions (1 executive director, 1 clerical). The mission of the Women's Commission is to serve as the focus and forum for the identification and amelioration of the unique problems faced by women in our society and on any practice of discrimination or prejudice that exists because of gender.

## Motor Vehicle Fund

OPERATING APPROPRIATIONS	\$169.1	\$180.0	\$185.5	\$5.5	3.0%
FULL-TIME POSITIONS	1,800	ntenanc,77	1,770	5	0.3%

**DEBT SERVICE** – The Fiscal 2008 appropriation is \$11.0 million, an increase of \$3.0 million or 37.5 % above the Fiscal 2007 level of appropriation. The increase is related to additional principal and interest payments associated with the City's borrowing of an additional \$30.0 million in County Transportation Bonds from the State of Maryland.

**EMPLOYEES' RETIREMENT CONTRIBUTION** – The appropriation for all funds for Fiscal 2008 is \$118.0 million, an increase of \$17.9 million or 17.8% above the Fiscal 2007 level of appropriation. The appropriation includes:

- **Fire and Police Retirement System** – The appropriation for all funds is \$66.4 million, an increase of \$7.1 million or 11.9% above the Fiscal 2007 level of appropriation. The Motor Vehicle Fund portion is \$1.2 million, an increase of \$156,000 or 15.6% above the Fiscal 2007 level of appropriation.
- **Employees' Retirement System** – The appropriation for all funds is \$38.2 million, an increase of \$6.4 million or 20.1% above the Fiscal 2007 level of appropriation. The Motor Vehicle Fund portion is \$6.3 million, an increase of \$1.8 million or 40.0 % above the Fiscal 2007 level of appropriation.
- **Other Post Employment Benefits (OPEB)** – The Government Accounting Standards Board (GASB) has instituted an accounting rule change which mandates that OPEB benefits be recorded as accrued liabilities in the annual financial statements of governmental entities. Therefore, an annual contribution to a Post Employment Benefits Trust Fund is required. For Fiscal 2008, included is \$2.5 million, an increase of \$1.1 million or 78.5% above the Fiscal 2007 level of appropriation.



**POLICE DEPARTMENT** - The appropriation for Fiscal 2008 is \$12.3 million, an increase of \$447,400 or 3.8% above the Fiscal 2007 level of appropriation. The increase includes \$200,400 for negotiated salary and benefit increases. An increase of \$359,000 is appropriated to reimburse the Crossing Guard program operated by the Department of Transportation. Central Garage vehicle rental fees are reduced by \$202,500. Worker's Compensation costs are increased by \$112,200.

**DEPARTMENT OF PUBLIC WORKS** - The appropriation for Fiscal 2008 is \$38.4 million, an increase of \$1.6 million or 4.3% above the Fiscal 2007 level of appropriation.

**Director's Office** - The appropriation for Fiscal 2008 is \$2.9 million, an increase of \$124,100 or 4.4% above the Fiscal 2007 level of appropriation. The increase includes \$75,600 for negotiated salary and benefits increases. Worker's Compensation costs are increased by \$46,800.

**Bureau of General Services** - The appropriation for Fiscal 2008 is \$2.2 million, an increase of \$202,500 or 10.1% above the Fiscal 2007 level of appropriation. Salaries and benefits are increased \$106,000 due to negotiated salary increases. Also included is \$68,600 in Pending Personnel Actions to pay for the creation of a real estate agent supervisor in the Permits Office.

**Bureau of Solid Waste** - The appropriation for Fiscal 2008 is \$28.1 million, an increase of \$888,300 million or 3.3% above the Fiscal 2007 level of appropriation. Salaries and benefits are increased by \$1.2 million to pay for negotiated salary increases. One solid waste supervisor position is transferred from the Motor Vehicle Fund to the General Fund at a cost of \$50,900. Overtime is increased by \$130,300.

Funding is provided to pay for the Motor Vehicle Fund portion of the costs (\$174,300) for the new Kane Street Yard. Included is \$106,900 for the lease payment and \$67,400 for new office furniture and equipment. In addition, \$93,700 is to pay for the lease of space at the Domino Sugar Complex (\$33,600) and for maintenance and repair of equipment (\$60,100) for the Marine Operations Unit. The appropriation also includes \$200,000 to pay for private security guard service for the various solid waste yards as well as \$218,600 for street and alley cleaning initiatives. Central Garage vehicle rental fees are reduced by \$524,600 based on the present configuration of the bureau's fleet. Materials and Supplies is reduced by \$15,900 primarily in general operating and equipment repair supplies. Transfer Debits are decreased by \$257,200 based on the agency's updated Indirect Cost Allocation Plan.

**Storm Water** - The appropriation for Fiscal 2008 is \$5.1 million, an increase of \$334,200 or 6.9% above the Fiscal 2007 level of appropriation. A new Flood Warning Operations activity is created at a cost of \$114,600 including \$44,600 in Pending Personnel Actions to create an engineer position. Also included is \$153,500 to pay for negotiated salary and benefit increases, the appropriation includes a \$20,000 increase for Overtime.

Contractual Services is decreased by \$41,100. Included is \$28,900 for decreased Central Garage vehicle rental fees, \$21,500 decrease for maintenance and repair of equipment, \$61,900 for rental of outside motor equipment and \$41,100 for tipping fees. These reductions are offset by \$73,000 of increases including \$25,000 for mowing and trash removal, \$40,000 for contract maintenance of flood warning system and \$8,000 for new carpet paint and blinds for the Storm Water Engineering office. Materials and Supplies is increased by \$82,600, which is primarily in general operating and maintenance supplies. Equipment is increased by \$54,400. Included is \$7,600 for

office furniture and equipment, \$27,900 for information technology equipment and \$24,000 for replacement for motor vehicles.

**DEPARTMENT OF TRANSPORTATION** – The appropriation for Fiscal 2008 is \$92.9 million, an increase of \$3.5 million or 3.9% above the Fiscal 2007 level of appropriation. The increase includes \$1.5 million to pay for negotiated salary increases. Temporary Salaries are increased by \$100,000. One training officer position is transferred from the General Fund at a cost of \$55,100. One database specialist position was created for the Traffic Management Center by prior Board of Estimates' action during Fiscal 2007 at a cost of \$44,900. These increases are offset by an increase of \$293,500 in Salary/Wage Savings and a decrease of \$394,800 for Pending Personnel Actions. Benefits are increased by \$1.6 million primarily for social security and health care costs.

Contractual Services has a net decrease of \$106,800 including of \$300,700 for Red Light Camera contractor fees, \$425,000 for information technology expenses in the Towing Division, \$74,600 for fabrication of specialty tools in Street Lighting Division and \$83,200 for maintenance and repair of equipment offset by \$175,000 increase for postage in the Towing Division, \$499,600 increase for Tipping Fees paid for street cut debris and \$128,900 increase to pay outside vendors for repairs of landscaping equipment.

Materials and Supplies is decreased by \$222,500 primarily in General Operating and Maintenance Supplies. Equipment is increased by \$365,100 including \$311,200 for the purchase of replacement vehicles and other rolling stock. In addition, Transfer Credits are reduced by \$350,000 due to an estimated decrease in the amount of reimbursement from the Federal Highway Administration for the Traffic Management Center. Transfer Debits are increased by \$34,500 to reimburse the Department of Public Works for work performed on behalf of the agency.

## Parking Management Fund

OPERATING APPROPRIATIONS	\$11.3	\$12.4	\$13.4	\$1.0	8.1%
FULL-TIME POSITIONS	101	101	101	0	0.0%

**DEPARTMENT OF TRANSPORTATION** – The appropriation for Fiscal 2008 is \$13.5 million, an increase of \$1.1 million or 8.9% above the Fiscal 2007 level of appropriation. The budget includes approximately \$452,000 for anticipated salary and benefit increases. Also included is an increase of \$388,000 in the Parking Authority's annual operating grant and a \$309,000 increase for additional expenses related to the expansion of the Multi-Space Parking Meter program.

## Waste Water Utility Fund

OPERATING APPROPRIATIONS	\$145.6	\$158.5	\$158.7	\$0.2	0.1%
FULL-TIME POSITIONS	1,069	1,059	1,031	(28)	(2.6)%

**DEPARTMENT OF PUBLIC WORKS** - The appropriation for Fiscal 2008 is \$158.7 million, an increase of \$192,000 or 0.1% above the Fiscal 2007 level of appropriation. The appropriation includes \$1.0 million for full-time salary and benefit increases. These increases are offset by \$556,700 in reductions including \$50,000 decrease in Overtime, \$70,400 decrease in Pending Personnel Actions and a \$436,300 increase in budgeted Salary/Wage Savings. There is a net decrease of 28 positions. Twenty-one vacant positions with total cost of \$686,900 are abolished. One position of resource development coordinator with the cost of \$70,600 is transferred to the General Fund and six positions with total cost of \$207,100 are transferred to the Water Utility Fund.

Contractual Services is increased by a net of \$3.1 million. Included is a \$3.6 million for an anticipated increase in power costs; \$81,500 increase for Maintenance and Repair of Real Property; \$34,500 increase for Consultants; \$444,100 increase in Other Professional Services mainly including \$270,000 for the Patapsco Waste Water Treatment Plant for uniforms, mats, cryogenic plants and fabrication services and \$137,100 for the Back River Waste Water Treatment Plant for security guard services, waste pickle liquor transportation cost, professional underwater diver service and professional bioassay laboratory service. Also the appropriation includes \$98,200 for increased Central Garage vehicle rental fees; \$295,500 for maintenance and repair of equipment; \$40,000 for sewer and water charges; \$386,500 for sludge hauling and a \$2.0 million for sludge heat drying services. These increases are offset by a \$3.6 million decrease for composting fees and a \$156,800 decrease for tipping fees.

Material and Supplies is decreased by \$61,000 including \$124,500 for General Operating and Maintenance Supplies, \$106,000 for Chemical Supplies and \$34,700 for Sand and Gravel. These decreases are offset by \$29,700 increase for Clothing and Footwear; \$17,500 for Business Machine Supplies; \$28,200 for Custodial Materials; \$98,000 for Equipment Maintenance and Repair Supplies; \$36,000 for Electrical Supplies and \$29,500 for Carpentry Supplies. These adjustments are made in order to reflect the agency's current spending patterns for these line items.

Equipment is decreased by \$455,100 including \$145,800 for information technology equipment; \$117,200 for motor vehicle replacement; \$79,100 for portable tools and equipment; \$47,900 for minor pieces of equipment and \$70,400 for audio-visual equipment. Debt Service is increased by a net of \$1.2 million including \$3.1 million in additional principal payments offset by a \$ 1.9 million decrease in interest for Revenue Bonds. Transfer Credits are increased by \$1.0 million. Included is a \$687,100 payment to reimburse the City for chlorine and power used to process

waste water effluent to Mittal Steel and \$331,800 in additional charges for engineering and inspection personnel whose time is charged to capital project accounts.

### Water Utility Fund

OPERATING APPROPRIATIONS	\$104.9	\$115.2	\$119.0	\$3.8	3.3%
FULL-TIME POSITIONS	926	900	901	1	0.1%

**DEPARTMENT OF PUBLIC WORKS** – The appropriation for Fiscal 2008 is \$119.1 million, an increase of \$3.9 million or 3.4% above the Fiscal 2007 level of appropriation. The appropriation includes \$2.1 million to pay for salary and benefit increases. Budgeted Salary/Wage Savings is increased by \$180,800. Pending Personnel Actions are decreased by \$68,300. The appropriation includes a net decrease of six positions. Prior Board of Estimates' actions during Fiscal 2007 approved the creation of 10 positions including one construction project supervisor (\$79,800), one fiscal (\$63,200), one watershed ranger (\$42,800), one SCADA systems supervisor (\$67,000), one water system supervisor (\$55,600), four water treatment technician supervisors (\$206,800) and one engineering supervisor (\$78,100). Fifteen vacant positions with total cost of \$440,800 are abolished. Six positions with total cost of \$207,100 are transferred from the Waste Water Utility Fund.

Contractual Services is increased by \$3.6 million in anticipation of price increases for power costs. Material and Supplies is increased by a net of \$232,500 including \$296,100 for general operating supplies and offset by a decrease of \$151,800 for equipment maintenance and repair supplies. Equipment is decreased by \$176,200, including \$27,000 for tools and machinery and \$228,600 for replacement motor vehicles offset by \$80,000 increase for Mobile Radio Equipment. Worker's Compensation costs are increased by \$27,300. Debt Service is increased by \$723,000, including \$2.2 million in principal offset by a reduction of \$1.3 million in interest for Revenue Bonds. Transfer Credits are increased by \$94,500 and represents additional charges for engineering and inspection personnel whose time is charged to capital project accounts.

### Parking Enterprise Fund

OPERATING APPROPRIATIONS	\$27.3	\$25.3	\$29.3	\$4.0	15.8%

**DEPARTMENT OF TRANSPORTATION** – The Fiscal 2008 appropriation is \$29.3 million, an increase of \$4.0 million or 15.8% above the Fiscal 2007 level of appropriation. Contractual Services is increased by \$438,300 and is related to the cost of operating City owned garages.

Included is \$68,700 for power costs; \$75,600 for maintenance and repairs; \$80,000 for garage management contracts, \$194,900 for security alarm services and \$41,100 for taxes and licenses. In addition, the appropriation includes a \$3.6 million increase in Debt Service.

## Federal Grants

OPERATING APPROPRIATIONS	\$218.7	\$213.0	\$181.8	\$(31.2)	(14.6)%
FULL-TIME POSITIONS	1,026	736	766	30	4.1%

**FIRE DEPARTMENT** – The appropriation for Fiscal 2008 is \$2.7 million, a decrease of \$8.0 million or 74.8% below the Fiscal 2007 level of appropriation. The appropriation is based upon the elimination of a one time \$4.5 million grant for the purchase of a new fireboat as well as anticipated grants for materials and training related to homeland security and domestic preparedness. The reduction in appropriation reflects that homeland security related grants will be increasingly administered through the Police Department.

**HEALTH DEPARTMENT** – The appropriation for Fiscal 2008 is \$89.8 million, a decrease of \$22.0 million or 19.7% below the Fiscal 2007 level of appropriation. The decrease is a result of a federal grant for Municipal Health Services that is being restructured in order to provide funding directly to health care providers. It is anticipated that the current level of services will be maintained.

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**– The appropriation for Fiscal 2008 is \$41.7 million, a net decrease of \$2.7 million or 6.4% below the Fiscal 2007 level of appropriation. Community Development Block Grant (CDBG) funds in the amount of \$3.0 million are transferred to the capital budget to support the Affordable Housing Fund. Included in the appropriation is the net transfer of 12 positions including 15 transferred to the General Fund (\$596,300). The positions include 11 positions from Human Service Centers, 2 positions from Acquisitions, 1 position from Construction and Building Inspection and 1 from Administration. Three positions are transferred from State Fund with a cost of \$149,000. The Indirect Cost Allocation Plan (ICAP) for CDBG is increased \$400,000 from \$800,000 to \$1.2 million.

**OFFICE OF EMPLOYMENT DEVELOPMENT** – The appropriation for Fiscal 2008 is \$16.3 million, an increase of \$168,800 or 1.0% above the Fiscal 2007 level of appropriation. The increase includes approximately \$483,000 for anticipated increases in salaries and benefits. Equipment is reduced by \$221,200. The current level of service will be maintained.

**DEPARTMENT OF PLANNING** – The appropriation for Fiscal 2008 is \$1.5 million, an increase of \$366,400 or 29.6% above the Fiscal 2007 level of appropriation. The appropriation includes an increase of \$62,900 in CDBG funds to pay for negotiated salary and benefit increases. In addition, two new grants are anticipated to be received. They include \$100,000 from the United

States Department of Commerce's Economic Development Administration and an additional \$224,000 from the Environmental Protection Agency.

**DEPARTMENT OF TRANSPORTATION** – The appropriation for Fiscal 2008 is \$686,800, an increase of \$311,800 or 83.1% above the Fiscal 2007 level of appropriation. The increase reflects additional funds received from the Maryland State Highway Administration to operate the Safe Routes to School program.

## State Grants



OPERATING  
APPROPRIATIONS  
FULL-TIME  
POSITIONS

**CIRCUIT COURT** – The appropriation for Fiscal 2008 is \$ 4.5 million, an increase of \$334,900 or 8.0% above the Fiscal 2007 level of appropriation. The appropriation includes an increase of \$100,000 for a security monitoring center, \$50,000 for replacement furniture for the judges, \$43,000 for a Grants Coordinator contractual position and \$50,000 for medical and dental fees. The appropriation also includes an increase of \$83,100 for the creation of a new courts program coordinator position.

**COMMISSION ON AGING AND RETIREMENT EDUCATION** – The appropriation for Fiscal 2008 is \$4.9 million, an increase of \$1.0 million or 25.6% above the Fiscal 2007 level of appropriation. The appropriation includes \$221,100 to pay for salary and benefit increases. In addition, a net of three positions are transferred from the Federal Funds (\$128,900), and three positions were created by the Board of Estimates during Fiscal 2007 at a cost of \$102,300. Contract salaries are increased by \$285,100. Contractual Services increased a net of \$24,800, including a \$36,000 increase in rental of real property and a \$11,700 decrease in rental of outside motor equipment. Materials and Supplies is increased by \$132,400, including \$129,800 for food for the elderly. Grants and Subsidies are increased by \$224,100.

**ENOCH PRATT FREE LIBRARY** – The appropriation for Fiscal 2008 is \$10.5 million, an increase of \$18,600 or 0.1% above the Fiscal 2007 level of appropriation. The appropriation includes an increase of \$113,700 to pay for negotiated salary and benefit increases. Contractual Services are reduced \$70,800, including a \$78,800 decrease in telephone expense and a \$23,000 decrease in other professional services offset by a \$55,000 increase for information technology services. Materials and Supplies is increased \$4,000 primarily for general operating and maintenance supplies. Equipment is increased by \$4,000 primarily to pay for books. Transfer credits are reduced by \$41,600. Worker's compensation costs increased \$8,400.

**HEALTH DEPARTMENT** – The appropriation for Fiscal 2008 is \$20.0 million, an increase of \$2.1 million or 11.7% above the Fiscal 2007 level of appropriation. The increase is appropriated in anticipation of a State grant for the Operation Safe Kids program.

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT** – The appropriation for Fiscal 2008 is \$11.2 million, an increase of \$742,400 or 7.1% above the Fiscal 2007 level of appropriation. An increase of \$577,400 is included for grants to the Head Start Program including increases in the State Supplemental grant (\$325,000); Judy Center Grant (\$104,000) and the removal of the Job Search Grant (\$796,000) replaced by the Job Readiness Program (\$944,000). Also included is an increase of \$206,100 in the Weatherization Program to provide additional benefits to low income home owners and to cover salary and benefit increases. Three positions with the cost of \$149,000 shall be transferred to the Federal Fund. Prior Board of Estimates' actions approved during Fiscal 2007 include the creation of three energy program technician positions at a cost of \$122,600.

**DEPARTMENT OF RECREATION AND PARKS** – The appropriation for Fiscal 2008 is \$534,600, an increase of \$231,600 or 76.4% above the Fiscal 2007 level of appropriation. The appropriation includes a \$231,800 increase in the Project Open Space grant based on an award approved by the State Board of Public Works in November 2006. These additional funds will be used to hire contractual employees to manage the Department's capital projects.

### Special Fund

OPERATING APPROPRIATIONS	\$43.7	\$42.4	\$44.2	\$1.8	4.2%
FULL-TIME POSITIONS	381	400	374	(26)	(6.5)%

**CABLE AND COMMUNICATIONS** – The appropriation for Fiscal 2008 is \$1.1 million, a decrease of \$817,900 or 43.0% below the Fiscal 2007 level of appropriation. A total of \$775,000 including ten positions with a value of \$565,100 and \$210,000 in non-labor costs is transferred to the General Fund. These costs were previously supported from a court ordered settlement in the amount of \$3.8 million that was awarded to the City in Fiscal 2001. The case involved unclaimed customer late fees that were charged by United Artists Cable who held the City's cable franchise at that time. At the close of Fiscal 2007 these Special Fund revenues will have been spent in their entirety.

**COMMISSION ON AGING AND RETIREMENT EDUCATION** – The appropriation for Fiscal 2008 is \$699,200, an increase of \$250,800 or 56.0% above the Fiscal 2007 level of appropriation. The appropriation includes increases of \$124,000 for the food for the elderly program, \$113,800 for other professional services and \$15,700 in office supplies.

**EMPLOYEES' RETIREMENT SYSTEMS** – The appropriation for Fiscal 2008 is \$8.9 million, an increase of \$1.4 million or 18.7% above the Fiscal 2007 level of appropriation. The increase

includes \$770,000 to purchase a new pension tracking and benefits system; a \$293,000 increase in consulting fees for actuarial services and \$187,300 increase in retirement benefit payment processing fees.

**FIRE DEPARTMENT** – The appropriation for Fiscal 2008 is \$10.7 million, a decrease of \$300,000 or 2.7% below the Fiscal 2007 level of appropriation. The decrease more accurately aligns the budget to the actual level of EMS (Ambulance Service) revenues received. Twenty four EMS positions (18 sworn, 6 civilian) are transferred to the General Fund at a cost of \$1.4 million as well as \$2.4 million in non-labor expenses. This additional cost to the General Fund will be reimbursed in full from EMS revenues.

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT** – The appropriation for Fiscal 2008 is \$1.3 million, a decrease of \$1.2 million or 46.2% below the Fiscal 2007 level of appropriation. Urban Development Action Grants (UDAG) Repayment funds are decreased by \$1.2 million. These funds are transferred to the capital budget to support the Affording Housing program. One position with a value of \$85,000 is transferred to the General Fund.

**POLICE DEPARTMENT** – The appropriation for Fiscal 2008 is \$9.0 million, an increase of \$2.7 million or 42.9% above the Fiscal 2007 level of appropriation. The 911 Emergency Call Services activity is appropriated to increase \$1.9 million based upon anticipated increased revenue collections. This appropriation increase includes an additional \$200,400 for salary and benefits and an additional \$50,600 for worker's compensation costs. Non-labor increases included \$96,000 for materials and supplies; and \$1.5 million for equipment purchases. An increase of \$800,000 is appropriated in the Asset Sharing fund due to the anticipation of additional revenues that will be collected as a result of an increase in seized assets. This increase will be used to purchase computer equipment, minor pieces of equipment and motor vehicles.

**DEPARTMENT OF PUBLIC WORKS** – The appropriation for Fiscal 2008 is \$0, a decrease of \$1.2 million or 100% below the Fiscal 2007 level of appropriation. The environmental citation fine revenue is reclassified as General Fund revenue.



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FISCAL 2008

OPERATING APPROPRIATIONS BY FUND

	Fiscal 2007 Budget	Fiscal 2008 Budget	Dollar Change	Percent Change
<b>Operating Funds</b>				
Local and State-shared Funds				
General	\$1,189,923,000	\$1,274,963,000	\$85,040,000	7.1%
Motor Vehicle	180,027,000	185,465,000	5,438,000	3.0
Parking Management	12,368,000	13,448,000	1,080,000	8.7
Convention Center Bond	4,643,000	4,613,000	(30,000)	(0.6)
Total	1,386,961,000	1,478,489,000	91,528,000	6.6
Enterprise Funds				
Waste Water Utility	158,507,000	158,699,000	192,000	0.1
Water Utility	115,165,000	119,048,000	3,883,000	3.4
Parking Enterprise	25,272,000	29,273,000	4,001,000	15.8
Conduit Enterprise	7,073,000	7,538,000	465,000	6.6
Loan and Guarantee Enterprise	3,762,000	3,798,000	36,000	1.0
Total	309,779,000	318,356,000	8,577,000	2.8
Grant Funds				
Federal	213,043,168	181,791,164	(31,252,004)	(14.7)
State	63,468,026	69,313,213	5,845,187	9.2
Special	42,418,750	44,181,321	1,762,571	4.2
Total	318,929,944	295,285,698	(23,644,246)	(7.4)
<b>Total Operating - All Funds</b>	<b>\$2,015,669,944</b>	<b>\$2,092,130,698</b>	<b>\$76,460,754</b>	<b>3.8%</b>

**OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND FUND**  
(Dollars)

<b>Governmental Function</b>	<b>General</b>	<b>Motor Vehicle</b>	<b>Enterprise and Utility</b>	<b>Federal</b>	<b>State</b>	<b>Other Special Purpose</b>	<b>Total</b>
Adjudication	46,037,564	0	0	3,092,139	8,411,086	50,000	57,590,789
Culture	7,462,050	0	0	330,293	0	0	7,792,343
Debt Service	93,894,137	11,042,001	72,748,999	0	0	0	177,685,137
Economic Development	44,119,721	2,909,663	507,500	23,223,941	4,571,040	7,336,000	82,667,865
Education	228,543,893	3,654,000	0	5,913,663	10,405,553	717,191	249,234,300
General Government	258,140,234	41,288,418	7,737,834	8,784,083	3,817,637	12,451,974	332,220,180
Health	25,732,800	0	0	67,335,828	16,675,464	9,921,365	119,665,457
Legislative	2,882,750	0	0	0	0	11,400	2,894,150
Public Safety	478,702,678	15,816,660	0	23,377,309	8,403,864	19,640,699	545,941,210
Public Service Enterprise	0	585,726	229,413,167	0	0	0	229,998,893
Recreation	33,264,256	4,470,228	0	242,300	2,129,780	893,573	41,000,137
Sanitation	46,080,608	30,050,098	0	28,600	0	0	76,159,306
Social Services	3,042,9	0	0	49,151,181	14,811,792	170,000	67,175,884
Transportation	7,059,398	75,648,206	7,948,500	311,827	86,997	11,050,119	102,105,047
<b>Total</b>	<b>1,274,963,000</b>	<b>185,465,000</b>	<b>318,356,000</b>	<b>181,791,164</b>	<b>69,313,213</b>	<b>62,242,321</b>	<b>2,092,130,698</b>

**FISCAL 2008 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY**  
(Dollars)

	Adjudication	Culture	Debt Service	Economic Development	Education	General Government	Health	Legislative
Board of Elections	0	0	0	0	0	7,052,989	0	0
City Council	0	0	0	0	0	2,885,970	0	1,586,821
Community Relations Commission	0	0	0	0	0	862,317	0	0
Comptroller	0	0	0	0	0	4,705,050	0	0
Council Services	0	0	0	0	0	1,681	0	567,319
Courts: Circuit Court	14,029,232	0	0	0	0	403,536	0	0
Courts: Orphans' Court	464,119	0	0	0	0	0	0	0
Employees' Retirement Systems	0	0	0	0	0	8,900,794	0	0
Enoch Pratt Free Library	0	0	0		32,985,383	1,858,832	0	0
Finance	0	0	0	202	0	16,663,586	0	0
Fire	0	0	0	0	0	8,599,942	0	0
Health	0	0	0	0	59,613	972,514	118,459,878	0
Housing and Community Development	0	0	0	13,194,010	5,916,363	13,033,998	945,646	0
Human Resources	0	0	0	0	0	4,619,777	0	0
Law	0	0	0	0	0	4,089,654	0	0
Legislative Reference	0	0	0	0	0	261,495	0	535,905
Liquor License Board	0	0	0	0	0	865	34	0
Mayoralty	0	0	0	81,870	100,000	3,673,368	0	0
Mayoralty-related								
Art and Culture	0	7,096,669	0	0	0	0	0	0
Baltimore City Public Schools	0	0	0	0	208,122,708	0	0	0
Cable and Communications	0	0	0	0	0	2,260,490	0	0
Civic Promotion	0	0	0	2,650,544	0	35,625	0	0
Commission for Women	0	0	0	0	0	150,000	0	0
Commission on Aging/Retire. Educ.	0	0	0	0	0	10,069,780	0	0
Conditional Purchase Agreements	0	0	21,336,000	0	0	0	0	0
Contingent Fund	0	0	0	0	0	750,000	0	0
Convention Center Hotel	0	0	0	478,000	0	0	0	0
Convention Complex	0	0	0	22,976,343	0	448,415	0	0
Debt Service	0	0	83,623,467	0	0	0	221,033	0
Educational Grants	0	0	0	0	1,376,556	0	0	0
Employees' Retirement Contribution	0	0	0	0	0	34,382,017	0	0
Environmental Control Board	0	0	0	0	0	329	0	0
Health and Welfare Grants	0	0	0	0	0	0	24,900	0
Miscellaneous General Expenses	0	25,000	566,671	1,050,000	0	7,168,018	14,000	0
Office of Children, Youth and Families	0	0	0	0	0	0	0	0
Office of CitiStat Operations	0	0	0	0	0	585,534	0	0
Office of Employment Development	0	0	0	23,593,993	334,833	84,341	0	0
Office of Information Technology	0	0	0	0	0	11,513,603	0	0
Office of Neighborhoods	0	0	0	756,371	0	0	0	0
Office of the Inspector General	0	0	0	0	0	633,598	0	0
Office of the Labor Commissioner	0	0	0	0	0	492,331	0	0
Retirees' Benefits	0	0	0	0	0	94,499,094	0	0
Self-Insurance Fund	0	0	0	0	0	14,119,636	0	0
TIF Debt Service	0	0	0	2,206,369	0	2,614,631	0	0
Veterans' Commission	0	0	0	0	0	150,000	0	0
Municipal and Zoning Appeals	0	0	0	0	0	410,000	0	0
Planning	0	675,674	0	0	0	3,352,083	0	0
Police	50,000	0	0	0	0	19,124,780	0	0
Public Works	0	0	51,349,999	884,377	278,467	30,913,799	0	204,105
Recreation and Parks	0	0	0	0	0	1,035,107	0	0
Sheriff	12,772,481	0	0	0	0	331,468	0	0
Social Services	0	0	0	0	0	0	0	0
State's Attorney	30,274,957	0	0	0	60,377	977,719	0	0
Transportation	0	0	20,817,000	4,795,786	0	14,843,985	0	0
Wage Commission	0	0	0	0	0	486,475	0	0
War Memorial Commission	0	0	0	0	0	380,485	0	0
<b>Total</b>	<b>57,590,789</b>	<b>7,792,343</b>	<b>177,685,137</b>	<b>82,667,865</b>	<b>249,234,000</b>	<b>332,220,180</b>	<b>119,665,457</b>	<b>2,894,150</b>

**FISCAL 2008 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY**  
(Dollars)

Public Safety	Public Service Enterprise	Recreation	Sanitation	Social Services	Transportation	Total	
0	0	0	0	0	0	7,052,989	Board of Elections
0	0	0	0	0	0	4,472,791	City Council
0	0	0	0	0	0	1,124,306	Community Relations Commission
0	0	0	0	0	0	4,705,050	Comptroller
0	0	0	0	0	0	569,000	Council Services
0	0	0	0	0	0	14,432,768	Courts: Circuit Court
0	0	0	0	0	0	464,119	Courts: Orphans' Court
0	0	0	0	0	0	8,900,794	Employees' Retirement Systems
0	0	0	0	0	0	34,844,215	Enoch Pratt Free Library
0	0	0	0	0	0	16,663,788	Finance
139,229,404	0	0	0	0	0	147,829,346	Fire
0	0	0	0	26,917,738	0	146,409,743	Health
10,472,891	0	1,837,500	28,600	35,978,260	100,000	81,507,268	Housing and Community Development
0	0	0	0	0	0	4,611,977	Human Resources
0	0	0	0	0	0	4,089,654	Law
0	0	0	0	0	0	797,400	Legislative Reference
0	0	0	0	0	0	1,865,134	Liquor License Board
0	0	0	0	0	0	4,206,182	Mayoralty
0	0	1111111111	0	0	0	0	Mayoralty-related
0	0	0	0	0	0	7,091,669	Art and Culture
0	0	0	0	0	0	208,122,708	Baltimore City Public Schools
0	0	0	0	0	0	2,260,490	Cable and Communications
0	0	0	0	0	0	0	Civic Promotion
0	0	0	0	0	0	150,000	Commission for Women
0	0	0	0	1,861,770	0	11,931,550	Commission on Aging/Retire. Educ.
0	0	0	0	0	0	21,336,000	Conditional Purchase Agreements
0	0	0	0	0	0	750,000	Contingent Fund
0	0	0	0	0	0	478,000	Convention Center Hotel
0	0	0	0	0	0	0	Convention Complex
0	0	0	0	0	0	83,844,500	Debt Service
0	0	0	0	0	0	1,376,556	Educational Grants
65,411,000	0	0	0	0	0	99,793,017	Employees' Retirement Contribution
0	0	0	451,157	0	0	451,486	Environmental Control Board
0	0	0	0	321,472	0	346,372	Health and Welfare Grants
0	0	6,266,610	0	0	0	15,090,299	Miscellaneous General Expenses
0	0	0	0	1,479,700	0	1,479,700	Office of Children, Youth and Families
0	0	0	0	0	0	585,534	Office of CitiStat Operations
0	0	0	0	0	0	24,013,167	Office of Employment Development
0	0	0	0	0	0	11,513,603	Office of Information Technology
0	0	0	0	0	0	756,371	Office of Neighborhoods
0	0	0	0	0	0	633,598	Office of the Inspector General
0	0	0	0	0	0	492,331	Office of the Labor Commissioner
0	0	0	0	0	0	94,499,094	Retirees' Benefits
0	0	0	0	0	0	0	Self-Insurance Fund
0	0	0	0	0	0	4,821,000	TIF Debt Service
0	0	0	0	0	0	150,000	Veterans' Commission
0	0	0	0	0	0	410,000	Municipal and Zoning Appeals
0	0	0	0	0	0	4,027,757	Planning
327,618,092	0	0	0	0	0	346,792,872	Police
1 1 1 1 = 1	0	0	75,679,549	0	0	389,415,828	Public Works
0	0	32,896,027	0	0	0	33,931,134	Recreation and Parks
0	0	0	0	0	0	13,103,949	0
0	0	0	0	230,000	0	230,000	Social Services
43,930	0	0	0	0	0	31,356,983	State's Attorney
2,789,265	0	0	0	0	102,005,047	145,251,083	Transportation
0	0	0	0	0	0	486,475	Wage Commission
0	0	0	0	0	0	380,485	War Memorial Commission
545,941,210	0	41,000,137	76,159,306	0	102,105,047	2,092,130,698	Total



**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>	<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
Board of Elections	<b>3,054,405</b>	<b>5,564,330</b>	<b>6,489,267</b>	<b>7,052,989</b>
180 Voter Registration and Conduct of Elections	3,054,405	5,564,330	6,489,267	7,052,989
General	3,054,405	5,564,330	6,489,267	7,052,989
City Council	<b>3,557,646</b>	<b>4,017,936</b>	<b>4,349,801</b>	<b>4,472,791</b>
100 City Legislation	3,557,646	4,017,936	4,349,801	4,472,791
General	3,557,646	4,017,936	4,349,801	4,472,791
<b>Community Relations Commission</b>	<b>875,337</b>	<b>908,438</b>	<b>992,730</b>	<b>1,124,306</b>
156 Development of Intergroup Relations	875,337	908,438	992,730	1,124,306
General	819,172	847,226	930,520	1,059,676
Federal	56,165	61,212	62,210	64,630
Comptroller	<b>17,455,003</b>	<b>19,534,058</b>	<b>17,219,540</b>	21,265,922
130 Executive Direction and Control	428,256	415,184	543,790	610,921
General	428,256	415,184	543,790	610,921
131 Audits	2,933,080	2,693,705	3,356,143	3,270,937
General	2,933,080	2,693,705	3,356,143	3,270,937
132 Real Estate Acquisition and Management	585,544	634,551	765,037	823,192
General	513,854	615,993	639,250	686,188
Special	71,690	18,558	125,787	137,004
133 Municipal Telephone Exchange	12,836,752	15,234,867	11,924,049	15,750,366
Internal Service	12,836,752	15,234,867	11,924,049	15,750,366
136 Municipal Post Office	671,371	555,751	630,521	810,506
Internal Service	671,371	555,751	630,521	810,506
Council Services	<b>495,037</b>	<b>578,852</b>	<b>549,607</b>	<b>569,000</b>
103 Council Services	495,037	578,852	549,607	569,000
General	495,037	578,852	549,607	569,000
Courts: Circuit Court	<b>12,086,742</b>	<b>13,477,035</b>	<b>14,145,963</b>	<b>14,432,768</b>
110 Circuit Court	12,086,742	13,477,035	14,145,963	14,432,768
General	7,364,002	8,229,071	8,626,587	8,528,323
Federal	977,962	1,144,366	1,338,824	1,388,997
State	3,718,546	4,048,115	4,180,552	4,515,448
Special	26,232	55,483	0	0
Courts: Orphans' Court	<b>406,209</b>	<b>407,292</b>	<b>449,154</b>	<b>464,119</b>
112 Orphans' Court	406,209	407,292	449,154	464,119
General	406,209	403,176	449,154	464,119
State	0	4,116	0	0
Employees' Retirement Systems	<b>7,792,864</b>	<b>704,286</b>	<b>7,472,606</b>	<b>8,900,794</b>
152 Employees' Retirement System	5,216,608	(1,165,256)	4,474,114	5,050,728
Special	5,216,608	(1,165,256)	4,474,114	5,050,728
154 Fire and Police Retirement System	2,576,256	1,869,542	2,998,492	3,850,066
Special	2,576,256	1,869,542	2,998,492	3,850,066
Enoch Pratt Free Library	27,220,382	<b>28,471,394</b>	<b>32,991,865</b>	<b>34,844,215</b>
450 Administrative and Technical Services	6,574,812	6,806,539	7,410,200	7,920,972
General	5,267,614	4,841,821	5,205,836	5,601,858
State	570,214	1,517,631	1,673,760	1,756,025
Special	736,984	447,087	530,604	563,089
452 Neighborhood Services	8,767,306	8,897,606	9,545,292	10,687,203
General	8,767,306	8,810,957	9,458,643	10,600,554
State	0	86,649	86,649	86,649
453 State Library Resource Center	11,878,264	12,767,249	16,036,373	16,236,040
General	4,519,918	6,520,530	7,295,184	7,558,476
State	7,358,346	6,246,719	8,741,189	8,677,564

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>		<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
<b>Finance</b>		<b>21,001,381</b>	<b>20,700,945</b>	<b>23,572,374</b>	<b>27,328,982</b>
140	Administrative Direction and Control	816,116	788,725	1,000,191	1,042,670
	General	816,116	788,725	1,000,191	1,042,670
141	Budget and Management Research	842,512	958,392	1,059,828	1,128,303
	General	842,512	958,392	1,059,828	1,128,303
142	Accounting and Payroll Services	4,828,337	5,839,547	5,802,376	7,942,627
	General	1,988,354	3,103,384	2,639,067	4,734,627
	Loan and Guarantee Enterprise	2,704,555	2,678,759	3,163,309	3,208,000
	Internal Service	135,428	57,404	0	0
144	Purchasing	6,034,066	5,058,180	5,375,342	5,729,107
	General	1,802,267	1,421,141	2,421,210	2,699,241
	Internal Service	4,231,799	3,637,039	2,954,132	3,029,866
150	Treasury Management	3,006,234	2,693,253	3,256,046	3,850,947
	General	3,006,234	2,693,253	3,256,046	3,850,947
153	Risk Management Operations	5,474,116	5,362,848	7,078,591	7,635,328
	Internal Service	5,474,116	5,362,848	7,078,591	7,635,328
<b>Fire</b>		<b>127,489,924</b>	<b>141,667,274</b>	<b>144,712,489</b>	<b>147,829,346</b>
210	Administrative Direction and Control	2,662,039	7,158,032	9,375,689	10,064,378
	General	2,662,001	7,158,032	9,375,689	10,064,378
	Special	38	0	0	0
211	Training	2,157,775	2,159,514	2,083,002	2,150,691
	General	2,157,775	2,159,514	2,083,002	2,150,691
212	Fire Suppression	92,039,360	95,643,503	99,006,639	102,313,519
	General	88,587,824	88,346,665	91,130,731	99,962,207
	Federal	3,400,651	7,249,936	7,825,908	2,301,312
	State	50,885	46,902	50,000	50,000
213	Fire Marshal	2,977,375	3,691,553	4,166,159	4,258,589
	General	2,927,050	3,428,058	3,656,159	3,897,580
	Federal	17,905	242,402	500,000	351,009
	State	32,420	3,390	0	0
	Special	0	17,703	10,000	10,000
214	Support Services	6,243,953	8,929,662	7,703,124	7,820,882
	General	4,836,539	8,365,452	6,538,391	6,873,454
	Federal	0	0	200,000	0
	State	1,407,414	564,210	964,733	947,428
215	Fire Alarm and Communications	3,720,993	3,871,875	4,037,840	4,623,505
	General	3,717,413	3,862,903	4,027,840	4,621,275
	State	3,580	8,972	10,000	2,230
219	Non-actuarial Retirement Benefits	56,136	51,027	135,000	46,000
	General	56,136	51,027	135,000	46,000
319	Ambulance Service	17,632,293	20,162,108	18,205,036	16,551,782
	General	6,804,281	8,129,375	4,977,996	5,734,506
	Federal	246,343	404,983	2,150,040	75,000
	State	21,424	38,785	77,000	42,276
	Special	10,560,245	11,588,965	11,000,000	10,700,000
<b>Health</b>		<b>124,992,028</b>	<b>199,749,166</b>	<b>163,501,803</b>	<b>146,409,743</b>
240	Animal Control	1,992,029	2,457,816	2,420,303	2,757,504
	General	1,984,828	2,447,551	2,420,303	2,757,504
	Special	7,201	10,265	0	0



**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>		<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
Health (cont.)					
300	Administrative Direction and Control	2,737,971	3,377,574	3,672,494	3,884,275
	General	2,597,900	3,308,018	3,672,494	3,884,275
	Special	140,071	69,556	0	0
301	Baltimore Homeless Services	0	45,504,330	26,232,766	29,267,738
	General	0	508,023	357,962	758,578
	Federal	0	40,657,567	22,638,253	23,269,403
	State	0	3,428,867	3,223,168	3,239,757
	Special	0	909,873	13,383	2,000,000
302	Environmental Health	5,029,965	5,356,476	5,619,934	3,894,972
	General	3,292,812	3,896,481	4,021,961	3,822,196
	Federal	1,244,838	1,280,071	1,228,865	0
	State	470,004	134,317	299,108	50,000
	Special	22,311	45,607	70,000	22,776
303	Division of Clinical Services	0	172,110	2,000,000	9,470,903
	General	0	0	0	4,452,225
	Federal	0	203,441	0	4,849,240
	State	0	(31,831)	0	169,438
	Special	0	500	2,000,000	0
304	Chronic Disease Prevention	38,091,222	40,032,120	35,059,238	29,246,169
	General	3,395,320	4,191,994	4,207,199	868,684
	Federal	33,471,300	35,557,239	30,225,222	26,444,012
	State	1,127,307	414,981	626,817	1,808,923
	Special	97,295	(132,094)	0	124,550
305	Healthy Homes	5,399,436	5,867,661	5,175,860	4,091,166
	General	355,027	265,543	52,286	929,649
	Federal	4,129,151	4,714,203	4,120,662	2,891,621
	State	900,861	574,752	778,334	149,868
	Special	14,397	313,163	224,578	120,028
306	General Nursing Services	8,675,018	38,445,162	10,564,708	9,203,171
	General	888,293	869,758	995,412	508,827
	Federal	(30,521)	270,345	232,219	88,182
	State	7,728,946	37,317,428	9,336,990	8,606,162
	Special	88,300	(12,369)	87	0
307	Mental Health Services	5,023,823	3,773,036	4,281,038	4,002,070
	General	1,789,737	1,803,395	2,049,359	2,049,359
	Federal	2,279,511	330,330	438,301	159,333
	State	954,575	1,661,311	1,793,378	1,793,378
	Special	0	(22,000)	0	0
308	Maternal and Child Health	17,818,482	16,458,320	17,694,697	20,196,006
	General	1,025,677	2,667,502	1,207,078	989,434
	Federal	15,419,109	13,706,729	15,494,156	16,189,056
	State	387,346	(147,198)	172,739	2,673,426
	Special	986,350	231,287	820,724	344,090
309	Child and Adult Care - Food	5,981,000	5,883,313	6,624,963	6,652,884
	Federal	5,981,000	5,883,313	6,624,963	6,652,884
310	School Health Services	9,785,198	11,950,032	12,722,361	14,012,036
	General	4,305,038	5,011,171	5,011,169	5,011,169
	Federal	545,502	1,216,369	1,073,131	1,091,147
	State	535,740	539,372	480,144	534,875
	Special	4,398,918	5,183,120	6,157,917	7,374,845

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
Health (cont.)					
311	Health Services for the Aging	24,457,884	20,471,216	31,433,441	7,243,114
	General	115,175	122,556	486,731	123,892
	Federal	23,140,680	18,959,319	29,680,734	6,092,556
	State	878,509	1,082,346	1,165,976	926,666
	Special	323,520	306,995	100,000	100,000
314	Acute Communicable Disease	0	0	0	350,480
	General	0	0	0	350,480
315	Public Health Preparedness and Response	0	0	0	705,189
	Federal	0	0	0	705,189
316	Operation Safe Kids	0	0	0	1,432,066
	General	0	0	0	63,977
	Federal	0	0	0	1,368,089
Housing and Community Development		<b>98,424,796</b>	64,907,278	<b>78,730,774</b>	81,507,268
119	Neighborhood Service Centers	4,564,975	4,466,846	4,625,329	4,744,212
	General	5,035	5,458	255,416	869,914
	Federal	1,806,290	1,627,512	1,496,596	1,000,981
	State	2,753,650	2,833,876	2,873,317	2,873,317
177	Administrative Direction and Control	4,518,773	4,798,511	5,582,253	6,013,990
	General	2,216,126	2,580,973	4,284,314	5,021,234
	Federal	471,349	641,605	993,512	792,099
	State	(157)	0	0	0
	Special	1,831,455	1,575,933	304,427	200,657
184	Energy Assistance and Emergency Food	1,948,753	2,976,376	2,682,334	2,735,000
	State	1,948,753	2,976,376	2,682,334	2,735,000
260	Construction and Building Inspection	4,376,869	4,766,205	4,897,450	5,111,187
	General	2,371,698	3,070,803	3,174,968	3,500,065
	Federal	517,421	545,402	572,482	621,122
	Special	1,487,750	1,150,000	1,150,000	990,000
357	Services for Homeless Persons	25,219,730	(14,460,384)	0	0
	General	258,814	(3,969)	0	0
	Federal	21,558,365	(14,061,171)	0	0
	State	3,478,222	(147,240)	0	0
	Special	(75,671)	(248,004)	0	0
582	Finance and Development	6,098,424	3,760,527	4,852,815	5,195,226
	General	1,906,787	387,688	229,699	2,078,923
	Federal	4,157,467	3,242,839	4,493,116	3,041,303
	State	(177,295)	0	0	0
	Special	211,465	130,000	130,000	75,000
583	Neighborhood Services	12,367,914	12,713,955	11,873,102	12,379,414
	General	1,717,619	3,398,582	9,287,308	11,074,414
	Federal	8,504,667	8,296,084	1,468,018	1,200,000
	State	53,446	56,555	149,098	55,000
	Special	2,092,182	962,734	968,678	50,000
585	Baltimore Development Corporation	3,618,104	3,994,781	3,785,000	3,838,000
	General	2,496,937	3,409,781	2,975,000	3,028,000
	Federal	311,167	175,000	400,000	400,000
	Special	810,000	410,000	410,000	410,000

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>		<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
Housing and Community Development (cont.)					
592	Special Housing Grants	107,037	356,079	350,000	898,000
	General	0	350,000	350,000	898,000
	Federal	(2,314)	(8,795)	0	0
	State	109,351	14,874	0	0
593	Community Support Projects	3,134,104	5,198,032	5,497,850	5,155,050
	General	0	5,150	10,850	10,850
	Federal	2,885,972	5,298,274	5,487,000	5,144,200
	Special	248,132	(105,392)	0	0
597	Weatherization	1,534,830	783,561	1,335,830	1,550,640
	General	0	262,020	47,250	55,640
	State	1,491,702	521,541	1,288,580	1,495,000
	Special	43,128	0	0	0
604	Child Care Centers	1,500,311	1,462,442	868,532	919,300
	Federal	1,500,311	1,462,442	868,532	919,300
605	Head Start	29,277,446	32,769,599	30,785,079	31,372,049
	Federal	28,232,556	30,541,945	28,927,246	28,936,779
	State	1,044,890	2,227,654	1,857,833	2,435,270
606	Arts and Education	157,526	1,320,748	1,595,200	1,595,200
	Federal	306	0	0	0
	State	157,220	1,320,748	1,595,200	1,595,200
Human Resources		<b>7,049,896</b>	<b>4,493,499</b>	<b>5,414,217</b>	<b>7,443,702</b>
160	Personnel Administration	6,395,437	3,901,419	4,671,162	6,793,732
	General	1,648,391	2,028,609	2,527,173	4,611,977
	Internal Service	4,747,046	1,872,810	2,143,989	2,181,755
161	Vision Care Program	654,459	592,080	743,055	649,970
	Internal Service	654,459	592,080	743,055	649,970
Law		<b>6,779,673</b>	<b>6,704,608</b>	<b>7,843,674</b>	<b>8,763,207</b>
175	Legal Services	6,779,673	6,704,608	7,843,674	8,763,207
	General	2,482,396	2,951,693	3,167,866	4,065,854
	Special	0	(8,940)	356	23,800
	Internal Service	4,297,277	3,761,855	4,675,452	4,673,553
Legislative Reference		<b>726,681</b>	<b>770,231</b>	<b>786,010</b>	<b>797,400</b>
106	Legislative Reference Services	481,619	518,966	529,572	535,978
	General	481,619	518,966	518,172	524,578
	Special	0	0	11,400	11,400
107	Archives and Records Management	245,062	251,265	256,438	261,422
	General	245,062	251,265	256,438	261,422
Liquor License Board		<b>1,661,793</b>	<b>1,730,005</b>	<b>1,878,889</b>	<b>1,865,134</b>
250	Liquor Control	1,661,793	1,730,005	1,878,889	1,865,134
	General	1,661,793	1,730,005	1,878,889	1,865,134
Mayoralty		<b>3,323,552</b>	<b>3,463,330</b>	<b>3,877,864</b>	<b>4,206,182</b>
125	Executive Direction and Control	2,460,690	2,541,098	2,858,955	3,118,211
	General	2,460,690	2,541,098	2,858,955	3,018,211
	Special	0	0	0	100,000
127	Office of State Relations	547,915	615,130	582,074	619,157
	General	547,915	615,130	582,074	619,157
353	Office of Community Projects	314,947	307,102	436,835	468,814
	General	194,657	185,628	296,835	298,814
	Special	120,290	121,474	140,000	170,000

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
M-R: Art and Culture	<b>5,434,887</b>	<b>6,145,401</b>	<b>6,932,457</b>	<b>7,091,669</b>
492 Promotion of Art and Culture	(1,178)	0	0	0
Special	(1,178)	0	0	0
493 Art and Culture Grants	5,436,065	6,145,401	6,932,457	7,091,669
General	5,436,065	6,145,401	6,932,457	7,091,669
M-R: Baltimore City Public Schools	207,602,545	<b>207,767,545</b>	<b>207,940,795</b>	208,122,708
352 Baltimore City Public Schools	207,602,545	207,767,545	207,940,795	208,122,708
General	203,948,545	204,113,545	204,286,795	204,468,708
Motor Vehicle	3,654,000	3,654,000	3,654,000	3,654,000
<b>M-R: Cable and Communications</b>	<b>954,681</b>	<b>1,356,520</b>	<b>2,303,562</b>	<b>2,260,490</b>
572 Cable and Communications Coordination	954,681	1,356,520	2,303,562	2,260,490
General	296,892	386,466	413,292	1,188,144
Special	657,789	970,054	1,890,270	1,072,346
M-R: Civic Promotion	10,401,745	10,215,780	11,634,864	<b>12,686,169</b>
589 Office of Promotion and the Arts	1,812,240	1,958,500	1,904,000	1,933,000
General	1,812,240	1,958,500	1,904,000	1,933,000
590 Civic Promotion	8,589,505	8,257,280	9,730,864	10,753,169
General	8,589,505	8,257,280	9,430,864	10,453,169
Motor Vehicle	0	0	300,000	300,000
<b>M-R: Commission for Women</b>	<b>(103,738)</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
120 Promotion of Equal Rights for Women	(103,738)	0	0	150,000
General	0	0	0	150,000
Special	(103,738)	0	0	0
<b>M-R: Commission on Aging/Retire. Educ.</b>	<b>8,716,913</b>	<b>10,563,330</b>	<b>10,528,477</b>	<b>11,931,550</b>
325 Senior Services	8,716,913	10,563,330	10,528,477	11,931,550
General	795,414	937,947	1,111,825	1,168,534
Motor Vehicle	286,320	325,000	325,000	325,000
Federal	2,911,419	5,590,016	4,771,405	4,847,381
State	3,767,049	2,985,336	3,871,909	4,891,478
Special	956,711	725,031	448,338	699,157
M-R: Conditional Purchase Agreements	<b>15,082,295</b>	18,357,687	<b>20,058,559</b>	<b>21,346,000</b>
129 Conditional Purchase Agreement Payments	15,082,295	18,357,687	20,058,559	21,346,000
General	14,723,283	18,906,468	19,451,911	20,746,000
Loan and Guarantee Enterprise	467,475	458,976	598,691	590,000
Special	0	0	236	0
Internal Service	(108,463)	(1,007,757)	7,721	10,000
M-R: Contingent Fund	149,519	<b>142,700</b>	<b>750,000</b>	<b>750,000</b>
121 Contingent Fund	149,519	142,700	750,000	750,000
General	149,519	142,700	750,000	750,000
M-R: Convention Center Hotel	<b>0</b>	<b>0</b>	<b>0</b>	<b>478,000</b>
535 Convention Center Hotel	0	0	0	478,000
General	0	0	0	478,000
M-R: Convention Complex	<b>19,400,634</b>	19,257,860	<b>20,939,502</b>	23,424,758
531 Convention Center Operations	19,113,541	18,713,329	20,489,502	22,974,758
General	12,602,905	11,759,655	12,846,502	13,935,559
Convention Center Bond	4,566,454	3,903,674	4,643,000	4,613,000
State	1,944,182	3,050,000	3,000,000	4,426,199
540 1st Mariner Arena Operations	287,093	544,531	450,000	450,000
General	287,093	544,531	450,000	450,000

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>	<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
<b>M-R: Debt Service</b>	69,892,482	70,986,367	<b>79,622,390</b>	<b>83,844,500</b>
123 General Debt Service	69,892,482	70,986,367	79,622,390	83,844,500
General	63,737,296	63,426,372	71,578,778	72,802,499
Motor Vehicle	6,155,186	7,559,995	8,043,612	11,042,001
<b>M-R: Educational Grants</b>	<b>1,067,918</b>	<b>1,416,743</b>	<b>1,376,556</b>	1,376,556
446 Educational Grants	1,067,918	1,416,743	1,376,556	1,376,556
General	1,067,918	1,416,743	1,376,556	1,376,556
<b>M-R: Employees' Retirement Contribution</b>	<b>57,663,484</b>	63,775,227	<b>85,468,867</b>	99,793,017
355 Employees' Retirement Contribution	57,663,484	63,775,227	85,468,867	99,793,017
General	53,808,484	58,334,095	77,635,867	89,801,017
Motor Vehicle	3,855,000	5,441,132	7,833,000	9,992,000
<b>M-R: Environmental Control Board</b>	<b>359,445</b>	<b>396,436</b>	<b>449,599</b>	<b>451,486</b>
117 Environmental Control Board	359,445	396,436	449,599	451,486
General	359,445	396,436	449,599	451,486
<b>M-R: Health and Welfare Grants</b>	<b>76,593</b>	<b>74,042</b>	<b>94,683</b>	346,372
385 Health and Welfare Grants	76,593	74,042	94,683	346,372
General	76,593	74,042	94,683	346,372
<b>M-R: Miscellaneous General Expenses</b>	17,959,175	<b>21,805,182</b>	<b>11,988,081</b>	15,090,299
122 Miscellaneous General Expenses	17,959,175	21,805,182	11,988,081	15,090,299
General	16,722,325	20,568,332	10,751,231	13,853,449
Motor Vehicle	1,236,850	1,236,850	1,236,850	1,236,850
<b>M-R: Office of Children, Youth and Families</b>	<b>1,705,096</b>	1,487,361	1,275,983	<b>1,479,700</b>
350 Children, Youth and Families	1,705,096	1,487,361	1,275,983	1,479,700
General	646,240	857,640	673,572	935,213
Federal	806,894	449,579	299,224	300,000
State	251,962	180,142	303,187	244,487
<b>M-R: Office of CitiStat Operations</b>	<b>432,429</b>	<b>444,147</b>	<b>509,792</b>	<b>585,534</b>
347 CitiStat Operations	432,429	444,147	509,792	585,534
General	432,429	444,147	509,792	585,534
<b>M-R: Office of Employment Development</b>	<b>21,255,146</b>	<b>25,752,411</b>	<b>22,903,479</b>	24,013,167
630 Administration (Title I)	233,266	341,878	262,354	304,023
General	288,884	210,947	203,736	256,473
Federal	(55,618)	130,931	58,618	47,550
631 Job Training Partnership (Titles II/III)	11,043,296	11,305,159	11,505,142	11,284,596
General	0	0	1,022,732	1,022,732
Federal	11,043,296	11,305,159	10,482,410	10,261,864
632 Special Housing Services	(1,866,370)	0	0	0
Special	(1,866,370)	0	0	0
633 Youth Initiatives	6,541,716	5,473,267	4,981,494	5,016,463
General	0	0	2,981,494	3,016,068
Federal	6,541,716	5,473,267	2,000,000	2,000,395
639 Special Services	5,303,238	8,632,107	6,154,489	7,408,085
General	1,574,378	3,086,009	2,120,157	3,016,607
Federal	2,984,157	4,332,870	3,503,436	3,903,474
State	695,126	545,944	530,896	488,004
Special	49,577	667,284	0	0
<b>M-R: Office of Information Technology</b>	10,349,193	<b>10,562,936</b>	11,277,655	<b>14,576,879</b>
147 Information Technology Services	3,241,809	3,118,873	2,820,280	5,882,617
General	3,241,809	3,118,873	2,820,280	2,819,341
Internal Service	0	0	0	3,063,276
151 Information Technology Support Services	7,107,384	7,444,063	8,457,375	8,694,262
General	7,107,384	7,444,063	8,457,375	8,694,262

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
<b>M-R: Office of Neighborhoods</b>	<b>663,194</b>	<b>685,360</b>	<b>740,730</b>	756,371
354 Neighborhoods	663,194	685,360	740,730	756,371
General	663,194	685,360	740,730	756,371
M-R: Office of the Inspector General	0	0	<b>632,131</b>	<b>633,598</b>
108 Office of the Inspector General	0	0	632,131	633,598
General	0	0	632,131	633,598
<b>M-R: Office of the Labor Commissioner</b>	<b>539,587</b>	<b>480,105</b>	<b>487,502</b>	<b>492,331</b>
128 Labor Relations	539,587	480,105	487,502	492,331
General	527,568	480,105	487,502	492,331
State	12,019	0	0	0
M-R: Retirees' Benefits	<b>74,027,779</b>	<b>84,657,140</b>	91,483,875	<b>94,499,094</b>
351 Retirees' Benefits	74,027,779	84,657,140	91,483,875	94,499,094
General	65,811,904	73,330,213	78,925,000	87,284,094
Motor Vehicle	8,215,875	11,326,927	12,558,875	7,215,000
M-R: Self-Insurance Fund	29,210,988	<b>13,663,636</b>	<b>12,119,636</b>	<b>14,119,636</b>
126 Contribution to Self-Insurance Fund	29,210,988	13,663,636	12,119,636	14,119,636
General	22,506,022	10,769,082	9,225,082	11,225,082
Motor Vehicle	6,704,966	2,894,554	2,894,554	2,894,554
M-R: TIF Debt Service	<b>70,000</b>	<b>269,753</b>	<b>2,899,236</b>	<b>4,821,000</b>
124 TIF Debt Service	70,000	269,753	2,899,236	4,821,000
General	70,000	269,753	2,899,236	4,821,000
<b>M-R: Veterans' Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
483 Veterans' Commission	0	0	0	150,000
General	0	0	0	150,000
Municipal and Zoning Appeals	<b>303,616</b>	<b>321,221</b>	<b>388,651</b>	<b>410,000</b>
185 Zoning, Tax and Other Appeals	303,616	321,221	388,651	410,000
General	303,616	321,221	388,651	410,000
Planning	<b>2,466,055</b>	<b>3,201,208</b>	<b>3,476,411</b>	<b>4,027,757</b>
187 City Planning	2,466,055	3,201,208	3,476,411	4,027,757
General	801,281	1,348,303	1,475,244	1,616,901
Motor Vehicle	574,228	725,006	704,035	747,373
Federal	1,013,651	1,054,977	1,157,132	1,523,483
State	76,895	72,922	140,000	140,000
Police	<b>315,099,769</b>	<b>325,737,775</b>	<b>331,870,692</b>	<b>346,792,872</b>
200 Administrative Direction and Control	24,292,689	30,926,817	31,944,711	35,509,782
General	24,292,689	30,614,448	31,944,711	35,509,782
Motor Vehicle	0	312,369	0	0
201 Field Operations Bureau	192,684,890	202,252,488	202,318,341	209,208,114
General	171,027,969	188,730,166	184,776,221	191,261,944
Federal	14,432,552	7,583,586	10,287,904	10,646,170
State	7,223,332	5,786,824	7,254,216	7,300,000
Special	1,037	151,912	0	0
202 Investigations	40,074,259	38,691,099	35,032,707	36,651,170
General	33,836,365	35,078,503	33,718,047	34,536,510
Federal	3,230,106	1,532,278	79,660	79,660
State	98,089	2	0	0
Special	2,909,699	2,080,316	1,235,000	2,035,000
203 Traffic	10,327,461	10,729,321	11,920,248	12,367,677
Motor Vehicle	10,316,497	10,711,321	11,902,248	12,349,677
State	0	18,000	18,000	18,000
Special	10,964	0	0	0

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
Police (cont.)					
204	Services Bureau	34,452,867'	30,385,461	31,677,200	35,099,797
	General	25,226,652	25,036,683	26,859,182	28,398,541
	Federal	5,502,243	(1,758,055)	0	0
	Special	3,723,972	7,106,833	4,818,018	6,701,256
205	Non-actuarial Retirement Benefits	3,388,317	2,794,270	2,417,620	1,685,000
	General	3,388,317	2,794,270	2,417,620	1,685,000
207	Research and Development	4,657,105	4,943,248	4,784,740	4,848,030
	General	4,633,994	4,916,359	4,784,740	4,848,030
	Federal	23,111	26,889	0	0
224	Office of Criminal Justice	5,222,181	5,015,071	11,775,125	11,423,302
	General	372,341	388,377	1,603,093	1,374,144
	Federal	3,882,202	3,622,049	9,897,032	9,774,158
	State	844,794	885,414	0	0
	Special	122,844	119,231	275,000	275,000
Public Works		<b>342,968,045</b>	<b>369,379,527</b>	<b>427,905,242</b>	<b>438,514,601</b>
189	Fleet Management	38,646,306	43,373,030	47,554,121	49,098,773
	Internal Service	38,646,306	43,373,030	47,554,121	49,098,773
190	Departmental Administration	533,133	3,127,487	3,951,723	4,065,572
	General	91,003	820,803	1,181,879	1,171,648
	Motor Vehicle	442,130	2,306,684	2,769,844	2,893,924
191	Permits	2,276,839	2,438,630	2,503,877	2,855,123
	General	664,168	665,692	656,306	807,728
	Motor Vehicle	1,612,671	1,772,938	1,847,571	2,047,395
193	Facilities Management	21,487,687	17,765,615	22,489,934	23,330,550
	General	21,487,687	17,765,615	22,489,934	23,330,550
198	Engineering/Construction Management	524,573	485,254	535,263	767,795
	General	481,754	303,568	356,337	586,180
	Motor Vehicle	42,819	181,686	178,926	181,615
513	Solid Waste Special Services	26,253,486	27,149,377	30,256,052	31,485,515
	General	2,589	2,821,220	4,781,735	5,363,381
	Motor Vehicle	25,567,550	24,348,157	25,474,317	26,122,134
	Federal	(17,633)	0	0	0
	Special	700,980	(20,000)	0	0
515	Solid Waste Collection	17,266,720	21,982,236	20,659,076	23,146,470
	General	15,497,346	19,220,242	17,748,415	21,145,318
	Motor Vehicle	1,769,374	2,761,994	1,760,661	2,001,152
	Special	0	0	1,150,000	0
516	Solid Waste Environmental Services	13,682,623	20,850,824	21,494,496	20,894,894
	General	12,414,793	20,848,424	21,494,496	20,894,894
	Motor Vehicle	1,267,830	2,400	0	0
518	Storm Water Maintenance	3,610,172	4,138,591	4,788,700	5,122,909
	Motor Vehicle	3,610,172	4,138,591	4,788,700	5,122,909
544	Sanitary Maintenance	12,333,776	12,198,657	16,243,606	15,444,797
	Waste Water Utility	12,333,776	12,198,657	16,243,606	15,444,797
546	Water Maintenance	22,468,601	23,809,327	24,766,528	26,081,060
	Water Utility	22,468,601	23,809,327	24,766,528	26,081,060
547	Meter Operations	3,448,679	3,076,373	3,548,121	3,699,978
	Water Utility	3,448,679	3,076,373	3,548,121	3,699,978
550	Waste Water Facilities	75,115,107	79,567,461	88,779,339	92,120,992
	Waste Water Utility	75,115,107	79,567,461	88,779,339	92,120,992

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
Public Works (cont.)					
552	Water Facilities	32,733,575	32,198,562	37,984,785	41,941,673
	Water Utility	32,733,575	32,198,562	37,984,785	41,941,673
553	Water Engineering	11,443,824	10,995,086	16,982,892	14,376,450
	Water Utility	11,443,824	10,995,086	16,982,892	14,376,450
554	Waste Water Engineering	14,711,770	14,897,085	22,128,302	18,843,573
	Waste Water Utility	14,711,770	14,897,085	22,128,302	18,843,573
555	Environmental Services	3,006,047	3,273,482	3,912,973	3,710,757
	Waste Water Utility	2,552,116	2,767,047	3,399,298	3,127,164
	Water Utility	453,931	506,435	513,675	583,593
560	Facilities Engineering	741,220	559,300	533,902	551,721
	Waste Water Utility	310,430	236,555	359,455	368,475
	Water Utility	430,790	322,745	174,447	183,246
561	Utility Billing	8,435,900	8,064,993	9,369,536	9,634,000
	Water Utility	8,435,900	8,064,993	9,369,536	9,634,000
565	Utility Debt Service	34,248,007	39,428,157	49,422,016	51,341,999
	Waste Water Utility	17,464,360	20,561,242	27,597,000	28,793,999
	Water Utility	16,783,647	18,866,915	21,825,016	22,548,000
Recreation and Parks		<b>25,628,203</b>	<b>29,004,246</b>	<b>31,189,620</b>	<b>33,931,134</b>
471	Administrative Direction and Control	2,578,507	3,764,294	3,716,920	4,296,765
	General	2,063,165	3,180,195	3,577,938	3,925,960
	State	515,342	584,099	129,982	361,805
	Special	0	0	9,000	9,000
473	Municipal Concerts and Other Musical Events	32,703	31,068	36,308	35,810
	General	32,703	31,068	36,308	35,810
478	General Park Services	8,836,936	9,911,456	10,361,461	10,923,559
	General	7,737,422	9,506,043	9,917,464	10,379,784
	Motor Vehicle	287,649	314,689	400,000	500,000
	Federal	0	(3,320)	0	0
	State	811,865	94,044	43,997	43,775
479	Special Facilities	925,542	969,217	1,251,379	1,432,498
	General	853,349	932,967	1,104,979	1,286,255
	State	0	(21,878)	0	0
	Special	72,193	58,128	146,400	146,243
480	Regular Recreational Services	10,657,591	10,250,659	11,564,009	12,940,205
	General	10,136,249	10,218,210	11,001,562	12,377,758
	Federal	249,525	(2,318)	0	0
	State	97,268	22,462	129,000	129,000
	Special	174,549	12,305	433,447	433,447
482	Supplementary Recreational Services	361,424	211,621	322,494	331,839
	Federal	2,532	0	0	0
	State	56,992	0	0	0
	Special	301,900	211,621	322,494	331,839
505	Park and Street Trees	2,235,500	3,865,931	3,937,049	3,970,458
	Motor Vehicle	2,235,500	3,865,931	3,937,049	3,970,458
Sheriff		<b>9,312,910</b>	<b>10,443,017</b>	<b>11,959,522</b>	<b>13,103,949</b>
118	Sheriff Services	9,312,910	10,443,017	11,959,522	13,103,949
	General	9,193,600	10,453,106	11,935,022	13,079,449
	Federal	119,310	(10,089)	24,500	24,500
Social Services		<b>166,056</b>	<b>181,723</b>	<b>230,000</b>	<b>230,000</b>
365	Public Assistance	166,056	181,723	230,000	230,000
	General	166,056	181,723	230,000	230,000



**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2005 ACTUAL	FISCAL 2006 ACTUAL	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET
State's Attorney	25,456,114	29,293,726	30,364,629	31,356,983
115 Prosecution of Criminals	25,456,114	29,293,726	30,364,629	31,356,983
General	19,370,141	23,382,829	24,918,056	25,709,157
Federal	2,152,302	1,716,947	1,566,857	1,658,258
State	3,883,659	3,976,097	3,829,716	3,939,568
Special	50,012	217,853	50,000	50,000
Transportation	114,265,070	132,424,645	135,780,218	145,251,083
195 Towing	8,054,688	8,366,221	9,550,126	9,399,827
General	164,251	405,474	407,337	449,746
Motor Vehicle	7,865,437	7,935,747	9,117,789	8,925,081
State	25,000	25,000	25,000	25,000
230 Administration	4,700,446	6,988,851	7,795,668	8,428,043
General	0	153,394	186,733	214,044
Motor Vehicle	4,396,977	6,459,821	7,154,711	7,446,175
Federal	222,866	306,318	375,000	686,827
State	80,603	69,318	79,224	80,997
231 Traffic Engineering	5,516,140	6,209,517	6,629,934	6,563,490
Motor Vehicle	5,516,140	6,209,517	6,629,934	6,563,490
232 Parking	5,312,156	5,351,609	5,230,793	6,090,502
Parking Management	5,312,156	5,351,609	5,230,793	6,090,502
233 Signs and Markings	7,438,608	9,271,283	10,890,022	6,300,612
Motor Vehicle	7,432,608	9,265,283	10,884,022	6,294,612
State	6,000	6,000	6,000	6,000
235 Parking Enforcement	4,823,735	6,000,506	7,137,207	7,357,498
Parking Management	4,823,735	6,000,506	7,137,207	7,357,498
238 School Crossing Guards	16,242	(16,236)	0	0
General	16,242	(16,236)	0	0
239 Traffic Safety	2,166,542	2,166,783	2,750,433	2,808,540
Motor Vehicle	2,166,542	2,166,783	2,750,433	2,808,540
500 Street Lighting	18,004,753	20,093,544	18,913,645	18,928,552
Motor Vehicle	17,529,189	20,102,919	18,913,645	18,928,552
Internal Service	475,564	(9,375)	0	0
501 Highway Maintenance	29,593,874	32,375,133	30,861,047	38,460,863
General	0	85,134	0	0
Motor Vehicle	29,593,874	32,289,999	30,861,047	38,460,863
503 Engineering and Construction	1,772,731	1,280,186	3,676,343	4,102,156
General	402,353	227,061	570,166	660,511
Motor Vehicle	1,370,378	1,053,125	3,106,177	3,441,645
548 Conduits	3,113,779	8,065,268	7,073,000	7,538,000
Conduit Enterprise	3,113,779	8,065,268	7,073,000	7,538,000
580 Parking Enterprise Facilities	23,751,376	26,271,980	25,272,000	29,273,000
Parking Enterprise	23,751,376	26,271,980	25,272,000	29,273,000
Wage Commission	387,421	456,225	465,765	486,475
165 Wage Enforcement	387,421	456,225	465,765	486,475
General	387,421	456,225	465,765	486,475
War Memorial Commission	313,512	333,156	353,787	380,485
487 Operation of War Memorial Building	313,512	333,156	353,787	380,485
General	313,512	333,156	353,787	380,485
GRAND TOTAL	1,853,672,110	<b>1,988,890,095</b>	2,093,381,575	2,179,034,091
LESS INTERNAL SERVICE FUND	72,061,655	73,430,552	77,711,631	86,903,393
TOTAL OPERATING APPROPRIATIONS	1,781,610,455	1,915,459,543	2,015,669,944	2,092,130,698

**FISCAL 2008 OPERATING BUDGET  
COMPARED WITH FISCAL 2007 BUDGET AND FISCAL 2005 AND 2006 ACTUAL EXPENDITURES**

<b>AGENCY, PROGRAM AND FUND</b>	<b>FISCAL 2005 ACTUAL</b>	<b>FISCAL 2006 ACTUAL</b>	<b>FISCAL 2007 BUDGET</b>	<b>FISCAL 2008 BUDGET</b>
<b>SUMMARY BY FUND</b>				
General	1,051,418,709	1,132,654,522	1,189,923,000	1,274,963,000
Motor Vehicle	153,705,762	169,363,418	180,027,000	185,465,000
Parking Management	10,135,891	11,352,115	12,368,000	13,448,000
Convention Center Bond	4,566,454	3,903,674	4,643,000	4,613,000
Waste Water Utility	122,487,559	130,228,047	158,507,000	158,699,000
Water Utility	96,198,947	97,840,436	115,165,000	119,048,000
Parking Enterprise	23,751,376	26,271,980	25,272,000	29,273,000
Loan and Guarantee Enterprise	3,172,030	3,137,735	3,762,000	3,798,000
Conduit Enterprise	3,113,779	8,065,268	7,073,000	7,538,000
Federal	215,867,784	210,994,046	213,043,168	181,791,164
State	57,396,076	85,623,944	63,468,026	69,313,213
Special	39,796,088	36,024,358	42,418,750	44,181,321
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>1,781,610,455</b>	<b>1,915,459,543</b>	<b>2,015,669,944</b>	<b>2,092,130,698</b>
<b>INTERNAL SERVICE FUND BY AGENCY</b>				
Comptroller	13,508,123	15,790,618	12,554,570	16,560,872
Finance	9,841,343	9,057,291	10,032,723	10,665,194
Human Resources	5,401,505	2,464,890	2,887,044	2,831,725
Law	4,297,277	3,761,855	4,675,452	4,673,553
M-R: Conditional Purchase Agreements	(108,463)	(1,007,757)	7,721	10,000
M-R: Office of Information Technology	0	0	0	3,063,276
Public Works	38,646,306	43,373,030	47,554,121	49,098,773
Transportation	475,564	(9,375)	0	0
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>72,061,655</b>	<b>73,430,552</b>	<b>77,711,631</b>	<b>86,903,393</b>

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F I S C A L   2 0 0 8

OPERATING BUDGET FUND DISTRIBUTION

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
Board of Elections	<b>7,052,989</b>	<b>0</b>	<b>0</b>	<b>0</b>
180 Voter Registration and Conduct of Elections	7,052,989	0	0	0
City Council	<b>4,472,791</b>	<b>0</b>	<b>0</b>	<b>0</b>
100 City Legislation	4,472,791	0	0	0
Community Relations Commission	<b>1,059,676</b>	<b>0</b>	<b>0</b>	<b>64,630</b>
156 Development of Intergroup Relations	1,059,676	0	0	64,630
Comptroller	<b>4,568,046</b>	<b>0</b>	<b>0</b>	<b>0</b>
130 Executive Direction and Control	610,921	0	0	0
131 Audits	3,270,937	0	0	0
132 Real Estate Acquisition and Management	686,188	0	0	0
133 Municipal Telephone Exchange	0	0	0	0
136 Municipal Post Office	0	0	0	0
Council Services	<b>569,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
103 Council Services	569,000	0	0	0
Courts: Circuit Court	<b>8,528,323</b>	<b>0</b>	<b>0</b>	<b>1,388,997</b>
110 Circuit Court	8,528,323	0	0	1,388,997
Courts: Orphans' Court	<b>464,119</b>	<b>0</b>	<b>0</b>	<b>0</b>
112 Orphans' Court	464,119	0	0	0
Employees' Retirement Systems	0	0	0	0
152 Employees' Retirement System	0	0	0	0
154 Fire and Police Retirement System	0	0	0	0
Enoch Pratt Free Library	<b>23,760,888</b>	<b>0</b>	<b>0</b>	<b>0</b>
450 Administrative and Technical Services	5,601,858	0	0	0
452 Neighborhood Services	10,600,554	0	0	0
453 State Library Resource Center	7,558,476	0	0	0
Finance	<b>13,455,788</b>	<b>0</b>	<b>3,208,000</b>	<b>0</b>
140 Administrative Direction and Control	1,042,670	0	0	0
141 Budget and Management Research	1,128,303	0	0	0
142 Accounting and Payroll Services	4,734,627	0	3,208,000	0
144 Purchasing	2,699,241	0	0	0
150 Treasury Management	3,850,947	0	0	0
153 Risk Management Operations	0	0	0	0
Fire	<b>133,350,091</b>	<b>0</b>	<b>0</b>	<b>2,727,321</b>
210 Administrative Direction and Control	10,064,378	0	0	0
211 Training	2,150,691		40,	0
212 Fire Suppression	99,962,207	0	0	2,301,312
213 Fire Marshal	3,897,580	0	0	351,009
214 Support Services	6,873,454	0	0	0
215 Fire Alarm and Communications	4,621,275	0	0	0
219 Non-actuarial Retirement Benefits	46,000	0	0	0
319 Ambulance Service	5,734,506	0	0	75,000
Health	<b>26,570,249</b>	<b>0</b>	<b>0</b>	<b>89,800,712</b>
240 Animal Control	2,757,504	0	0	0
300 Administrative Direction and Control	3,884,275	0	0	0
301 Baltimore Homeless Services	758,578	0	0	23,269,403
302 Environmental Health	3,822,196	0	0	0
303 Division of Clinical Services	4,452,225	0	0	4,849,240
304 Chronic Disease Prevention	868,684	0	0	26,444,012
305 Healthy Homes	929,649	0	0	2,891,621
306 General Nursing Services	508,827	0	0	88,182
307 Mental Health Services	2,049,359	0	0	159,333
308 Maternal and Child Health	989,434	0	0	16,189,056
309 Child and Adult Care - Food	0	0	0	6,652,884

F I S C A L 2 0 0 8

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2008 TOTAL	AGENCY AND PROGRAM
0	0	0	7,052,989	Board of Elections
0	0	0	7,052,989	180 Voter Registration and Conduct of Elections
0	0	0	4,472,791	City Council
0	0	0	4,472,791	100 City Legislation
0	0	0	1,124,306	Community Relations Commission
0	0	0	1,124,306	156 Development of Intergroup Relations
0	137,004	16,560,872	21,265,922	Comptroller
0	0	0	610,921	130 Executive Direction and Control
0	0	0	3,270,937	131 Audits
0	137,004	0	823,192	132 Real Estate Acquisition and Management
0	0	15,750,366	15,750,366	133 Municipal Telephone Exchange
0	0	810,506	810,506	136 Municipal Post Office
0	0	0	569,000	Council Services
0	0	0	569,000	103 Council Services
4,515,448	0	0	14,432,768	Courts: Circuit Court
4,515,448	0	0	14,432,768	110 Circuit Court
0	0	0	464,119	Courts: Orphans' Court
0	0	0	464,119	112 Orphans' Court
0	8,900,794	0	8,900,794	Employees' Retirement Systems
0	5,050,728	0	5,050,728	152 Employees' Retirement System
0	3,850,066	0	3,850,066	154 Fire and Police Retirement System
10,520,238	563,089	0	34,844,215	Enoch Pratt Free Library
1,756,025	563,089	0	7,920,972	450 Administrative and Technical Services
86,649	0	0	10,687,203	452 Neighborhood Services
8,677,564	0	0	16,236,040	453 State Library Resource Center
0	0	10,665,194	27,328,982	Finance
0	0	0	1,042,670	140 Administrative Direction and Control
0	0	0	1,128,303	141 Budget and Management Research
0	0	0	7,942,627	142 Accounting and Payroll Services
0	0	3,029,866	5,729,107	144 Purchasing
0	0	0	3,850,947	150 Treasury Management
0	0	7,635,328	7,635,328	153 Risk Management Operations
1,041,934	10,710,000	0	147,829,346	Fire
0	0	0	10,064,378	210 Administrative Direction and Control
0	0	0	2,150,691	211 Training
50,000	0	0	102,313,519	212 Fire Suppression
0	10,000	0	4,258,589	213 Fire Marshal
947,428	0	0	7,820,882	214 Support Services
2,230	0	0	4,623,505	215 Fire Alarm and Communications
0	0	0	46,000	219 Non-actuarial Retirement Benefits
42,276	10,700,000	0	16,551,782	319 Ambulance Service
19,952,493	10,086,289	0	146,409,743	Health
0	0	0	2,757,504	240 Animal Control
0	0	0	3,884,275	300 Administrative Direction and Control
3,239,757	2,000,000	0	29,267,738	301 Baltimore Homeless Services
50,000	22,776	0	3,894,972	302 Environmental Health
169,438	0	0	9,470,903	303 Division of Clinical Services
1,808,923	124,550	0	29,246,169	304 Chronic Disease Prevention
149,868	120,028	0	4,091,166	305 Healthy Homes
8,606,162	0	0	9,203,171	306 General Nursing Services
1,793,378	0	0	4,002,070	307 Mental Health Services
2,673,426	344,090	0	20,196,006	308 Maternal and Child Health
0	0	0	6,652,884	309 Child and Adult Care - Food

F I S C A L   2 0 0 8

OPERATING BUDGET FUND DISTRIBUTION

AGENCY AND PROGRAM	GENERAL	MOTOR VEHICLE	ENTERPRISE AND UTILITY	FEDERAL
Health (cont.)				
310 School Health Services	5,011,169	0	0	1,091,147
311 Health Services for the Aging	123,892	0	0	6,092,556
314 Acute Communicable Disease	350,480	0	0	0
315 Public Health Preparedness and Response	0	0	0	705,189
316 Operation Safe Kids	63,977	0	0	1,368,089
Housing and Community Development	<b>26,537,040</b>	<b>0</b>	<b>0</b>	<b>42,055,784</b>
119 Neighborhood Service Centers	869,914	0	0	1,000,981
177 Administrative Direction and Control	5,021,234	0	0	792,099
184 Energy Assistance and Emergency Food	0	0	0	0
260 Construction and Building Inspection	3,500,065	0	0	621,122
582 Finance and Development	2,078,923	0	0	3,041,303
583 Neighborhood Services	11,074,414	0	0	1,200,000
585 Baltimore Development Corporation	3,028,000	0	0	400,000
592 Special Housing Grants	898,000	0	0	0
593 Community Support Projects	10,850	0	0	5,144,200
597 Weatherization	55,640	0	0	0
604 Child Care Centers	0	0	0	919,300
605 Head Start	0	0	0	28,936,779
606 Arts and Education	0	0	0	0
Human Resources	<b>4,611,977</b>	<b>0</b>	<b>0</b>	<b>0</b>
160 Personnel Administration	4,611,977	0	0	0
161 Vision Care Program	0	0	0	0
Law	<b>4,065,854</b>	<b>0</b>	<b>0</b>	<b>0</b>
175 Legal Services	4,065,854	0	0	0
Legislative Reference	<b>786,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
106 Legislative Reference Services	524,578	0	0	0
107 Archives and Records Management	261,422	0	0	0
Liquor License Board	<b>1,865,134</b>	<b>0</b>	<b>0</b>	<b>0</b>
250 Liquor Control	1,865,134	0	0	0
Mayoralty	<b>3,936,182</b>	<b>0</b>	<b>0</b>	<b>0</b>
125 Executive Direction and Control	3,018,211	0	0	0
127 Office of State Relations	619,157	0	0	0
353 Office of Community Projects	298,814	0	0	0
M-R: Art and Culture	<b>7,091,669</b>	<b>0</b>	<b>0</b>	<b>0</b>
493 Art and Culture Grants	7,091,669	0	0	0
M-R: Baltimore City Public Schools	<b>204,468,708</b>	<b>3,654,000</b>	<b>0</b>	<b>0</b>
352 Baltimore City Public Schools	204,468,708	3,654,000	0	0
M-R: Cable and Communications	<b>1,188,144</b>	<b>0</b>	<b>0</b>	<b>0</b>
572 Cable and Communications Coordination	1,188,144	0	0	0
M-R: Civic Promotion	<b>12,386,169</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
589 Office of Promotion and the Arts	1,933,000	0	0	0
590 Civic Promotion	10,453,169	300,000	0	0
M-R: Commission for Women	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
120 Promotion of Equal Rights for Women	150,000	0	0	0
M-R: Commission on Aging and Retirement Education	1,168,534	<b>325,000</b>	<b>0</b>	<b>4,847,381</b>
325 Senior Services	1,168,534	325,000	0	4,847,381
M-R: Conditional Purchase Agreements	<b>20,746,000</b>	<b>0</b>	<b>590,000</b>	<b>0</b>
129 Conditional Purchase Agreement Payments	20,746,000	0	590,000	0
M-R: Contingent Fund	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
121 Contingent Fund	750,000	0	0	0
M-R: Convention Center Hotel	<b>478,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
535 Convention Center Hotel	478,000	0	0	0

F I S C A L 2 0 0 8

**OPERATING BUDGET FUND DISTRIBUTION**

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2008 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
				Health (cont.)
534,875	7,374,845	0	14,012,036	310 School Health Services
926,666	100,000	0	7,243,114	311 Health Services for the Aging
0	0	0	350,480	314 Acute Communicable Disease
0	0	0	705,189	315 Public Health Preparedness and Response
0	0	0	1,432,066	316 Operation Safe Kids
11,188,787	<b>1,725,657</b>	<b>0</b>	<b>81,507,268</b>	Housing and Community Development
2,873,317	0	0	4,744,212	119 Neighborhood Service Centers
0	200,657	0	6,013,990	177 Administrative Direction and Control
2,735,000	0	0	2,735,000	184 Energy Assistance and Emergency Food
0	990,000	0	5,111,187	260 Construction and Building Inspection
0	75,000	0	5,195,226	582 Finance and Development
55,000	50,000	0	12,379,414	583 Neighborhood Services
0	410,000	0	3,838,000	585 Baltimore Development Corporation
0	0	0	898,000	592 Special Housing Grants
0	0	0	5,155,050	593 Community Support Projects
1,495,000	0	0	1,550,640	597 Weatherization
0	0	0	919,300	604 Child Care Centers
2,435,270	0	0	31,372,049	605 Head Start
1,595,200	0	0	1,595,200	606 Arts and Education
0	0	<b>2,831,725</b>	<b>7,443,702</b>	Human Resources
0	0	2,181,755	6,793,732	160 Personnel Administration
0	0	649,970	649,970	161 Vision Care Program
0	<b>23,800</b>	<b>4,673,553</b>	<b>8,763,207</b>	Law
0	23,800	4,673,553	8,763,207	175 Legal Services
0	<b>11,400</b>	<b>0</b>	<b>797,400</b>	Legislative Reference
0	11,400	0	535,978	106 Legislative Reference Services
0	0	0	261,422	107 Archives and Records Management
0	0	0	<b>1,865,134</b>	Liquor License Board
0	0	0	1,865,134	250 Liquor Control
0	<b>270,000</b>	<b>0</b>	<b>4,206,182</b>	Mayoralty
0	100,000	0	3,118,211	125 Executive Direction and Control
0	0	0	619,157	127 Office of State Relations
0	170,000	0	468,814	353 Office of Community Projects
0	0	0	<b>7,091,669</b>	<b>M-R: Art and Culture</b>
0	0	0	7,091,669	493 Art and Culture Grants
0	0	0	<b>208,122,708</b>	<b>M-R: Baltimore City Public Schools</b>
0	0	0	208,122,708	352 Baltimore City Public Schools
0	<b>1,072,346</b>	<b>0</b>	<b>2,260,490</b>	<b>M-R: Cable and Communications</b>
0	1,072,346	0	2,260,490	572 Cable and Communications Coordination
0	0	0	<b>12,686,169</b>	<b>M-R: Civic Promotion</b>
0	0	0	1,933,000	589 Office of Promotion and the Arts
0	0	0	10,753,169	590 Civic Promotion
0	0	0	<b>150,000</b>	<b>M-R: Commission for Women</b>
0	0	0	150,000	120 Promotion of Equal Rights for Women
<b>4,891,478</b>	<b>699,157</b>	<b>0</b>	<b>11,931,550</b>	<b>M-R: Commission on Aging and Retirement Education</b>
4,891,478	699,157	0	11,931,550	325 Senior Services
0	0	<b>10,000</b>	<b>21,346,000</b>	<b>M-R: Conditional Purchase Agreements</b>
0	0	10,000	21,346,000	129 Conditional Purchase Agreement Payments
0	0	0	<b>750,000</b>	<b>M-R: Contingent Fund</b>
0	0	0	750,000	121 Contingent Fund
0	0	0	<b>478,000</b>	<b>M-R: Convention Center Hotel</b>
0	0	0	478,000	535 Convention Center Hotel

## OPERATING BUDGET FUND DISTRIBUTION

AGENCY AND PROGRAM	GENERAL	MOTOR VEHICLE	ENTERPRISE AND UTILITY	FEDERAL
M-R: Convention Complex	14,385,559	0	0	0
531 Convention Center Operations	13,935,559	0	0	0
540 1st Mariner Arena Operations	450,000	0	0	0
M Total	72,802,499	11,042,001	0	0
123 General Debt Service	72,802,499	11,042,001	0	0
M-R: Educational Grants	1,376,556	0	0	0
446 Educational Grants	1,376,556	0	0	0
M-R: Employees' Retirement Contribution	89,801,017	9,992,000	0	0
355 Employees' Retirement Contribution	89,801,017	9,992,000	0	0
M-R: Environmental Control Board	451,486	0	0	0
117 Environmental Control Board	451,486	0	0	0
M-R: Health and Welfare Grants	346,372	0	0	0
385 Health and Welfare Grants	346,372	0	0	0
M-R: Miscellaneous General Expenses	13,853,449	1,236,850	0	0
122 Miscellaneous General Expenses	13,853,449	1,236,850	0	0
M-R: Office of Children, Youth and Families	935,213	0	0	300,000
350 Children, Youth and Families	935,213	0	0	300,000
M-R: Office of CitiStat Operations	585,534	0	0	0
347 CitiStat Operations	585,534	0	0	0
M Total	7,311,880	0	0	16,213,283
630 Administration (Title I)	256,473	0	0	47,550
631 Job Training Partnership (Titles II/III)	1,022,732	0	0	10,261,864
633 Youth Initiatives	3,016,068	0	0	2,000,395
639 Special Services	3,016,607	0	0	3,903,474
M-R: Office of Information Technology	11,513,603	0	0	0
147 Information Technology Services	2,819,341	0	0	0
151 Information Technology Support Services	8,694,262	0	0	0
M-R: Office of Neighborhoods	756,371	0	0	0
354 Neighborhoods	756,371	0	0	0
M-R: Office of the Inspector General	633,598	0	0	0
108 Office of the Inspector General	633,598	0	0	0
M-R: Office of the Labor Commissioner	492,331	0	0	0
128 Labor Relations	492,331	0	0	0
M-R: Retirees' Benefits	87,284,094	7,215,000	0	0
351 Retirees' Benefits	87,284,094	7,215,000	0	0
M-R: Self-Insurance Fund	11,225,082	2,894,554	0	0
126 Contribution to Self-Insurance Fund	11,225,082	2,894,554	0	0
M-R: TIF Debt Service	4,821,000	0	0	0
124 TIF Debt Service	4,821,000	0	0	0
M-R: Veterans' Commission	150,000	0	0	0
483 Veterans' Commission	150,000	0	0	0
Municipal and Zoning Appeals	410,000	0	0	0
185 Zoning, Tax and Other Appeals	410,000	0	0	0
Planning	1,616,901	747,373	0	1,523,483
187 City Planning	1,616,901	747,373	0	1,523,483
Police	297,613,951	12,349,677	0	20,499,988
200 Administrative Direction and Control	35,509,782	0	0	0
201 Field Operations Bureau	191,261,944	0	0	10,646,170
202 Investigations	34,536,510	0	0	79,660
203 Traffic	0	12,349,677	0	0
204 Services Bureau	28,398,541	0	0	0
205 Non-actuarial Retirement Benefits	1,685,000	0	0	0
207 Research and Development	4,848,030	0	0	0
224 Office of Criminal Justice	1,374,144	0	0	9,774,158



FISCAL 2008

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2008 TOTAL	AGENCY AND PROGRAM
4,426,199	4,613,000	0	23,424,758	M-R: Convention Complex
4,426,199	4,613,000	0	22,974,758	531 Convention Center Operations
0	0	0	450,000	540 1st Mariner Arena Operations
0	0	0	83,844,500	M Total
0	0	0	83,844,500	123 General Debt Service
0	0	0	1,376,556	M-R: Educational Grants
0	0	0	1,376,556	446 Educational Grants
0	0	0	99,793,017	M-R: Employees' Retirement Contribution
0	0	0	99,793,017	355 Employees' Retirement Contribution
0	0	0	451,486	M-R: Environmental Control Board
0	0	0	451,486	117 Environmental Control Board
0	0	0	346,372	M-R: Health and Welfare Grants
0	0	0	346,372	385 Health and Welfare Grants
0	0	0	15,090,299	M-R: Miscellaneous General Expenses
0	0	0	15,090,299	122 Miscellaneous General Expenses
244,487	0	0	1,479,700	M-R: Office of Children, Youth and Families
244,487	0	0	1,479,700	350 Children, Youth and Families
0	0	0	585,534	M-R: Office of CitiStat Operations
0	0	0	585,534	347 CitiStat Operations
488,004	0	0	24,013,167	M Total
0	0	0	304,023	630 Administration (Title I)
0	0	0	11,284,596	631 Job Training Partnership (Titles II/III)
0	0	0	5,016,463	633 Youth Initiatives
488,004	0	0	7,408,085	639 Special Services
0	0	3,063,276	14,576,879	M-R: Office of Information Technology
0	0	3,063,276	5,882,617	147 Information Technology Services
0	0	0	8,694,262	151 Information Technology Support Services
0	0	0	756,371	M-R: Office of Neighborhoods
0	0	0	756,371	354 Neighborhoods
0	0	0	633,598	M-R: Office of the Inspector General
0	0	0	633,598	108 Office of the Inspector General
0	0	0	492,331	M-R: Office of the Labor Commissioner
0	0	0	492,331	128 Labor Relations
0	0	0	94,499,094	M-R: Retirees' Benefits
0	0	0	94,499,094	351 Retirees' Benefits
0	0	0	14,119,636	M-R: Self-Insurance Fund
0	0	0	14,119,636	126 Contribution to Self-Insurance Fund
0	0	0	4,821,000	M-R: TIF Debt Service
0	0	0	4,821,000	124 TIF Debt Service
0	0	0	150,000	M-R: Veterans' Commission
0	0	0	150,000	483 Veterans' Commission
0	0	0	410,000	Municipal and Zoning Appeals
0	0	0	410,000	185 Zoning, Tax and Other Appeals
140,000	0	0	4,027,757	Planning
140,000	0	0	4,027,757	187 City Planning
7,318,000	9,011,256	0	346,792,872	Police
0	0	0	35,509,782	200 Administrative Direction and Control
7,300,000	0	0	209,208,114	201 Field Operations Bureau
0	2,035,000	0	36,651,170	202 Investigations
18,000	0	0	12,367,677	203 Traffic
0	6,701,256	0	35,099,797	204 Services Bureau
0	0	0	1,685,000	205 Non-actuarial Retirement Benefits
0	0	0	4,848,030	207 Research and Development
0	275,000	0	11,423,302	224 Office of Criminal Justice

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**OPERATING BUDGET FUND DISTRIBUTION**

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
Public Works	<b>73,299,699</b>	<b>38,369,129</b>	<b>277,747,000</b>	0
189 Fleet Management	0	0	0	0
190 Departmental Administration	1,171,648	2,893,924	0	0
191 Permits	807,728	2,047,395	0	0
193 Facilities Management	23,330,550	0	0	0
198 Engineering/Construction Management	586,180	181,615	0	0
513 Solid Waste Special Services	5,363,381	26,122,134	0	0
515 Solid Waste Collection	21,145,318	2,001,152	0	0
516 Solid Waste Environmental Services	20,894,894	0	0	0
518 Storm Water Maintenance	0	5,122,909	0	0
544 Sanitary Maintenance	0	0	15,444,797	0
546 Water Maintenance	0	0	26,081,060	0
547 Meter Operations	0	0	3,699,978	0
550 Waste Water Facilities	0	0	92,120,992	0
552 Water Facilities	0	0	41,941,673	0
553 Water Engineering	0	0	14,376,450	0
554 Waste Water Engineering	0	0	18,843,573	0
555 Environmental Services	0	0	3,710,757	0
560 Facilities Engineering	0	0	551,721	0
561 Utility Billing	0	0	9,634,000	0
565 Utility Debt Service	0	0	51,341,999	0
Recreation and Parks	<b>28,005,567</b>	<b>4,470,458</b>	<b>0</b>	0
471 Administrative Direction and Control	3,925,960	0	0	0
473 Municipal Concerts and Other Musical Events	35,810	0	0	0
478 General Park Services	10,379,784	500,000	0	0
479 Special Facilities	1,286,255	0	0	0
480 Regular Recreational Services	12,377,758	0	0	0
482 Supplementary Recreational Services	0	0	0	0
505 Park and Street Trees	0	3,970,458	0	0
Sheriff	<b>13,079,449</b>	<b>0</b>	<b>0</b>	<b>24,500</b>
118 Sheriff Services	13,079,449	0	0	24,500
Social Services	<b>230,000</b>	<b>0</b>	<b>0</b>	0
365 Public Assistance	230,000	0	0	0
State's Attorney	<b>25,709,157</b>	<b>0</b>	<b>0</b>	<b>1,658,258</b>
115 Prosecution of Criminals	25,709,157	0	0	1,658,258
Transportation	<b>1,324,301</b>	<b>92,868,958</b>	<b>36,811,000</b>	686,827
195 Towing	449,746	8,925,081	0	0
230 Administration	214,044	7,446,175	0	686,827
231 Traffic Engineering	0	6,563,490	0	0
232 Parking	0	0	0	0
233 Signs and Markings	0	6,294,612	0	0
235 Parking Enforcement	0	0	0	0
239 Traffic Safety	0	2,808,540	0	0
500 Street Lighting	0	18,928,552	0	0
501 Highway Maintenance	0	38,460,863	0	0
503 Engineering and Construction	660,511	3,441,645	0	0
548 Conduits	0	0	7,538,000	0
580 Parking Enterprise Facilities	0	0	29,273,000	0
Wage Commission	<b>486,475</b>	<b>0</b>	<b>0</b>	0
165 Wage Enforcement	486,475	0	0	0
War Memorial Commission	<b>380,485</b>	<b>0</b>	<b>0</b>	0
487 Operation of War Memorial Building	380,485	0	0	0
<b>TOTAL FISCAL 2008 OPERATING BUDGET</b>	<b>1,274,963,000</b>	<b>185,465,000</b>	<b>318,356,000</b>	181,791,164
<b>LESS INTERNAL SERVICE FUND</b>	0	0	0	0
<b>TOTAL FISCAL 2008 OPERATING APPROPRIATIONS</b>	<b>1,274,963,000</b>	<b>185,465,000</b>	<b>318,356,000</b>	181,791,164

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**OPERATING BUDGET FUND DISTRIBUTION**

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2008 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
0	0	49,098,773	438,514,601	Public Works
0	0	49,098,773	49,098,773	189 Fleet Management
0	0	0	4,065,572	190 Departmental Administration
0	0	0	2,855,123	191 Permits
0	0	0	23,330,550	193 Facilities Management
0	0	0	767,795	198 Engineering/Construction Management
0	0	0	31,485,515	513 Solid Waste Special Services
0	0	0	23,146,470	515 Solid Waste Collection
0	0	0	20,894,894	516 Solid Waste Environmental Services
0	0	0	5,122,909	518 Storm Water Maintenance
0	0	0	15,444,797	544 Sanitary Maintenance
0	0	0	26,081,060	546 Water Maintenance
0	0	0	3,699,978	547 Meter Operations
0	0	0	92,120,992	550 Waste Water Facilities
0	0	0	41,941,673	552 Water Facilities
0	0	0	14,376,450	553 Water Engineering
0	0	0	18,843,573	554 Waste Water Engineering
0	0	0	3,710,757	555 Environmental Services
0	0	0	551,721	560 Facilities Engineering
0	0	0	9,634,000	561 Utility Billing
0	0	0	51,341,999	565 Utility Debt Service
534,580	920,529	0	33,931,134	Recreation and Parks
361,805	9,000	0	4,296,765	471 Administrative Direction and Control
0	0	0	35,810	473 Municipal Concerts and Other Musical Events
43,775	0	0	10,923,559	478 General Park Services
0	146,243	0	1,432,498	479 Special Facilities
129,000	433,447	0	12,940,205	480 Regular Recreational Services
0	331,839	0	331,839	482 Supplementary Recreational Services
0	0	0	3,970,458	505 Park and Street Trees
0	0	0	13,103,949	Sheriff
0	0	0	13,103,949	118 Sheriff Services
0	0	0	230,000	Social Services
0	0	0	230,000	365 Public Assistance
3,939,568	50,000	0	31,356,983	State's Attorney
3,939,568	50,000	0	31,356,983	115 Prosecution of Criminals
111,997	13,448,000	0	145,251,083	Transportation
25,000	0	0	9,399,827	195 Towing
80,997	0	0	8,428,043	230 Administration
0	0	0	6,563,490	231 Traffic Engineering
0	6,090,502	0	6,090,502	232 Parking
6,000	0	0	6,300,612	233 Signs and Markings
0	7,357,498	0	7,357,498	235 Parking Enforcement
0	0	0	2,808,540	239 Traffic Safety
0	0	0	18,928,552	500 Street Lighting
0	0	0	38,460,863	501 Highway Maintenance
0	0	0	4,102,156	503 Engineering and Construction
0	0	0	7,538,000	548 Conduits
0	0	0	29,273,000	580 Parking Enterprise Facilities
0	0	0	486,475	Wage Commission
0	0	0	486,475	165 Wage Enforcement
0	0	0	380,485	War Memorial Commission
0	0	0	380,485	487 Operation of War Memorial Building
69,313,213	62,242,321	86,903,393	2,179,034,091	TOTAL FISCAL 2008 OPERATING BUDGET
0	0	86,903,393	86,903,393	LESS INTERNAL SERVICE FUND
69,313,213	62,242,321	0	2,092,130,698	TOTAL FISCAL 2008 OPERATING APPROPRIATIONS



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**OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS**

<b>AGENCY, PROGRAM AND FUND</b>	<b>FISCAL 2007 BUDGET</b>	<b>B O F E CHANGES</b>	<b>ABOLISHMENTS</b>	<b>OTHER CHANGES</b>	<b>FISCAL 2008 BUDGET</b>
Board of Elections	3	0	0	0	3
180 Voter Registration and Conduct of Elections	3	0	0	0	3
General	3	0	0	0	3
City Council	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64</b>
100 City Legislation	64	0	0	0	64
General	64	0	0	0	64
<b>Community Relations Commission</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
156 Development of Intergroup Relations	14	0	0	0	14
General	13	0	0	0	13
Federal	1	0	0	0	1
Comptroller	<b>102</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>105</b>
130 Executive Direction and Control	10	1	0	0	11
General	10	1	0	0	11
131 Audits	46	0	0	0	46
General	46	0	0	0	46
132 Real Estate Acquisition and Management	12	1	0	0	13
General	10	1	0	0	11
Special	2	0	0	0	2
133 Municipal Telephone Exchange	21	1	0	1	23
Internal Service	21	1	0	1	23
136 Municipal Post Office	13	0	0	(1)	12
Internal Service	13	0	0	(1)	12
Council Services	7	0	0	0	7
103 Council Services	7	0	0	0	7
General	7	0	0	0	7
Courts: Circuit Court	<b>127</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>129</b>
110 Circuit Court	127	2	0	0	129
General	86	0	0	0	86
Federal	19	0	0	0	19
State	22	2	0	0	24
Courts: Orphans' Court	5	0	0	0	5
112 Orphans' Court	5	0	0	0	5
General	5	0	0	0	5
Employees' Retirement Systems	<b>88</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88</b>
152 Employees' Retirement System	46	0	0	0	46
Special	46	0	0	0	46
154 Fire and Police Retirement System	42	0	0	0	42
Special	<b>42</b>	0	0	0	<b>42</b>
Enoch Pratt Free Library	<b>418</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>437</b>
450 Administrative and Technical Services	106	2	0	3	111
General	84	2	0	0	86
State	13	0	0	3	16
Special	9	0	0	0	9
452 Neighborhood Services	123	17	0	0	140
General	123	17	0	0	140
453 State Library Resource Center	189	0	0	(3)	186
General	139	0	0	0	139
State	50	0	0	(3)	47
Finance	<b>318</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>326</b>
140 Administrative Direction and Control	9	0	0	0	9
General	9	0	0	0	9

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**OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS**

AGENCY, PROGRAM AND FUND		FISCAL 2007 BUDGET	B O F E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Finance (cont.)						
141	Budget and Management Research	16	0	0	0	16
	General	16	0	0	0	16
142	Accounting and Payroll Services	72	(3)	0	1	70
	General	70	(3)	0	1	68
	Loan and Guarantee Enterprise	2	0	0	0	2
144	Purchasing	79	3	0	0	82
	General	49	1	0	0	50
	Internal Service	30	2	0	0	32
150	Treasury Management	127	6	0	0	133
	General	127	6	0	0	133
153	Risk Management Operations	15	1	0	0	16
	Internal Service	15	1	0	0	16
Fire		<b>1,743</b>	<b>53</b>	<b>0</b>	0	1,796
210	Administrative Direction and Control	34	1	0	0	35
	General	34	1	0	0	35
211	Training	24	1	0	0	25
	General	24	1	0	0	25
212	Fire Suppression	1,396	50	0	0	1,446
	General	1,396	50	0	0	1,446
213	Fire Marshal	44	4	0	0	48
	General	44	4	0	0	48
214	Support Services	4	0	0	0	4
	General	4	0	0	0	4
215	Fire Alarm and Communications	44	(3)	0	0	41
	General	44	(3)	0	0	41
319	Ambulance Service	197	0	0	0	197
	General	173	0	0	24	197
	Special	24	0	0	(24)	0
Health		671	<b>94</b>	(5)	1	761
240	Animal Control	29	0	0	0	29
	General	29	0	0	0	29
300	Administrative Direction and Control	39	4	0	6	49
	General	38	4	0	7	49
	Special	1	0	0	(1)	0
301	Baltimore Homeless Services	25	0	0	(1)	24
	General	2	0	0	0	2
	Federal	9	0	0	0	9
	Special	14	0	0	(1)	13
302	Environmental Health	81	11	0	(35)	57
	General	63	4	0	(14)	53
	Federal	13	7	0	(18)	2
	State	5	0	0	(3)	2
303	Division of Clinical Services	0	0	0	82	82
	General	0	0	0	34	34
	Federal	0	0	0	46	46
	State	0	0	0	2	2
304	Chronic Disease Prevention	76	4	0	(63)	17
	General	25	0	0	(23)	2
	Federal	48	3	0	(46)	5
	State	3	1	0	6	10

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OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B O F E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Health (cont.)					
305 Healthy Homes	10	2	0	25	37
General	0	3	0	11	14
Federal	3	0	0	17	20
State	7	(1)	0	(3)	3
306 General Nursing Services	36	0	(2)	(9)	25
General	14	0	(1)	(8)	5
Federal	2	0	0	(2)	0
State	20	0	(1)	1	20
307 Mental Health Services	3	0	0	0	3
Federal	3	0	0	0	3
308 Maternal and Child Health	111	70	0	(13)	168
General	13	18	0	(25)	6
Federal	96	43	0	(7)	132
State	2	(1)	0	26	27
Special	0	10	0	(7)	3
309 Child and Adult Care - Food	13	0	0	(1)	12
Federal	13	0	0	(1)	12
310 School Health Services	176	0	0	5	181
Federal	16	0	0	(3)	13
Special	160	0	0	8	168
311 Health Services for the Aging	72	3	(3)	(15)	57
General	8	0	0	(7)	1
Federal	59	3	(3)	(8)	51
State	5	0	0	0	5
314 Acute Communicable Disease	0	0	0	5	5
General	0	0	0	5	5
315 Public Health Preparedness and Response	0	0	0	1	1
Federal	0	0	0	1	1
316 Operation Safe Kids	0	0	0	14	14
Federal	0	0	0	14	14
Housing and Community Development	541	8	0	(31)	518
119 Neighborhood Service Centers	74	3	0	(3)	74
General	4	0	0	11	15
Federal	22	0	0	(8)	14
State	48	3	0	(6)	45
177 Administrative Direction and Control	31	0	0	(2)	29
General	22	0	0	0	22
Federal	5	0	0	(1)	4
Special	4	0	0	(1)	3
184 Energy Assistance and Emergency Food	11	0	0	3	14
State	11	0	0	3	14
260 Construction and Building Inspection	72	0	0	0	72
General	64	0	0	1	65
Federal	8	0	0	(1)	7
582 Finance and Development	56	5	0	1	62
General	20	5	0	3	28
Federal	36	0	0	(2)	34
583 Neighborhood Services	247	0	0	(30)	217
General	227	0	0	(30)	197
State	1	0	0	0	1
Special	19	0	0	0	19

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**OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS**

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Housing and Community Development (cont.)					
597 Weatherization	2	0	0	0	2
General	1	0	0	0	1
State	1	0	0	0	1
604 Child Care Centers	37	0	0	0	37
Federal	37	0	0	0	37
605 Head Start	11	0	0	0	11
Federal	11	0	0	0	11
Human Resources	<b>56</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>58</b>
160 Personnel Administration	51	3	0	0	54
General	49	3	0	0	52
Internal Service	2	0	0	0	2
161 Vision Care Program	5	(1)	0	0	4
Internal Service	5	(1)	0	0	4
Law	103	0	0	0	103
175 Legal Services	103	0	0	0	103
General	62	0	0	0	62
Special	13	0	0	0	13
Internal Service	28	0	0	0	28
<b>Legislative Reference</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
106 Legislative Reference Services	6	0	0	0	6
General	6	0	0	0	6
107 Archives and Records Management	2	0	0	0	2
General	2	0	0	0	2
Liquor License Board	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>
250 Liquor Control	33	0	0	0	33
General	33	0	0	0	33
Mayoralty	51	1	0	0	<b>52</b>
125 Executive Direction and Control	38	1	0	0	39
General	38	1	0	0	39
127 Office of State Relations	6	0	0	0	6
General	6	0	0	0	6
353 Office of Community Projects	7	0	0	0	7
General	7	0	0	0	7
M-R: Cable and Communications	12	0	0	0	<b>12</b>
572 Cable and Communications Coordination	12	0	0	0	12
General	2	1	0	9	12
Special	10	(1)	0	(9)	0
M-R: Commission for Women	0	0	0	2	2
120 Promotion of Equal Rights for Women	0	0	0	2	2
General	0	0	0	2	2
M-R: Commission on Aging/Retire. Educ.	79	4	0	0	83
325 Senior Services	79	4	0	0	83
General	5	0	0	1	6
Federal	39	(2)	0	(1)	36
State	35	6	0	0	41
M-R: Convention Complex	177	1	0	0	178
531 Convention Center Operations	177	1	0	0	178
General	177	1	0	0	178
M-R: Environmental Control Board	6	0	0	0	6
117 Environmental Control Board	6	0	0	0	6
General	6	0	0	0	6



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**OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS**

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B O F E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
M-R: Office of Children, Youth and Families	9	1	0	2	12
350 Children, Youth and Families	9	1	0	2	12
General	7	0	0	2	9
Federal	2	1	0	0	3
M-R: Office of CitiStat Operations	8	1	0	0	9
347 CitiStat Operations	8	1	0	0	9
General	8	1	0	0	9
M-R: Office of Employment Development	<b>295</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>298</b>
630 Administration (Title I)	39	0	0	0	39
General	2	0	0	0	2
Federal	37	0	0	0	37
631 Job Training Partnership (Titles II/III)	111	0	0	0	111
Federal	111	0	0	0	111
633 Youth Initiatives	34	0	0	0	34
General	24	0	0	0	24
Federal	10	0	0	0	10
639 Special Services	111	0	0	3	114
General	16	0	0	3	19
Federal	87	0	0	0	87
State	8	0	0	0	8
<b>M-R: Office of Information Technology</b>	171	0	(2)	0	<b>169</b>
147 Information Technology Services	70	0	(2)	0	68
General	70	0	(2)	0	68
151 Information Technology Support Services	101	0	0	0	101
General	101	0	0	0	101
<b>M-R: Office of Neighborhoods</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
354 Neighborhoods	12	0	0	0	12
General	12	0	0	0	12
M-R: Office of the Inspector General	5	0	0	0	5
108 Office of the Inspector General	5	0	0	0	5
General	5	0	0	0	5
<b>M-R: Office of the Labor Commissioner</b>	5	0	0	0	5
128 Labor Relations	5	0	0	0	5
General	5	0	0	0	5
M-R: Veterans' Commission	0	0	0	2	2
483 Veterans' Commission	0	0	0	2	2
General	0	0	0	2	2
Municipal and Zoning Appeals	<b>10</b>	<b>0</b>	<b>0</b>	0	10
185 Zoning, Tax and Other Appeals	10	0	0	0	10
General	10	0	0	0	10
Planning	<b>52</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>54</b>
187 City Planning	52	0	0	2	54
General	29	0	0	2	31
Motor Vehicle	9	0	0	0	9
Federal	14	0	0	0	14
Police	<b>3,937</b>	(5)	<b>(4)</b>	<b>2</b>	<b>3,930</b>
200 Administrative Direction and Control	233	(1)	0	2	234
General	233		0	2	234
201 Field Operations Bureau	2,605	0	0	(1)	2,604
General	2,543	0	0	(1)	2,542
Federal	3	0	0	0	3
State	59	0	0	0	59

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**OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS**

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Police (cont.)					
202 Investigations	483	(1)	0	0	482
General	483	(1)	0	0	482
203 Traffic	86	0	0	0	86
Motor Vehicle	86	0	0	0	86
204 Services Bureau	447	(3)	0	0	444
General	396	(3)	0	0	393
Special	51	0	0	0	51
207 Research and Development	71	0	0	0	71
General	71	0	0	0	71
224 Office of Criminal Justice	12	0	(4)	1	9
General	4	0	0	1	5
Federal	6	0	(3)	0	3
State	2	0	(1)	0	1
Public Works	<b>3,428</b>	<b>14</b>	<b>(36)</b>	<b>32</b>	<b>3,438</b>
189 Fleet Management	263	(2)	0	0	261
Internal Service	263	(2)	0	0	261
190 Departmental Administration	102	1	0	2	105
General	76	1	0	2	79
Motor Vehicle	26	0	0	0	26
191 Permits	42	0	0	0	42
General	12	0	0	0	12
Motor Vehicle	30	0	0	0	30
193 Facilities Management	83	0	0	0	83
General	83	0	0	0	83
198 Engineering/Construction Management	42	0	0	0	<b>42</b>
General	42	0	0	0	42
513 Solid Waste Special Services	491	0	0	0	491
General	42	0	0	1	43
Motor Vehicle	449	0	0	(1)	448
515 Solid Waste Collection	348	5	0	31	384
General	316	5	0	31	352
Motor Vehicle	32	0	0	0	32
516 Solid Waste Environmental Services	24	0	0	0	<b>24</b>
General	24	0	0	0	24
518 Storm Water Maintenance	74	0	0	0	74
Motor Vehicle	74	0	0	0	74
544 Sanitary Maintenance	254	0	(5)	0	249
Waste Water Utility	254	0	(5)	0	249
546 Water Maintenance	354	0	(6)	0	348
Water Utility	354	0	(6)	0	348
547 Meter Operations	61	0	(5)	0	56
Water Utility	61	0	(5)	0	56
550 Waste Water Facilities	662	0	(13)	0	649
Waste Water Utility	662	0	(13)	0	649
552 Water Facilities	313	8	(4)	6	323
Water Utility	313	8	(4)	6	323
553 Water Engineering	30	0	0	0	30
Water Utility	30	0	0	0	30
554 Waste Water Engineering	62	0	0	(1)	61
Waste Water Utility	62	0	0	(1)	61

## OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Public Works (cont.)					
555 Environmental Services	54	0	(3)	(6)	45
Waste Water Utility	50	0	(3)	(6)	41
Water Utility	4	0	0	0	4
560 Facilities Engineering	71	2	0	0	73
Waste Water Utility	31	0	0	0	31
Water Utility	40	2	0	0	42
561 Utility Billing	98	0	0	0	98
Water Utility	98	0	0	0	98
Recreation and Parks	<b>364</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>369</b>
471 Administrative Direction and Control	39	3	0	1	43
General	39	3	0	0	42
State	0	0	0	1	1
478 General Park Services	126	0	0	0	126
General	126	0	0	0	126
479 Special Facilities	13	0	0	(1)	12
General	13	0	0	(1)	12
480 Regular Recreational Services	141	2	0	0	143
General	136	2	0	0	138
Federal	5	0	0	0	5
482 Supplementary Recreational Services	5	0	0	0	5
Special	5	0	0	0	5
505 Park and Street Trees	40	0	0	0	40
Motor Vehicle	40	0	0	0	40
Sheriff	<b>203</b>	10	<b>0</b>	<b>0</b>	213
118 Sheriff Services	203	10	0	0	213
General	203	10	0	0	213
State's Attorney	<b>417</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>419</b>
115 Prosecution of Criminals	417	2	0	0	419
General	338	0	0	0	338
Federal	21	1	0	0	22
State	58	1	0	0	59
Transportation	<b>1,574</b>	<b>5</b>	<b>0</b>	<b>0</b>	1,579
195 Towing	61	0	0	0	61
General	6	0	0	0	6
Motor Vehicle	55	0	0	0	55
230 Administration	55	2	0	2	59
Motor Vehicle	54	2	0	2	58
State	1	0	0	0	1
231 Traffic Engineering	68	1	0	(5)	64
Motor Vehicle	68	1	0	(5)	64
232 Parking	23	0	0	0	23
Parking Management	23	0	0	0	23
233 Signs and Markings	141	0	0	(76)	65
Motor Vehicle	141	0	0	(76)	65
235 Parking Enforcement	78	0	0	0	78
Parking Management	78	0	0	0	78
238 School Crossing Guards	352	0	0	0	352
General	352	0	0	0	352
239 Traffic Safety	57	0	0	0	57
Motor Vehicle	57	0	0	0	57

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OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2007 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2008 BUDGET
Transportation (cont.)					
500 Street Lighting	59	2	0	0	61
Motor Vehicle	59	2	0	0	61
501 Highway Maintenance	465	1	0	81	547
Motor Vehicle	465	1	0	81	547
503 Engineering and Construction	159	(1)	0	(2)	156
General	39	(1)	0	0	38
Motor Vehicle	120	0	0	(2)	118
548 Conduits	56	0	0	0	56
Conduit Enterprise	56	0	0	0	56
<b>Wage Commission</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
165 Wage Enforcement	8	0	0	0	8
General	8	0	0	0	8
<b>War Memorial Commission</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
487 Operation of War Memorial Building	6	0	0	0	6
General	6	0	0	0	6
GRAND TOTAL	<b>15,130</b>	<b>227</b>	<b>(47)</b>	<b>16</b>	<b>15,326</b>
<b>SUMMARY BY FUND</b>					
General	9,383	134	(3)	46	9,560
Motor Vehicle	1,765	6	0	(1)	1,770
Parking Management	101	0	0	0	101
Waste Water Utility	1,059	0	(21)	(7)	1,031
Water Utility	900	10	(15)	6	901
Conduit Enterprise	56	0	0	0	56
Loan and Guarantee Enterprise	2	0	0	0	2
Federal	736	56	(6)	(20)	766
State	351	11	(2)	27	387
Special	400	9	0	(35)	374
Internal Service	377	1	0	0	378
GRAND TOTAL	<b>15,130</b>	<b>227</b>	<b>(47)</b>	<b>16</b>	<b>15,326</b>

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND  
Fiscal 2004 - Fiscal 2008

	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 ADOPTED BUDGET
<b>AGENCY AND FUND</b>					
Board of Elections	3	3	3	3	3
General	3	3	3	3	3
City Council	70	70	<b>58</b>	<b>64</b>	<b>64</b>
General	70	70	58	64	64
Community Relations Commission	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
General	13	13	13	13	13
Federal	1	1	1	1	1
Comptroller	<b>100</b>	<b>100</b>	<b>102</b>	<b>102</b>	<b>105</b>
General	66	66	66	66	68
Special	0	0	2	2	2
Internal Service	34	34	34	34	35
Council Services	6	6	7	7	7
General	6	6	7	7	7
Courts: Circuit Court	<b>124</b>	<b>124</b>	<b>125</b>	127	<b>129</b>
General	83	84	84	86	86
Federal	19	19	19	19	19
State	22	21	22	22	24
Courts: Orphans' Court	5	5	5	5	5
General	5	5	5	5	5
Employees' Retirement Systems	<b>54</b>	<b>85</b>	<b>85</b>	<b>88</b>	<b>88</b>
Special	54	85	85	88	88
Enoch Pratt Free Library	<b>432</b>	<b>421</b>	<b>417</b>	<b>418</b>	<b>437</b>
General	351	345	346	346	365
State	61	62	62	63	63
Special	20	14	9	9	9
Finance	<b>349</b>	<b>313</b>	<b>318</b>	<b>318</b>	<b>326</b>
General	300	266	271	271	276
Loan and Guarantee Enterprise	2	2	2	2	2
Internal Service	47	45	45	45	48
Fire	1,737	<b>1,741</b>	<b>1,743</b>	<b>1,743</b>	<b>1,796</b>
General	1,713	1,717	1,719	1,719	1,796
Special	<b>24</b>	24	24	24	0
Health	<b>742</b>	<b>719</b>	<b>680</b>	<b>671</b>	<b>761</b>
General	231	174	183	192	200
Federal	367	299	268	262	308
State	69	66	49	42	69
Special	75	180	180	175	184
Housing and Community Development	<b>533</b>	<b>528</b>	<b>518</b>	<b>541</b>	<b>518</b>
General	117	113	135	338	328
Federal	315	317	312	119	107
State	63	60	67	61	61
Special	38	38	4	23	22
Human Resources	<b>48</b>	<b>50</b>	<b>53</b>	<b>56</b>	<b>58</b>
General	41	43	46	49	52
Internal Service	7	7	7	7	6
Law	<b>105</b>	101	<b>101</b>	<b>103</b>	<b>103</b>
General	68	58	60	62	62
Special	11	14	13	13	13
Internal Service	26	29	28	28	28
Legislative Reference	9	8	8	8	8
General	9	8	8	8	8

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND  
Fiscal 2004 - Fiscal 2008

AGENCY AND FUND	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 ADOPTED BUDGET
Liquor License Board	33	33	33	33	33
General	33	33	33	33	33
Mayoralty	50	50	50	51	52
General	50	50	50	51	52
<b>M-R: Cable and Communications</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>12</b>	<b>12</b>
General	2	2	2	2	12
Special	7	7	7	10	0
<b>M-R: Commission for Women</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
General	0	0	0	0	2
<b>M-R: Commission on Aging and Retirement</b>	<b>75</b>	<b>77</b>	<b>71</b>	<b>79</b>	<b>83</b>
General	20	6	5	5	6
Federal	30	39	38	39	36
State	25	32	28	35	41
<b>M-R: Convention Complex</b>	<b>169</b>	<b>172</b>	<b>177</b>	<b>177</b>	<b>178</b>
General	169	172	177	177	178
<b>M-R: Environmental Control Board</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
General	5	5	5	6	6
<b>M-R: Office of Children, Youth and Families</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>12</b>
General	7	7	7	7	9
Federal	0	0	1	2	3
<b>M-R: Office of CitiStat Operations</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>
General	8	8	8	8	9
<b>M-R: Office of Employment Development</b>	<b>375</b>	<b>398</b>	<b>349</b>	<b>295</b>	<b>298</b>
General	14	13	13	42	45
Federal	334	370	327	245	245
State	26	14	8	8	8
Special	1	1	1	0	0
<b>M-R: Office of Information Technology</b>	<b>133</b>	<b>131</b>	<b>168</b>	<b>171</b>	<b>169</b>
General	133	131	168	171	169
<b>M-R: Office of Neighborhoods</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
General	12	12	12	12	12
<b>M-R: Office of the Inspector General</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>
General	0	0	0	5	5
<b>M-R: Office of the Labor Commissioner</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
General	5	5	5	5	5
<b>M-R: Veterans' Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
General	0	0	0	0	2
<b>Municipal and Zoning Appeals</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>
General	9	9	10	10	10
<b>Planning</b>	<b>42</b>	<b>51</b>	<b>51</b>	<b>52</b>	<b>54</b>
General	25	31	29	29	31
Motor Vehicle	10	10	9	9	9
Federal	7	10	13	14	14
<b>Police</b>	<b>4,030</b>	<b>3,983</b>	<b>3,935</b>	<b>3,937</b>	<b>3,930</b>
General	3,686	3,718	3,728	3,730	3,727
Motor Vehicle	95	86	86	86	86
Federal	106	16	9	9	6
State	112	112	61	61	60
Special	31	51	51	51	51

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND  
Fiscal 2004 - Fiscal 2008

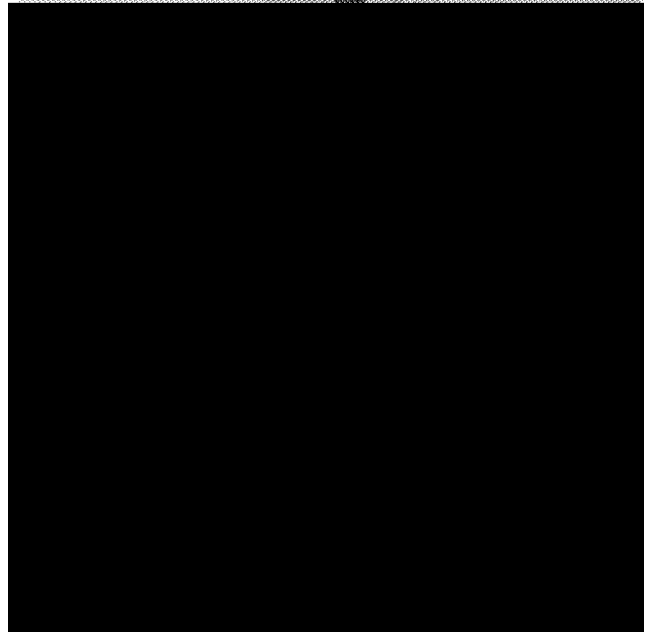
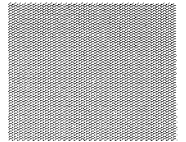
AGENCY AND FUND	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 ADOPTED BUDGET
Public Works	3,548	3,464	3,461	3,428	3,438
General	546	517	552	595	635
Motor Vehicle	675	661	651	611	610
Waste Water Utility	1,091	1,086	1,069	1,059	1,031
Water Utility	957	936	926	900	901
Federal	7	0	0	0	0
Internal Service	272	264	263	263	261
Recreation and Parks	368	362	364	364	369
General	296	292	314	314	318
Motor Vehicle	40	40	40	40	40
Federal	6	6	5	5	5
State	20	18	0	0	1
Special	6	6	5	5	5
Sheriff	202	202	203	203	213
General	202	202	203	203	213
State's Attorney	394	396	402	417	419
General	273	278	309	338	338
Federal	59	58	33	21	22
State	61	60	60	58	59
Special	1	0	0	0	0
Transportation	1,566	1,570	1,565	1,574	1,579
General	395	394	394	397	396
Motor Vehicle	1,006	1,012	1,014	1,019	1,025
Parking Management	104	103	101	101	101
Conduit Enterprise	55	55	55	56	56
State	1	1	1	1	1
Internal Service	5	5	0	0	0
Wage Commission	8	8	8	8	8
General	8	8	8	8	8
War Memorial Commission	6	6	6	6	6
General	6	6	6	6	6
<b>GRAND TOTAL</b>	<b>15,385</b>	<b>15,246</b>	<b>15,137</b>	<b>15,130</b>	<b>16,326</b>
<b>SUMMARY BY FUND</b>					
General	8,980	8,870	9,042	9,383	9,560
Motor Vehicle	1,826	1,809	1,800	1,765	1,770
Parking Management	104	103	101	101	101
Waste Water Utility	1,091	1,086	1,069	1,059	1,031
Water Utility	957	936	926	900	901
Conduit Enterprise	55	55	55	56	56
Loan and Guarantee Enterprise	2	2	2	2	2
Federal	1,251	1,135	1,026	736	766
State	460	446	358	351	387
Special	268	420	381	400	374
Internal Service	391	384	377	377	378
<b>GRAND TOTAL</b>	<b>15,385</b>	<b>15,246</b>	<b>15,137</b>	<b>15,130</b>	<b>15,326</b>





Fiscal 2008  
Summary of the Adopted Budget

**Capital Budget**



# FISCAL 2008

## CAPITAL BUDGET

### Where the Money Comes From

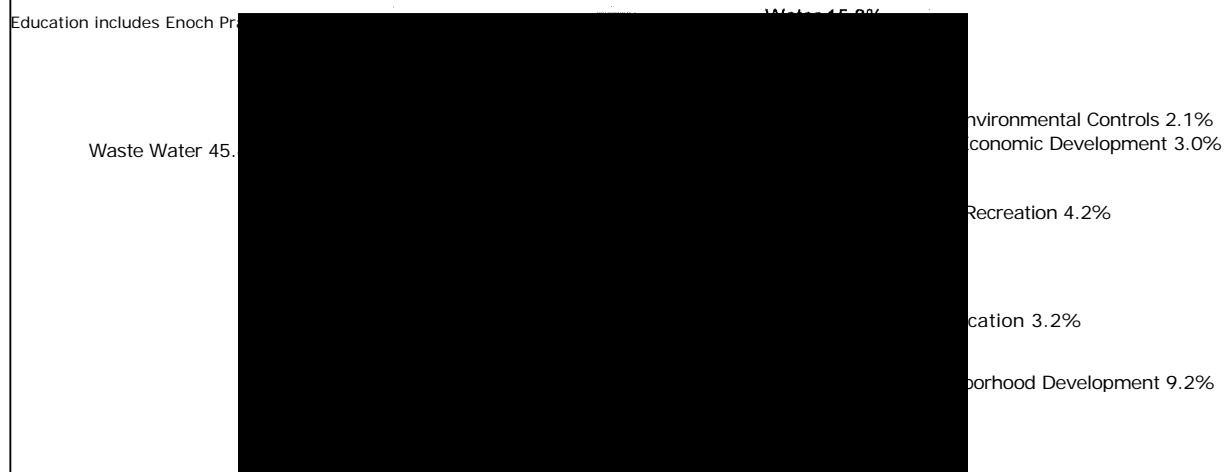
Total: \$554.1 Million



Other Sources include Mayor and City Council Real Property, Water and Waste Water Utility Revenues, Private Sources and County Grants.

### How the Money is Used

Total: \$554.1 Million



## FISCAL 2008

### SUMMARY OF THE ADOPTED BUDGET Capital Budget Plan Highlights

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City agencies submitted to the Planning Commission capital project requests totaling \$579.4 million for Fiscal 2008. The funding sources and amounts that constitute the Fiscal 2008 requests are:

General General Funds	\$21,150,000
Motor Vehicle Revenue Funds	71,920,000
Utility Funds	11,650,000
Federal Funds	52,027,000
State Funds	177,000,000
Revenue Loan Funds	100,264,000
General Obligation Bond Funds	62,000,000
County Funds	66,464,000
Other Funds	16,896,000
<b>Total Requested</b>	<b>\$579,371,000</b>

After careful evaluation by the Board of Estimates of each project within the context of Citywide needs and objectives as developed by the Planning Commission and the Director of Finance, total recommended appropriations in the Fiscal 2008 Capital Plan are \$554.1 million. Funding sources and amounts are:

General Funds	\$8,010,000
Motor Vehicle Revenue Funds	60,500,000
Utility Funds	11,650,000
Federal Funds	54,427,000
State Funds	177,500,000
Revenue Loan Funds	96,764,000
General Obligation Bond Funds	60,000,000
County Funds	66,464,000
Other Funds	18,735,000
<b>Total Recommended</b>	<b>\$554,050,000</b>

*An alphabetical listing of capital budget highlights.*

#### **BALTIMORE CITY PUBLIC SCHOOLS**

Fiscal 2008 recommended appropriations total \$18.0 million for capital expenditures and general systemic improvements.

#### **ECONOMIC DEVELOPMENT**

Fiscal 2008 recommended appropriations total \$16.8 million. Development projects include \$4.2 million for West Side initiatives, \$2.1 million for industrial and commercial financing and \$1.1 million for Brownfield incentive fund.

**HIGHWAYS AND TRANSPORTATION**

The recommended appropriations for Fiscal 2008 total \$83.9 million. Highway projects include \$5.9 million for federal highways and \$66.7 million for local highway construction.

**NEIGHBORHOOD DEVELOPMENT**

The recommended appropriations for Fiscal 2008 total \$50.3 million. Housing and Community Development projects include \$11.4 million for affordable housing programs designed to acquire and prepare sites for redevelopment, \$9.3 million for various housing development projects, \$8.5 million for special capital projects such as Neighborhood Services and Improvements Program and Park Heights Rehab Incentive Program, \$4.9 million for debt repayment on federal Department of Housing and Community Development loans and \$4.3 million for East Baltimore redevelopment.

**WATER AND WASTE WATER**

The recommended appropriations for Fiscal 2008 total \$337.9 million. The projects include \$84.4 million for City water system and \$253.5 million for City waste water system improvements. Significant projects include \$185.0 million for design and construction of facilities required for Enhanced Nutrient Removal at Patapsco and Back River Waste Water Treatment Plants, \$40.0 million for finished water reservoir improvements and \$10.0 million for water infrastructure rehabilitation.

FISCAL 2008

**SUMMARY OF THE ADOPTED BUDGET**  
**Capital Plan Budgetary Policy**

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The Baltimore City Charter specifies that the Planning Commission shall submit a recommended Capital Plan and a long-range Capital Improvement Program to the Board of Estimates. The Board shall adopt such budget and program, as it deems appropriate after receiving reports and recommendations on the Planning Commission's proposals from the Director of Finance and the Board of Finance.

Capital Plan recommendations are founded on these tenets of financial management:

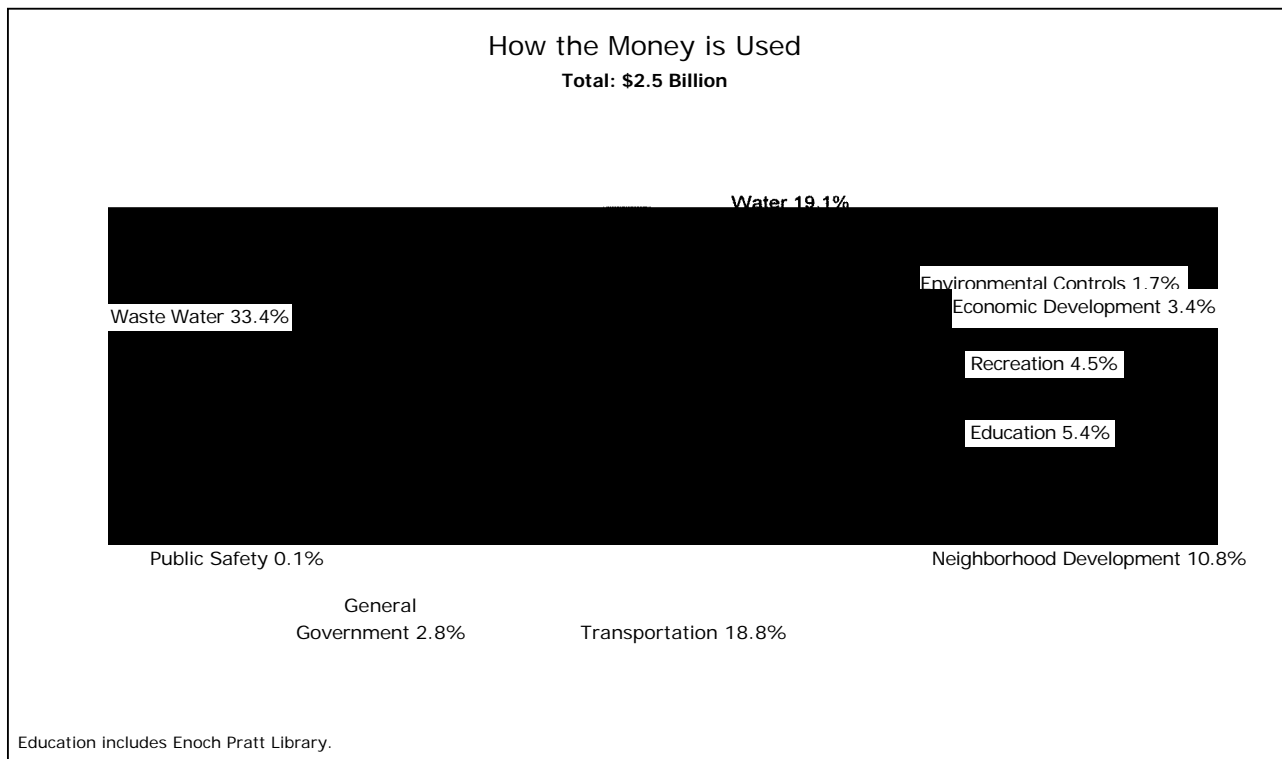
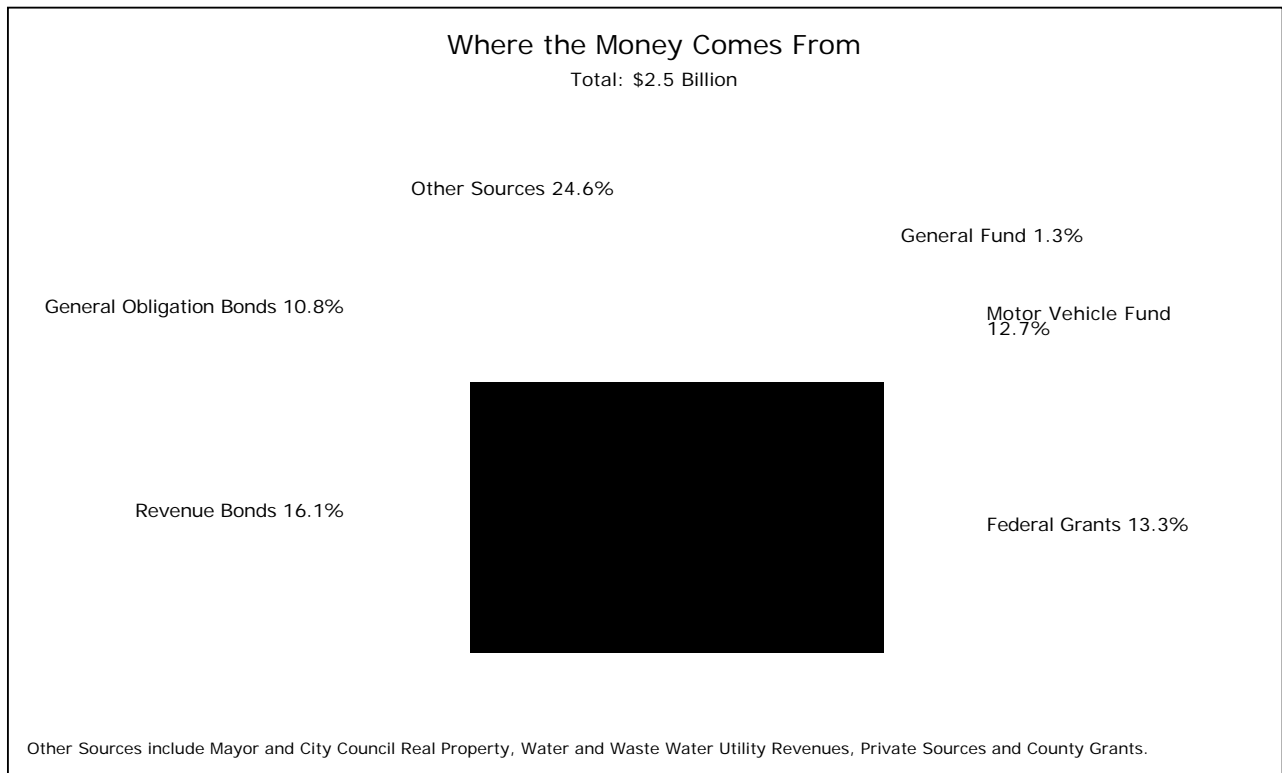
- there shall be no appropriation for needs, which will not exist during the fiscal period, and
- there shall be no appropriation unless the source of revenue is generated or earned during the fiscal period.

The City's policy is to finance annually a portion of capital improvements from General Fund or current revenues on a pay-as-you-go basis. The Pay-As-You-Go General Fund Capital Program is appropriated at \$8.0 million for Fiscal 2008. The General Fund Capital Plan recommendation by agency is as follows:

Baltimore Development Corporation	\$750,000
Finance	5,000,000
Fire	100,000
Mayoralty	(4,450,000)
Municipal Markets	300,000
Public Works	3,010,000
Recreation and Parks	3,300,000
<b>Total</b>	<b>31426be67d4</b>

# FISCAL 2008 - 2013

## CAPITAL IMPROVEMENT PROGRAM



## **SUMMARY OF THE ADOPTED BUDGET**

### **Capital Projects Impact on Operating Budget**

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#### **Policy**

In Fiscal 2004, the capital budget was redesigned to incorporate a set of mandatory operating budget impact fields. Agencies must identify and project reasonably quantifiable revenue and expenditure impacts of capital projects in their first and subsequent years of impact.

#### **Fiscal 2008 Operating Impact of Capital Projects**

Most of Baltimore City's capital program focuses on capital infrastructure maintenance and replacement. New facility projects or expansions with operating impacts are limited. Because of the back log of major rehabilitation, repair and maintenance activities, savings associated with major reconstruction or rehabilitation are absorbed by built in expenditure requirements associated with meeting existing needs. The capital projects identified in the budget process with operating impacts are discussed below.

Capital appropriations are made to non-profit entities that will be responsible for operating expenses. In some cases these non-profits also receive operating subsidies from the City. Accordingly, in a minority of instances the expansion of a private facility may lead to a request for an increase in operating subsidy. Major new facilities operated by non-profits receiving new or continuing appropriation in the Fiscal 2008 capital budget include: The U.S.S. Constellation Museum-Heritage and Education Center (Project 127-779); Center Stage (project 127-766); Arena Players (Project 127-764); and, the Waxter Center (Project 127-155). The operating costs of the Waxter Center are provided through the Commission on Aging and Retirement Education (CARE).

#### **Fire Department**

The Fiscal 2008 appropriations in the amount of \$100,000 to provide funding for the development of a comprehensive development plan for modernization of fire stations throughout the City by replacing worn and outdated systems. I-FVAC systems, overhead doors, diesel exhaust systems, ceilings, and windows will be targeted for replacement with updated products resulting in future cost savings due to increased energy and operating efficiency.

#### **Enoch Pratt Library**

Fiscal 2008 capital appropriations in the amount of \$1.5 million are approved to commence a 44,000 square foot expansion of the Central Library that enables the library to fulfill its role at the State Library Resource Center (SLRC). When completed, this multi-year project (through Fiscal 2011) will leverage over \$65.0 million in State and private support and will improve the public's access to information. Renovations include replacement of existing HVAC, plumbing and telecommunication and safety systems. Additionally, the installation of a needed sprinkler system will protect prior investments and library assets.

## **Department of Public Works — Methane Gas Collection System**

The Fiscal 2008 capital appropriations of \$2.0 million will fund the construction of a landfill gas collection system at the Public Works Quarantine Road Landfill located in Hawkins Point. The City of Baltimore and the U.S. Coast Guard have joined together to advance the utilization of a valuable energy source derived from decomposing waste. A byproduct from the landfill waste is methane gas. As part of the agreement, the U.S. Coast Guard will reimburse the city for construction costs of the collection system as well as purchase the collected methane from the City for a guaranteed \$200,000 annually over a fifteen year term. This revenue becomes available to meet other operating needs.



FISCAL 2008

TOTAL CAPITAL APPROPRIATIONS

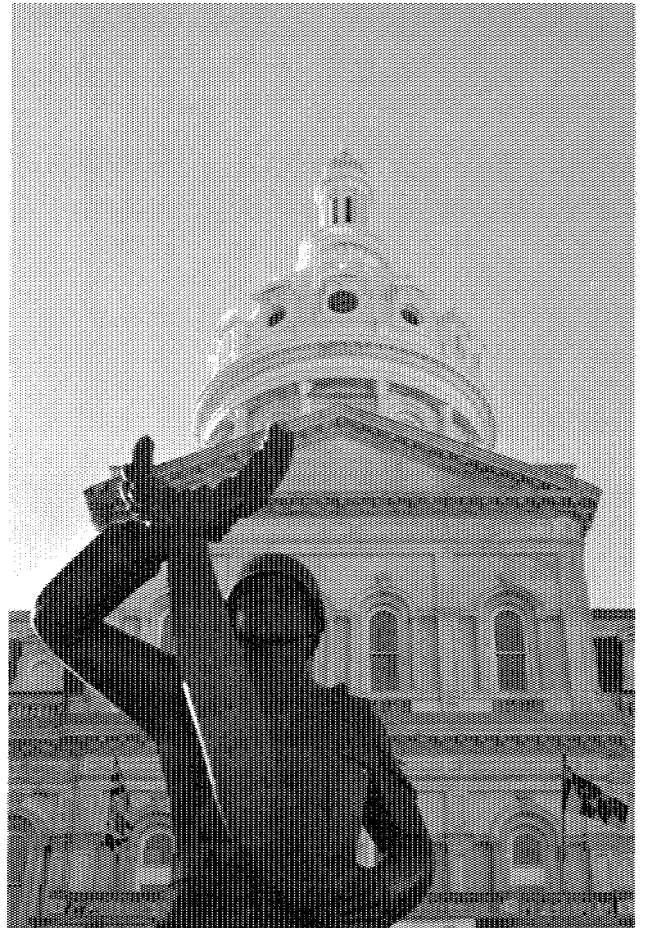
	Fiscal 2007 Budget	Fiscal 2008 Budget	Dollar Change	Percent Change
<b>Capital Funds</b>				
Pay-As-You-Go				
General	\$14,000,000	\$8,010,000	\$(5,990,000)	(42.8)%
Motor Vehicle	73,440,000	60,500,000	(12,940,000)	(17.6)
-Parking Enterprise	0	3,500,000	3,500,000	NA
Loan and Guarantee Enterprise	0	2,500,000	2,500,000	NA
Waste Water Utility	4,000,000	4,000,000	0	0.0
Water Utility	7,000,000	7,650,000	650,000	9.3
Total	98,440,000	86,160,000	(12,280,000)	(12.5)
<b>Grants</b>				
Federal	53,967,000	54,427,000	460,000	0.9
State	22,100,000	177,500,000	155,400,000	703.2
Total	76,067,000	231,927,000	155,860,000	204.9
<b>Loans and Bonds</b>				
Revenue Bonds	105,309,000	96,764,000	(8,545,000)	(8.1)
General Obligation Bonds	60,000,000	60,000,000	0	0.0
Total	165,309,000	156,764,000	(8,545,000)	(5.2)
Mayor and City Council Real Property	6,500,000	4,635,000	(1,865,000)	(28.7)
All Other	35,003,000	74,564,000	39,561,000	113.0
<b>Total Capital - All Funds</b>	<b>\$381,319,000</b>	<b>\$554,050,000</b>	<b>\$172,731,000</b>	<b>45.3%</b>

**CAPITAL BUDGET DISTRIBUTION BY AGENCY DETAIL**  
(Dollars in Thousands)

Agency	General Funds	General Obligation Bonds	Revenue Loans	Motor Vehicle Funds	Utility Funds	Federal Funds	State Funds	Other	TOTAL
Baltimore City Public Schools	0	18,000	0	0	0	0	0	0	18,000
Enoch Pratt Free Library	0	1,500	0	0	0	0	500	0	2,000
Finance	5,000	0	0	0	0	0	0	0	5,000
Fire	100	0	0	0	0	0	0	0	100
Housing & Community Development									
Community Development	0	22,250	0	3,000	0	20,007	0	5,035	50,292
Economic Development	750	9,500	0	0	0	0	0	1,400	11,650
Mayoralty-Related									
Arena Players	0	350	0	0	0	0	0	0	350
Babe Ruth Museum	0	200	0	0	0	0	0	0	200
Baltimore School for the Arts	0	0	0	0	0	0	0	2,500	2,500
Center Stage Theater	0	200	0	0	0	0	0	0	200
Great Blacks in Wax Museum	0	400	0	0	0	0	0	0	400
Information Technology Initiatives	100	0	0	0	0	0	0	0	100
Reginald F. Lewis Museum	0	200	0	0	0	0	0	0	200
School Construction & Renovation	(5,000)	0	0	0	0	0	0	0	(5,000)
Senior Centers	200	0	0	0	0	450	0	0	650
The Patterson Creative Alliance	0	150	0	0	0	0	0	0	150
Thurgood Marshall's First Public School	250	0	0	0	0	0	0	0	250
USS Constellation Museum	0	300	0	0	0	0	0	0	300
Municipal Markets	300	0	0	0	0	0	0	0	300
Parking Development	0	0	0	0	0	0	0	3,500	3,500
Planning	0	950	0	0	0	0	0	0	950
Public Works									
Erosion/ Polluton Control	800	0	0	3,000	0	0	0	4,250	8,050
General Services	2,110	1,000	0	230	0	0	0	0	3,340
Solid Waste	100	0	0	0	0	2,000	0	0	2,100
Storm Water	0	0	0	3,750	0	0	0	0	3,750
Waste Water	0	0	52,238	0	4,000	0	163,000	34,244	253,482
Water	0	0	44,526	0	7,650	0	0	32,220	84,396
Recreation and Parks	3,300	4,500	0	1,150	0	0	14,000	0	22,950
Transportation									
Alleys and Sidewalks	0	0	0	3,050	0	0	0	2,050	5,100
Federal Highways	0	0	0	1,000	0	4,900	0	0	5,900
Local Highways	0	500	0	41,390	0	24,820	0	0	66,710
Street Lighting	0	0	0	1,500	0	0	0	0	1,500
Traffic	0	0	0	2,430	0	2,250	0	0	4,680
<b>TOTAL BY FUND</b>	<b>\$8,010</b>	<b>\$60,000</b>	<b>\$96,764</b>	<b>\$60,500</b>	<b>\$11,650</b>	<b>\$54,427</b>	<b>\$177,500</b>	<b>\$85,199</b>	<b>\$554,050</b>

Fiscal 2008  
Summary of the Adopted Budget

**Revenue Outlook**





## SUMMARY QF THE ADOPTED BUDGET

### Economic Outlook

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**Objective** – An economic outlook should serve to alert the public, elected policy leaders and appointed administrators to the road signs, traffic markers and even billboards along the jurisdiction's route to a specific destination. In this case, the City's destination is to be on solid financial ground, able to continue to provide improved and quality basic public services to all its residents, with sufficient financial strength to weather an economic storm. With an eye on that destination, it is necessary to navigate the curves in the road, avoid short-sighted side trips to financial deadends and stay on the course defined by a good financial map. Most importantly, traveling the current economic terrain requires that attention be paid to the warning signs along the way that help determine our location and a safe course. Budget policy planners and elected decision makers must be familiar with their location relative to: the current economic cycle, the new travel danger zones posed by global financial markets, particularly the debt markets and any particular hazardous turns in the real estate market. It should be noted at the outset, the housing market is only one symptom of a much larger road hazard that lies ahead for the nation, the State and the City in particular as it plans its Fiscal 2008 budget.

### **WHAT IS OUR LOCATION IN THE CURRENT NATIONAL AND LOCAL ECONOMIC CYCLE?**

There are many billboards along the road advertising the nation's location within the current economic cycle. Entering Calendar 2007, the United States (U.S.) economy is going into its sixth consecutive year of economic growth with the second longest equities bull market since World War II. In February 2007, this market experienced a major tremor that some believe is a precursor to a major downturn. Housing starts fell 13.0% in 2006 and *Global Insights*, in its latest report to the U.S. Conference of Mayors, is calling for another 16.0% drop in 2007. The International Monetary Fund in its September 2006 report stated that the risk of a severe global slowdown in 2007 is stronger than at any time since the 9/11 terrorist attacks in 2001. The United Nations, economists, including Alan Greenspan and media around the world are forecasting an economic slowdown and possible recession, with reference to the U.S. housing market as a major contributor to a negative outlook.

Aside from the big billboards along the way, a number of traditional traffic signs that often warn of slowdowns and recessions have been posted. These include: an inverted yield curve, where short term interest rates are higher than long term rates; a severe slowdown in the housing market; and an over extended equities bull market. Add these signs to the fact that the current expansion cycle itself has reached a length at which time it would be normal to take a down turn (five years). The nation is already in a manufacturing recession. Job growth outside of health services and related sectors is fairly weak. The housing slowdown is resulting in major job reductions in the construction, real estate, finance and related industries. In addition, the continuing problem of the unprecedented large U.S. trade imbalance, the low levels of global crude oil capacity and refining production and the unusually large financing bubble, most evident in, but not limited to the residential real estate market, provide additional guide posts that should govern budgetary action. In short, the economy has already entered a period of economic slowdown and may be on the edge of a recession.

The chart below presents expert opinion on the outlook for the economy. All signs are cautioning that the road ahead features a slowdown.

### ACTUAL AND FORECASTED STATISTICS ECONOMIC OUTLOOK

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
World Gross Product (1)	4.0%	3.5%	3.8%	3.2%	NA
U. S. GDP (2)	3.9%	3.2%	3.3%	2.4%	3.1%
Maryland GSP (3)	4.7%	4.2%	2.8%	2.4%	2.9%
Baltimore-Towson Metropolitan Area GMP (4)	4.3%	4.3%	3.2%	2.5%	NA

(1) United Nations, World Economic Situation and Prospects 2007.

(2) U.S. Bureau of Economic Analysis (2004-2006); Maryland State Board of Revenue Estimates (2007, 2008 forecast).

(3) U.S. Bureau of Economic Analysis. Real State GDP (Oct. 26, 2006 for 2004 and 2005); Moody's Economy.com estimates for 2006-2008 (July 2006).

(4) U.S. Conference of Mayors, U.S. Metro Economies, Global Insight, Inc.(Jan, 2007).

There is no consensus on the magnitude of the slowdown or whether or not there will be a recession or if a recession, how deep a recession may be. Opinion varies widely, as is usually the case, but there is a growing group of experts leaning towards the increased probability of a recession. Within that group there is a vocal minority arguing for a major recession.

### WHERE IS THE NATION LOCATED IN THE WORLD FINANCING CYCLE?

Clearing the roadway of major obstacles sometimes requires blasting. In terms of the world economy, the type of blasting activity is managed by the governors of the world's financial systems. These are specially trained and equipped professionals that help to smooth out the highs and lows in the economy caused by the deflation, inflation and liquidity crises. Their tool set to do this job includes monetary policy that guides the availability of money and its cost. Low cost money has blasted a smooth and steep road making all sorts of credit available world-wide and increasing the flow of traffic to dangerous speeds. This accelerated borrowing along with lax regulation of the lending industry has fostered the creation of all types of new and dangerous financing pot holes. Record growth in asset bubbles is most widely seen in the residential real estate market, and not just in the U. S. Cheap money and currencies has created an international market currency market. One such market is the "yen trade," which has fostered price escalation in housing, equities and perhaps other assets.

Dangerous growth in stock markets in economies throughout the world recently became newsworthy. Most recently, the one-year 100.0% increase in the Chinese equities market has drawn attention. Corrections in that market affected markets around the world as large as the U.S. stock market and as small as the Irish stock market. Asset bubbles in places as far away as Kiev, where concerns that the ratio of home values to gross domestic product is too high, are warning signs all must heed. In short, financial market issues are widespread, not limited to the U.S., and this makes the concerns about the ability of the U.S. to weather an economic slowdown even greater.

One of the financial institutions most widely known to have been affected by the housing collapse is HSBC, a foreign bank. Those affected in large and small ways are American business icons like Morgan Stanley, Merrill Lynch and General Motors among others. Dozens of institutions have failed and consolidation in the financial industry sector is at high levels. All this begs the question of not whether, but how large the coming financial correction will be and how much it will impact economic growth.

It is clear now that the U.S. economy, still the largest economy in the world, is no longer the largest contributor to growth in the world's economy. We have been replaced by China and the other Asian drivers and with growth in diverse areas throughout the world. This means international finances impact local finances. A bank failure in Singapore may mean a business and economic impact in Baltimore. Baltimore's budget plan must account for this possibility.

**WHERE IS BALTIMORE'S LOCATION ALONG THIS ROAD OF ASSET BUBBLES?** The warning signs closer to home cry out for caution. It is estimated that one trillion dollars of American home mortgages currently in one form or another of exotic or creative financing will convert in each of Calendar 2007 and Calendar 2008. This is going to place extreme pressure on households which have used the inflated value of their homes to support spending. If housing prices continue to drop, further pressure will be placed on consumers. Consumer spending supports over 70.0% of the economy. Any slowdown will materially affect the economy. Baltimore and its region will have a share of these impacts.

Just as the stock market bubble of March 2001 was preceded by irrational growth in the relationship of company stock prices to the earnings of those companies, called the price earnings ratio or P/E, the housing market can be evaluated in terms of the price of homes to the income needed to purchase the home, a ratio known as the price income ratio or PIR.

Expert studies of the trends and risks in housing markets have been done by Fitch Ratings, one of the nation's three major municipal credit rating companies and PMI Mortgage Insurance Incorporated, one of the world's largest private mortgage insurance companies among others. Both studies identify the Baltimore-Towson Metropolitan Statistical Area (MSA) as one of the locations in the nation that has a housing market at risk for price declines.

Fitch, in a report released in February 2007 analyzed the single family PIR for 150 of the nation's 361 MSAs and the condominium PIR for 58 MSAs. The source of the data was the National Association of Realtors. The Baltimore-Towson MSA was identified as the 19<sup>th</sup> highest MSA in terms of rate of growth in the PIR from 2000 to 2005 among the 150 MSAs where data was available. For condominiums, the Baltimore-Towson MSA was number one in PIR growth among the 58 MSAs where data was available. The good news is that the Baltimore-Towson

MSA was not identified among the leaders in the nation in price drops since the 2005 peak of the housing market.

The analysis done by PMI Mortgage Insurance Inc. is part of a quarterly report done by this major insurer of the U.S. real estate industry. The company has developed a U.S. Market Risk Index which ranks the 50 largest MSAs. The data source is the U.S. Office of Federal Housing Enterprise Oversight and the U.S. Bureau of Labor Statistics. In this study, the Baltimore-Towson MSA ranked 19<sup>th</sup> out of 50 in terms of risk with a score of 498, meaning that there is about a 50% probability (49.8%) of home price declines in two years. In fact, Maryland Regional Information System, Inc. realty data and the City's tax receipts show that the real estate price decline is in place.

These studies and the City's tax trends all raise a red warning flag for the road ahead. The abrupt "u-turn" in transfer tax receipts that began in July 2007 is discussed more fully in the "Revenue Outlook" section.

#### **THE END OF THE ROAD – A SOLID LOCATION FOR A FIRM FINANCIAL FUTURE**

While the road signs indicate that there are significant pending risks and dangers for the nation's and the City's economic outlook, there are hopeful signs and a firm footing in past City budgetary performance. Prior prudent financial management, diversification of the tax base, the development of strong financial reserves and other wise public policy decisions have put the City in a strong fiscal position. If the road signs are heeded, there is no reason why Baltimore cannot continue on a firm footing to continue to provide basic public services and improve upon the quality of priority services.



# FISCAL 2008

## SUMMARY OF THE ADOPTED BUDGET Revenue Forecast — Major Revenues

### GENERAL FUND

	Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2008 Estimated	Dollar Change	Percent Change
<b>Revenue Category</b>					
Taxes - Local	\$991,454,698	\$993,741,000	\$1,049,271,000	\$55,530,000	5.6%
Licenses and Permits	30,713,304	30,396,000	31,306,000	910,000	3.0%
Fines and Forfeits	3,372,282	2,728,000	5,612,000	2,884,000	105.7%
Use of Money and Property	29,797,030	25,489,000	32,506,000	7,017,000	27.5%
Federal Grants	89,781	119,000	119,000	0	0.0%
State Grants	90,286,914	97,982,000	101,109,000	3,127,000	3.2%
Private Grants	75,000	96,000	175,000	79,000	82.3%
Charges - Current Services	38,678,268	38,981,000	38,672,000	-309,000	-0.8%
Other	56,254,402	14,391,000	24,203,000	9,812,000	68.2%
<b>Total General Fund Revenue</b>	<b>\$1,240,721,679</b>	<b>\$1,203,923,000</b>	<b>\$1,282,973,000</b>	<b>\$79,050,000</b>	<b>6.6%</b>

Funding sources for the General Fund are anticipated to total \$1.283 billion, an increase of \$79.1 million or 6.6% above the Fiscal 2007 adopted budget of \$1.204 billion.

Diversification of the City's local tax revenues, continued economic growth, strong growth in the real property tax base and other factors allow policymakers to consider a prudent property tax rate reduction. This forecast includes the third installment of a proposed five-year plan to reduce the tax rate two cents a year for a total 10 cents reduction over five years. The Fiscal 2008 savings for taxpayers from the total six-cents reduction will be about \$16.5 million. The cumulative impact of the three years of tax reduction for City taxpayers will be \$31.5 million. Once the 10 cents reduction is reached, it is estimated that the cumulative taxpayer savings will be about \$86.0 million.

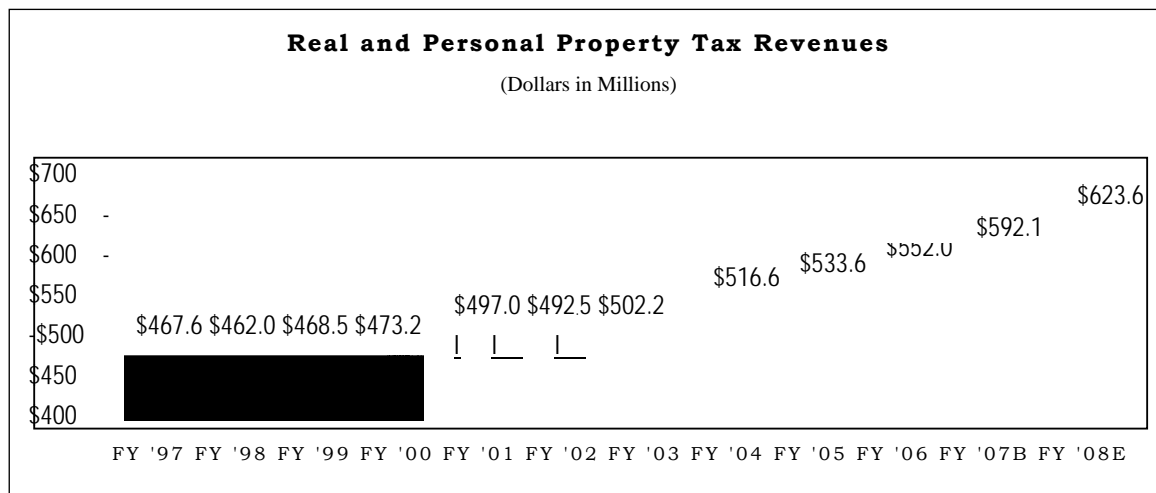
The principal factors resulting in the forecasted revenue increase include the following. First, real property value increases and new construction, reflecting record real estate base growth, contribute to an estimated 5.3% increase in property taxes. Second, an increase of \$21.9 million in income tax receipts is attributed to stable employment, positive earned income change, growth in capital gains and possibly an increase in the number of higher income tax filers living in the City. This latter change to the extent it is in fact taking place, is due in part to strong residential construction activity, new residents relocating to the City and the impact of Washington area commuters residing in the City. Together these two revenue sources make up more than two-thirds of the General Fund revenue.

In Fiscal 2005, the Mayor and City Council took action to broaden the energy tax base (electricity, natural gas, fuel oil, liquefied petroleum gas and steam) and telecommunication tax to include all users and wireless phone service. A diversified revenue stream has a greater probability of capturing the City's growth potential resulting from the increased investment in

the City and at the same time, helps increase budget flexibility and reduce the probability of circumstances requiring budget cuts.

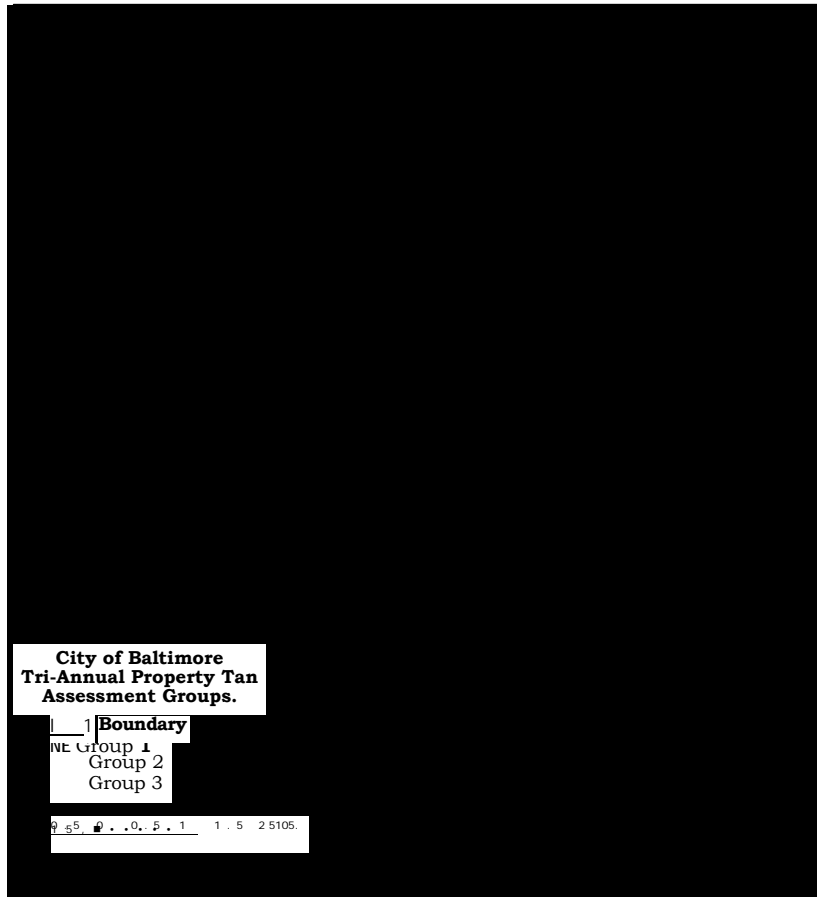
**PROPERTY TAXES** – The Fiscal 2008 budget includes the third year of a five-year property tax rate reduction plan. This will reduce the current real property tax rate of \$2.288 per \$100 of assessed value by two cents, lowering it to \$2.268 per \$100 of assessed value. The cumulative three-year tax rate reduction will be six cents or 2.6%. State law requires that the personal property tax rate be set at two and one-half times the real property tax rate. Accordingly, the proposed personal property tax rate would be reduced from \$5.72 per \$100 of assessed value to \$5.67 per \$100 of assessed value. The State Department of Assessments and Taxation (SDAT) estimates the value of all taxable property and issues new assessments for about one-third of the properties each year. All personal property is assessed annually with valuations established by the State based upon returns filed by the individual businesses.

The Fiscal 2008 estimated property tax revenues, including the 4.0% assessment growth cap tax credit, are forecast to increase 5.3% to \$623.6 million or \$31.5 million above the Fiscal 2007 budget of \$592.1 million. The increase is due to record assessment value increases and continued strong level of new construction activity.



#### *Real Property*

The State reassessed Group 1 for Fiscal 2008. Group 1 includes the northern section of the City and a portion of the downtown area as shown in the map on the next page.



Statewide, Group 1 average assessments increased on an annual basis 18.7%, just below the Fiscal 2007 annual increase of 20.1%. SDAT reports that these two years are the largest value increase since the beginning of triennial reassessments in 1980. The City also experienced record average assessment growth of 19.5% on an annual basis, an increase above the Fiscal 2007 average assessment growth of 17.8%, exceeding the State average.

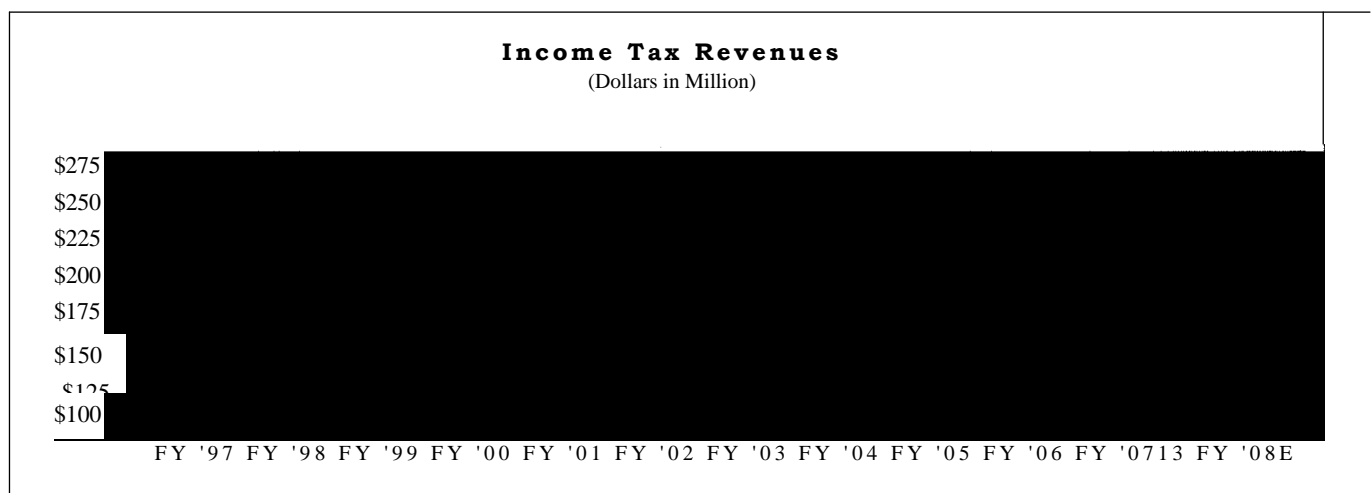
Estimated Fiscal 2008 real property tax revenues, after the benefits of the 4.0% assessment growth cap tax credit are realized by homeowners, are anticipated to increase 7.2% from \$492.8 million to \$528.1 million in Fiscal 2008. The increase is a result of record assessment increases and substantial levels of new construction.

Owner occupied residential properties are protected from the impact of record assessment increases by the Mayor and City Council decision to maintain the 4.0% assessment growth cap. This tax credit provided to owner occupied residential properties protects the taxpayer from any assessment increase in excess of 4.0% over the prior year. Over 99,000 homeowners are estimated to receive tax relief totaling about \$71.9 million in Fiscal 2008. This is a record 84.4% increase in tax relief or \$32.9 million, compared to the Fiscal 2007 tax expenditure cost of \$39.0 million.

### *Business and Public Utility Personal Property*

Total current year business and public utility personal property taxes are estimated to be \$94.5 million, a decline of 3.6%, from \$98.0 million in Fiscal 2007. This decline reflects a number of factors. First, the State has reclassified a significant amount of public utility property, between \$25.0 and \$30.0 million in taxable value from public utility personal to public utility real property. This is a continuing reflection of the impact of deregulation and competition in the energy and telecommunications industries. Second, as in past years, the continuing competition and consolidation, particularly in the deregulation of the telecommunications industry, continues to have an impact on the number of companies and the value of the tax base. Increased competition has resulted in far fewer companies. A total of 26 companies were certified in Fiscal 2006 compared to a high of 46 in Fiscal 2002. The taxable value of the survivors in the industry, as they attempt to cut costs and eliminate excess capacity, has also been tempered. Finally, the notion that there might be an increase in business investment in Fiscal 2007 has not come to pass and is not expected in Fiscal 2008.

**INCOME TAXES** — The City's income tax rate for Fiscal 2008 remains unchanged at 3.05%. Local income taxes are anticipated to yield \$236.7 million or 10.2% above the Fiscal 2007 budget of \$214.8 million. The forecasted increase arises from the following factors: growth in basic wages and earnings and the total number of taxable returns, additional growth in capital gains due to the real estate market and possible changes in the demographics of resident taxpayers.

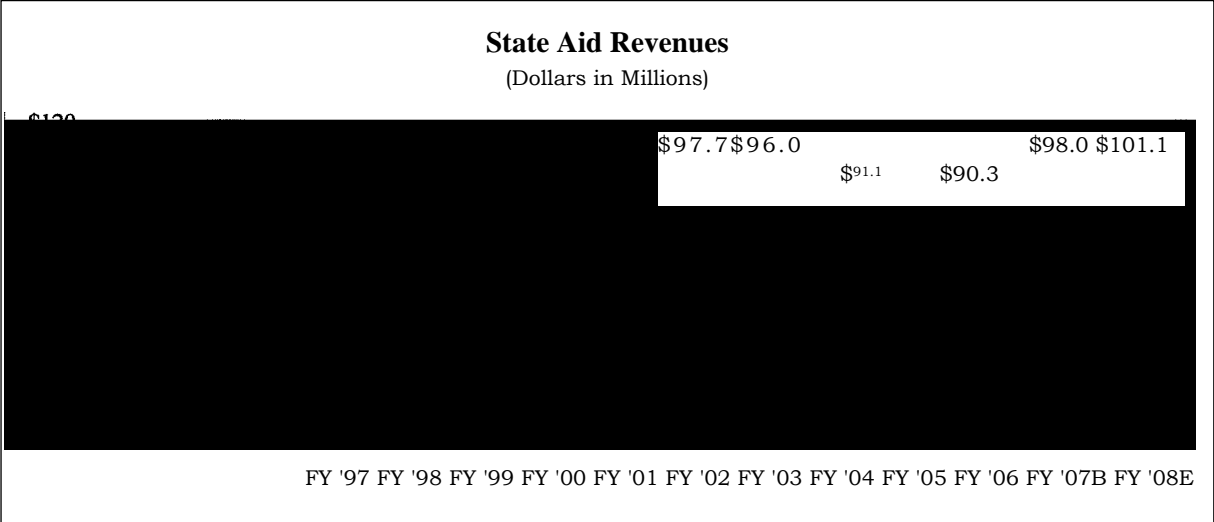


First, wage growth in the most recent data from the State Department of Labor, Licensing and Regulation show that average weekly wages for jobs located in the City grew by 2.1%. The data compiled by the Maryland State Comptroller is not strictly comparable for Calendar 2005 and 2004 tax returns because of changes in Federal law regarding the filing extension date. Nevertheless, it is believed that there may have been a 1.0% to 2.0% increase in the number of taxable returns filed. The most recent reliable jobs data for the City (second quarter of calendar 2006) shows a 0.9% increase in the number of jobs in the City. The most recent Bureau of Labor Statistics' Current Employment Survey Data shows an increase in the number of jobs in the City between Calendar 2005 and Calendar 2006 of about 0.5%.

Second, capital gains reflect real estate market activity and continued good gains realized from equity sales. The real estate gains as a share of total gains has increased substantially over the last five years. Despite the material slowdown in the real estate market, substantial gains are still anticipated due to past appreciation. A third factor related to the growth in capital gains is that forecasters believe that the effects of the tremendous losses sustained in the March 2000 collapse of the stock market have been exhausted for the most part. This contributes to a growth in capital gains.

Fourth, it is believed that Baltimore is experiencing changes in demographics and housing which will affect positively trends in income tax receipts. In tax year 2004, the number of high income taxpayers in the City and the State grew at similar rates, 16.8% and 17.5%, respectively. More importantly, the tax payment per high income return grew 30.7% in the City while the Statewide change was 24.9%. Comparable data for Calendar 2005 is not available. However, information on yield per taxable return is available that reflects the change in federal law that changed the filing extension deadline from August 15 to October 15. For Calendar 2005, tax returns processed through November 2006 indicate that the per return State tax payment in the City and the State grew at roughly comparable rates of 10.8% and 11.5%, respectively. The success of Baltimore's new start-up businesses, profits of major financial sector businesses, medical service industry growth and the relocation of higher income taxpayers to new residences in the City are believed to be contributing to growth.

**STATE AID** – State Aid budgeted in the General Fund increased \$3.1 million from \$98.0 million in Fiscal 2007 to \$101.1 million in Fiscal 2008, an increase of 3.2%. The largest portion of this increase is due to growth in the Income Tax Disparity Grant. This aid program as approved in the State budget will be \$78.2 million or \$2.2 million above the Fiscal 2007 grant of \$76.0 million. The aid is based on a formula in State law designed to assure that all subdivisions receive per capita income tax receipts equivalent to 75.0% of the statewide average per capita local income tax yield. The calculation is based on tax receipts for the most recent tax year filings through September 1. The Fiscal 2008 grant is based on Calendar 2005 tax returns.



In the past, the City has supported State legislation to update and improve the benefits of this important program for all poorer counties. It is now essential to recommend that the Maryland General Assembly enact legislation to change the Disparity Grant formula to take into account

the change in federal law that alters the deadline for filing extension from August 15 to October 15. This change means that substantial income, particularly that of wealthier taxpayers, is not reported in the data used to calculate the Disparity Grant. This exacerbates the income tax disparities among Maryland's rich and poor counties. The law must be changed to more accurately account for and correct the true wealth disparities of Maryland subdivisions. The law should be changed to account for all tax returns filed by November 1 each year. This is a key element of a reasonable package of measures to continue to diversify the City's revenue sources and perhaps help reduce reliance on the property tax. It would provide millions of dollars in additional State aid to the City and even more aid to the balance of Maryland's poor subdivisions.

The current Disparity Grant law, with its requirement that the formula calculation be based on wealth as measured by tax year returns filed through August 15 must be changed. Federal requirements have changed and now allow taxpayers to file returns much later than August 15, by granting an extension to file personal income tax return through October 15<sup>th</sup> each year. The due date for filing the Maryland State income tax return conforms to the extended Federal deadline. Due to the large number of Maryland State personal tax returns that are filed after August 15<sup>th</sup>, the returns filed each year through August 15<sup>th</sup> do not provide a representative measurement of the wealth and wealth disparities of Maryland's counties. The result is a major understatement of the aid due the poorer subdivisions. To conform the law to federal filing requirements, as was largely achieved in the original program, will remove this flaw, capture the best possible measure of wealth from as many calendar year tax returns as possible, increase aid to poorer subdivisions and perhaps increase aid to the City substantially. This simple action should be an element of a reasonable package of measures to continue to diversify the City's revenue sources, and perhaps help reduce reliance on the property tax. A change in the Disparity Grant law could potentially provide millions of dollars in additional State aid to Maryland's poorest counties.

Changes in aid for Library and Health grants comprise the major elements of the balance of the increased in State Aid. The grant for Library Services is budgeted to increase from \$6.1 million to \$6.6 million. This increase is due to a State legislated increase in the per capita grant amount from \$13.00 to \$14.00 per capita. The grant for Local Health Operations is budgeted to increase from \$12.1 million to \$12.7 million.

**RECORDATION AND TRANSFER TAX** — The City's revenue from recordation and transfer taxes is expected to total \$94.7 million for Fiscal 2008, a decrease of \$3.7 million or a 3.8% compared to the Fiscal 2007 budget. Over the past few years, the City has realized substantial additional revenue from investment, including a large dose of speculation, in the national, regional and local real estate market. This growth after the March 2000 stock market collapse was fueled in large part by accommodative Federal Reserve policy, making easy money available and other factors outlined in the Economic Outlook Section. Real estate became the favored investment, interest rates that reached the lowest levels in the last four decades and an unregulated lending industry fueled a classic market "bubble." The real estate bubble has been deflated and prices and volumes are declining. This decline will continue in Fiscal 2008.

## (Dollars in Millions)

FY '97 FY '98 FY '99 FY '00 FY '01

FY '02 FY '03

FY '04 FY '05 FY '06 FY '07B FY '08E

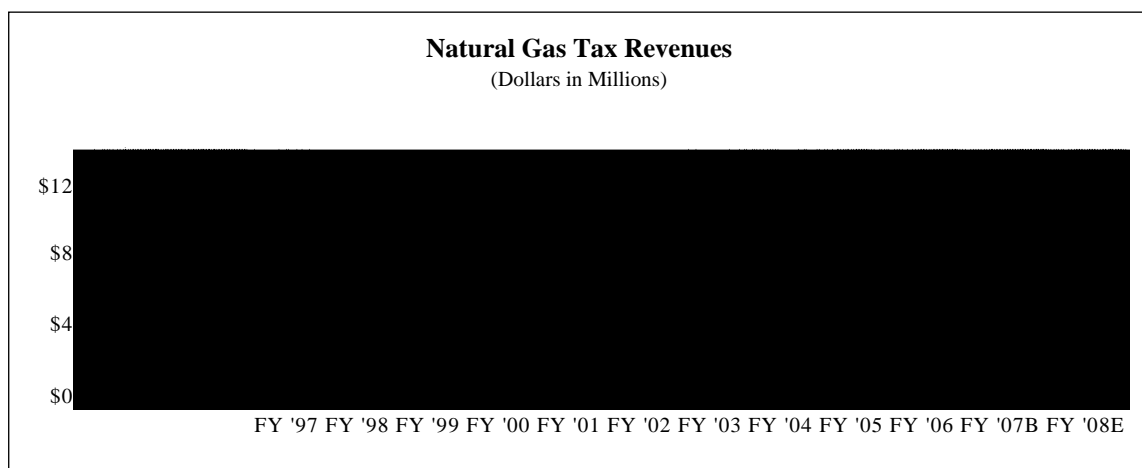
increasing 133.3%, comparing estimated Fiscal 2008 receipts of \$30.8 million to actual Fiscal 2004 receipts of \$13.2 million. This is a result of forward looking action taken by the Mayor and City Council to broaden the City's limited tax base. Energy tax receipts now comprise about 2.4% of the General Fund revenue. This represents an important first step in what must be a continuing effort of the City to diversify its tax base.

Baltimore City energy consumers are protected from increases in tax liability due to energy cost increases. The foresight of the Mayor and City Council has insulated City users against spiking energy tax bills through a unit based energy tax structure. This means the tax is based on the number of units of energy consumed not on the price. Baltimore residents are in control of their energy tax bills to the extent they can manage how much energy they consume. Changes in tax yield are due to changes in consumption patterns and changes in the Washington-Baltimore Consumer Price Index (CPI). The annual change in the CPI is used under the law to adjust the tax rate. This protects energy consumers from the highly volatile gyrations in costs in the energy markets that would result if the City had a traditional sales type tax, rather than the unit based, CPI capped tax structure.

Estimating energy tax revenues is as problematic as predicting the weather. Changes in energy use mimics the type of variances from long term average temperatures that a day, season or year can have. On the day this outlook is being finalized, the average temperature for Baltimore is 51 degrees. However, today's high, of 40 degrees, is well below that average and far below the record of 89 degrees but above the record low of 28 degrees. The warm January depressed energy tax revenues, while the cold April we had this year could push revenues higher in the short teim.

The annual CPI energy rate adjustment is a variable that provides an element of predictability in the energy tax revenue estimate. However, because of the year-to-year variability in weather related energy consumption and how each user group is affected, the CPI change alone can never explain all of the variance in revenues between years.

### *Natural Gas*

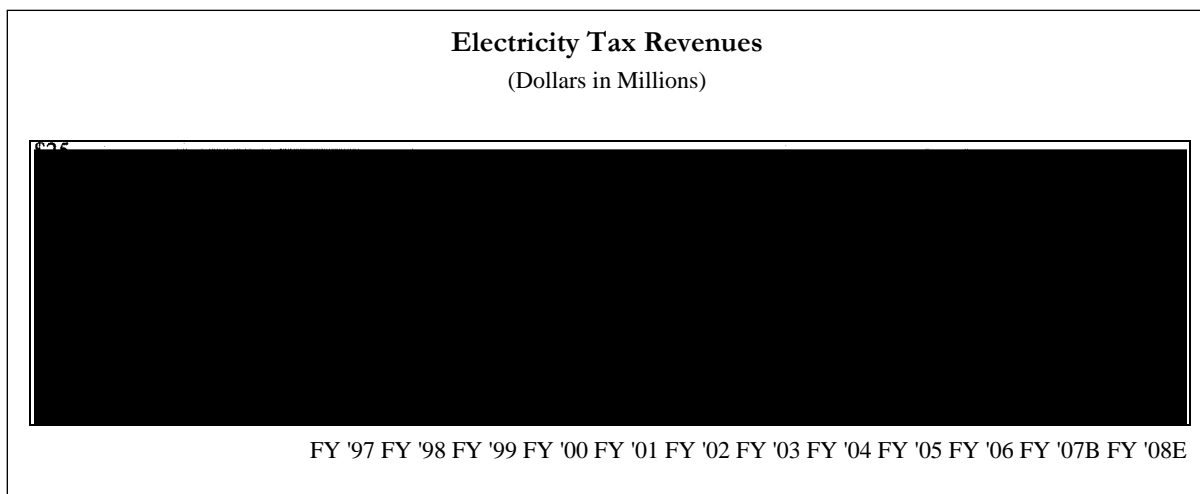


Natural gas revenue is estimated to increase \$343,000 or 3.7% above Fiscal 2007 budget. The Washington-Baltimore Consumer Price Index (CPI) adjustment of 3.1 % comprises a major share of the anticipated growth. For Fiscal 2007, natural gas receipts are anticipated to under



perform the budget expectation by about \$600,000. This may reflect the impacts of milder than normal winter weather. The Fiscal 2008 estimate assumes a more normal weather pattern.

### *Electricity*



Fiscal 2008 electricity revenue is estimated at \$19.1 million or \$682,000 above the Fiscal 2007 budget of \$18.4 million. Growth in this revenue is estimated to be about 3.8% and is slightly higher than the Washington-Baltimore CPI as long term trends point to growth in consumption, primarily in the commercial and non-profit sectors.

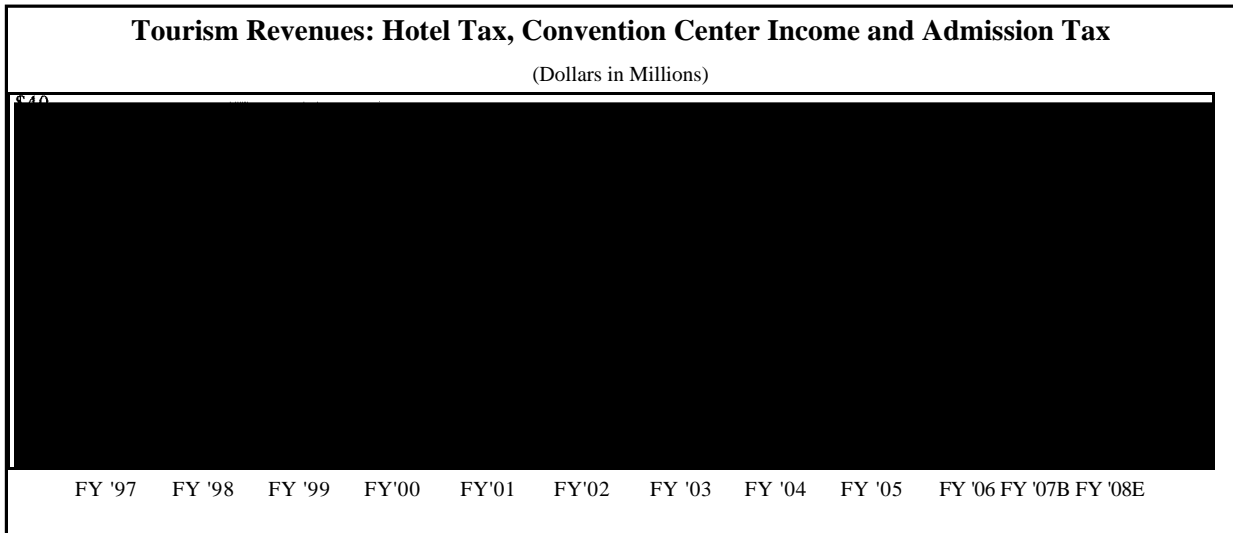
### *Steam, Fuel Oil and Liquid Petroleum Gas (LPG)*

Steam revenue in Fiscal 2008 is estimated to be \$885,000 or 3.8% above the Fiscal 2007 budget of \$853,000. Revenue from these sources in Fiscal 2008, is anticipated to be triple the amount collected prior to the important tax base broadening program enacted by the Mayor and City Council in 2004.

The remaining energy tax revenues come from the levies on fuel oil and LPG. Unlike natural gas, electricity and steam, fuel oil and LPG are sold by many competing suppliers with no single supplier dominating the market. For Fiscal 2008 fuel oil and LPG revenues together are estimated to be essentially flat with revenues of \$1.1 million.

## **TRAVEL, TOURISM AND VISITOR REVENUES**

The set of General Fund tourism related revenues, hotel tax, admissions and amusement taxes and Convention Center revenues are anticipated to grow about \$1.6 million or 4.5% from \$35.3 million to \$36.9 million. The strongest area of growth is expected to be in the hotel tax. Industry data indicates that the Baltimore market has had strong growth in revenue per available room. Hotel taxes in the Convention Center Bond Fund are budgeted to yield a total amount of \$21.1 million in Fiscal 2008, and increase of \$1.1 million compared to the Fiscal 2007 budget of \$20.0 million. After payment of debt service, about \$16.5 million will be transferred to the General Fund compared with the Fiscal 2007 budget amount of \$15.3 million. This is a substantial increase in hotel tax revenues in the General Fund of about \$1.2 million or about 7.8%. This makes the hotel tax one of the strongest growth points in the Fiscal 2008 revenue plan.



On the other hand budgeted revenues for admissions and amusement taxes of \$8.8 million in Fiscal 2007 are not likely to be met primarily because of the continuing decline in major league baseball attendance. Receipts are expected to grow minimally in Fiscal 2008 to \$8.9 million. The small net growth results from an expanding number of entertainment options, a growing set of night life activities and the continued strength of the City as a visitor destination.

Convention Center revenues are anticipated to increase a modest 2.7% from \$11.2 million in Fiscal 2007 to \$11.5 million in Fiscal 2008. This is encouraging as it will be a second year of growth after declines in receipts in Fiscal 2003, 2004 and 2006. Hopefully this second year of growth will restart the Center's long Willi of positive growth which saw annual increases in revenues over the 20 years from the time the Center opened in 1982 through 2002. With construction of the new Convention Center Hotel underway there is good reason to believe that Fiscal 2008 will mark the turn around point.

## MOTOR VEHICLE FUND



The major source of revenue in the Motor Vehicle Fund is State highway user revenues shared by the State of Maryland with all of its subdivisions. The graphic above illustrates trends in this revenue, which in Fiscal 2008 at \$230.2 million comprises 93.6% of the total funding sources for the City's Motor Vehicle Fund. Trends in this revenue determine the health of the Fund. Major

components of the State shared highway user revenues are the vehicle titling tax imposed on cars bought or brought to Maryland and the gasoline tax. According to the State, titling tax revenues have been essentially flat for three consecutive years. In addition, gasoline taxes are growing minimally and substantially below historic growth rates. Finally, a material share of the funding for State highway users comes from the corporate income tax. Corporate income tax receipts are forecast to decline. Budgeted State highway user revenues estimates will not be met in Fiscal 2007. Accordingly a cautious forecast is made for Fiscal 2008.

The largest source of growth in the Motor Vehicle fund revenue forecast is for earnings on investments. Here, just as in the General Fund, substantial growth is forecast. An increase of about \$2.0 million from the Fiscal 2007 budget of \$701,000 to \$2.7 million will help to offset a portion of the lost revenue resulting from the economic slow down reflected in State highway user revenues. The next largest area of growth is in the Red Light fine program where revenues are anticipated to grow from \$6.2 million in Fiscal 2007 to \$6.7 million in Fiscal 2008. This growth is due to an expansion of covered intersections and improved light timing and enforcement. Diversifying and strengthening sources of local revenues to devote to the City's transportation program is essential. The outlook for Fiscal 2008, with a forecasted decline in the State shared highway user revenues illustrates the necessity for developing local resources to fund transportation needs or expansion of State revenues.



**SUMMARY OF THE ADOPTED BUDGET**  
**Selected Real Property Tax Expenditures and Required Report to the**  
**Board of Estimates and Mayor and City Council**

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**Background**

Tax expenditures are revenue losses or allocations of public resources, based on tax laws that include exemptions, deductions, credits, deferrals, payment in lieu of taxes (PILOTS) or differential tax rates. Tax expenditures are an alternative to government policy instruments that provide direct operating expenditures for grants, loans or other financial subsidies (e.g., land cost write-downs or grants). Other tools include regulatory changes to induce desired outcomes. Both the federal and State governments are required by law to estimate and report on tax expenditures. Because they are substitutes for direct operating expenditures to support private sector subsidies, it is essential to document cost and review as part of the annual budget process.

City policymakers often use the property tax, the City's main source of revenue, as a policy tool intending to stimulate types of development when more direct expenditures might be appropriate. Reporting total foregone revenue, the gross expenditure associated with this policy tool and each of the tax credits is necessary to provide a complete picture of the City's budget. The following specific evaluation report is provided to meet the requirements of the Newly Constructed Dwelling Tax Credit program. A table at the end of this section summarizes expenses for the tax credit programs.

**Newly Constructed Dwelling Tax Credit Report**

The Newly Constructed Dwelling Tax Credit law requires the Director of Finance to report to the Board of Estimates and to the Mayor and City Council the public costs and benefits of the tax credit. This program has grown substantially and is currently the City's third largest local option real property tax credit expense. The following table summarizes the number of credits and gross costs on an annual and cumulative basis.

Fiscal Year	No. of Credits Granted		Amount of Credits Granted	
	Annual	Cummulative	Annual	Cummulative
1996	30	30	\$20,295	\$20,295
1997	199	229	\$133,333	\$153,628
1998	15	244	\$229,663	\$383,291
1999	149	393	\$309,237	\$692,528
2000	141	534	\$330,747	\$1,023,275
2001	130	664	\$418,921	\$1,442,196
2002	211	875	\$481,490	\$1,923,686
2003	128	1,003	\$704,261	\$2,627,947
2004	165	1,168	\$1,038,136	\$3,666,083
2005	240	1,408	\$1,471,194	\$5,137,277
2006	474	1,882	\$1,653,005	\$6,790,282
2007 (March)	391	2,273	\$3,027,652	\$9,817,934

Since the program's adoption, administrative costs have been absorbed within existing City operations. Promotion of the program is now part of the on-going operation of certain programs run by City or City related agencies. The Office of Homeownership in the Department of Housing and Community Development promotes the program. Information about tax credit programs is available on the City and the Live Baltimore websites. Realtors and developers are the major source of information about the credit as cited by 42.0% and 46.4% of credit recipients respectively in a questionnaire they completed.

In the 2005 sunset review for the program, appropriate questions were raised regarding issues of need, cost and benefit. Most important, the review highlighted the fact that the distribution of the tax credits granted is highly concentrated. For instance, as the map included in this section shows, about 84.0% of the Fiscal 2007 year-to-date approved applications are in just 17 of the City's 272 neighborhoods. Worse than that, all the 2007 year-to-date approved credits are located in 44 neighborhoods or less than 22.0% of the City's neighborhoods. This concentration of usage is a primary indicator of the ineffectiveness of the program to stimulate development where it otherwise would not occur. Use of the program continues to be limited to a small number of neighborhoods for two reasons. It is used where there is already a "market" or where there is a concerted redevelopment effort. First, they are waterfront, Inner Harbor or downtown communities, with often high priced, waterfront oriented properties. Or, secondly, they are concentrated in subsidized targeted low income housing redevelopment areas, such as the six federally funded Hope VI high rise redevelopment sites. This usage pattern highlights the question most obviously offered. Is the credit necessary in neighborhoods with strong real estate markets such as the water front and Inner Harbor neighborhoods and is it necessary in project areas where the City is already a lead player in making subsidized housing available? Information collected by the Department of Finance indicates that the answer is that it is not.

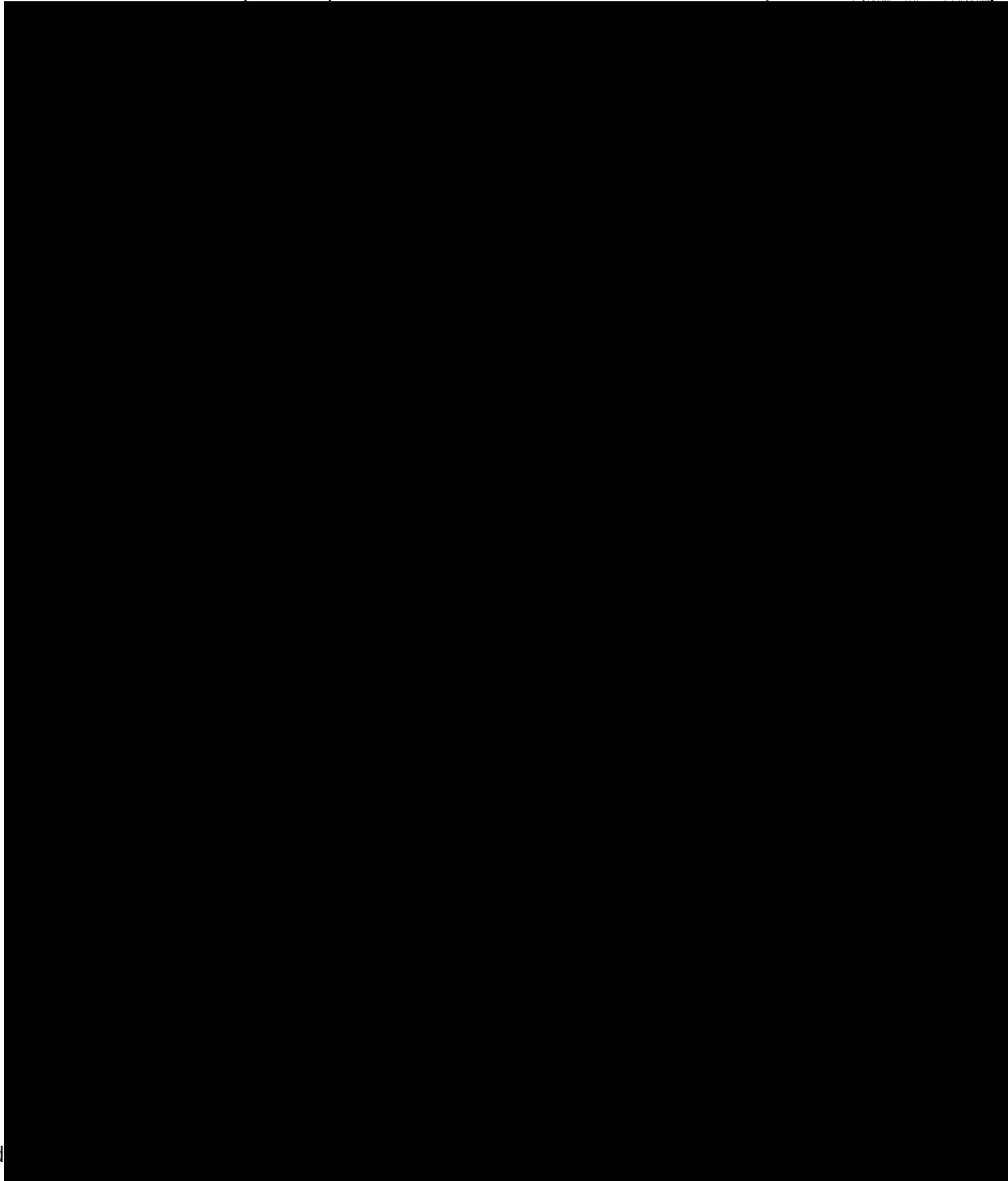
The Finance Department has published credit recipient survey results since Fiscal 2000. In preparing this report, the Finance Department reviewed an additional 391 applications processed for Fiscal 2007 through March 2007. Of the 391 applicants, 388 completed the required questionnaire made part of the application. The findings from the most current survey reinforce the need to modify the current program and replace it with a program that will target scarce City resources to neighborhoods that are not able to support market rate development. Key findings are summarized below.

#### *Has the Program Spurred New Development?*

Market factors, including interest rates, availability of funding, demographic, and the nation-wide market-driven interest in central city development have been the driving forces in new construction development, both currently and over the long term. This credit program is not a driving factor. Based on the building permit reporting process established with the Baltimore Metropolitan Council the number of new single family residential building permits decreased to 351 in calendar year 2006, a material drop from the City's peak year of 634 in calendar 2005. This is a major decline of 283 permits or 44.6% from the peak year which vividly illustrates how the market rules in the

# City of Baltimore

## Fiscal Year 2007 Year to Date Newly Constructed Tax Credit Applicants by Neighborhood



4 Newly  
Constructed

(17) Neighborhoods with NO Newly Constructed Tax Credit Applicants

Number of Applicants

Neighborhoods with Newly Constructed Tax Applicants  
& Canton, 52

4' Baltimore-Linwood, 9

4.49

4' Frankford, 42

Sandtown-Winchester, 8

4' Locust Point, 36

As Locust Point Industrial Area, 7

Woodberry, 36

Patterson Place, 6

41 Federal Hill, 33

41 Hampden, 5

Washington Village, 24

4' Upper Fells Point, 5 4'

Jonestown, 21

4A Downtown, 4

le Fells Point, 16

Brooklyn, 4

d' inner Harbor, 13

Little Italy, 4

dr SBIC, 13

4' Mount Washington, 3

4' Riverside, 11

dr Hoes Heights, 3

Highlandtown, 3

Cheswolde, 3

Butcher's Hill, 3

Seton Hill, 3

Cylburn, 2

Brewers Hill, 2

Mid-Town Belvedere, 2

Westfield, 1

West Forest Park, 1

Washington Hill, 1

Sharp-Leadenhall, 1

Roland Park, 1 4'

Ridgely's Delight, 1 4'

Reservoir Hill, 1 4'

Milton-Montford, 1 4'

Lauraville, 1 4'

Guilford, 1

4' Gay Street, 1 4'

Dickeyville, 1 4'

Broadway East, 1 4'

Bolton Hill, 1

4' Ashburton, 1



production of new housing. Over the long term the same market forces have been the driver. This is fully illustrated in the table below. The decade of the 1980's saw annual permits average about 307, without the benefit of this type of tax expenditure subsidy program. During the 1990's production dropped tremendously representing primarily the impacts of Maryland's worst recession since World War II. Permit activity averaged only 146 per year. After this program was adopted in 1995 annual permits fell even further to about 109 per year from 1996 through 2000. Again, this reflects the importance of market conditions separate and apart from public subsidies. Building permit activity in the current decade has averaged about the same, as in the 1980s or about 318 compared to 307. Since the program was enacted the average annual building permit activity has been about 235, 23.5% lower than in the decade of the 1980's. Clearly this program is not a material factor in housing production. Developers will state that this tool is important, even critical to development. In fact it is a public subsidy which makes the job of selling homes easier. There is no compelling evidence that it caused new construction or was the essential "all but for" factor in sales. Hence, there is an absolute necessity for annual review of this expenditure along with all other expenditures in a budget and the development of objective means for testing the effectiveness of this program. The design of the current program does not allow for such testing.

<b>RESIDENTIAL BUILDING PERMIT ACTIVITY</b>				
Comparison Over Selected Periods				
1980's	1990's	2000's	1996 - 2000	1996 - 2006
<u>Average</u>	<u>Average</u>	<u>Average</u>	<u>Average</u>	<u>Average</u>
307	146	318	109	235

*Has the Program Been a Net Benefit to the City?*

The cumulative cost of the program through March of 2007 plus the estimated costs for the remainder of the year and Fiscal 2008 is estimated to be about \$15.0 million. It is difficult to demonstrate that any compelling evidence exists to show that this program has any net benefit to the City. First, the program was born in the depths of the worst recession the City and State of Maryland have experienced since World War II. This program was one of eight credit programs rapidly rolled out by policy makers in the hopes of undoing the harmful effects of that terrible recession. It did not work. The normal workings of the market place, combined with the idea of homeownership, especially a new home, at the core of the American dream and housing market came into play. Baltimore City has a historically large and active home re-sale market. Newly constructed real estate in the City has always been a highly priced commodity. There is no documented evidence that indicates that it is not possible to sell new construction in the City without this credit (setting aside the peculiarities of the condominium market in the Baltimore market). Quite the contrary, the very size of the market and the statistics show how small a part of this market received this large subsidy. In addition, well over 20 years ago, the City repealed the tax credit program for newly constructed homes that were vacant because they could not be sold! The program had not been used for years. If the newly constructed tax credit program were cost effective, the proportion of its activity



would have to exceed the unsubsidized market share including the re-sale of newly constructed homes. This credit program is used in a very tiny segment of a very large City real estate market and is no where near meeting this test.

<b>City Real Estate Market Sales Statistics</b>	
Calendar Year 2002 through 2006	
Total Taxable Real Property Transfers	
111,613 Total Metropolitan Regional Information System (MRIS)	
( a proxy for owner occupied property sales)	
	49,663
Newly Constructed Tax Credit Recipients	

Nearly 99.0% of all real estate sales and over 97.0% of residential sales occur without the benefit of this direct tax expenditure subsidy. The millions of dollars that are spent on the newly constructed tax credit subsidy program could be better spent on public safety, education, recreation and parks, libraries and the other basic services which would enhance the City's prospects as a desirable location to purchase a home and develop a stable community for all Baltimore residents. The estimated program costs in Fiscal 2008 would be nearly large enough, at \$4.9 million, to fund an additional two cents property tax cut for all Baltimore property owners if the Council chose to act to achieve the policy objective of broad based tax relief.

## **CONCLUSION**

The evidence indicates that this program as currently structured is not effective and is not a good use of scarce City dollars. The principle reasons are as follows.

1. The program recipients are concentrated in either a very small number of neighborhoods where there is a viable market or in neighborhoods such as the HOPE VI project areas or Sandtown-Winchester where nearly 1,000 for sale properties were built with extensive public subsidy.
2. The program revenue benefit is negative since unsubsidized real estate market activity transactions occur at the rate of nearly 100:1, dwarfing any thought that subsidized development has a positive return.
3. Annually, the applicant survey shows high proportions of the credit recipients were already City residents. They bring no new tax benefits since new homes are sold in the city. Over the life of the program, over 62.0% of credit recipients were already City residents.
4. The survey has consistently shown that a large proportion of credit applicants, about two-thirds or 66.0%, limited their home purchase search to the City only.

5. Consistent with prior year results, over half of this year's applicants did not know or did not state the dollar value of the credit indicating that the credit was truly not a "dollar and cents" element of their home purchasing decision.

#### **WHAT MUST BE DONE – DEVELOP A TARGETED INCENTIVE PROGRAM.**

The City needs to develop a valid pioneering program which can be used to unarguably test if tax subsidy is truly a material determining factor, in spurring not just residential, but all development types in a particular area. This will require carefully targeted efforts in view of (1) the limited City resources and (2) the need to establish valid benchmarks for testing.

However, there is plenty of opportunity for establishing such a program. The simplest test would be to identify a selected set of targeted areas distributed throughout the City where there is the least development activity. The selection of these dispersed areas might incorporate the Planning Department's neighborhood typology program to identify the areas most in need of a development jump-start. In these areas, the property tax should be eliminated entirely on new development for perhaps up to 10 years. Developers require a material amount of time in order to make projects work, so a 10 year period of tax relief for residential and non-residential development is appropriate. *Changing the single variable, property tax liability, in areas where there is not a viable market and no other major public subsidy program at work will allow for creative development to determine the impact of the property tax variable.* The Mayor's Blue Ribbon Committee on Taxes and Fees has taken as part of its mission, an examination of property tax credits. This approach might be one that deserves their attention. A true test is in order to see if development can truly be stimulated by tax relief.

As it is, the City is wasting scarce resources in areas and development projects that may not require subsidy or where the subsidy provides a net benefit to the City.

## F I S C A L   2 0 0 8

### SUMMARY OF CITY REAL PROPERTY TAX CREDIT PROGRAMS

The table below describes tax expenditure costs for all locally authorized real property tax credit programs. It does not attempt to deal with all tax exemptions or other preferential tax treatment expenditures. In Fiscal 2008, the City budget estimates real property tax credit expenditures totaling about \$86.6 million. This represents an increase of about \$37.0 million compared to the Fiscal 2007 projected expenses of \$49.6 million.

	FY 2007 Projection	FY 2008 Budget
<u>Homestead Tax (104% Assessment Phase-In)</u>		
A 4% taxable assessment increase cap on owner-occupied dwellings.	\$38,000,000	\$71,932,000
<u>Enterprise Zone Property Tax Credit</u>	3,800,000	4,140,000
A 10-year tax credit (80% in the first 5 taxable years and declining by 10 percentage points thereafter) in designated State Enterprise Zones on the increased value of a commercial property after improvements.		
<u>Historic Restoration and Rehabilitation Property Tax Credit A</u>		
10-year tax credit (100% for projects with costs below \$3.5 million; and 80% in the first 5 taxable years and declining by 10 percentage points thereafter for projects with costs above \$3.5 million) on the increased value of a historic property due to improvements.	3,900,000	4,900,000
	3,300,000	4,900,000
<u>Newly Constructed Dwelling Property Tax Credit</u>		
A five-year tax credit (50% in the first taxable year and declining by 10 percentage points thereafter) on newly constructed or city owned, vacant rehabbed dwellings.		
	500,000	650,000
<u>Brownfields Property Tax Credit</u>		
A five-year tax credit (50%, except for projects that spend more than \$250,000 in eligible work, in which case it's 70%) on the increased value of brownfields sites after eligible improvements are made. For sites located in a State-designated Enterprise Zone areas, the credit is for a 10-year period.	45,000	38,000
<u>Home Improvement Property Tax Credit</u>		
A five-year tax credit (100% in the first tax year and declining by 20 percentage points thereafter) on the increased value of a dwelling due to improvements.		
	57,000	55,000
<u>Other Local Option Property Tax Credits</u>		
Includes costs of the neighborhood preservation and stabilization conservation, vacant dwelling, fallen heroes, and cemetery dwelling property tax credit programs.		
	\$49,602,000	\$86,615,000

# F I S C A L   2 0 0 8

## PROPERTY TAX BASE AND ESTIMATED PROPERTY TAX YIELD

### ESTIMATED ASSESSABLE BASE

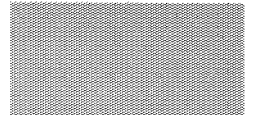
	<u>Fiscal 2007</u>	<u>Fiscal 2008</u>	<u>Change</u>
<b>REAL PROPERTY</b>			
Subject to <b>\$2.268 Tax Rate</b>			
Real Property Assessed Locally	\$23,078,640,000	\$26,330,000,000	\$3,251,360,000
Appeals, Abatements and Deletion Reductions	(72,100,000)	(100,000,000)	(27,900,000)
Adjustment for Assessment Increases over 4%	(1,741,230,000)	(3,220,509,615)	(1,479,279,615)
New Construction	258,000,000	188,000,000	(70,000,000)
Rail Road Property	89,100,000	123,971,000	34,871 000
<b>Total Real Property Subject to \$2.268 tax rate</b>	<b>\$21,612,410,000</b>	<b>\$23,321,461,385</b>	<b>\$1,709,051,385</b>
Subject to <b>\$5.67 Tax Rate</b>			
Public Utility Property	\$145,500,000	\$175,989,000	\$30,489,000
<b>Total Pubic Utility Real Property Subject to \$5.67 taxrate</b>	<b>\$145,500,000</b>	<b>\$175,989,000</b>	<b>\$30,489,000</b>
<b>Total Real Property</b>	<b>\$21,757,910,000</b>	<b>\$23,497,450,385</b>	<b>\$1,739,540,385</b>
<b>TANGIBLE PERSONAL PROPERTY</b>			
Subject to <b>\$5.67 Tax Rate</b>			
Individual and Firms	\$24,155,000	\$17,997,000	(\$6,158,000)
Ordinary Business Corporations	\$808,120,000	\$805,475,000	(\$2,645,000)
Public Utilities	\$940,130,000	\$895,476,000	(\$44,654,000)
<b>Total Tangible Personal Property</b>	<b>\$1,772,405,000</b>	<b>\$1,718,948,000</b>	<b>(\$53,457,000)</b>
<b>Total Real and Personal Property</b>	<b>\$23,530,315,000</b>	<b>\$25,216,398,385</b>	<b>\$1,686,083,385</b>

### ESTIMATED PROPERTY TAX YIELD

		<u>Fiscal 2008</u>
Property Subject to <b>\$2.268 Tax Rate</b>		
<b>Real Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base</b>	<b>50.01/5100</b>	\$2,332,146
Anticipated Rate of Collection		98.0%
<b>Net Tax Yield from \$0.01 per \$100 of Assessable Base</b>		\$2,285,503
<b>Estimated Total Tax Yield Property Tax Subject to 2.268 tax rate</b>		\$518,352,129
<b>Property Subject to \$5.67 Tax Rate (by law 2.5 times Real Property Tax Rate)</b>		
<b>Real Property (Public Utilities) - Gross Tax Yield from \$0.01 per \$100 of Assessable Base</b>	<b>\$0.01/\$100</b>	\$17,599
<b>Tangible Personal Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base</b>	<b>\$0.01/\$100</b>	71,895
<b>Total Gross Tax Yield from \$0.01 per \$100 of Assessable Base</b>		\$189,494
Anticipated Rate of Collection		98.0%
<b>Net Tax Yield from \$0.01 per \$100 of Assessable Base</b>		\$185,704
<b>Estimated Total Tax Yield Property Tax Subject to \$5.67 tax rate</b>		\$105,294,069
<b>Total Estimated Property Tax Yield - Real and Personal Property</b>		<b>\$623,646,198</b>

Fiscal 2008  
Summary of the Adopted Budget

**Revenue Detail**

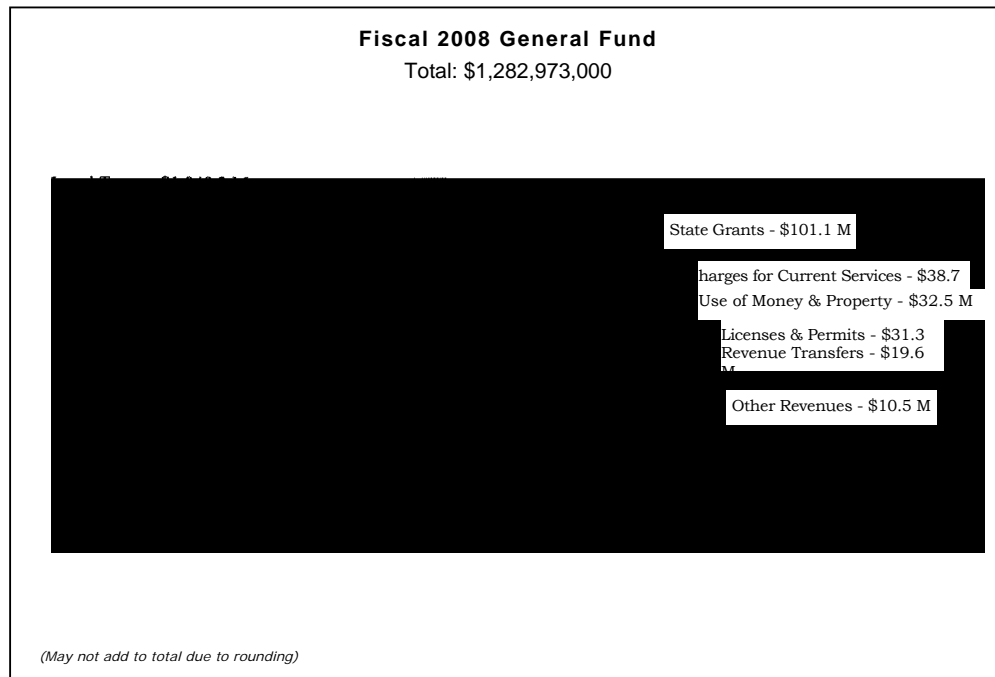




## FISCAL 2008

### SUMMARY OF THE ADOPTED BUDGET Budgetary Funds - Descriptions and Policies

#### General Fund

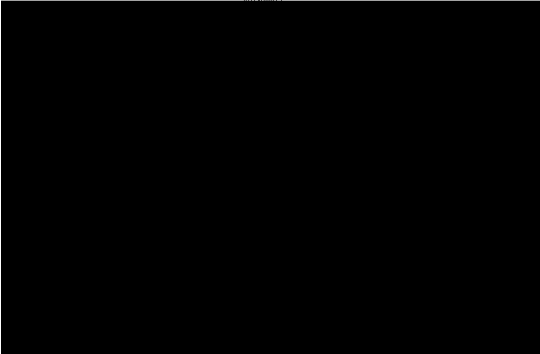



#### Policy and Objectives

The General Fund, the City's principal fund, contains revenues which finance appropriations for both ongoing operating expenses and Pay-As-You-Go (PAYGO) capital projects. The budget for this fund includes all unrestricted revenues that support appropriations not required to be budgeted in another fund. Appropriations approved in the Ordinance of Estimates or in supplemental appropriations may be for any program or activity not prohibited by the City Charter, public local law or other applicable law. Five major types of revenue and revenue transfers from other funds comprise 97.7% of the \$1,283.0 million Fiscal 2008 budget. The five types of revenue are Local Taxes, State Grants, Charges for Current Services, Revenue from the Use of Money and Property and Licenses and Permits. Revenue transfers represent revenue in excess of expense requirements in certain other funds that are available to the General Fund. For descriptions of revenues that support these fund transfers see the Parking Management, Parking Enterprise, Loan and Guarantee and Convention Center Bond.

#### Major Revenues

Local Taxes compose 81.8% of total General Fund revenues and funding sources. The largest share of local taxes, 59.4%, comes from current year real and personal property tax receipts. Income taxes, with Fiscal 2008 estimated receipts of \$236.7 million, represent 22.6% of local tax revenues. Sales and service tax levies are imposed on energy consumption, certain telephone services, property transfers, hotel occupancy, recordation and admissions and amusements. Sales and services taxes are an estimated \$122.1 million or 11.6% of Local Taxes.

Fiscal 2008 General Fund										
Local Taxes (81.8%)		Total: \$1,282,973,000								
Property Tax	S 623.6 M									
Income Tax	5 236.7 M									
Saks & Services	\$ 122.1 M									
Others	\$ 66.9 M									
Total	\$1,049.3 M									
										
				State Grants (7.9%)						
				Income Tax Disparity	\$ 78.2 M					
				Local Health Operations	S 12.7 M					
				Library Services & Others	\$ 10.2 M					
				Total	\$101.1 M					
										
								iceses & Permits (2.4%)		
								Public Safety & Regulations	\$ 23.2 M	
								Business, Alcoholic Beverages		
& Marriage Licenses	\$ 3.3 M									
Others Licenses & Permits	S 4.8 M									
Total	S 31.3 M									

The two largest State grants are the Income Tax Disparity Grant with \$78.2 million and a grant for the operation of local health programs with \$12.7 million. The former is based upon a statutory formula created in 1992 by the Maryland General Assembly. The grant is made in order to bring the per capita income tax yield of Maryland's poorer subdivisions up to 75.0% of the Statewide yield. There is also a \$6.6 million State Grant for Library Services and about \$85,000 for police protection aid. In Fiscal 1998, the State began to provide the City five dollars of every motor vehicle security interest filing fee filed with the State, which is estimated at \$2.9 million. The State also supports a portion of War Memorial expenses, approximately \$180,000.

Fiscal 2008 General Fund			
		Total: \$1,282,973,000	
		Charges - Current Services (3.0%)	
		Land and Sanitation & Water	
			\$ 16.4 M
		for Central City Services	
			\$ 10.9 M
			\$ 1.4 M
			\$ 38.7 M
		Debt Service & Property (2.5%)	
		Debt Service	
			\$ 15.9 M
		Investments	
			\$ 13.0 M
		Loan Repayment	
			\$ 3.6 M
		Total	
			\$ 32.5 M



Income from the Use of Money and Property is dominated by two major categories, earnings on investments and the rental of the Convention Center facility. Total earning on investments returns on the daily cash balances in the City Treasury account for 40.0% or \$13.0 million, while incomes generated by the Convention Center account for 35.4% or 11.5 million of the category total.

In the Charges for Current Services group, revenues derived from sanitation and solid waste disposal, charges for central services, impounded vehicle storage fees, Sheriff District Court service fees, lien report fees, port fire protection reimbursement, stadium security service charges and fees for semi-annual property tax payment, account for 87.9% of the category total. The remaining revenues are generated from fees and charges for health, recreation, zoning and a wide variety of other services rendered by the City.

Three major groups comprise Licenses and Permits. The Public Safety and Regulation group, composed of building, housing, animal control and certain trades' permits, accounts for the majority of the revenue in this category, \$23.2 million. Significant revenue in this group, \$5.2 million, is derived from the 5.0% cable television franchise fee. The City's power to raise revenues from this source is constrained by federal and State law. Certain license fees, including alcoholic beverage, marriage and some business licenses are set by State law.

## **Motor Vehicle Fund**

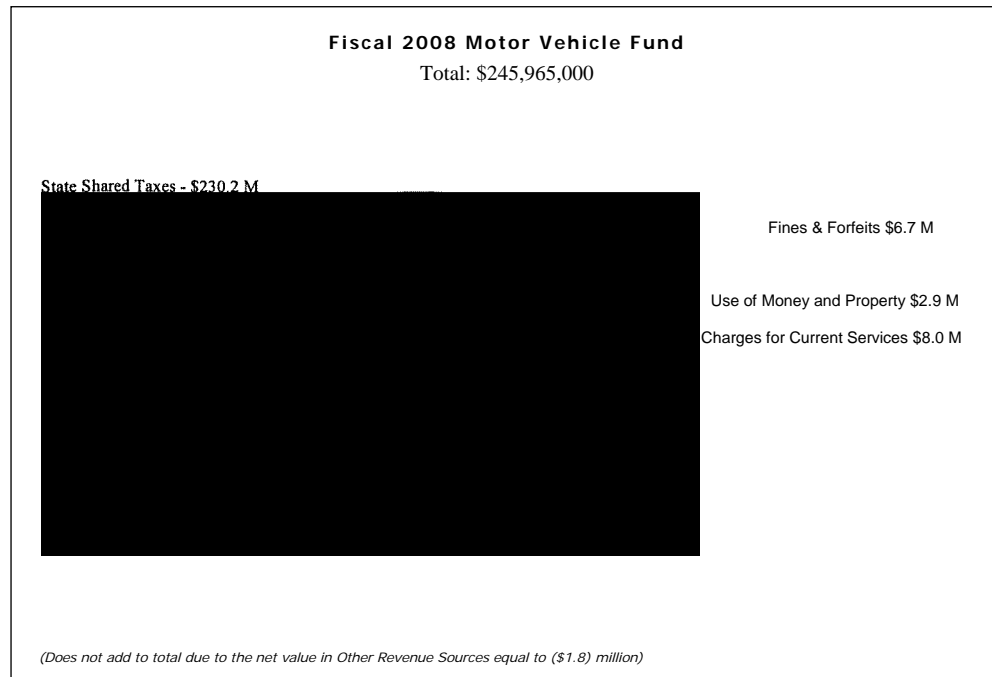
### **Policy and Objectives**

The Motor Vehicle Fund was established to account for revenues which finance appropriations for operating and capital programs and projects for transportation related activities. State highway user revenues are the primary revenue sources which include motor vehicle fuel, titling and corporate income taxes and registration fees. State law provides a formula for sharing portions of these revenues with all Maryland municipalities and counties. It also sets forth specific expenditure limitations on the use of these revenues as follows: highway/street construction, reconstruction or maintenance; police traffic functions and traffic law enforcement; highway lighting, storm water drainage and street cleaning excluding collection of garbage, trash and refuse; debt service for construction, reconstruction or maintenance of highways/streets and lighting and storm water drainage; transportation facilities such as airport, highway, port, rail and transit facilities; and footpaths, bridle paths or horse trails and bicycle trails subject to certain limiting conditions. Through Fiscal 2010, the Maryland General Assembly has authorized the City to use Motor Vehicle Funds to offset the costs of Baltimore City Public Schools student transportation with the Mass Transit Administration.

### **Major Revenues**

The major revenue in the Motor Vehicle Fund, \$230.2 million, comes from State shared highway user revenues, which compose 93.6% of the total resources supporting the Fiscal 2008 budget plan. The State deposits the highway user revenues in the Gasoline and Motor Vehicle Revenue Account (GMVRA) for distribution to the local governments and the State's Transportation Trust Fund. The GMVRA revenue is derived from several sources. A portion of the State imposed 7.0% corporate income tax is deposited in the fund. The State shares the proceeds from its

biennial vehicle registration fees with local governments. It also imposes the following taxes on fuels: 23.5 cents per gallon for gasoline and clean burning fuels; 24.25 cents per gallon for all other special fuels (e.g., diesel); and, 7 cents per gallon on aviation fuel. Fuel tax revenues attributable to the rate that exceeds 18.5 cents per gallon are shared with the local governments. The State shares the Motor Vehicle Excise (titling) tax imposed at the rate of 5.0%. Finally, a portion of the sales and use tax collected on short-term vehicle rentals is distributed to this fund.



The City's share of the highway user revenues is calculated as the greater of 11.5% of total highway user revenues or \$157.5 million. The law also includes a provision for the City to share in a portion of the growth in total highway user revenues.

## Federal, State and Other Special Grant Funds

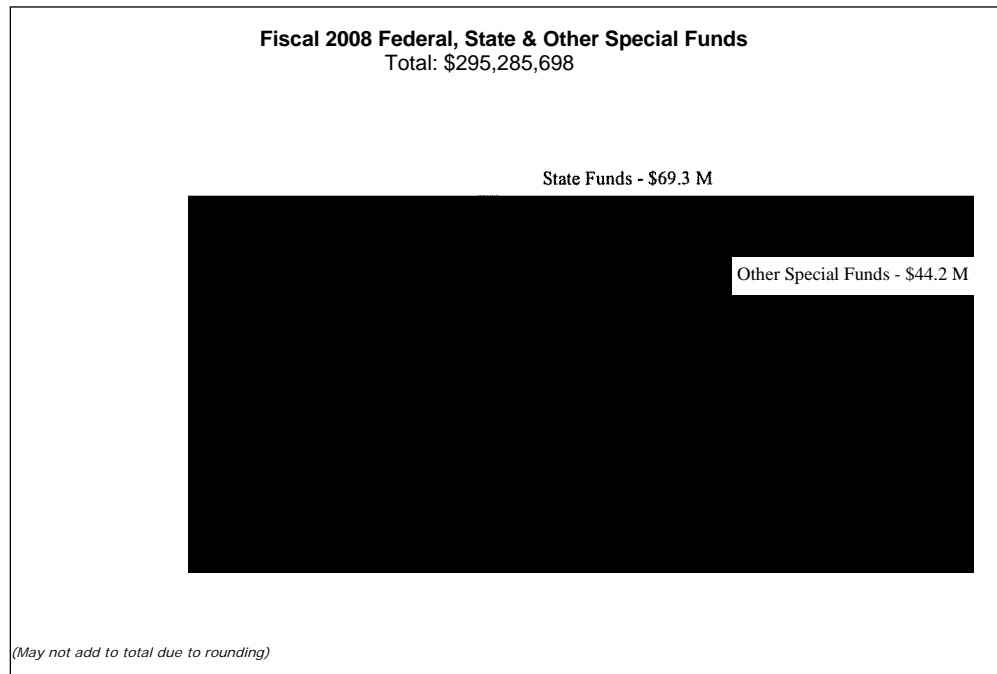
### Policy and Objectives

These dedicated grant funds were established to appropriate operating revenues received from federal, State and private sources. The funds are restricted by law, contract or regulation to expenditures for specific purposes. Revenues from federal, State and special purpose grants are recognized for accounting purposes at the time the specific designated expenditures are made. Budget appropriations for dedicated grant funds represent spending authority allowance for grants anticipated to be received during the budget year.

### Major Revenues

Three functional categories health, social services and public safety, account for \$139.9 million or 77.0% of the Fiscal 2008 Federal Fund appropriations of \$181.8 million. Health promotion and disease prevention, aging, division of clinical services, maternal and child health, and child and adult care account for 89.4% of the appropriations dedicated to health. Homeless services and Head Start funding account for 94.7% of the appropriations dedicated to social services. Finally, 87.2% of the public safety appropriation is earmarked for the police field operation bureau and the office of criminal justice.

Five functional categories, social services, health, public safety, adjudication and education, account for \$58.7 million or 84.7% of the Fiscal 2008 appropriations supported by dedicated State Aid grants totaling \$69.3 million. Major appropriations in these categories are for the police field operations bureau, State Library Resource Center, general nursing services and circuit court adjudication. The remaining 15.3% of the total dedicated State grants funds supports appropriations in the functional categories of economic development, recreation, general government and transportation. Major appropriations in these categories include grants for the State share of the convention center operating subsidy, senior services and supplementary recreational services.



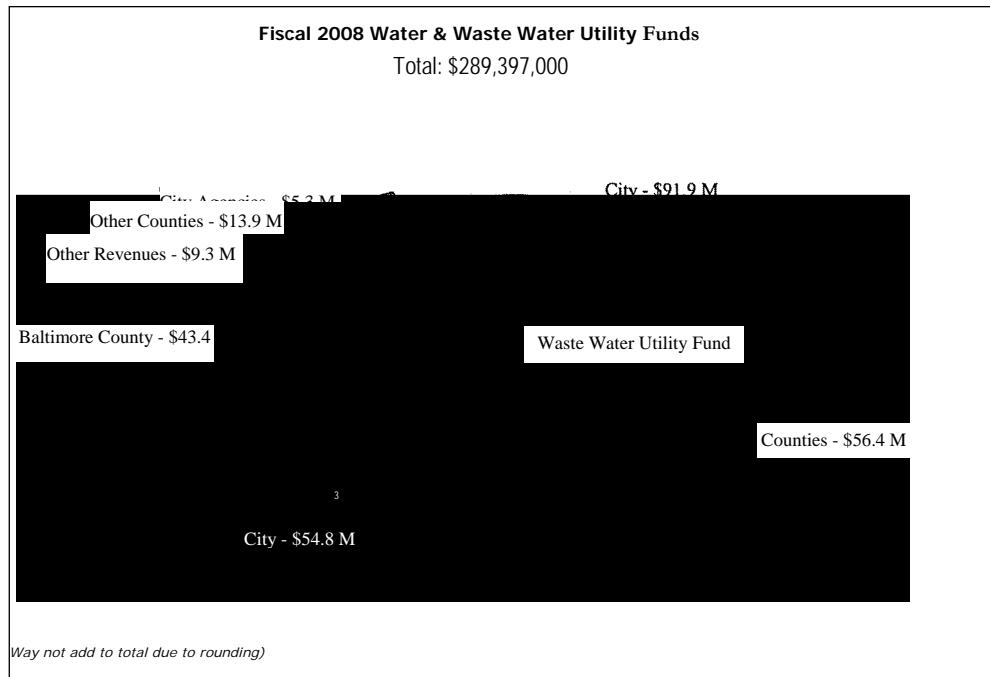
Fiscal 2008 Special Fund appropriations of \$41.7 million are divided into three functional categories public safety, health and general government and account for 94.3% or \$44.2 million of the total budget.

## Water and Waste Water Utility Funds

### Policy and Objectives

A Charter Amendment approved in 1978 established the Water and Waste Water Utility Funds as two separate enterprises. The utility funds must be financially self sustaining, as well as operated without profit or loss to other City funds. The establishment of these two funds enables the City to issue revenue bonds to finance related capital improvements. Ordinance 941, passed in December 1978, requires the Board of Estimates, upon recommendation of the Director of Finance and the Director of Public Works, to establish rates and charges sufficient to make the two utility funds self-supporting. Nearly all the funding sources for the utility operations come from the sale of services. Rates vary depending on volume, level of treatment and distribution costs. In the case of industrial users, rates vary according to the types of contaminants discharged into the waste water system.

## Major Revenues



**Water Utility** - The City supplies treated water to its residents, as well as to residents of Baltimore, Anne Arundel, and Howard counties. Untreated water is sold at wholesale rates to Carroll and Harford counties. The rate schedules are established pursuant to Board of Estimates' actions and, in the case of Baltimore County, are subject to provisions of State law and City/County agreements regarding cost allocation. The law and agreement with Baltimore County obligate the City to supply water at cost. The City and County allocate operating and maintenance costs on all jointly used facilities. Baltimore City customers, including City agencies, provide about 48.6% of total user charges of \$123.7 million in the Fiscal 2008 appropriation. Baltimore County customers provide 35.1% and the remaining balance comes from Anne Arundel, Carroll, Harford and Howard counties, late penalties and other minor service charges. Total Fiscal 2008 fund appropriation is \$126.7 million.

**Waste Water Utility-** Baltimore and Anne Arundel counties, pursuant to agreements with the City, pay into the Waste Water Utility Fund a proportional amount based on the sewage treated at the Back River and Patapsco treatment plants. These counties also pay a portion of the capital expenses of jointly used wastewater facilities. City customers, including City agencies, provide approximately 62.6% or \$101.2 million of total user charges while Baltimore and Anne Arundel counties and other service charges comprise the balance. Fiscal 2008 revenues and funding sources are estimated to be \$162.7 million.

## Policy and Objectives

## Major Revenues

Interest - \$0.1

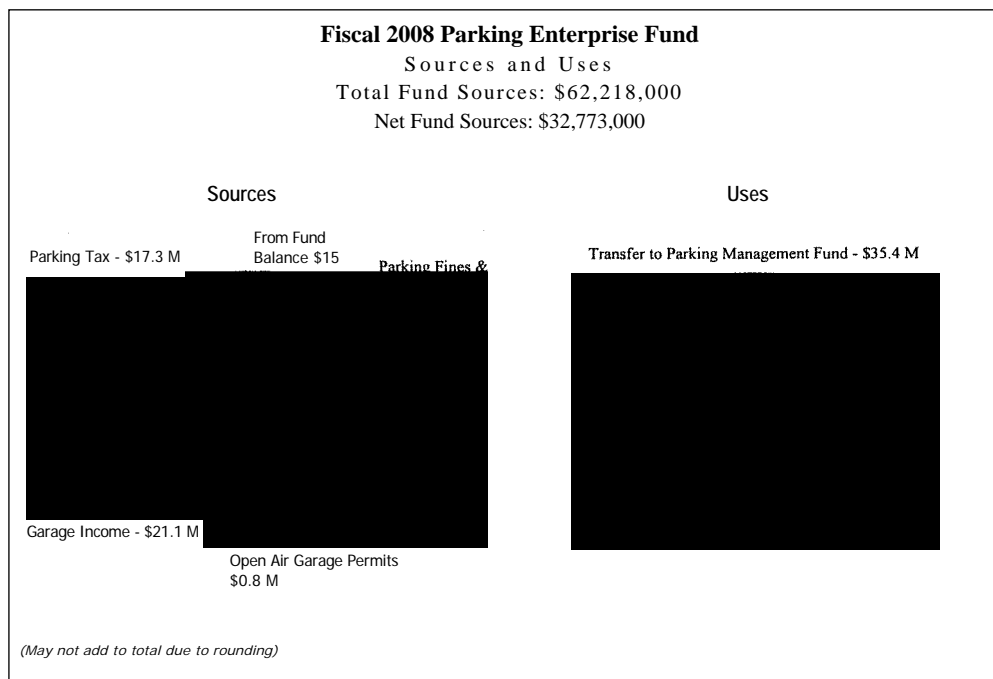
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## Parking Enterprise Fund

### Policy and Objectives

The Parking Enterprise Fund was established in 1983 to budget for parking related revenues and debt service expenses resulting from parking revenue bonds, notes and other revenue obligations. The City issues debt to finance acquisition or construction of parking facilities. Revenue from garage operations and installment purchase payments received from developers are deposited in the fund and are designated to support the debt service obligation of the fund. Parking taxes, open-air garage licenses, parking fines, penalties on parking fines and parking meter revenues also are deposited in this fund. These revenues provide a guaranteed flow of income and an additional security for the payment of debt service. Providing that debt service obligations and other security requirements of the fund are met, the City is permitted to transfer monies from the Parking Enterprise Fund. Revenues in excess of debt service and operating expense requirements are transferred to the Parking Management Fund.

### Major Revenues



Parking taxes, parking fines and penalties and garage income, which include facility installment sales receipts, generate approximately 84.6% of the Parking Enterprise Fund revenues. Fiscal 2008 Fund revenues are estimated to total \$68.2 million. After the transfer of \$35.4 million to the Parking Management Fund, net revenues to support operating and debt service requirements are estimated to be \$32.8 million.

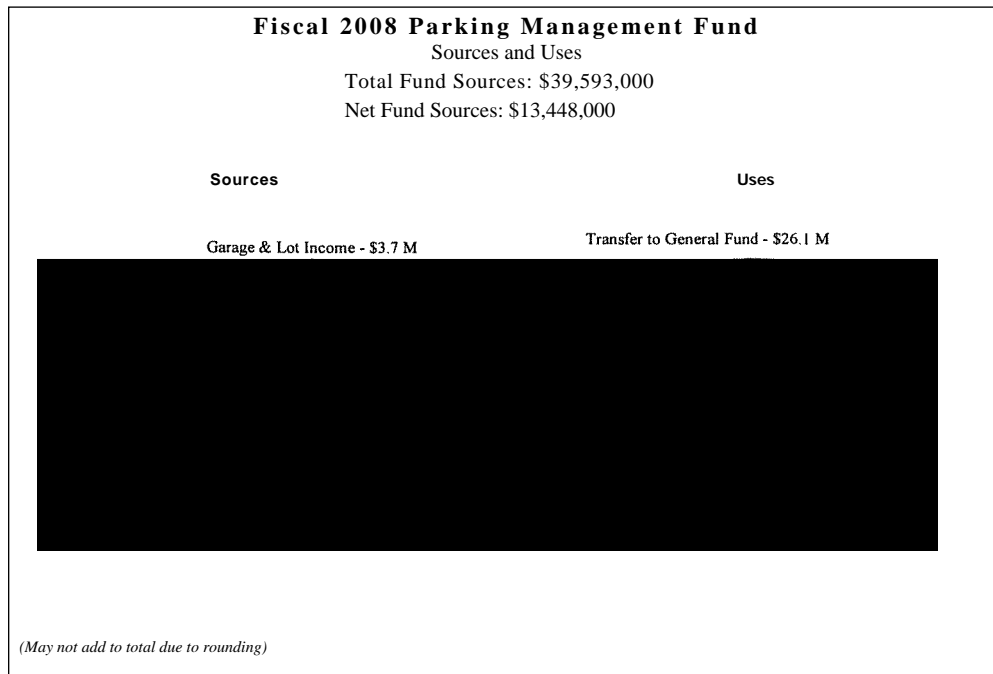
## Parking Management Fund

### Policy and Objectives

The Parking Management Fund was established in Fiscal 1992 to budget for parking activities exclusive of those expenses funded by the Parking Enterprise Fund. Taken together, the activities of the two funds provide a more complete accounting for the City's entire parking

operations. The Parking Management Fund supports appropriations for on-street activities including the parking meter system, parking enforcement and special parking programs and off-street parking activities including parking lots and garages financed by general obligation bonds or other General Fund sources. The primary purpose of the fund is to achieve clear management accountability and improve performance of all parking activities in order to increase revenues and improve public services in the most cost-effective manner. The Parking Management Fund is a budgetary fund. The results of fiscal operations of the fund are combined with the General Fund in the City's Comprehensive Annual Financial Report.

### Major Revenues



Revenues earned by fund operations total \$4.1 million. Income from City-owned parking lots and garages, \$3.7 million, makes up the bulk of these revenues. Transfers from the Parking Enterprise Fund, \$35.4 million, are required to supplement fund revenues to support expenditure requirements of \$13.4 million. After expenses are met, available revenues and funding from the Parking Enterprise Fund, \$26.1 million in Fiscal 2008, are transferred to the General Fund.

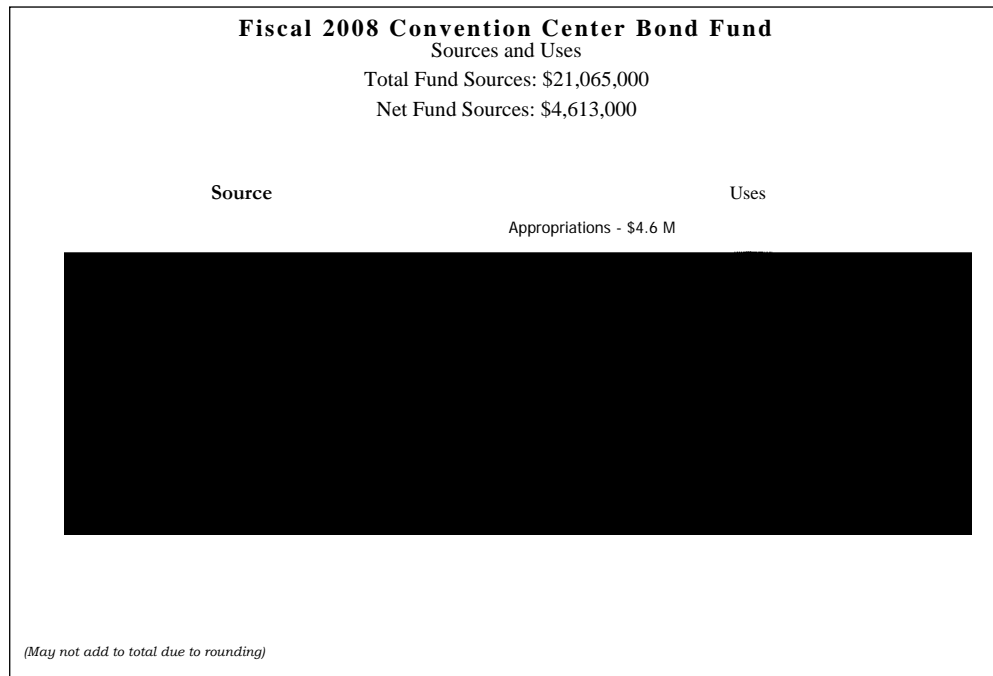
### Convention Center Bond Fund

#### Policy and Objectives

The Convention Center Bond Fund was established in Fiscal 1995 to budget for hotel tax revenue to be dedicated to support the payment of principal and interest associated with City indebtedness incurred to finance one-third of the \$150.0 million cost of the joint City-State expansion of the Baltimore Convention Center. The Convention Center facility has been a success from the day of its opening. The Convention Center's addition opened in September

1996. The fully expanded and renovated Convention Center facility reopened in April 1997. The Convention Center Bond Fund is a budgetary fund. The results of fiscal operations of the fund are combined with the General Fund in the City's Annual Financial Report.

### Major Revenues



The sole revenue source for the fund is the 7.5% sales and service tax levied on transient room rentals at hotels, motels and bed and breakfast facilities located in the City. Fiscal 2008 tax receipts are estimated to be about \$21.1 million. Total debt service expenses for the fund are appropriated at \$4.6 million. Hotel tax receipts in excess of the debt service expense appropriated in the fund or about \$16.5 million will be transferred to the General Fund. As a result of legislation enacted by the 1997 Maryland General Assembly, the City must appropriate 40.0% of its estimated total hotel tax receipts to support the operations of the Baltimore Area Convention and Visitors Association. The legislative requirement for promotion funding is mandated through Fiscal 2008.

## Conduit Enterprise Fund

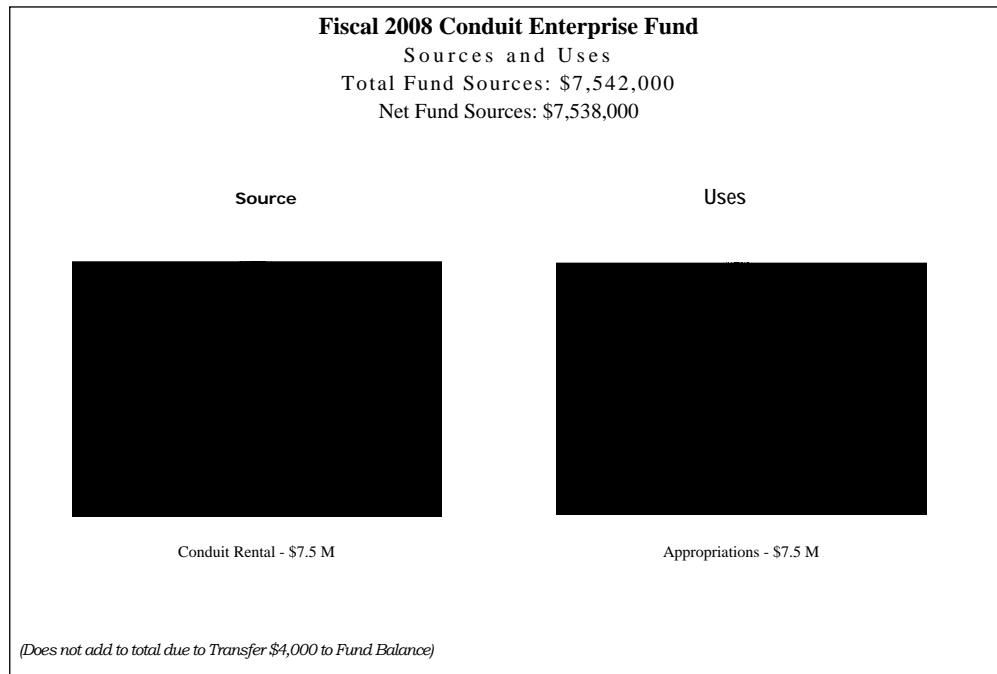
### Policy and Objectives

The Conduit Enterprise Fund was established in Fiscal 2002. The fund accounts for revenue charged non-City entities and City agencies renting space in the City-owned and operated underground conduit system. The conduit system is a unique public resource that provides access to substantial portions of the public right of way without the necessity of opening and closing streets and disrupting traffic that is common in many urban areas. The fund will appropriately highlight the costs of operations and funding reserve requirements in order to achieve clear management accountability and improve performance of conduit-related operations in the most cost-effective manner.



## Major Revenues

The sole revenue source for the fund is the rental charge levied on City agency and other non-City users of the conduit system. The Fiscal 2008 receipts are estimated at \$7.5 million. The fund is charged \$4,000 for the fund balance. Total expenses for the fund are appropriated at \$7.5 million. Rental receipts in excess of the current operating expenses are reserved for maintenance, capital and other requirements of the conduit system. The revenue potential from the conduit resource is enhanced as a result of Ordinance 00-116, which grants authority to establish both City and non-City charges for use of the public right of way that reflect the value of the right of way.



## Capital Fund

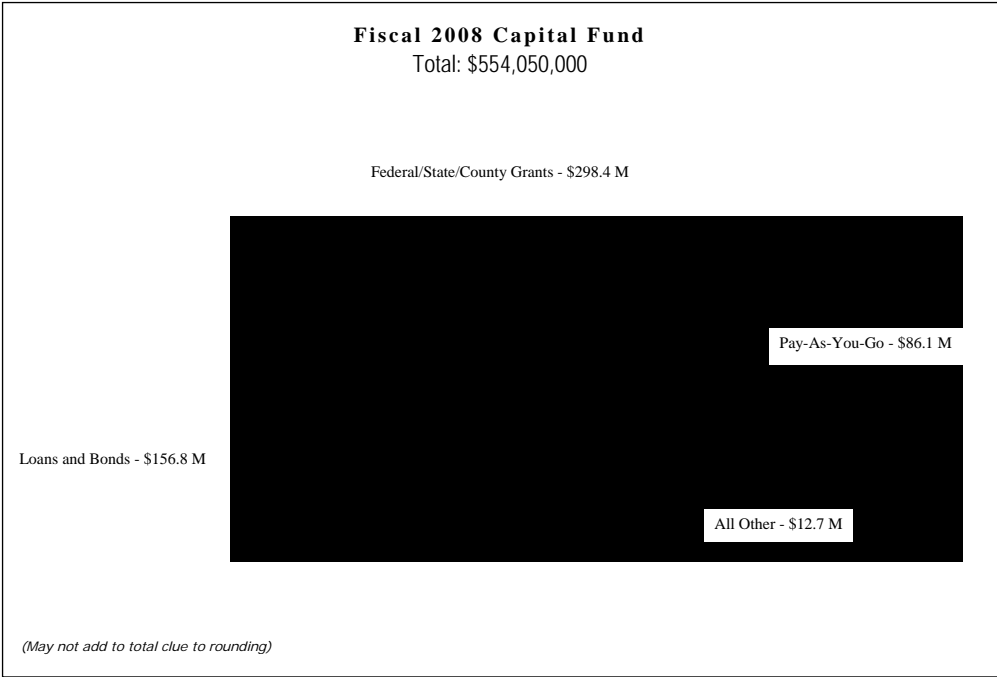
### Policy and Objectives

Governmental accounting standards and the City Charter require operating revenues and expenses to be clearly distinguished from revenues and expense associated with capital projects, e.g., the design, development, construction and extraordinary repair and rehabilitation of physical plant and facilities. The Board of Estimates has defined capital projects as physical improvements that cost more than \$50,000; equipment and items of repair and maintenance that cost more than \$100,000; Bureau of Water and Waste Water items of repair, maintenance or emergency nature costing more than \$250,000; and the salaries other than those that are properly capitalized as part of the project cost. Each capital project appropriation reflects all revenue sources used to finance the particular project. Major revenues are received from various sources, all of which comprise this fund.

## Major Revenues

Three types of funding sources (pay-as-you-go, grants and loans and bonds) total \$541.3 million and comprise 97.7% of the Fiscal 2008 capital appropriations of \$554.0 million. The magnitude

of the various funding sources changes significantly from year-to-year because the project priorities and types of projects authorized drive the funding sources. For instance, in Fiscal 2008, County grants are anticipated to increase \$37.9 million to \$66.5 million from \$28.6 million or an increase of 132.5%. Other foul's of capital appropriation such as the Pay-As-You-Go General Fund appropriation are estimated to decrease from \$14.0 million to \$8.0 million or a reduction of 42.9% over Fiscal 2007 capital appropriations. The completions of significant projects, termination of a grant or shifting project priorities are the major reason for change.



In order of magnitude, the largest funding sources in the Fiscal 2008 budget are: \$298.4 million or 53.9% in grants (\$177.5 million in revenue from State grants, \$66.5 million in county grants and \$54.4 million in Federal grants); \$156.8 million or 28.3% in loans and bonds (\$96.8 million in revenue bonds and \$60.0 million in general obligation bonds); and, \$86.1 million or 15.5% in Pay-As-You-Go funding from current operating revenues (\$60.5 million in Motor Vehicle Fund, \$11.6 million in Water and Waste Water Utility funds, \$8.0 million in General Fund and \$6.0 million between the Parking Enterprise and Loan and Guarantee funds). The balance of appropriations is supported by various private reimbursements, the sale of City property, loan repayments and other minor sources.

**Internal Service Fund**

**Policy and Objectives**

This fund finances goods and/or services provided by certain City agencies to other City agencies on a cost reimbursement basis. In Fiscal 2008, approximately \$86.9 million is recommended for vehicle fleet repair and maintenance, print shop, post office, telephone, telecommunication, risk management and unemployment and worker's compensation services. These funds are to operate on a fully self-supporting basis, including the financing of reserves for capital equipment replacement.

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
Real and Personal Property - Current Year						
001	Real Property	482,502,819	531,800,000	530,000,000	600,063,000	68,263,000
004	Personal Property - Ordinary Business Corps	44,409,356	45,300,000	45,000,000	44,757,000	(543,000)
007	Personal Property - Individuals & Firms	1,275,026	1,354,000	1,000,000	1,000,000	(354,000)
008	Personal Property - Public Utilities	48,976,780	52,700,000	52,200,000	49,758,000	(2,942,000)
027	Phase in Tax Credit	(25,123,675)	(39,042,000)	(38,000,000)	(71,932,000)	(32,890,000)
		<b>552,040,306</b>	<b>592,112,000</b>	<b>590,200,000</b>	<b>623,646,000</b>	<b>31,534,000</b>
Real and Personal Property - Prior Years						
010	Real Property	7,054,788	3,500,000	3,500,000	3,525,000	25,000
011	Personal Property	(241,498)	1,255,000	1,225,000	1,255,000	0
		<b>6,813,290</b>	<b>4,755,000</b>	<b>4,725,000</b>	<b>4,780,000</b>	<b>25,000</b>
Real and Personal Property - Other Revenue						
021	Penalties and Interest	7,612,200	6,575,000	6,575,000	6,700,000	125,000
022	Discounts	(2,795,310)	(2,600,000)	(3,090,000)	(2,550,000)	50,000
023	Circuit Breaker - Elderly Persons	(76)	0	0	0	0
024	Tax Sale Expense	3,858,911	3,875,000	3,875,000	4,275,000	400,000
025	Newly Constructed Dwellings Tax Credit	(1,653,005)	(2,600,000)	(3,300,000)	(4,900,000)	(2,300,000)
026	Tax Credit for Conservation Property	0	(1,000)	0	0	1,000
028	Other Property Tax Credits	(307,001)	(600,000)	(602,000)	(880,000)	(280,000)
029	Enterprise Zone Tax Credit	(3,144,933)	(5,900,000)	(3,800,000)	(4,140,000)	1,760,000
030	Cemetery Dwellings Tax Credit	(5,211)	(5,000)	(3,000)	(3,000)	2,000
032	Historic Property Tax Credits	(2,449,907)	(3,800,000)	(3,900,000)	(4,900,000)	(1,100,000)
038	Tax Increment Financing Districts	135,995	2,899,000	2,899,000	4,821,000	1,922,000
		<b>1,251,663</b>	<b>(2,157,000)</b>	<b>(1,346,000)</b>	<b>(1,577,000)</b>	<b>580,000</b>
Sales and Service						
045	Gas	9,482,526	9,347,000	8,747,000	9,690,000	343,000
046	Electricity	18,112,919	18,418,000	18,418,000	19,100,000	682,000
047	Fuel Oil	1,107,644	1,027,000	900,000	1,020,000	(7,000)
049	Steam	771,589	853,000	853,000	885,000	32,000
050	Telephone	29,069,808	26,500,000	29,000,000	29,000,000	2,500,000
051	Homeless Relief Assistance Tax	416,017	438,000	438,000	447,000	9,000
052	Hotel (transferred from Con <sup>y</sup> Ctr Bond Redemption Fund)	16,883,874	15,317,000	16,357,000	16,452,000	1,135,000
053	Property Transfer	61,123,554	51,756,000	52,000,000	46,035,000	(5,721,000)
054	Liquid Petroleum Gas	88,141	75,000	75,000	112,000	37,000
055	Refund Reserve - Gas	(297,189)	(168,000)	(168,000)	(170,000)	(2,000)
056	Refund Reserve - Electricity	(1,146,667)	(350,000)	(350,000)	(350,000)	0
057	Refund Reserve - Fuel Oil	(27,280)	(97,000)	(97,000)	(90,000)	7,000
		<b>135,584,936</b>	<b>123,116,000</b>	<b>126,173,000</b>	<b>122,131,000</b>	<b>(985,000)</b>
Payments in Lieu of Taxes						
062	Urban Renewal	192,757	77,000	77,000	50,000	(27,000)
063	Off-Street Parking Properties	726,955	179,000	750,000	579,000	400,000
064	Maryland Port and Stadium Authorities	746,598	970,000	745,000	747,000	(223,000)
065	Apartments	3,427,013	3,440,000	3,440,000	3,500,000	60,000
067	Economic Development	457,010	600,000	600,000	465,000	(135,000)
		<b>5,550,333</b>	<b>5,266,000</b>	<b>5,612,000</b>	<b>5,341,000</b>	<b>75,000</b>
Other Local Taxes						
075	Tax Sale Fees and Other	791,698	479,000	479,000	650,000	171,000

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
Income Tax						
081	Income Tax - State Collected	206,262,389	203,580,000	214,700,000	223,900,000	20,320,000
083	Unallocated Withholding - Regular	5,901,969	5,800,000	6,500,000	6,900,000	1,100,000
084	Income Tax - Fiduciary Returns	13,085,496	5,400,000	5,800,000	5,900,000	500,000
		<b>225,249,854</b>	<b>214,780,000</b>	<b>227,000,000</b>	236,700,000	<b>21,920,000</b>
Locally Imposed - State Collected						
085	Admissions	8,562,237	8,840,000	8,540,000	8,900,000	60,000
086	Recordation	55,610,381	46,550,000	52,900,000	48,700,000	2,150,000
		<b>64,172,618</b>	<b>55,390,000</b>	<b>61,440,000</b>	57,600,000	2,210,000
TOTAL: LOCAL TAXES		<b>991,454,698</b>	<b>993,741,000</b>	<b>1,014,283,000</b>	<b>1,049,271,000</b>	55,530,000
LICENSES AND PERMITS						
General Government						
120	City/State Business	1,814,035	1,700,000	1,700,000	1,700,000	0
122	Alcoholic Beverage	1,644,685	1,650,000	1,650,000	1,600,000	(50,000)
123	Marriage	27,295	24,000	24,000	24,000	0
		<b>3,486,015</b>	<b>3,374,000</b>	<b>3,374,000</b>	<b>3,324,000</b>	(50,000)
Public Safety and Regulation						
127	Cable TV Franchise Fee	4,645,920	4,936,000	4,855,000	5,183,000	247,000
128	Fire Prevention - Fire Code	1,203,702	1,100,000	1,300,000	1,483,000	383,000
129	Rental Property Registrations	1,747,200	1,600,000	1,600,000	1,700,000	100,000
130	Multiple Family Dwelling Permits	2,503,328	2,500,000	2,500,000	2,500,000	0
131	Miscellaneous Building inspection Revenue	1,164,191	1,400,000	1,400,000	1,200,000	(200,000)
132	Building Construction Permits	5,392,231	5,200,000	6,100,000	5,720,000	520,000
133	Electrical Installation Permits	1,089,359	1,023,000	1,150,000	1,023,000	0
134	Mechanical Equipment Permits	900,589	1,097,000	1,097,000	1,097,000	0
135	Plumbing Permits	555,421	572,000	600,000	572,000	0
136	Elevator Permits	3,725	5,000	5,000	4,000	(1,000)
137	Filing Fees - Building Permits	1,056,364	1,030,000	1,130,000	750,000	(280,000)
138	Alarm System Registration Permits	667,934	825,000	700,000	750,000	(75,000)
139	Public Assembly Permits	8,968	5,000	5,000	6,000	1,000
140	Professional and Occupational Licenses	196,659	185,000	200,000	198,000	13,000
143	Amusement Device Licenses	814,886	670,000	670,000	700,000	30,000
145	Dog Licenses and Kennel Permits	93,810	120,000	100,000	120,000	0
146	Special Police Appointment Fees	18,616	19,000	19,000	20,000	1,000
149	Vacant Lot Registration Fees	47,534	42,000	48,000	47,000	5,000
150	Trades Licenses	136,190	125,000	125,000	130,000	5,000
		<b>22,246,627</b>	<b>22,454,000</b>	<b>23,604,000</b>	<b>23,203,000</b>	749,000
Health						
151	Food Dealer Permits	2,081,287	2,000,000	2,000,000	2,000,000	0
152	Swimming Pool Licenses	33,800	15,000	15,000	25,000	10,000
154	Solid Waste Collection Permits	176,922	150,000	150,000	150,000	0
		<b>2,292,009</b>	<b>2,165,000</b>	<b>2,165,000</b>	2,175,000	<b>10,000</b>
Highways						
163	Minor Privilege Permits	2,085,081	1,800,000	2,100,000	2,000,000	200,000
164	Public Utility Pole Permits	482,600	483,000	483,000	483,000	0
166	Telephone Conduit Franchise	120,972	120,000	120,000	121,000	1,000
		<b>2,688,653</b>	<b>2,403,000</b>	<b>2,703,000</b>	<b>2,604,000</b>	<b>201,000</b>
TOTAL: LICENSES AND PERMITS		<b>30,713,304</b>	<b>30,396,000</b>	<b>31,846,000</b>	31,306,000	910,000

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
<b>FINES AND FORFEITS</b>						
177	Court-Ordered Restitution and Misc Fines	1,260	1,000	1,000	1,000	0
178	Civil Citations	52,389	42,000	42,000	42,000	0
179	Sheriff Revenue	623,627	475,000	475,000	300,000	(175,000)
180	Forfeitures Drug/Gambling Contraband	2,002,699	1,700,000	1,700,000	1,700,000	0
181	Minimum Wage Violations	6,000	20,000	20,000	30,000	10,000
182	Environmental Control Board Fines	0	0	0	3,000,000	3,000,000
185	Bad Check Charge	55,875	55,000	55,000	65,000	10,000
186	District Court Housing Fines	54,959	50,000	50,000	54,000	4,000
187	Liquor Board Fines	316,445	160,000	240,000	160,000	0
188	Library Fines	259,028	225,000	225,000	260,000	35,000
<b>TOTAL: FINES AND FORFEITS</b>		<b>3,372,282</b>	<b>2,728,000</b>	<b>2,808,000</b>	<b>5,612,000</b>	<b>2,884,000</b>
<b>USE OF MONEY</b>						
200	Earnings on Investments	10,728,119	6,325,000	13,400,000	12,983,000	6,658,000
202	Interest Differential Off-Street Parking	4,824	4,000	4,000	3,000	(1,000)
205	Interest on REAL Loans	21,717	6,000	6,000	4,000	(2,000)
206	Interest on Property Sale Proceeds	48,339	48,000	48,000	41,000	(7,000)
207	Interest on Gambling/Drug Confiscated Cash	65,671	180,000	180,000	85,000	(95,000)
208	Interest on Commercial Rehab Loans	252	2,000	2,000	3,000	1,000
212	Principal on REAL Home Rehab	100,082	30,000	30,000	25,000	(5,000)
213	Principal on Commercial Rehab	5,027	15,000	15,000	25,000	10,000
215	Interest - Baltimore Home' Finance	4,934	6,000	6,000	5,000	(1,000)
216	Principal - Baltimore Home Finance	42,287	30,000	30,000	20,000	(10,000)
217	Principal - Private Activity Bond Loans	4,040	4,000	4,000	5,000	1,000
218	Interest - Private Activity Bond Loans	3,051	3,000	3,000	3,000	0
227	Principal - CDFC Loan	727,383	747,000	747,000	768,000	21,000
228	Interest - CDFC Loan	449,282	400,000	400,000	351,000	(49,000)
229	Interest - Energy Conservation	201,173	170,000	170,000	0	(170,000)
230	Principal - Energy Conservation	58,100	51,000	51,000	0	(51,000)
232	Principal - SELP Loans	396,643	536,000	390,000	470,000	(66,000)
233	Interest - SELP Loans	75,232	(20,000)	(20,000)	(10,000)	10,000
238	Interest - 4th Industrial Commercial Loan	13,568	12,000	12,000	10,000	(2,000)
239	Principal - 4th Industrial Commercial Loan	49,404	51,000	51,000	53,000	2,000
250	Principal - MILA/MICRF	207,504	263,000	263,000	264,000	1,000
251	Interest - MILA/MICRF	12,584	4,000	4,000	4,000	0
252	Principal - Off-Street Parking Loans	457,170	405,000	405,000	431,000	26,000
253	Interest - Off-Street Parking Loans	263,097	210,000	210,000	178,000	(32,000)
255	Principal - Economic Development Loan Program	475,315	471,000	471,000	592,000	121,000
256	Interest - Economic Development Loan Program	183,784	158,000	158,000	147,000	(11,000)
257	Principal - PAYGO Eco. Dev. Loans	61,150	62,000	62,000	64,000	2,000
258	Interest - PAYGO Eco. Dev. Loans	5,217	4,000	4,000	3,000	(1,000)
259	Interest - Community Development Fund Loans	8,400	49,000	8,000	8,000	(41,000)
260	Principal - Community Development Fund Loans	41,399	57,000	85,000	51,000	(6,000)
265	CPA Reimbursement - Zoo Animal Hospital	0	9,000	-	0	(9,000)
<b>TOTAL: USE OF MONEY</b>		<b>14,714,748</b>	<b>10,292,000</b>	<b>17,199,000</b>	<b>16,586,000</b>	<b>6,294,000</b>
<b>USE OF PROPERTY</b>						
201	Rental of City Property	834,129	810,000	965,000	1,049,000	239,000
210	Rental from Inner Harbor Shoreline	289,527	285,000	325,000	390,000	105,000

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<b>Fiscal 2006 Actual</b>	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2007 Projection</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
211 Rental from C. L. Benton, Jr. Office Building	2,007,896	1,521,000	1,521,000	1,567,000	46,000
214 SW Resource Recovery Facility - Lease	699,144	755,000	755,000	815,000	60,000
225 Rental from Recreation and Parks	3,100	0	12,000	3,000	3,000
226 Rental from Harborplace Pavilions	95,476	95,000	95,000	95,000	0
240 Harbor Shoreline - Docking Fees	72,659	60,000	75,000	60,000	0
241 Rental from Community Centers	211,226	250,000	220,000	250,000	0
243 Rentals from Wharfage - Piers and Docks	76,687	76,000	76,000	78,000	2,000
245 Recycle Bin Advertising	8,441	0	9,000	0	0
246 1st Mariner Arena Naming Rights	75,000	75,000	75,000	75,000	0
247 Convention Center	10,625,477	11,159,000	11,100,000	11,507,000	348,000
267 Rental - Federal Day Care Center	83,520	111,000	111,000	31,000	(80,000)
<b>TOTAL: USE OF PROPERTY</b>	<b>15,082,282</b>	<b>15,197,000</b>	<b>15,339,000</b>	<b>15,920,000</b>	<b>723,000</b>
<b>FEDERAL GRANTS</b>					
280 Civil Defense	89,781	119,000	119,000	119,000	
<b>STATE AID</b>					
401 Targeted Aid (Income Tax Disparity)	69,695,420	76,002,000	76,002,000	78,160,000	2,158,000
404 Security Interest Filing Fees	2,929,656	3,125,000	3,000,000	2,925,000	(200,000)
406 Police Protection Aid	61,499	87,000	87,000	85,000	(2,000)
415 Local Health Operations	11,578,155	12,079,000	12,079,000	12,712,000	633,000
444 Public Utility DeRegulation Grant	453,420	453,000	453,000	453,000	0
475 Library Services	5,427,216	6,060,000	6,060,000	6,594,000	534,000
482 War Memorial	141,548	176,000	176,000	180,000	4,000
<b>TOTAL: STATE AID</b>	<b>90,286,914</b>	<b>97,982,000</b>	<b>97,857,000</b>	<b>101,109,000</b>	<b>3,127,000</b>
<b>PRIVATE GRANTS</b>					
590 Interest - Enoch Pratt Endowment	75,000	96,000	96,000	95,000	(1,000)
593 Comcast Youth Works Annual Grant	0	0	0	80,000	80,000
<b>TOTAL: PRIVATE GRANTS</b>	<b>75,000</b>	<b>96,000</b>	<b>96,000</b>	<b>175,000</b>	<b>79,000</b>
<b>CHARGES - CURRENT SERVICES</b>					
<b>General Government</b>					
617 Emergency Repairs - Contractors' Fees	0	2,000	0	0	(2,000)
618 Transcriber Service Charges	8,760	7,000	7,000	12,000	5,000
620 RBDL Administration Fee	7,303	8,000	8,000	8,000	0
621 Bill Drafting Service	26,536	21,000	15,000	25,000	4,000
623 Zoning Appeal Fees	119,500	90,000	140,000	93,000	3,000
624 Rehab Loan Application Fees	4,555	15,000	5,000	15,000	0
628 Civil Marriage Ceremonies	18,270	16,000	16,000	16,000	0
630 Administrative Fees - Benefits	4,983	5,000	5,000	0	(5,000)
632 Lien Reports	2,444,670	2,262,000	2,100,000	1,800,000	(462,000)
633 Election Filing Fees	5,138	15,000	15,000	7,000	(8,000)
634 Surveys Sales of Maps and Records	141,280	110,000	140,000	138,000	28,000
635 Telephone Commissions	4,246	5,000	5,000	5,000	0
636 3rd Party Disability Recoveries	59,079	65,000	65,000	60,000	(5,000)
637 Open Enrollment Expense Reimbursement	294,124	319,000	319,000	30,000	(289,000)
638 Semi - Annual Tax Payment Fee	494,391	640,000	640,000	700,000	60,000
639 Tax Roll Service Charge	14,757	19,000	19,000	17,000	(2,000)
640 Audit Fees - Comptroller's Office	613,906	575,000	575,000	575,000	0
643 Reimbursable Billing Costs	394	2,000	2,000	1,000	(1,000)

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2006 Actual</u>	<u>Fiscal 2007 Budget</u>	<u>Fiscal 2007 Projection</u>	<u>Fiscal 2008 Estimate</u>	<u>Budget Change</u>
648 Sub-division Plat Charges	16,500	25,000	15,000	25,000	0
649 Vending Machine Commissions	28,853	35,000	35,000	30,000	(5,000)
651 Reimbursement for Use of City Vehicles	26,806	21,000	26,000	21,000	0
654 Charges for Central City Services	10,104,555	10,300,000	10,000,000	10,900,000	600,000
	<b>14,438,606</b>	<b>14,557,000</b>	14,152,000	<b>14,478,000</b>	<b>(79,000)</b>
Public Safety and Regulation					
656 Animal Shelter Sales and Charges	50,222	65,000	65,000	65,000	0
657 Liquor Board Advertising Fees	93,971	82,000	90,000	82,000	0
659 Sale of Accident and Incident Reports	276,179	290,000	290,000	280,000	(10,000)
660 Stadium Security Service Charges	910,136	1,000,000	900,000	900,000	(100,000)
661 Port Fire Protection (MPA)	1,231,947	1,400,000	1,400,000	1,400,000	0
662 Sheriff - District Court Service	2,631,650	2,625,000	2,625,000	2,650,000	25,000
663 False Alarm Fees	1,304,684	1,200,000	1,200,000	1,300,000	100,000
664 Fire Dept - Sales of Reports	00,000		057	17,000	0
	<b>6,522,780</b>	6,679,000	<b>6,587,000</b>	6,694,000	15,000
Health					
680 Miscellaneous Environmental Fees	15,090	14,000	14,000	14,000	0
681 Air Quality Fees (1989, Ordinance #323)	50,000	50,000	50,000	0	(50,000)
	<b>65,090</b>	<b>64,000</b>	<b>64,000</b>	14,000	<b>(50,000)</b>
Social Services					
706 Sheriff - DHR Service Agreement	418,150	400,000	400,000	400,000	0
707 AFDC Incentive Payments - State's Attorney	23,663	0	0	0	0
	<b>441,813</b>	<b>400,000</b>	<b>400,000</b>	400,000	0
Recreation and Culture					
754 Waxter Center Memberships	1,346	4,000	4,000	4,000	0
756 William J. Myers Soccer Pavilion	111,950	140,000	140,000	125,000	(15,000)
757 Dominic "Mimi" DiPietro Ice Rink	130,740	130,000	130,000	130,000	0
758 Middle Branch Water Resource Center	64,638	65,000	65,000	65,000	0
759 Mt. Pleasant Ice Arena	16,000	0	0	0	0
760 Clarence H. "Du" Bums Arena	247,037	250,000	250,000	0	(250,000)
761 Northwest Park	0	0	0	150,000	150,000
773 Video Rental and Other Charges	65,669	91,000	50,000	66,000	(25,000)
777 Swimming Pool Passes	126,283	120,000	121,000	125,000	5,000
	<b>763,663</b>	<b>800,000</b>	760,000	665,000	(135,000)
Highways					
785 Impounding Cars - Storage	6,980,174	7,370,000	7,000,000	7,370,000	0
786 Disposition of Eviction Chattel	323	1,000	1,000	1,000	0
	<b>6,980,497</b>	<b>7,371,000</b>	<b>7,001,000</b>	<b>7,371,000</b>	0
Sanitation and Waste Removal					
795 Landfill Disposal Tipping Fees	6,082,149	6,000,000	6,000,000	6,000,000	0
797 Solid Waste Surcharge	2,519,008	2,250,000	2,250,000	2,200,000	(50,000)
799 Southwest Resource Recovery Facility	864,662	860,000	860,000	850,000	(10,000)
	<b>9,465,819</b>	<b>9,110,000</b>	9,110,000	9,050,000	<b>(60,000)</b>
TOTAL: CHARGES - CURRENT SERVICES	<b>38,678,268</b>	<b>38,981,000</b>	<b>38,074,000</b>	38,672,000	<b>(309,000)</b>
OTHER REVENUE					
General Government					
868 CHAP - Miscellaneous Revenue	35,910	25,000	50,000	25,000	0

## GENERAL FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
869	Prior Year Reserve	12,456,000	0	0	0	0
870	Cash Discounts on Purchases	130	5,000	0	5,000	0
871	Sale of Scrap	325,938	280,000	300,000	140,000	(140,000)
872	Miscellaneous Revenue	4,769,633	839,000	839,000	878,000	39,000
873	Penalties and Interest Excl Real and Personal	800,341	500,000	700,000	500,000	0
874	Expenditure Refunds	0	2,000	2,000	0	(2,000)
875	Asbestos Litigation Settlement Proceeds	107,428	0	0	0	0
877	Sale of Scrap/Recycled Metal	247,371	150,000	263,000	200,000	50,000
		18,742,751	1,801,000	2,154,000	1,748,000	(53,000)
Public Safety and Regulation						
885	Police - Miscellaneous	23,931	14,000	31,000	25,000	11,000
887	Fire - Miscellaneous	0	16,000	0	16,000	0
		23,931	30,000	31,000	41,000	11,000
TOTAL: OTHER REVENUE		18,766,682	1,831,000	2,185,000	1,789,000	(42,000)
REVENUE TRANSFERS						
951	From (To) Loan and Guarantee Enterprise Fund	(1,495,000)	(1,500,000)	(1,350,000)	(1,365,000)	135,000
952	From Parking Management Fund	29,866,735	25,231,000	32,010,000	26,145,000	914,000
953	From (To) Unemployment Fund	(4,800,000)	(2,400,000)	(2,400,000)	(950,000)	1,450,000
954	From (To) Fleet Operations Fund	(4,956,000)	(3,571,000)	(3,571,000)	(1,150,000)	2,421,000
955	From (To) Worker's Comp Fund	(7,700,000)	(5,200,000)	(5,200,000)	(3,100,000)	2,100,000
TOTAL: REVENUE TRANSFERS		10,915,735	12,560,000	19,489,000	19,580,000	7,020,000
SURPLUS						
999	Prior Year Fund Balance	26,571,985	0	0	2,834,000	2,834,000
TOTAL GENERAL FUND		1,240,721,679	1,203,923,000	1,239,295,000	1,282,973,000	79,050,000



## MOTOR VEHICLE FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
MOTOR VEHICLE						
Taxes - State Shared						
101	State Highway User Revenues	223,205,618	238,838,000	233,000,000	230,150,000	(8,688,000)
Licenses and Permits						
169	Permits and Inspection - Private Paving	29,792	25,000	40,000	40,000	15,000
170	Developer Agreement Fees	767,970	800,000	500,000	625,000	(175,000)
		797,762	825,000	540,000	665,000	(160,000)
Fines and Forfeits						
175	Stormwater and Sediment Control Penalties	17,800	2,000	2,000	2,000	0
180	Red Light Fines	6,016,735	6,200,000	5,400,000	6,700,000	500,000
		6,034,535	6,202,000	5,402,000	6,702,000	500,000
Use of Money and Property						
201	Expressway Air Space Leases	9,419	12,000	20,000	9,000	(3,000)
205	Earnings on Investments	2,617,176	701,000	2,200,000	2,677,000	1,976,000
220	MTA Bus Shelter Agreement	200,554	190,000	200,000	200,000	10,000
		2,827,149	903,000	2,420,000	2,886,000	1,983,000
Charges - Current Services						
652	Impounding Cars	3,568,571	3,850,000	4,000,000	4,235,000	385,000
781	Stormwater and Sediment Control Fees	202,315	220,000	170,000	139,000	(81,000)
785	General Revenue Highways	3,175,928	3,600,000	3,700,000	3,600,000	0
788	Traffic Engineering	20,035	29,000	40,000	25,000	(4,000)
		6,966,849	7,699,000	7,910,000	7,999,000	300,000
Other Revenue						
111	Overhead Reimbursement	(882,256)	(1,000,000)	(925,000)	(1,000,000)	0
869	Prior Year Reserve	1,437,000	0	0	0	0
		554,744	(1,000,000)	(925,000)	(1,000,000)	0
Construction Reserve						
899	From (To) Fund Balance	2,601,650	0	0	0	0
Revenue Transfers						
954	From (To) Fleet Operations Fund	(1,437,000)	0	0	(1,437,000)	(1,437,000)
TOTAL MOTOR VEHICLE FUND		241,551,307	253,467,000	248,347,000	245,965,000	(7,502,000)

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
PARKING MANAGEMENT						
Licenses and Permits						
141	Residential Parking Permits	429,253	430,000	430,000	437,000	7,000
Use of Money and Property						
201	Rental of Property	4,560	0	4,000	0	0
Charges - Current Services						
759	Temporary Parking Lots	635,914	35,000	35,000	36,000	1,000
760	Parking Garages	3,311,930	2,963,000	3,700,000	3,657,000	694,000
872	Miscellaneous Revenue	18,540	9,000	37,000	18,000	9,000
		3,966,384	3,007,000	3,772,000	3,711,000	704,000
TOTAL: PARKING MANAGEMENT		4,400,197	3,437,000	4,206,000	4,148,000	711,000
REVENUE TRANSFERS						
950	From Parking Enterprise Fund	36,818,653	34,162,000	40,172,000	35,445,000	1,283,000
952	To General Fund	(29,866,735)	(25,231,000)	(32,010,000)	(26,145,000)	(914,000)
TOTAL: REVENUE TRANSFERS		6,951,918	8,931,000	8,162,000	9,300,000	369,000
TOTAL PARKING MANAGEMENT FUND		11,352,115	12,368,000	12,368,000	13,448,000	1,080,000

CONVENTION CENTER BOND FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
CONVENTION CENTER BOND FUND					
Sales and Service Taxes					
052 Hotel Tax	20,509,961	19,960,000	21,000,000	21,065,000	1,105,000
 TOTAL: CONVENTION CENTER BOND FUND	 <b>20,509,961</b>	 <b>19,960,000</b>	 <b>21,000,000</b>	 <b>21,065,000</b>	 1,105,000
REVENUE TRANSFERS					
953 Transfer to General Fund	(16,883,874)	(15,317,000)	(16,357,000)	(16,452,000)	(1,135,000)
 TOTAL CONVENTION CENTER BOND FUND	 3,626,087	 4,643,000	 4,643,000	 4,613,000	 (30,000)

## WASTE WATER UTILITY FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
WASTE WATER UTILITY FUND						
Fines and Forfeits						
838	Non - Compliance Fines	2,250	3,500	3,500	3,000	(500)
Use of Money and Property						
835	Interest Income	1,087,624	406,000	406,000	1,348,000	942,000
Charges - Current Services						
825	Sewerage Charges - City	76,633,705	86,428,000	86,428,000	88,147,000	1,719,000
826	Sewerage Charges - Counties	48,536,801	54,296,000	54,296,000	54,665,000	369,000
827	Treated Effluent - Bethlehem Steel	20,000	24,500	24,500	20,000	(4,500)
831	Sewerage Charges - City Agencies	12,468,201	14,020,000	14,020,000	13,069,000	(951,000)
832	Industrial Waste Surcharge - City	4,438,120	3,824,000	3,824,000	3,790,000	(34,000)
833	Industrial Waste Surcharge - Counties	1,749,721	1,930,000	1,930,000	1,750,000	080,000)
837	Pretreatment Permits	327,903	232,000	232,000	280,000	48,000
		144,174,451	160,754,500	160,754,500	161,721,000	966,500
Other Revenue						
830	Sanitation and Waste Removal - General	662,551	650,000	650,000	660,000	10,000
		662,551	650,000	650,000	660,000	10,000
Fund Balance						
834	From (To) Fund Balance	(3,090,178)	693,000	693,000	(1,033,000)	(1,726,000)
TOTAL WASTE WATER UTILITY FUND		142,836,698	162,507,000	162,507,000	162,699,000	192,000

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
WATER UTILITY FUND Use						
of Money and Property						
851	Water - Rental Real Property	78,951	70,000	70,000	79,000	9,000
856	Interest Income	1,143,374	641,000	641,000	1,417,000	776,000
		<b>1,222,325</b>	<b>711,000</b>	<b>711,000</b>	<b>1,496,000</b>	<b>785,000</b>
Charges - Current Services						
839	Metered Water - Carroll County	284,038	304,000	304,000	332,000	28,000
840	Metered Water - City	47,409,527	55,183,000	55,183,000	54,803,000	(380,000)
841	Metered Water - Baltimore County	36,918,386	41,070,000	41,070,000	43,425,000	2,355,000
842	Metered Water - Anne Arundel County	3,726,917	3,505,000	3,505,000	3,811,000	306,000
843	Metered Water - Howard County	8,308,946	8,849,000	8,849,000	9,624,000	775,000
844	Metered Water - Harford County	113,999	105,000	105,000	106,000	1,000
846	Special Water Supply Service	253,912	315,000	315,000	254,000	(61,000)
848	Private Fire Protection Service	400,086	384,000	384,000	400,000	16,000
849	Fire Hydrant Permits	61,342	40,000	40,000	61,000	21,000
854	Water Charges to City Agencies	4,799,123	5,519,000	5,519,000	5,346,000	(173,000)
858	Penalties	6,360,535	5,000,000	5,000,000	5,500,000	500,000
		<b>108,636,811</b>	<b>120,274,000</b>	<b>120,274,000</b>	<b>123,662,000</b>	<b>3,388,000</b>
Other Revenue						
852	Sundry Water	211,874	200,000	200,000	220,000	20,000
857	Reimbursable Billing Costs	16,999	13,000	13,000	14,000	1,000
859	Scrap Meters	16,852	35,000	35,000	28,000	(7,000)
		<b>245,725</b>	<b>248,000</b>	<b>248,000</b>	<b>262,000</b>	<b>14,000</b>
Fund Balance						
855	From (To) Fund Balance	(2,115,343)	932,000	932,000	1,278,000	346,000
<b>TOTAL WATER UTILITY FUND</b>		<b>107,989,518</b>	<b>122,165,000</b>	<b>122,165,000</b>	<b>126,698,000</b>	<b>4,533,000</b>

## PARKING ENTERPRISE FUND

## REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<b>Fiscal 2006</b> Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
PARKING ENTERPRISE FUND					
Taxes - Local					
044 Parking Garages and Lots Tax	17,077,987	16,220,000	17,000,000	17,340,000	1,120,000
Licenses and Permits					
165 Open Air Garage Permits	705,079	844,000	844,000	840,000	(4,000)
Fines and Forfeits					
181 Parking Fines	10,739,685	9,800,000	11,100,000	11,000,000	1,200,000
182 Penalties on Parking Fines	8,578,487	6,000,000	8,900,000	8,200,000	2,200,000
	19,318,172	15,800,000	20,000,000	19,200,000	3,400,000
Use of Money and Property					
579 Garage Income	21,398,397	21,070,000	22,000,000	21,138,000	68,000
Charges - Current Services					
664 Parking Meters	5,590,976	5,500,000	5,600,000	6,200,000	700,000
Fund Balance					
889 From (To) Fund Balance	0	0	0	3,500,000	3,500,000
TOTAL: PARKING ENTERPRISE	64,090,611	59,434,000	65,444,000	<b>68,218,000</b>	8,784,000
REVENUE TRANSFERS					
952 To Parking Management Fund	(36,818,653)	(34,162,000)	(40,172,000)	(35,445,000)	(1,283,000)
TOTAL PARKING ENTERPRISE FUND	<b>27,271,958</b>	25,272,000	25,272,000	32,773,000	7,501,000

CONDUIT ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
USE OF PROPERTY					
249 Conduit Rental	5,336,864	7,181,000	6,181,000	7,542,000	361,000
CHARGES - CURRENT SERVICES					
654 Charges for Central City Services	0	(424,000)	0	0	424,000
FUND BALANCE					
899 From (To) Fund Balance	2,728,394	316,000	0	(4,000)	(320,000)
<b>TOTAL CONDUIT ENTERPRISE FUND</b>	<b>8,065,258</b>	<b>7,073,000</b>	<b>6,181,000</b>	<b>7,538,000</b>	<b>465,000</b>

**LOAN AND GUARANTEE FUND**
**REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL**

<u>Revenue Accounts</u>		Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2007 Projection	Fiscal 2008 Estimate	Budget Change
LOAN AND GUARANTEE ENTERPRISE FUND						
Use of Money and Property						
200	Earnings on Investments	439,836	375,000	500,000	545,000	170,000
201	Rental of Property	125,000	125,000	125,000	125,000	0
202	Interest on Loans	23,586	16,000	50,000	20,000	4,000
		<b>588,422</b>	516,000	675,000	690,000	174,000
Other Revenue						
872	Miscellaneous Revenue	1,139	10,000	1,000	10,000	
Fund Balance						
889	From (To) Fund Balance	0	1,736,000	1,736,000	4,198,000	2,462,000
TOTAL: LOAN AND GUARANTEE ENTERPRISE		<b>589,561</b>	<b>2,262,000</b>	2,412,000	4,898,000	2,636,000
REVENUE TRANSFERS						
951	From (To) General Fund	1,495,000	1,500,000	1,350,000	1,400,000	(100,000)
TOTAL LOAN AND GUARANTEE ENTERPRISE FUND		2,084,561	3,762,000	3,762,000	6,298,000	2,536,000



**FEDERAL GRANTS**
**REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING**

		<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
<b>Adjudication</b>				
110	Circuit Court	1,326,569	1,372,262	45,693
115	Prosecution of Criminals	1,552,690	1,645,377	92,687
118	Sheriff Services	24,500	24,500	0
224	Office of Criminal Justice	50,000	50,000	0
		<b>2,953,759</b>	<b>3,092,139</b>	<b>138,380</b>
Culture				
187	City Planning	321,504	330,293	8,789
<b>Economic Development</b>				
230	Administration	375,000	375,000	0
582	Finance and Development	4,493,116	3,041,303	(1,451,813)
583	Neighborhood Services	668,018	0	(668,018)
585	Baltimore Development Corporation	400,000	400,000	0
593	Community Support Projects	3,382,700	3,239,900	(142,800)
630	Administration (Title I)	0	2,005	2,005
631	Job Training Partnership (Titles II/III)	10,482,410	10,261,864	(220,546)
633	Youth Initiatives	2,000,000	2,000,395	395
639	Special Services	3,503,436	3,903,474	400,038
		<b>25,304,680</b>	<b>23,223,941</b>	<b>(2,080,739)</b>
<b>Education</b>				
593	Community Support Projects	455,000	455,000	
605	Head Start	5,458,663	5,458,663	0
		<b>5,913,663</b>	<b>5,913,663</b>	
General Government				
110	Circuit Court	12,255	16,735	4,480
115	Prosecution of Criminals	14,167	12,881	(1,286)
156	Development of Intergroup Relations	62,210	64,630	2,420
177	Administrative Direction and Control	993,512	792,099	(201,413)
187	City Planning	835,628	1,193,190	357,562
212	Fire Suppression	1,000,000	1,000,000	0
260	Construction and Building Inspection	572,482	621,122	48,640
301	Baltimore Homeless Services	350	0	(350)
302	Environmental Health	9,655	0	(9,655)
304	Chronic Disease Prevention	28,320	35,713	7,393
305	Healthy Homes	599	402	(197)
308	Maternal and Child Health	56,122	71,106	14,984
309	Child and Adult Care - Food	564	2,172	1,608
310	School Health Services	3,636	3,196	(440)
311	Health Services for the Aging	44,175	28,538	(15,637)
325	Senior Services	4,627,858	4,782,702	154,844
593	Community Support Projects	114,000	114,000	0

## FEDERAL GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
General Government (cont.)				
605	Head Start	52	52	0
630	Administration (Title I)	58,618	45,545	(13,073)
		<b>8,434,203</b>	<b>8,784,083</b>	<b>349,880</b>
Health				
302	Environmental Health	1,219,210	0	(1,219,210)
303	Division of Clinical Services	0	4,849,240	4,849,240
304	Chronic Disease Prevention	30,196,902	26,408,299	(3,788,603)
305	Healthy Homes	4,120,063	2,891,219	(1,228,844)
306	General Nursing Services	232,219	88,182	(144,037)
307	Mental Health Services	438,301	159,333	(278,968)
308	Maternal and Child Health	15,438,034	16,117,950	679,916
309	Child and Adult Care - Food	6,624,399	6,650,712	26,313
310	School Health Services	1,069,495	1,087,951	18,456
311	Health Services for the Aging	29,636,559	6,064,018	(23,572,541)
315	Public Health Preparedness and Response	0	705,189	705,189
316	Operation Safe Kids	0	1,368,089	1,368,089
593	Community Support Projects	957,800	757,800	(200,000)
605	Head Start	187,846	187,846	0
		<b>90,120,828</b>	<b>67,335,828</b>	<b>(22,785,000)</b>
Public Safety				
201	Field Operations Bureau	10,287,904	10,646,170	358,266
202	Investigations	79,660	79,660	0
212	Fire Suppression	6,825,908	1,301,312	(5,524,596)
213	Fire Marshal	500,000	351,009	(148,991)
214	Support Services	200,000	0	(200,000)
224	Office of Criminal Justice	9,847,032	9,724,158	(122,874)
319	Ambulance Service	2,150,040	75,000	(2,075,040)
583	Neighborhood Services	800,000	1,200,000	400,000
		<b>30,690,544</b>	<b>23,377,309</b>	<b>(7,313,235)</b>
Recreation				
593	Community Support Projects	242,300	242,300	0
Sanitation				
593	Community Support Projects	28,600	28,600	0
Social Services				
119	Neighborhood Service Centers	1,496,596	1,000,981	(495,615)
301	Baltimore Homeless Services	22,637,903	23,269,403	631,500
325	Senior Services	143,547	64,679	(78,868)
350	Children, Youth and Families	299,224	300,000	776
593	Community Support Projects	306,600	306,600	0

## FEDERAL GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2007 Budget	Fiscal 2008 Estimate	Budget Change
Social Services (cont.)			
604 Child Care Centers	868,532	919,300	50,768
605 Head Start	23,280,685	23,290,218	9,533
	<b>49,033,087</b>	49,151,181	118,094
<b>Transportation</b>			
230 Administration	0	311,827	311,827
<b>TOTAL FEDERAL GRANTS</b>	<b>213,043,168</b>	<b>181,791,164</b>	<b>(31,252,004)</b>

## FEDERAL GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

## DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT

		<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
<b>Housing and Community Development</b>				
119	Neighborhood Service Centers	1,496,596	1,000,981	(495,615)
177	Administrative Direction and Control	898,512	697,099	(201,413)
260	Construction and Building Inspection	572,482	621,122	48,640
582	Finance and Development	3,724,668	2,354,303	(1,370,365)
583	Neighborhood Services	1,469,570	1,200,000	(269,570)
585	Baltimore Development Corporation	400,000	400,000	0
593	Community Support Projects	5,487,000	5,144,200	(342,800)
604	Child Care Centers	868,532	919,300	50,768
		<b>14,917,360</b>	<b>12,337,005</b>	<b>(2,580,355)</b>
Planning				
187	City Planning	1,055,673	1,118,523	62,850
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS				
		<b>15,973,033</b>	<b>13,455,528</b>	<b>(2,517,505)</b>

## STATE GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
Adjudication			
110 Circuit Court	4,180,552	4,515,448	334,896
115 Prosecution of Criminals	3,786,000	3,895,638	109,638
	<b>7,966,552</b>	<b>8,411,086</b>	<b>444,534</b>
Economic Development			
531 Convention Center Operations	3,000,000	4,426,199	1,426,199
583 Neighborhood Services	94,874	0	(94,874)
597 Weatherization	320,000	0	(320,000)
639 Special Services	137,423	144,841	7,418
	<b>3,552,297</b>	<b>4,571,040</b>	<b>1,018,743</b>
Education			
450 Administrative and Technical Services	1,298,075	1,306,507	8,432
452 Neighborhood Services	86,649	86,649	0
453 State Library Resource Center	8,741,189	8,677,564	(63,625)
639 Special Services	388,620	334,833	(53,787)
	<b>10,514,533</b>	<b>10,405,553</b>	<b>(108,980)</b>
General Government			
119 Neighborhood Service Centers	7,921	7,921	0
184 Energy Assistance and Emergency Food	209	209	0
187 City Planning	140,000	140,000	0
195 Towing	25,000	25,000	0
302 Environmental Health	9,803	0	(9,803)
305 Healthy Homes	1,614	1,614	0
306 General Nursing Services	35,716	35,658	(58)
325 Senior Services	2,248,471	3,094,387	845,916
450 Administrative and Technical Services	375,685	449,518	73,833
480 Regular Recreational Services	2,539	0	(2,539)
583 Neighborhood Services	54,224	55,000	776
639 Special Services	4,853	8,330	3,477
	<b>2,906,035</b>	<b>3,817,637</b>	<b>911,602</b>
Health			
302 Environmental Health	289,305	50,000	(239,305)
303 Division of Clinical Services	0	169,438	169,438
304 Chronic Disease Prevention	626,817	1,808,923	1,182,106
305 Healthy Homes	776,720	148,254	(628,466)
306 General Nursing Services	9,301,274	8,570,504	(730,770)
307 Mental Health Services	1,793,378	1,793,378	0
308 Maternal and Child Health	172,739	2,673,426	2,500,687
310 School Health Services	480,144	534,875	54,731
311 Health Services for the Aging	1,165,976	926,666	(239,310)
	<b>14,606,353</b>	<b>16,675,464</b>	<b>2,069,111</b>

## STATE GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
<b>Public Safety</b>				
115	Prosecution of Criminals	43,716	43,930	214
201	Field Operations Bureau	7,254,216	7,300,000	45,784
203	Traffic	18,000	18,000	0
212	Fire Suppression	50,000	50,000	0
214	Support Services	964,733	947,428	(17,305)
215	Fire Alarm and Communications	10,000	2,230	(7,770)
319	Ambulance Service	77,000	42,276	(34,724)
		<b>8,417,665</b>	<b>8,403,864</b>	<b>(13,801)</b>
<b>Recreation</b>				
471	Administrative Direction and Control	129,982	361,805	231,823
478	General Park Services	43,997	43,775	(222)
480	Regular Recreational Services	126,461	129,000	2,539
606	Arts and Education	1,595,200	1,595,200	0
		<b>1,895,640</b>	<b>2,129,780</b>	<b>234,140</b>
<b>Social Services</b>				
119	Neighborhood Service Centers	2,865,396	2,865,396	0
184	Energy Assistance and Emergency Food	2,682,125	2,734,791	52,666
301	Baltimore Homeless Services	3,223,168	3,239,757	16,589
325	Senior Services	1,623,438	1,797,091	173,653
350	Children, Youth and Families	303,187	244,487	(58,700)
597	Weatherization	968,580	1,495,000	526,420
605	Head Start	1,857,833	2,435,270	577,437
		<b>13,523,727</b>	<b>14,811,792</b>	<b>1,288,065</b>
<b>Transportation</b>				
230	Administration	79,224	80,997	1,773
233	Signs and Markings	6,000	6,000	0
		<b>85,224</b>	<b>86,997</b>	<b>1,773</b>
<b>TOTAL STATE GRANTS</b>		<b>63,468,026</b>	<b>69,313,213</b>	<b>5,845,187</b>

## SPECIAL GRANTS

## REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2007 Budget	Fiscal 2008 Estimate	Budget Change
Adjudication			
115 Prosecution of Criminals	50,000	50,000	
Debt Service			
129 Conditional Purchase Agreement Payments	236	0	(236)
Economic Development			
582 Finance and Development	130,000	75,000	(55,000)
583 Neighborhood Services	50,000	50,000	0
585 Baltimore Development Corporation	410,000	410,000	0
	<b>590,000</b>	<b>535,000</b>	<b>(55,000)</b>
Education			
125 Executive Direction and Control	0	100,000	100,000
308 Maternal and Child Health	0	59,613	59,613
450 Administrative and Technical Services	525,448	557,578	32,130
	<b>525,448</b>	717,191	191,743
General Government			
132 Real Estate Acquisition and Management	125,787	137,004	11,217
152 Employees' Retirement System	4,474,114	5,050,728	576,614
154 Fire and Police Retirement System	2,998,492	3,850,066	851,574
175 Legal Services	356	23,800	23,444
177 Administrative Direction and Control	304,427	200,657	(103,770)
204 Services Bureau	29,956	80,557	50,601
260 Construction and Building Inspection	1,150,000	990,000	(160,000)
301 Baltimore Homeless Services	13,383	0	(13,383)
305 Healthy Homes	28	28	0
306 General Nursing Services	87	0	(87)
308 Maternal and Child Health	178	189	11
310 School Health Services	58,914	105,094	46,180
319 Ambulance Service	27,289	0	(27,289)
325 Senior Services	444,300	699,157	254,857
450 Administrative and Technical Services	5,156	5,511	355
471 Administrative Direction and Control	9,000	9,000	0
480 Regular Recreational Services	3,525	4,335	810
482 Supplementary Recreational Services	14,875	13,621	(1,254)
572 Cable and Communications Coordination	1,890,270	1,072,346	(817,924)
	<b>11,550,137</b>	<b>12,242,093</b>	<b>691,956</b>
Health			
301 Baltimore Homeless Services	0	2,000,000	2,000,000
302 Environmental Health	70,000	22,776	(47,224)
303 Division of Clinical Services	2,000,000	0	(2,000,000)
304 Chronic Disease Prevention	0	124,550	124,550
305 Healthy Homes	224,550	120,000	(104,550)
308 Maternal and Child Health	820,546	284,288	(536,258)

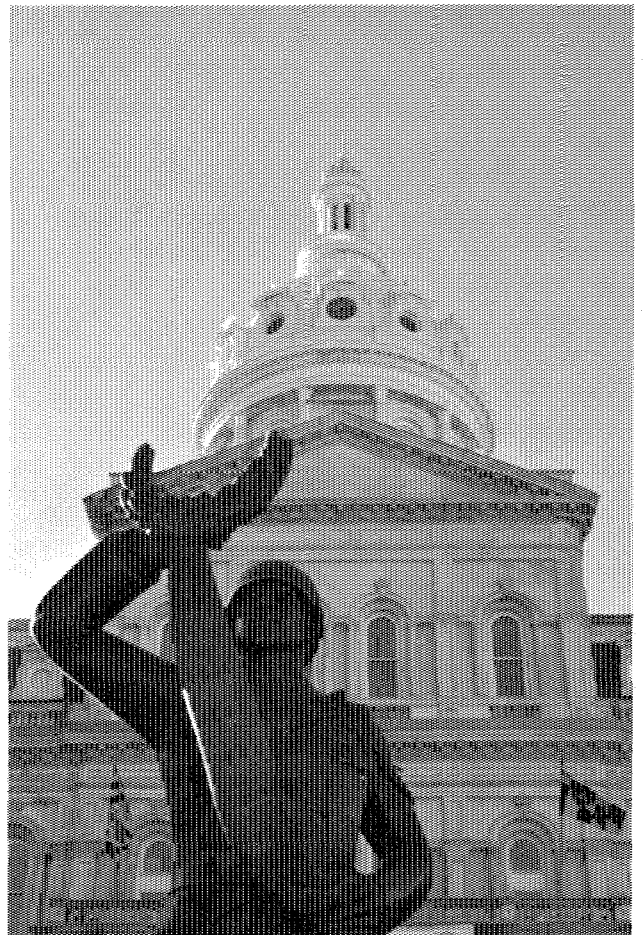
**SPECIAL GRANTS**
**REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING**

	<b>Fiscal 2007 Budget</b>	<b>Fiscal 2008 Estimate</b>	<b>Budget Change</b>
<b>Health (cont.)</b>			
310 School Health Services	6,099,003	7,269,751	1,170,748
311 Health Services for the Aging	100,000	100,000	0
	<b>9,314,099</b>	<b>9,921,365</b>	<b>607,266</b>
<b>Legislative</b>			
106 Legislative Reference Services	11,400	11,400	0
<b>Public Safety</b>			
202 Investigations	1,235,000	2,035,000	800,000
204 Services Bureau	4,788,062	6,620,699	1,832,637
213 Fire Marshal	10,000	10,000	0
224 Office of Criminal Justice	275,000	275,000	0
319 Ambulance Service	10,972,711	10,700,000	(272,711)
583 Neighborhood Services	918,678	0	(918,678)
	<b>18,199,451</b>	<b>19,640,699</b>	<b>1,441,248</b>
<b>Recreation</b>			
479 Special Facilities	146,400	146,243	(157)
480 Regular Recreational Services	429,922	429,112	(810)
482 Supplementary Recreational Services	307,619	318,218	10,599
	<b>883,941</b>	<b>893,573</b>	<b>9,632</b>
<b>Sanitation</b>			
515 Solid Waste Collection	1,150,000	0	(1,150,000)
<b>Social Services</b>			
325 Senior Services	4,038	0	(4,038)
353 Office of Community Projects	140,000	170,000	30,000
	<b>144,038</b>	<b>170,000</b>	<b>25,962</b>
<b>TOTAL SPECIAL GRANTS</b>	<b>42,418,750</b>	<b>44,181,321</b>	<b>1,762,571</b>



Fiscal 2008  
Summary of the Adopted Budget

**Debt Service**

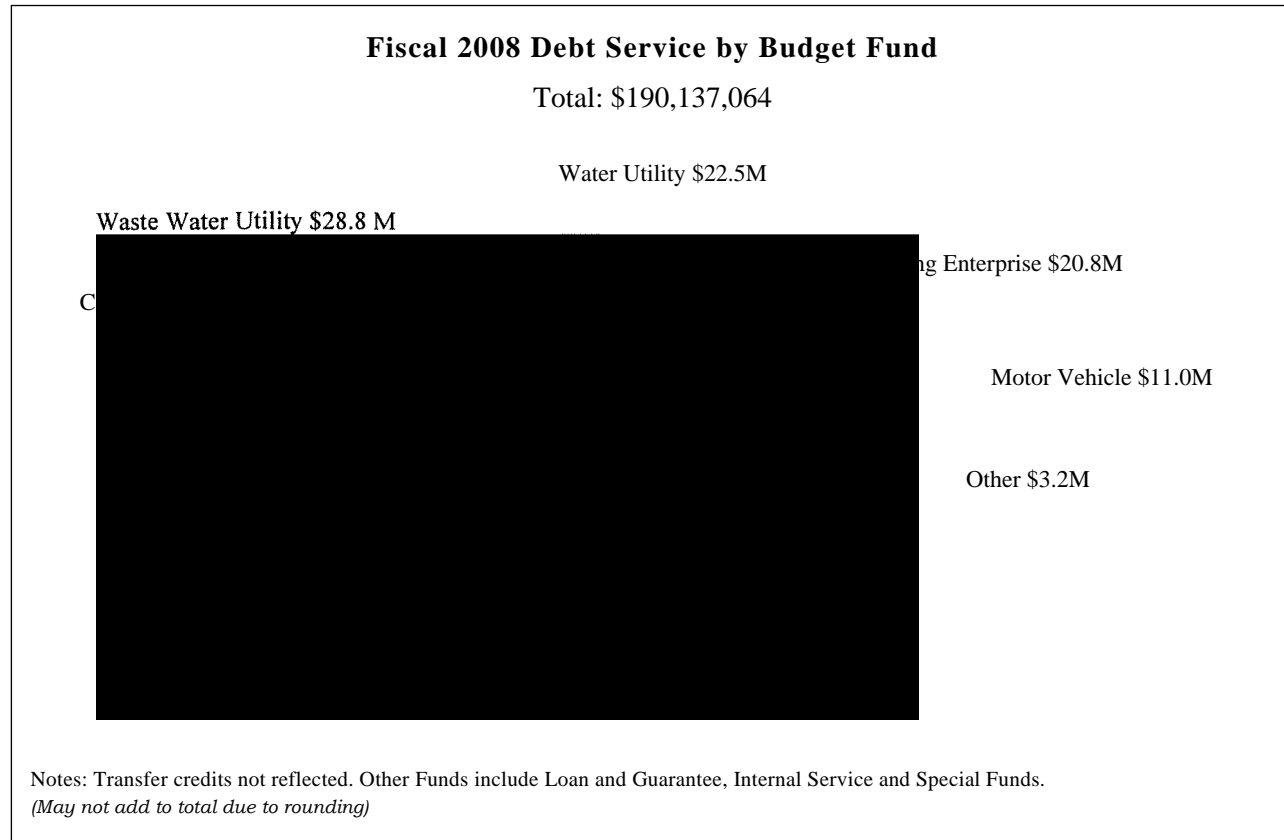




FISCAL 2008

SUMMARY OF THE ADOPTED BUDGET  
Debt Service Overview

SUMMARY



Total Debt Service

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$151.04	\$176.9M	\$190.1M

After expenses for personnel, contractual services and grants, subsidies and contributions, the single largest type of expenditure made in the City budget plan is for debt service payments. Debt Service pays the interest and principal costs on the bonds issued by the City to build capital projects. In the formulation of the annual budget, the City Council is empowered by the Charter to reduce all appropriations; except "such amounts as are for the payment of interest and principal of the municipal debt." Because of this provision the bonds are backed by the "full faith and credit" of the City.

The Fiscal 2008 appropriations for all funds (before transfer credits) of \$190.1 million are \$13.2 million above the Fiscal 2007 level of appropriation. The major changes result from an increase in the General Fund (\$4.8 million), Parking Enterprise (\$3.6 million) and Motor Vehicle Fund (\$3.0 million) appropriations.

### SELECTED GENERAL OBLIGATION DEBT STATISTICS

\$- Thousands	Gross Bonded Debt (000s)	Net General Bonded Debt		
		Amount (000s)	Ratio to Assessed Value	Per Capita
Fiscal 1997	\$413,094	\$397,793	2.2%	\$594
Fiscal 1998	\$432,595	\$420,316	2.4%	\$646
Fiscal 1999	\$453,987	\$443,428	2.5%	\$702
Fiscal 2000	<b>\$472,554</b>	\$461,798	2.5%	\$736
Fiscal 2001	\$483,500	\$469,948	2.5%	\$734
Fiscal 2002	\$506,079	\$486,269	2.5%	\$765
Fiscal 2003	\$564,380	\$546,665	2.80%	\$856
Fiscal 2004	<b>\$579,382</b>	\$561,283	2.80%	\$873
Fiscal 2005	<b>\$579,960</b>	\$552,457	2.60%	\$868
Fiscal 2006	\$588,604	\$562,522	2.40%	\$884

Source: Fiscal 2006 CAFR, page 105.

### Debt Management Policy

The amount of debt authorized and issued annually is subject to limits incorporated in the City's debt policy. This policy adopted by the Board of Estimates on August 22, 1990 sets forth borrowing limits for the capital budget process and establishes guidelines for capital budget plans. The policy is subject to review every five years or as recommended by the Director of Finance. The limit on annual tax supported borrowing is \$60.0 million. The City annual cash borrowing is guided by authorized project requirements. At this time the Director of Finance has engaged a consultant to review the current debt policy and make recommendations for updating the policy. That report is due to the department in the fall of 2007.

The current policy prohibits City agencies from negotiating financing, consolidates most financing arrangements in the Bureau of Treasury Management and recognizes conditional purchase payment financing as debt service for the purpose of evaluating the City's financial condition and budget planning. The policy also calls for scheduling debt service payments to minimize fluctuations in annual budgetary requirements and increased utilization of pay-as-you-go financing to reduce borrowing requirements.

In Fiscal 1992 and 1993, the Maryland General Assembly enacted legislation and City voters ratified local legislation permitting the City to issue General Obligation Bonds with call provisions and to refinance debt, thus allowing the City to take advantage of favorable interest rates and achieve debt service expense savings. The City first took advantage of this legal

authorization in an April 1992 General Obligation Bond sale. Legislation has been enacted and approved by the City voters which will improve debt management by authorizing (1) the City to negotiate general obligation sales; (2) the Board of Finance to structure debt maturities and interest payment schedules; (3) the Board of Finance to approve fixed, variable or other interest rates on bonds; and (4) the City to issue "mini-bonds" in denominations as small as \$500.

### **Legal Debt Limits**

All general obligation debt is secured by the full faith and credit of the City. The City has unlimited taxing authority with respect to property taxes to support general obligation debt service requirements. The City is not constrained by any legal limits on the amount of its General Obligation debt, but is guided by prudent limits set forth in local debt policy. In addition to conservative debt management policies, the City is controlled in the amount of debt that may be incurred by the Constitution of Maryland, which requires a three-step procedure for the creation of debt by the City of Baltimore. First there must be an act of the Maryland General Assembly or a resolution of the majority of the City's delegates to the General Assembly. Pursuant to State authorization, the Mayor and City Council must approve an ordinance. Finally, the voters of the City must ratify the debt issuance.

### **Effects of Existing Debt on Current and Future Operations**

Debt service expense and appropriation data is summarized by fund and type of debt at the end of this section. Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted, the City's debt is within acceptable limits. As a result of the annual debt review by the rating agencies, The City's credit rating was raised to Aa3 with Moody's Investor Service, and to AA- with Standard & Poor's. These credit ratings reflect the judgment of the rating agencies that the City has strong capacity to pay principal and interest on debt. Debt service requirements, in and of themselves, do not place an unusual burden on the resource base of the City. The City maintains key credit and debt management ratios at acceptable levels while financing a \$2.6 billion Fiscal 2008 capital budget and five-year program. Selected debt management factors are listed below.

- The City's net General Obligation debt is below 10.0% of assessed valuation often cited as a danger point (2.4%, 2006). Net General Obligation debt is well below the \$1,200 per capita figure suggested as a danger point by credit analysts (\$884, 2006).
- The City is not constrained by any legal limits on its debt authorization limit but is guided by prudent limits set forth in local debt policy.
- The City has no overlapping debt and no instance of default.
- The City has unlimited taxing authority with respect to property taxes.

Principal and interest obligations of the Water and Waste Water Utility and Parking Enterprise funds are payable from the earnings of the respective funds. Appropriate ratios of pledged revenues to maximum annual debt service obligations must be and are maintained for the respective funds.

**SCHEDULE OF LONG TERM DEBT SERVICE**  
**Estimated Principal and Interest Payments**  
**Includin<sup>g</sup> Fiscal 2007 Actual and Fiscal 2008 Estimated Debt Issuance**

Fiscal Year	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
2007	68,007	21,892	87,162	9,451
2008	76,271	25,772	105,710	11,534
2009	80,886	27,264	114,202	13,182
2010	81,991	26,006	119,389	13,589
2011	82,463	25,973	122,643	12,688
2012 and thereafter	626,509	143,228	3,013,750	251,954
<b>Total</b>	<b>1,016,126</b>	<b>270,135</b>	<b>3,562,856</b>	<b>312,398</b>

Source: Bureau of Treasury Management, un-audited estimate based on the Comprehensive Annual Financial Report, Year Fiscal 2006 and adjusted for estimated impacts of Fiscal 2007 and 2008 financing plans.

General Debt is made up of General Obligation bonds and bond anticipation notes. Conditional Purchase Agreements or capital lease obligations do not constitute a pledge of the full faith and credit or taxing powers of the City. The agreements are subject to termination if sufficient funds are not appropriated by the City Council. Revenue Debt is composed of Water Utility Fund, Waste Water Utility Fund, Parking Facilities Industrial Development Authority, Storm water and Convention Center revenue financings. Other Debt consists of tax increment financing and long-term financing with the state and federal government.

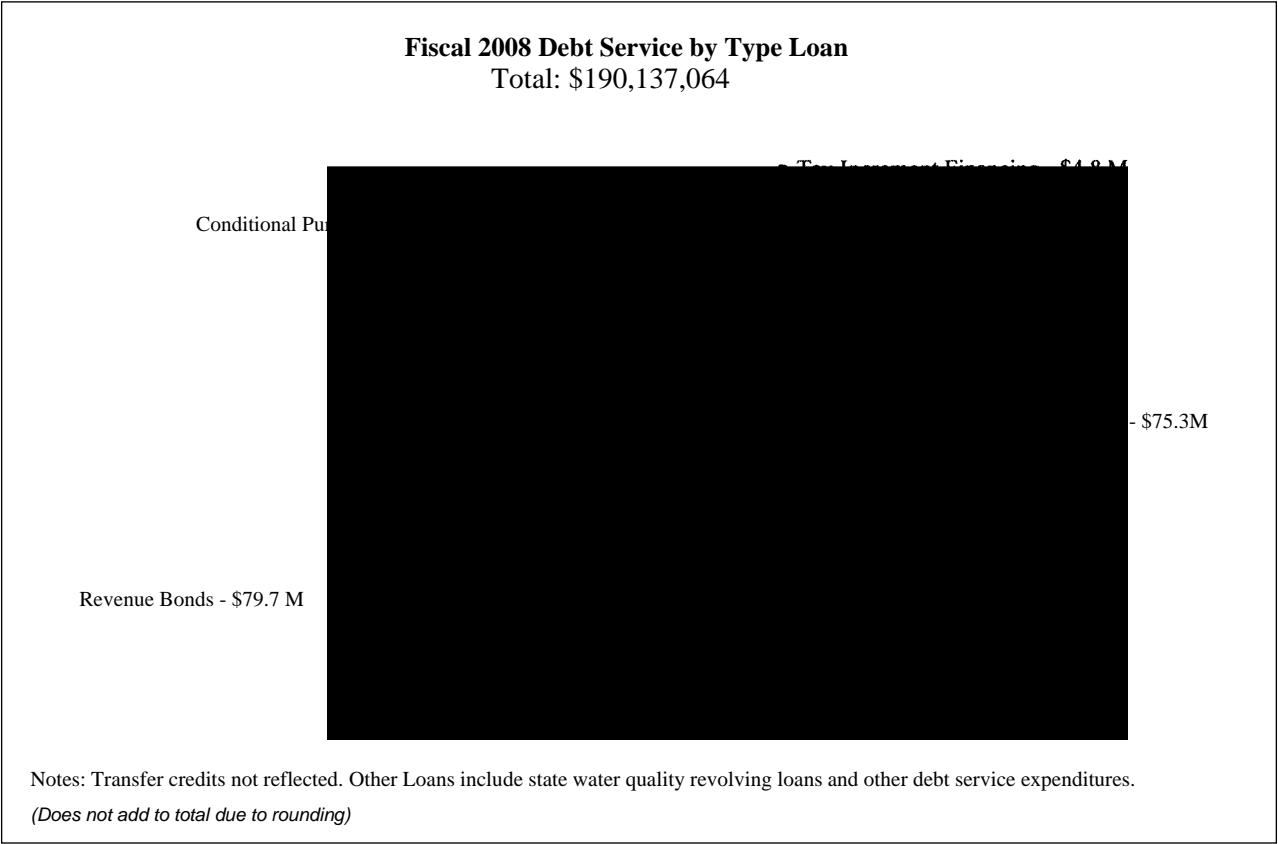
**INCREASES IN LONG TERM DEBT SERVICE**  
**Due to Fiscal 2007 and Planned Fiscal 2008 Borrowing**

Outstanding Debt Service	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
6/30/2006	827,463	222,823	2,793,182	138,616
Estimated 6/30/07	1,016,126	270,135	3,562,856	312,398
<b>Change</b>	<b>188,663</b>	<b>47,312</b>	<b>769,674</b>	<b>173,782</b>

The schedule above shows the estimated change in outstanding debt based on planned Fiscal 2007 and 2008 borrowings. The City does not have a general obligation statutory debt limit, but is subject to a three-step process described in "Legal Debt Limits" above. Outstanding debt per capita and the ratio to assessed value will increase, but still remain below danger point thresholds. General Debt Service, as a percent of General Expenditures, is estimated to increase slightly as discussed in the section Capital Projects Impact on Operating Budget. Revenue debt service constitutes the largest increase due primarily to continued borrowings for the water and wastewater enterprise funds. A portion of these borrowings is in response to the City's April 2002 consent decree between the City, U.S. Environmental Protection Agency and the Maryland

Revenue debt limits are established from time to time by the City Council and are issued in accordance with their respective bond indentures. Increased debt service in the "Other Debt" category is due primarily to Tax Incremental Financings (TIF). The City has a draft TIF policy in effect that places strict limits on the types of TIF projects and, among other things, requires consistency with the City's economic and development goals.

**TYPES OF DEBT SERVICE PAYMENTS**



**General Obligation Debt**

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$65.7M	\$74.2M	\$75.3M

The Fiscal 2008 General Obligation Debt service appropriation remains stable at \$75.3 million in comparison to the Fiscal 2007 total of \$74.2 million.

The State Constitution requires that General Obligation debt may not have a term longer than 40 years. In general, the City's debt has a maximum maturity of no more than 20 years. This longterm debt, by law, is supported by the pledge of the full faith and credit of the City and payment is a first requirement for revenues derived from local property taxing powers. The City has no statutory limitation on the property tax levy.

## Conditional Purchase Agreements

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$23.0M	\$24.4M	\$26.0M

The Fiscal 2008 appropriation increase is primarily due to higher General Fund debt requirements for public buildings, public schools, and Housing and Community Development project debt. Certain loan expenses in this group are offset with private party payments supporting debt expenses.

The City has entered into various Conditional Purchase Agreements (CPAs) to construct or purchase facilities and/or to acquire equipment. CPAs are long-term capital leases with annual principal and interest payment schedules that must be met for the City to acquire the asset. CPAs do not constitute a debt of the City within the meaning of any constitutional or statutory limit, nor are they supported by a pledge of the full faith and credit or taxing power of the City. In contrast to General Obligation debt, the City is not obligated to make annual appropriations. In the event the City fails to meet scheduled payments, the agreements are terminated and the City loses the right to use or acquire the financed asset. The City appropriates payments for facilities and equipment which continue to meet the City's public service objectives.

## Revenue Bonds

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$56.7M	\$70.1M	\$73.7M

The bulk of the Fiscal 2008 appropriation increase is interest and principal payments in the Waste Water Utility attributable to the required investment in system upgrades, and the Water Utility Fund.

Revenue bond financing supports the capital requirement needs of enterprise operations, including the Parking Enterprise fund. The revenue generated by the operations is pledged to support debt service payments of these funds. Revenue bonds are not general obligations of the City. In the case of the Parking Enterprise Fund, revenues from parking taxes, parking fines and penalties and other parking revenues provide an additional security for the payment of debt service. As such, certain revenues of the General Fund are in practice obligated. In 1995, the City issued revenue debt to finance the expansion of the Convention Center. The guaranteed revenue source is the City's hotel tax.



### **State Economic Development Loans**

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$0.5M	\$0.6M	\$0.6M

Under provisions of Subtitle 4 (Maryland Industrial Land Act or MILA) and Title 5 (Maryland Industrial and Commercial Redevelopment Fund or MICRF) of Article 83A of the Annotated Code of Maryland, the City and other subdivisions of the State, may borrow funds for industrial or commercial development projects. The funds may be loaned to private enterprises for the development of specific projects. In the case of MICRF loans, the funds borrowed from the State may also be used to insure or guarantee projects. The State sets the interest rate, term and repayment provisions of the loans. In both cases, the City is liable for repayment of principal and interest amounts on the loans in the event of failure or default of the private enterprise. Such loans are not considered general obligations of the City. The City uses these loan programs as part of its economic development program to stabilize and expand employment and tax base. Payments from businesses utilizing these programs provide General Fund revenue supporting expenses for this borrowing program

### **State Highway Construction Loans**

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$0.0M	\$3.0M	\$6.0M

Since 1972, the City borrowed funds periodically from the State of Maryland for highway construction projects pursuant to State authorization in Sections 3-301 through 3-309 of the Transportation Article (Annotated Code of Maryland). These funds were used primarily to finance the City's share of the Interstate Highway System and for the construction or reconstruction of primary roads. The State withholds from the City's distribution of the State shared motor vehicle revenues amounts sufficient to pay the City's annual debt service. In December 2004, the Maryland Department of Transportation issued \$30.0 million of Country Transportation Revenue Bonds under this Article on behalf of the City. A second \$30.0 million of County Transportation Revenue Bonds were issued on behalf of the City on May 2007. The Bonds fund various road improvement and resurfacing projects in the City. The budget increase will pay debt service on the Bonds.

### **Tax Increment Financing**

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$0.3M	\$2.9M	\$4.8M

The City is incurring in debt service expense for Tax Increment Financing (TIF) Bonds. This widely used financing mechanism has been adopted by the City for certain public improvements within designated districts. Taxes derived from the increased valuation (the tax increment) are used to pay debt service on the bonds used within the district. Local law provides that a

supplemental tax within the each district is to be levied if the tax increment is not sufficient to cover debt service. The Fiscal 2008 debt expenses of \$4.8 million are for costs incurred for TIF projects.

#### **Other Debt Service**

2006	2007	2008
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$5.3M	\$3.7M	\$3.8M

The increase in the Fiscal 2008 appropriation mainly comes from increased debt issuance costs for required system upgrades to the Water and Waste Water Utility systems, and other issuance expenses of the Water Utility Fund.

#### **State Water Quality Loan Program**

The City is an active participant in the State revolving loan program to finance certain projects to improve water and wastewater treatment facilities. The program is managed by the Maryland Water Quality Financing Administration. The Fiscal 2008 debt service appropriations in the Water and Waste Water Utility Fund dedicated to the revolving loan program are approximately \$11.8 million.

#### **Other Debt Service Expenses**

Annually, the City incurs expenses associated with the issuance and management of debt including legal, printing, advertising and other expenses. These expenses are distributed among operating budget debt service programs. The Fiscal 2008 appropriations are \$3.7 million.

**DEBT SERVICE EXPENSES AND APPROPRIATIONS  
BY FUND AND TYPE**

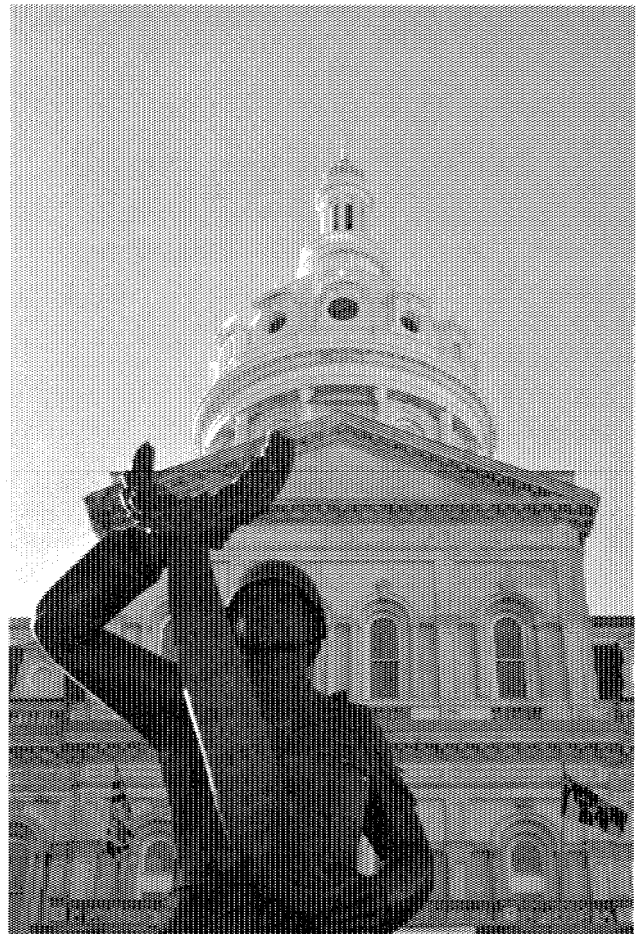
	Fiscal 2006 Actual	Fiscal 2007 Budget	Fiscal 2008 Budget
General Fund			
G.O. Bonds	60,350,597	68,862,031	70,155,999
Conditional Purchase Agreement	21,177,821	21,174,219	22,830,000
Economic Development Loans - State	513,073	562,764	563,001
Tax Increment Financing	269,753	2,881,943	4,792,000
Other Debt Service	328,643	779,289	743,429
Total	<b>\$82,639,887</b>	<b>\$94,260,246</b>	<b>\$99,084,429</b>
Motor Vehicle Fund			
G.O. Bonds	4,798,976	4,822,154	4,819,497
Revenue Bonds	0	3,034,865	6,043,216
Other Debt Service	2,761,019	186,593	179,288
Total	\$7,559,995	<b>\$8,043,612</b>	\$11,042,001
Convention Center Bond Fund			
Revenue Bonds	3,851,282	4,589,988	4,585,363
Other Debt Service	52,392	53,012	27,637
Total	<b>\$3,903,674</b>	<b>\$4,643,000</b>	<b>\$4,613,000</b>
<b>Waste</b> Water Utility Fund			
G.O. Bonds	338,459	367,265	351,822
Revenue Bonds	19,312,408	26,123,200	27,300,079
Other Debt Service	910,375	1,106,535	1,142,098
Total	<b>\$20,561,242</b>	<b>\$27,597,000</b>	\$28,793,999
Water Utility Fund			
G.O. Bonds	178,860	194,016	0
Revenue Bonds	18,226,202	20,750,000	21,685,844
Other Debt Service	461,853	881,000	862,156
Total	<b>\$18,866,915</b>	<b>\$21,825,016</b>	<b>\$22,548,000</b>
Parking Enterprise Fund			
Revenue Bonds	15,333,315	16,605,830	20,064,917
Other Debt Service	526,672	648,173	752,083
Total	\$15,859,987	<b>\$17,254,003</b>	<b>\$20,817,000</b>
Loan and Guarantee Enterprise Fund			
Conditional Purchase Agreement	458,976	595,120	585,680
Other Debt Service	49,145	54,571	55,320
Total	<b>\$508,121</b>	\$649,691	<b>\$641,000</b>
Special Fund			
Conditional Purchase Agreement	0	42,951	0
Other Debt Service	0	236	0
Total	\$0	<b>\$43,187</b>	\$0
Internal Service Fund			
Conditional Purchase Agreement	1,393,583	2,588,338	2,587,635
Other Debt Service	275,472	7,721	10,000
Total	<b>\$1,669,055</b>	<b>\$2,596,059</b>	<b>\$2,597,635</b>
Total Operating Budget Debt Service	<b>\$151,568,876</b>	<b>\$176,911,814</b>	<b>\$190,137,064</b>



Fiscal 2008

Summary of the Adopted Budget

## **Budget Process & Related Policies**



# The City of Baltimore's Budget Process

## Operating Budget

City agencies send their anticipated operating budget needs to the Department of Finance.

**December**

## Capital Budget

City agencies send their anticipated capital budget needs to the Planning Commission.

**March**

The Planning Commission sends its recommended capital budget to the Board of Estimates.

**March**

The Board of Estimates forwards the proposed capital budget to the Director of Finance and the Board of Finance.

**April**

The Department of Finance sends its recommended operating budget to the Board of Estimates.

The Director of Finance and the Board of Finance forward their recommended capital budget to the Board of Estimates.

**April**

The Board of Estimates holds hearings on the budget. Agency heads participate. The recommended budget is amended as necessary.

**April**

The Board of Estimates holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

**April**

A majority vote of the Board of Estimates approves the total budget and sends it to the City Council.

**May**

The City Council holds hearings on the total budget. Citizens and agency heads attend.

**May**

The City Council holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

**June**

The City Council votes on the budget and sends it to the Mayor.

**June**

May approve total budget.

Mayor

May disapprove some items and approve the rest.

**July**

The adopted budget is monitored through the City's system of expenditure controls.

## SUMMARY OF THE ADOPTED BUDGET

### The Budget-Making Process

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#### **Budget Requests**

While Baltimore's fiscal year covers the period July 1 through June 30, the budget making process for the next ensuing year begins during the current fiscal year. Agency heads are provided with budget instructions and guidance for developing agency requests including a proposed funding level and general directions regarding the inclusion of new programs or the elimination of existing programs. During the fall of the current fiscal year, operating budget requests are formally submitted to the Finance Department and capital budget requests are submitted to the Planning Commission.

#### **Review of Operating Budget Requests**

The Department of Finance reviews the operating budget requests submitted by City agencies and prepares recommendations to ensure conformity with Citywide goals identified by the Mayor. The department submits recommendations of the Board of Estimates for their review and development of recommendations to the City Council.

#### **Review of Capital Budget Requests**

The Planning Commission reviews the capital budget requests submitted by City agencies and makes recommendations to ensure conformity with the first year of the six-year Capital Improvement Program. Agency requests are submitted with Planning Commission recommendations to the Board of Estimates. The Board of Estimates forwards the proposed capital budget to the Director of Finance and Board of Finance. After review their recommendations are forwarded to the Board of Estimates for review and development of recommendations to the City Council.

#### **Board of Estimates Approval of Operating and Capital Budgets**

The Board of Estimates conducts formal hearings with the heads of City agencies in regard to operating and capital budget requests. The Board of Estimates prepares a proposed Ordinance of Estimates to be submitted to the City Council. A message from the Mayor, as a member of the Board of Estimates, explains the major emphasis and objectives of the City's budget for the next ensuing fiscal year.

#### **City Council Approval of Operating and Capital Budgets**

The City Council conducts public hearings on the Ordinance of Estimates and may reduce or eliminate budget items, but may not increase or add new items. The City Council votes to pass the ordinance either with reductions to appropriations or as submitted. It is then forwarded to the Mayor who may disapprove some items of appropriations while approving the rest, but he may not increase or add budget items.

#### **Ordinance of Estimates**

This document is the means by which the City's budget is given legal effect after approval by the Mayor and City Council.





**FISCAL 2007 SUPPLEMENTARY APPROPRIATIONS  
A N D  
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES**

Expenditures for each adopted annual budget may not legally exceed appropriations at the agency level. Administratively, the Department of Finance has the authority to transfer appropriations between activities within the same program of an agency. The Board of Estimates has the authority to transfer appropriations between programs within the same agency. Only the City Council can authorize the transfer of appropriations between agencies.

The City Charter permits further appropriations for programs included in the original Ordinance of Estimates made necessary by material changes in circumstances, additional appropriations for new programs or grant awards that could not reasonably be anticipated when formulating the original Ordinance of Estimates. These changes require supplemental appropriation ordinances recommended by the Board of Estimates and ordained by the City Council.

**I. The Fiscal 2007 Operating Budget was amended with the following supplementals:**

<b>Ordinance Number</b>	<b>City Council Bill #</b>	<b>Agency</b>	<b>Amount</b>	<b>Fund</b>	<b>Purpose</b>
06-324	06-0479	Art & Culture	\$ 440,000	General	Provide a grant to the Lloyd Street Synagogue/Jewish Museum
06-325	06-0480	Civic Promotion	\$ 50,000	General	Provide a grant to the Brooklyn/Curtis Bay Coalition
06-326	06-0481	Civic Promotion	\$ 100,000	General	Provide a grant to the Ivy Support Center
06-327	06-0482	Civic Promotion	\$ 250,000	General	Provide a grant to the Maryland Food Bank
06-329	06-0484	Education Grants	\$ 200,000	General	Provide a grant for the Baltimore Reads Inc.
06-330	06-0485	Education Grants	\$ 200,000	General	Provide a grant to the Baltimore Education Network
06-331	06-0486	Health	\$ 500,000	General	Mental Health Services for the BCPSS
06-332	06-0487	Health	\$ 1,200,000	General	Provide a grant to the Baltimore City Healthy Start Program
06-333	06-0488	HCD	\$ 2,000,000	General	Replace Hyatt Hotel Repayment Funds
06-335	06-0491	MR-Misc. General Expenses	\$ 150,000	General	Provide funds for Feasibility Study for a Municipal Electric Utility

<b>Ordinance Number</b>	<b>City Council Bill #</b>	<b>A<sup>g</sup>enc<sup>y</sup></b>	<b>Amount</b>	<b>Fund</b>	<b>Purpose</b>
06-336	06-0492	MR-Misc. General Expenses	\$ 250,000	General	Provide funds for the Experience Corps. Program
06-337	06-0493	MR-Misc. General Expenses	\$ 800,000	General	Provide funds for Wrap Around Services for the Baltimore City Public School System
06-338	06-0495	MR-Misc. General Expenses	\$ 1,000,000	General	Provide funds for a Prenatal Home Visiting Program
06-339	06-0339	OED	\$ 700,000	General	Provide funds for the FUTURES Program
06-355	06-0494	MR-Misc. General Expenses	\$ 800,000	General	Provide funds for the Success by Six Program
07-407	07-0579	Fire	\$ 815,000	State	Provide funds for Emergency Response System Repairs
07-436	07-0634	Transportation	\$ 720,700	State	Provide funds for a Safe Routes to Schools Project
07-437	07-0635	Transportation	\$ 78,000	State	Provide funds for a Community Traffic Safety Program
07-438	07-0636	Transportation	\$ 250,000	Special	Provide funding for Traffic Impact Studies
07-444	07-0666	Art & Culture	\$ 900,000	General	Provide funding for Free Fall Baltimore and Walters Art Gallery/Baltimore Museum of Art Free Admissions Programs
07-445	07-0667	Art & Culture	\$ 1,000,000	General	Provide funds for the Creative Baltimore Fund
07-446	07-0668	CARE	\$ 250,000	General	Provide funds for a Urban Institute on Aging
07-447	07-0670	Mayoralty Related	\$ 5,000,000	General	Provide funds for Other Post Employment Benefits

<b>Ordinance Number</b>	<b>City Council Bill #</b>	<b>Agency</b>	<b>Amount</b>	<b>Fund</b>	<b>Purpose</b>
07-448	07-0671	Fire	\$ 4,800,000	General	Additional Operating Expenses
07-449	07-0672	Debt Service	\$ 971,000	General	Provide funds for a State Debt Payment for Schools
07-450	07-0673	Health	\$ 175,000	General	Provide a grant for the SEIU Training Program
07-451	07-0674	Health	\$ 600,000	General	Provide funds for a Homeless Plan Implementation
07-452	07-0675	BDC	\$ 200,000	General	Provide funds for a Clean and Green Initiative
07-459	07-0682	OED	\$ 310,000	General	Provide funds for the Summer Jobs Program
07-460	07-0683	Planning	\$ 300,000	General	Provide funds for a Comprehensive Rezoning Plan
07-461	07-0684	Police	\$ 2,900,000	General	Additional Operating Expenses
07-462	07-0685	Police	\$ 5,400,000	General	Additional Operating Expenses
07-463	07-0686	Police	\$11,500,000	General	Additional Operating Expenses
07-464	07-0687	DPW	\$ 300,000	General	Provide funds for a Clean and Green Initiative
07-465	07-0688	Recreation & Parks	\$ 500,000 \$ 500,000	General Other	Provide funds for an Inner Harbor West Shore Park Fountain
07-466	07-0689	Transportation	\$ 3,150,000	MVR	Additional Operating Expenses
07-473	07-0669	Civic Promotion	\$ 637,000	General	Provide a grant to the Maryland Food Bank

**II. The Fiscal 2007 Capital Budget was amended with the following supplementals:**

<b>Ordinance Number</b>	<b>City Council Bill #</b>	<b>Agency</b>	<b>Amount</b>	<b>Fund</b>	<b>Purpose</b>
06-328	06-0483	Convention Center	\$ 2,300,000	General	Provide funding for elevator and roof repairs for the Convention Center

<b>Ordinance Number</b>	<b>City Council Bill #</b>	<b>Agency</b>	<b>Amount</b>	<b>Fund</b>	<b>Purpose</b>
06-334	06-0490	Mayoralty	\$ 1,400,000	General	Provide funds to renovate the Fort McHenry National Monument
06-340	06-0497	DPW	\$ 3,000,000	General	Provide funds for Elevator Repairs
06-341	06-0498	HCD	\$ 4,000,000	M&CC Real Property	Provide funds for various Economic Development Projects
06-349	06-0489	Mayoralty	\$ 340,000	General	Provide funds to renovate the Hooper Center/Patterson Park Casino Building
06-378	06-0532	HCD	\$15,000,000	Tax Increment Financing Loan	Provide funding for renovations to Mondawmin Mall
07-408	07-0580	Transportation	\$30,000,000	Loan	Provide funds for resurfacing various roadways
07-440	07-0616	DPW	\$ 2,000,000	General	Provide funds for Asbestos Removal
07-453	07-0676	HCD	\$ 200,000	General	Provide funds for a Land Bank
07-454	07-0677	HCD	\$ 1,000,000	General	Provide funds for the Healthy Neighborhoods Program
07-455	07-0678	HCD	\$ 2,000,000	General	Provide funds for an Inclusionary Housing Program
07-456	07-0679	HCD	\$ 4,000,000	General	Provide funding for the Park Heights Master Plan
07-457	07-0680	Mayoralty Related	\$ 50,000	General	Provide funding for Baltimore Heritage Area Projects
07-458	07-0681	Mayoralty Related	\$ 200,000	General	Provide funding for a Clarence "Du" Burns Statue

## SUMMARY OF THE ADOPTED BUDGET

### Budgetary and Accounting Basis

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#### **BUDGETARY BASIS**

##### **Budgetary Basis**

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that (a) encumbrances are considered to be expenditures chargeable to appropriations and carried over from year-to-year; (b) no depreciation is budgeted in enterprise funds; (c) investments in supply inventories and assets restricted for self-insurance purposes are not considered to be appropriable; and, (d) revenues accruing to sinking funds are not appropriable. Unencumbered appropriations lapse at the close of the fiscal year unless authorized by the Board of Estimates to be carried forward to the subsequent budget year.

##### **Budgetary Units**

Annual appropriations authorized by City Council in the Ordinance of Estimates are by Agency/Operating Department, program and fund. Budget presentation is similar but also presents each program by object of expense. The budget provides a myriad of schedules and exhibits that provide summary and detail information from a fund, agency, and program perspective.

- Agencies/Operating Departments represent the major unit of the operating and capital budget plans and are further divided in to sub-units or bureaus, and divisions.
- Programs represent specific service/support areas within an agency/department and/or bureau. Budget presentations of programs summarize expenditures by object of expense, program units called activities, and by fund.

##### **Revenues and Expenditures**

Revenues are detailed by fund type (General, grant funds including federal, State and private source grants, and Enterprise), and by various revenue categories and sources. Information provided in the revenue detail for funds other than the grant funds, includes the prior year actual, the current year budget, current year projection, and the estimate for the budget year under consideration.

Expenditures are summarized by fund source for each agency. Programs within the agency are summarized by object of expense by program units called activities, and by fund sources. Each presentation includes the prior year actual expense, the current year budget, and the budget year request by the agency and the budget year recommendations.

##### **Relationship Between Budgeting and Accounting**

The major differences between the budget presentation and GAAP for governmental funds are: (a) encumbrances are recorded as expenditures (GAAP) as opposed to a reservation of fund balance (budget); (b) certain revenues and expenses, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP); (c) self-insurance contributions are recognized as expenditures for budget purposes only. Enterprise Fund differences consist of the following: (a) encumbrances are recorded as expenditures (GAAP) as opposed to an expense of the following accounting period (budget); (b) certain items, e.g., principal expense and capital outlay, are recorded

as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); and, (c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

### **Fund Structure**

**General Fund** - The General Fund is the general operating fund of the City. It is supported by locally generated revenues and some State Aid. It is used to account for all activities of the City not accounted for in some other fund.

**Special Funds** - Special Funds are used to account for all funding groups that have legally restricted or dedicated uses. These include federal or State grants, State-shared motor vehicle or highway user revenue and grants from private or other non-governmental sources.

**Enterprise Funds** - The Enterprise Funds are used to account for operations, including debt service that are financed and operated as an ongoing concern where costs of providing services are financed or recovered primarily through user charges. Enterprise Funds included in the City budget are Water and Waste Water, Parking Enterprise, and Loan and Guarantee funds.

## **ACCOUNTING BASIS**

### **Organization**

The City's accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The accounting and financial reporting policies of the City conform to generally accepted accounting principles and standards as promulgated by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

### **General, Debt Service, and Capital Projects**

The General, Debt Service and Capital Projects funds are computed on the modified accrual basis of accounting, whereby revenues are recorded when they become both measurable and available to finance expenditures of the current period. Expenditures are recorded when goods and services are received and actual liabilities are incurred and become payable in the current period. Revenues which have been accrued meet tests of materiality and are measurable. They include property taxes collectable within 60 days; locally imposed taxes; state-collected and state-shared taxes; federal, state and other grant and entitlement revenues; and interest earnings. All other revenues are recorded when received.

### **Enterprise and Internal Service Funds**

The accounting basis used for the Enterprise and Internal Service funds is the accrual basis of accounting whereby revenues are recorded at the time they are earned and expenses are recorded when liabilities are incurred.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the General, Special, and Capital Projects funds. Encumbrances are treated as a reservation of fund balance for these funds.

SUMMARY OF THE ADOPTED BUDGET  
**Operating and Capital Plan Budgetary Control**

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**OPERATING PLAN**

**LEVEL OF CONTROL**

Budgetary control is maintained at the program level for each operating fund (and at the project level for each capital project), by the encumbrance of estimated purchase or contract amounts prior to the release of purchase orders to vendors. Purchase orders, which result in an overrun of either operating or capital balances, are not released until additional appropriations are made available. In addition, the City has established a program of financial vulnerability assessment to provide ongoing review of internal financial controls.

**MECHANISMS**

**The Bureau of the Budget and Management Research** - All purchase requisitions are reviewed for justification and approved for funds by an analyst in the Bureau of the Budget and Management Research. The bureau prepares monthly revenue and expenditure projections to serve as operating guides for policy makers and budget administrators in support of budget monitoring in order to ensure that budgetary shortfalls are not incurred. All purchase requisitions and all items going before the Board of Estimates for contract awards are reviewed for justification and approved for funds by an analyst in the bureau.

**CitiStat** – Since August 2001, the Mayor's Citstat management team began conducting monthly budgetary performance reviews for all major agencies. Individual agency heads are held accountable for expenditure variances and revenue management and production. Agency and Bureau of the Budget and Management Research projections are analyzed and variances explored.

**Mayor's Expenditure Control Committee** - All personnel matters, which require Board of Estimates approval must be submitted to the Expenditure Control Committee for review and recommendation prior to submission to the Board of Estimates.

**Mayor's Personnel Freeze Committee** - When filling a vacant City position, agency heads must seek approval from the Personnel Freeze Committee and receive an approved Employee Action Request (EAR) indicating funds are available to support the hiring of the individual.

**Space Utilization Committee** – All actions affecting the disposition of property through sales, the leasing of City owned real property and City leasing of property owed by third parties, interdepartmental leases, and the declaration of surplus real property are reviewed by the Committee. Recommendations are developed prior to submission to the Board of Estimates for final action to assure optimum return on real estate transactions.

**Board of Estimates Contingent Fund** – This account exists to fund emergency and/or unanticipated expenditures. Prior to approval of expenditures from the fund, the Board of Estimates reports to the City Council the circumstances surrounding the request of the expenditure.

## **APPROPRIATIONS**

The adopted budgetary plan is prepared and appropriated on a program basis by fund. The City's Integrated Financial System tracks by program, activity and object level within fund. Purchase orders which result in an overrun of either operating or capital balances are not released until additional appropriations are made available.

## **CARRYOVERS**

Appropriations for a particular program, purpose, activity, or project may, upon the recommendation of the head of the municipal agency concerned and the Director of Finance and with the approval of the Board of Estimates, be carried over to the subsequent fiscal year.

Appropriations which are not carried over or utilized for the specified purpose as approved lapse at the end of the fiscal year in which appropriated, except for special funds, i.e., State and federal grants, Water Utility, etc., the balances of which are automatically carried over.

## **ENCUMBERED FUNDS**

Funds encumbered for contracts, purchase orders and capital improvements are carried over to the ensuing fiscal year.

## **CAPITAL PLAN**

### **DEFINITION**

Government accounting standards and the City Charter require that operating revenues and expenses be clearly distinguished from revenues and expenses associated with capital projects (these are the design, development, construction and extraordinary repair and rehabilitation of physical plant and facilities, excluding vehicle acquisitions). The Board of Estimates has defined capital projects as physical betterment or improvements, which cost more than \$50,000, items of repair, maintenance or emergency nature costing more than \$100,000, and Bureau of Water and Waste Water items of repair, maintenance or emergency nature costing more than \$250,000. Physical improvements are not restricted to buildings, but encompass a wide range of projects including street and highway construction, maintenance and improvement of water and sewer systems, community development self-help programs and playground development. In general, capital facilities are considered to have a 15-year useful life. Projects funded in the Capital Budget Plan have been included in the six-year Capital Improvement Plan.

## **APPROPRIATIONS**

A large share of appropriations in the Capital Budget derive from federal grants, State grants, motor vehicle revenues, general obligation bonds, revenue bond proceeds and County grants. County grants pay for a prorated share of water and waste water improvements.

Significant appropriations are derived from the Water Utility and Waste Water Utility funds (these are used to finance the local share of utility improvements), and the proceeds from the sale of surplus City property.

The City embraces a Pay-As-You-Go capital funding policy, which annually finances a portion of capital improvements from current revenues of the General Fund, Motor Vehicle Fund, and Water and Waste Water Utility Funds.



## **MONITORING**

The Capital Accounting Section of the Bureau of Accounting and Payroll Services manages an automated system which checks documents and actions creating obligations or charges in capital project accounts against available appropriations. All documents creating shortfalls are returned to agencies for corrective actions. In addition, the Section reviews Board of Estimates actions, extra work orders and other actions to determine impact on project balances. In the field agencies all ongoing capital projects are monitored on a continuous basis by assigned project engineers who are responsible for construction oversight to prevent project delays and overruns, as well as, to ensure compliance with project approval procedures and appropriation limits.

Periodic surveys are conducted to assess the physical condition of facilities in the City's inventory. Those facilities in need of improvements are considered in a subsequent Capital Improvement Program along with other City priorities for funding in a future year. Particular attention is directed in the capital plan to infrastructure rehabilitation, facilities modernization and equipment acquisition.

## **INTEGRATED FINANCIAL SYSTEM**

The Department of Finance has an integrated financial management system, which links capital planning and the accounting function. This system supports the monitoring activity described above. This system allows a careful tracking of authorized charges to the various projects and comparison to detailed project cost estimates. The system also assures the integrity of project payments to consultants and contractors.

## **COST CONTROL**

Value engineering standards and techniques are applied to control costs in the design and project scope development phases, as well as, to anticipate and resolve project problems early. The Board of Estimates must approve all costs which would exceed any funding previously approved by the Board for the project.



## FISCAL 2008

### SUMMARY OF THE ADOPTED BUDGET Budgetary Authority and Process

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*Excerpts from The Charter of Baltimore City (1996 Edition) relative to the budget process and Ordinance of Estimates*

#### ARTICLE VI

#### BOARD OF ESTIMATES

##### 1. BOARD OF ESTIMATES - ORGANIZATION.

(a) There shall be a Board of Estimates composed of the Mayor, President of the City Council, Comptroller, City Solicitor, and Director of Public Works, none of whom shall receive any additional salary as members of the Board. The President of the City Council shall be President of the Board, and one of the members shall act as Secretary. The Board may employ such employees as may be necessary to discharge its duties; their number and compensation shall be fixed in the Ordinance of Estimates.

(b) The first meeting of the Board in every year shall be called by notice from the Mayor or President of the City Council personally served upon members of the Board. Subsequent meetings shall be called as the Board may direct.

(c) If a member is unable to attend a Board meeting, that member's representative, as designated in the Charter, may attend and exercise the powers of the member. The Mayor may designate a municipal officer or member of the Mayor's personal staff to represent the Mayor and exercise the Mayor's power at Board meetings in the Mayor's absence.

##### 2. BOARD OF ESTIMATES - DUTIES AND POWERS.

The Board of Estimates shall formulate and execute the fiscal policy of the City to the extent, and in the manner provided for, in the Charter. To exercise its powers and perform its duties, the Board may promulgate rules and regulations and summon before it the heads of departments, bureaus or divisions, municipal officers, and members of commissions and boards.

##### 3. ORDINANCE OF ESTIMATES - FISCAL YEAR; SUBMISSION AND ADOPTION DATES.

(a) The fiscal, budget, and accounting year of the City shall begin on the first day of July and end on the thirtieth day of June in every year unless otherwise provided by law.

(b) At least thirty days prior to the adoption by the Board of Estimates of a proposed Ordinance of Estimates the Board shall make public the Director of Finance's recommended operating budget, the Planning Commission's recommended capital budget and long-range capital improvement program, and the reports of the Director of Finance and Planning Commission on these

documents. Thereafter, the Board shall hold public hearings at which members of the City Council, heads of municipal agencies, and citizens shall have the opportunity to appear before the Board to speak for or against the inclusion of any appropriation in the proposed Ordinance of Estimates.

(c) The Board of Estimates shall submit to the City Council the proposed Ordinance of Estimates for the next fiscal year at least forty-five days before the beginning of that fiscal year.

(d) The City Council shall have at least forty days after receipt of the Board's proposed Ordinance of Estimates to enact an Ordinance of Estimates. The City Council shall adopt an Ordinance of Estimates at least five days prior to the beginning of the fiscal year to which it is applicable if the Board of Estimates submits its proposed Ordinance of Estimates within the period prescribed by Section 3(c).

#### 4. ORDINANCE OF ESTIMATES - THE ROLES OF THE DEPARTMENT OF FINANCE AND THE PLANNING COMMISSION.

To assist the Board of Estimates in the preparation of the proposed Ordinance of Estimates:

(a) The Director of Finance shall submit for the consideration of the Board a recommended operating budget, which shall include the estimates submitted by the municipal agencies for the next fiscal year, the recommendations of the Director of Finance thereon, and all other estimates for appropriations to be made in the next fiscal year, other than for capital improvements; provided, however, the estimates for the Fire Department shall include such amounts, if any, as may be determined by a final decision of a Board of Arbitration convened to arbitrate unresolved negotiations between the City and the certified employee organizations representing the fire fighters and fire officers, as prescribed by existing Section 53 of Article VII.

(b) The Planning Commission shall submit for the consideration of the Board a recommended capital budget, a recommended long-range capital improvement program, and a report on both. The Director and Board of Finance shall review the recommended capital budget and program, and make a report and recommendations about both to the Board of Estimates.

#### 5. BOARD OF ESTIMATES - PREPARATION OF PROPOSED ORDINANCE OF ESTIMATES.

(a) After receiving the recommendations of the Department of Finance and the Planning Commission, the Board shall prepare its proposed Ordinance of Estimates, which shall consist of:

(1) an operating budget: estimates for the next fiscal year of the appropriations needed for the operation of each municipal agency and for all other purposes, other than for capital improvements. These estimates shall state the amounts needed by every municipal agency for each particular program, purpose, activity, or project and the source of funds, if other than general funds, for each.

(2) a capital budget: estimates of the amounts to be appropriated to each municipal agency for capital improvements in the next fiscal year. The capital budget proposed by the Board also shall include the projects that the Board includes in the first year of its long-range capital improvement program and the source of funds for all capital improvements. However, no capital project shall be included in the capital budget portion of the proposed Ordinance of Estimates

submitted by the Board of Estimates to the City Council unless the Board has received and considered the reports and recommendations of the Planning Commission, the Director of Finance, and the Board of Finance with regard to such capital project. The Board of Estimates may establish additional procedures for the development of a long-range capital improvement program and a capital budget.

(b) The Board may include annually in the proposed Ordinance of Estimates a sum up to one million dollars (\$1,000,000.00) of the general fund appropriations to be used during the next fiscal year as a contingent fund in case of an emergency or necessity for the expenditure of money in excess of or other than the appropriations regularly passed for any municipal agency. At least one week before it approves a contingent fund expenditure, the Board shall report to the City Council the reasons for the expenditure.

#### 6. BOARD OF ESTIMATES - ADOPTION OF PROPOSED ORDINANCE OF ESTIMATES.

(a) After the public notice and hearings prescribed by Section 3(b), the Board shall adopt a proposed Ordinance of Estimates by a majority vote of all the members. The Board shall deliver the proposed Ordinance of Estimates to the President of the City Council and contemporaneously publish a copy of the proposed ordinance in two daily newspapers in Baltimore City.

(b) The proposed Ordinance of Estimates that the Board submits to the City Council shall be accompanied by the following materials:

(1) a breakdown of the amounts stated for each program, purpose, activity, or project of each municipal agency in the proposed operating budget by standard categories of expenditure, for (a) personal services, (b) materials, supplies, and equipment, (c) debt service, and (d) such other categories as the Board of Estimates may deem advisable. The personal services category shall include the compensation of every officer and salaried employee of the City; provided, however, that the salaries for employees in the same classification who have a uniform salary or salary range may be combined into a single entry, which shall indicate the number of such employees, their aggregate salaries, and the name or title of the classification.

(2) a comparison by standard categories of expenditures of the appropriations contained in the proposed operating budget with (a) the amounts requested by the municipal agencies in their budget submissions (b) the amounts appropriated for the current fiscal year and (c) the amounts expended in the prior fiscal year;

(3) detailed information about the sources of funds to meet the aggregate total of the appropriations contained in the proposed Ordinance of Estimates;

(4) the long-range capital improvement program adopted by the Board and for each capital project included in the capital budget, the following: a brief description and location, the total estimated cost, the appropriations authorized to date, the appropriations proposed for the next fiscal year, the appropriations required thereafter to complete the project, and the estimated additional annual maintenance and operation cost.

(5) a statement setting out:

(a) the revenues which the City can reasonably expect to receive in the next fiscal year from all existing sources of revenue at existing rates other than the full rate property tax but including amounts believed to be collectible from taxes for prior years and including an estimate of the surplus expected at the end of the current fiscal year;

(b) the difference between the revenues expected under (a) above and the total amount of appropriations provided in the proposed Ordinance of Estimates;

(c) the estimated taxable basis for the next ensuing fiscal year for the levy of full rate property taxes;

(d) the rate for the levy of full rate property taxes which, given the revenues expected under (a) above, the total appropriations in the proposed Ordinance of Estimates, and the taxable basis, will be necessary to raise sufficient total revenues to cover total anticipated expenditures;

(e) new sources of revenue or new rates on existing sources of revenue, and the amounts which can reasonably be expected from each of them, which the Board of Estimates believes should be adopted for the next fiscal year; also the rate for the levy of full rate property taxes which, in view of such new sources of revenue or new rates on existing sources of revenue, will be necessary to bring total expected revenues for the next fiscal year into balance with total anticipated expenditures for the year;

(6) a message from the Mayor explaining the major emphasis and objectives of the City's budget for the next fiscal year;

(7) such other information as the Board of Estimates may deem advisable.

## 7. CITY COUNCIL - ENACTMENT OF ORDINANCE OF ESTIMATES.

(a) Upon receipt of the proposed Ordinance of Estimates and the accompanying materials, the President of the City Council shall promptly cause it to be introduced in the City Council, and the Council shall thereafter hold public hearings on the proposed Ordinance of Estimates. By a majority vote of its members, the City Council may reduce or eliminate any of the amounts in the proposed Ordinance of Estimates, except: (1) amounts fixed by law; (2) amounts for the Fire Department established by a Board of Arbitration and included in the proposed Ordinance of Estimates; and (3) amounts for the payment of the interest and principal of the municipal debt.

(b) The City Council shall not have the power to increase the amounts fixed by the Board or to insert any amount for any new purpose in the proposed Ordinance of Estimates. If the carrying out of a particular program, purpose, activity, or project depends upon action by a body other than the City, the City Council may insert a specific provision in the proposed Ordinance of Estimates making the appropriation for the particular program, purpose, activity or project contingent upon such action.

(c) As soon as practicable after the passage of the Ordinance of Estimates, the City Council shall enact such revenue ordinances as are necessary to produce sufficient expected revenues, as estimated by the Board of Estimates, to cover the total anticipated expenditures authorized by the Ordinance of Estimates. The Council may adopt revenue sources or revenue rates other than those proposed by the Board and in each such instance the estimate of the revenue to be yielded by such a source or rate shall be made by the Board of Estimates. The Board of Estimates shall, taking into account any reductions and eliminations made by the City Council in the anticipated expenditures contained in the proposed Ordinance of Estimates and the revenues to be derived from all existing sources and from any new sources or new rates enacted by the City Council, certify to the Council the difference between the anticipated expenditures for the next fiscal year contained in the Ordinance of Estimates and all expected revenues other than from the full rate property tax. The Board shall then state a rate for the levy of full rate property taxes sufficient to realize the amount required to meet the said difference and the ordinance making the annual levy of full rate property taxes shall fix a rate not less than that stated by the Board so that it shall not be necessary at any time for the City to create a floating debt to meet any deficiency, and it shall not be lawful for the City to create a floating debt for any such purpose.

#### 8. ORDINANCE OF ESTIMATES - DEFICIENCIES AND SUPPLEMENTARY APPROPRIATIONS.

(a) No temporary loan shall be authorized or made to pay any deficiency arising from a failure to realize sufficient income from all sources to meet the amounts provided in the Ordinance of Estimates, but the City may temporarily borrow money for its use in anticipation of the receipts of taxes levied for any year. In case of any such deficiency the Board of Estimates shall effect reductions (which need not be pro rata) in appropriations other than those for the payment of the principal and interest of the City debt and such amounts as are fixed by law and contained in the Ordinance of Estimates, except to the extent that the City Council shall, upon the recommendation of the Board of Estimates, enact an ordinance which shall supply revenues to meet all or any part of such deficiency. No emergency loan shall be made except in accordance with the provisions of Article XI of the Constitution of Maryland.

(b) Except as provided herein, the Ordinance of Estimates shall include all the moneys to be appropriated by the City for all purposes for the fiscal year for which the ordinance is applicable. Additional appropriations shall be permitted during the fiscal year only in the following circumstances and under the following conditions:

(1) revenues from any source other than the full rate property tax and other taxes imposed under the authority of Article II, in excess of or in addition to those relied upon by the Board of Estimates in determining the tax levy required to balance the budget, may be made available for expenditure by the municipal agency responsible for the production of such revenues by a supplementary appropriation ordinance recommended to the City Council by the Board of Estimates, duly passed by the City Council by a majority vote of its members and approved by the Mayor.

(2) grants from private or governmental sources which could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates may be made available to the appropriate municipal agency for expenditure by a supplementary

appropriation ordinance recommended to the City Council by the Board of Estimates, duly passed by the City Council by a majority vote of its members and approved by the Mayor.

(3) further appropriations for programs included in the proposed Ordinance of Estimates made necessary by a material change in circumstances, or additional appropriations for new programs which could not reasonably be anticipated at the time of the formulation of the proposed Ordinance of Estimates may be made available to the appropriate municipal agency for expenditure by a supplementary appropriation ordinance recommended to the City Council by the Board of Estimates, duly passed by the City Council by a vote of three-fourths of its members and approved by the Mayor.

(c) Every such further or additional appropriation shall be embodied in a separate ordinance limited to a single program, purpose, activity or project therein stated, and each such supplementary appropriation ordinance shall also, anything contained in the Charter to the contrary notwithstanding, provide the revenue necessary to pay the appropriation by a source, other than the full rate property tax, imposed under the authority of Article II. The revenue shall be levied and collected as directed in the ordinance. The estimate of the revenues to be derived from any source proposed in a supplementary appropriation ordinance shall be made by the Board of Estimates.

## 9. ORDINANCE OF ESTIMATES - USES OF APPROPRIATIONS.

(a) Following the passage of the Ordinance of Estimates and the enactment of the revenue measures necessary to achieve a balance between expected revenues and anticipated expenditures for the next fiscal year, the sums contained in the Ordinance of Estimates shall, after the beginning of the fiscal year to which it is applicable, be and become appropriated for the purposes therein named. No appropriation provided for in the Ordinance of Estimates shall be used for any purpose other than that named in that ordinance, except: (1) the Board of Estimates may increase the amount for a particular program, purpose, activity, or project or introduce an amount for a new program, purpose, activity or project by transferring thereto amounts already appropriated to that agency; and (2) upon the recommendation of the Board of Estimates, the City Council by ordinance may authorize the transfer of an appropriation contained in the Ordinance of Estimates from one municipal agency to another municipal agency; provided, however, that new or different amounts for capital projects from those stated in the capital budget portion of the Ordinance of Estimates shall not be authorized unless the Board of Estimates has received and considered the reports and recommendations thereon of the Planning Commission and the Director of Finance.

(b) Upon the authorization of the Board of Estimates and under procedures established by the Board, the Director of Finance shall establish an expenditure schedule, applicable to any or all municipal agencies whenever, in the opinion of the Board, financial conditions warrant such budgetary allotments.

(c) Appropriations contained in the Ordinance of Estimates for a particular program, purpose, activity, or project may, upon the recommendation of the head of the municipal agency concerned and the Director of Finance, and with the approval of the Board of Estimates, be carried over to fiscal years subsequent to the one for which the appropriation is initially made if necessary to accomplish that program, purpose, activity, or project. Funds encumbered for contracts, projects or other actual commitments and funds dedicated by any act of Congress or by State law or by the terms of any private grant to some specific purpose shall be carried over to the next fiscal year. All



appropriations not so carried over shall lapse at the end of the fiscal year from which made, except that any balance remaining in the fund of the water or sanitary wastewater utility (under Section 18 of this article) at the end of the fiscal year shall remain to the credit of that utility and an estimate of such a balance shall be included in that utility's budget for the next year as an estimated receipt.

(d) In case of any surplus arising in any fiscal year by reason of an excess of revenue over the expenditures (including any appropriation carried over) for such year, the surplus shall become a part of the general revenue of the City and shall be available for the general expenditures of the City for the next fiscal year, in accordance with the Ordinance of Estimates for that year. An estimate of such surplus shall be made by the Board of Estimates and included in expected revenues for the next year. However any surplus or retained earnings of the water or sanitary wastewater utility fund (under Section 18 of this article) at the end of the fiscal year shall remain to the credit of that utility and the estimate of such a balance shall be included in that utility's budget for the next year as an estimated receipt.

(e) Except for the funds of the water or sanitary wastewater utilities, if at the end of any fiscal year it is determined that there is any surplus in excess of the amount included in expected revenues for the next fiscal year and such amount exceeds 1% of the general fund operating budget adopted for the next fiscal year and such amount does not include any appropriation carried forward from the prior fiscal year, the excess of such general fund surplus over 1% of the operating budget shall be credited to an account known as the "Capital Bond Fund Appropriation Reduction Account". Funds in this account shall be allocated and paid by order of the Board of Finance for the purpose of substituting for a like amount of general obligation bond funds for which appropriations have been previously made by the Mayor and City Council; to the extent that funds from the capital bond fund appropriation reduction account are utilized, the authorized amount of general obligation bonds shall be automatically reduced. In determining the application of such funds the Board of Finance shall be guided by the conditions of the bond market and the financial interests of the City of Baltimore. Funds in the capital bond fund appropriation reduction account not utilized in the first year in which they are identified shall be carried forward at the end of the fiscal year to be used for the purpose of substituting for general obligation bond funds at the earliest practical time. Such funds shall be utilized only for the purpose for which the bond funds were appropriated and may not be transferred directly or indirectly to any other purpose. Surplus funds exceeding the amount used in the revenue estimates for the succeeding year but not in excess of 1% of the current general fund operating budget may be utilized by the Board of Estimates to reduce the tax rate requirements for the next fiscal year or to constitute a source of funds for supplemental appropriations recommended to the City Council pursuant to the provisions of this subsection.

## ARTICLE VII

### EXECUTIVE DEPARTMENTS

#### DEPARTMENT OF FINANCE

##### 5. DEPARTMENT OF FINANCE - ORGANIZATION ESTABLISHED.

There is a Department of Finance, the head of which shall be the Director of Finance.

##### 6. DEPARTMENT OF FINANCE - DIRECTOR.

(a) The Director of Finance shall supervise and direct the Department. The Director shall have substantial experience in financial administration.

(b) The Director shall be appointed, must be confirmed, and shall serve, pursuant to Article IV, Section 6.

(c) The Director's salary shall be set in the Ordinance of Estimates.

##### 7. DEPARTMENT OF FINANCE - DEPUTY DIRECTOR AND EMPLOYEES.

(a) The Director shall appoint a Deputy Director of Finance pursuant to this section.

(b) Whenever a vacancy shall occur in the office of Director, or whenever the Director shall be incapacitated or otherwise unavailable for duty for any cause, the Deputy Director appointed pursuant to this pursuant to this section shall be the Acting Director.

(c) The Director may appoint such other employees as provided in the Ordinance of Estimates.

#### POWERS AND DUTIES OF THE DEPARTMENT

##### 8. DEPARTMENT OF FINANCE - BUDGET PREPARATION.

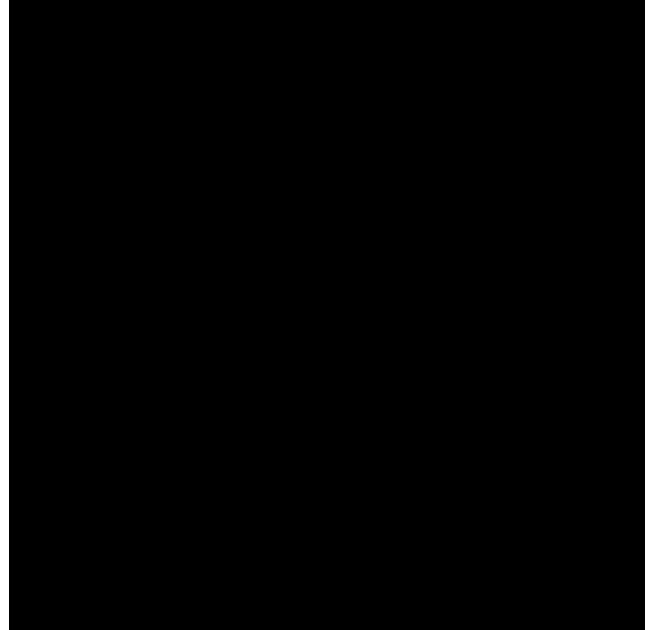
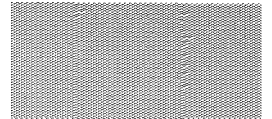
In accordance with rules established by the Board of Estimates, the Department shall prepare the preliminary operating budget for the consideration of the Board of Estimates, shall make reports and recommendations on the capital budget and capital improvement program, and shall otherwise participate in the making of the proposed Ordinance of Estimates.

##### 9. DEPARTMENT OF FINANCE - BUDGET ADMINISTRATION.

Under the direction of the Board of Estimates, the Director shall implement the Ordinance of Estimates. In the interest of economy and efficiency, the Director shall survey the administration and organization of municipal agencies to support the Director's recommendations to the Board of Estimates on the budget requests of the agencies and the Director's reports to the Mayor on measures which might be taken to improve the organization and administration of City government.

Fiscal 2008  
Summary of the Adopted Budget

Appendix





## BALTIMORE PROFILE

### GENERAL CITY INFORMATION

Baltimore City was founded on July 30, 1729. Incorporated in 1797 Baltimore City became independent from Baltimore County in 1851. Geographically, the City is well positioned between Washington, D.C. and New York City along the Interstate 95 corridor.

Baltimore-Washington International Thurgood Marshall Airport, Amtrak and MARC train service and Light and Metro Rail ease transportation of people and freight.

Baltimore City has a total area of 92.1 square miles (238.5 sq. km) and 12.3% is water. According to the 2000 Census, Baltimore City had a population of 651,154 and a population density of 8,059 people per square mile. Current estimates of the Census Bureau reflect that the population in 2006 was 631,366.

Baltimore City has an inventory of more than 6,922 hotel rooms. The Baltimore City Convention Center has 300,000 square feet of exhibit halls and 85,000 square feet of meeting rooms. The professional baseball team Baltimore Orioles and the professional football team Baltimore Ravens call Baltimore City home.

#### **LARGEST PRIVATE SECTOR EMPLOYERS WITH HEADQUARTERS IN THE CITY**

	<u>Rank</u>		<u>Rank</u>
Johns Hopkins University		Constellation Energy Group, Inc.	6
Johns Hopkins Health System	2	T. Rowe Price Group, Inc.	7
Univ. of Maryland Medical System	3	Mercy Health Service, Inc.	8
LifeBridge Health	4	Kennedy Krieger Institute	9
Verizon Maryland, Inc.	5	M&T Bank	10

*Source: Baltimore Business Journal Book of Lists 2007.*

#### **MOST POPULAR TOURIST ATTRACTIONS**

	<u>Visitors per Year</u>		<u>Visitors per Year</u>
Harborplace and The Gallery	13.0 Million	National Aquarium in Baltimore	1.6 Million
The Power Plant	7.9 Million	Mariner Arena	800,000
Lexington Market, Inc.	4.0 Million	M&T Bank Stadium	783,390
Power Plant Live!	3.0 Million	Maryland Science Center	550,000
Oriole Park at Camden Yards	2.6 Million	Maryland Zoo in Baltimore	450,000

*Source: Baltimore Business Journal Book of Lists 2007.*

#### **COLLEGES AND UNIVERSITIES**

Baltimore City Community College	Maryland Institute College of Art
Baltimore International Culinary College	Morgan State University
Baltimore Hebrew University	Peabody Conservatory of Music
College of Notre Dame	Sojourner-Douglass College
Coppin State College	University of Baltimore
Johns Hopkins University	University of Maryland at Baltimore
Loyola College	

*Source: Maryland Colleges and Universities website.*

# MAJOR CITY AGENCIES SELECTED STATISTICS

## Enoch Pratt Public Library

Budgeted Positions	437
Volumes (millions)	2.3
Circulation (millions)	1.9
Attendance (millions)	1.4
Reference Questions Answered (millions)	1.5
Web Site Hits (millions)	454
Branches	22
Book Mobiles	2

## Fire

Budgeted positions	1,796
Fire Stations	39
Pieces of Equipment	87
Medical Emergency Responses	146,118
Fire & Public Safety Responses	132,560

## Health

Budgeted Positions	761
Health Centers/Clinics	14
Prenatal Visits	3893
Reproductive Care Services Users	10,000
HIV Screening & Testing	15,000
Inspection of Food Establishments	7,000

## Transportation

Budgeted Positions	1,579
Roadways (miles)	2,000
Sidewalks (miles)	3,600
Alleys (miles)	456
Parking Meters - coin-operated	8,982
Parking Meters - multi-space	384
Parking Facility Spaces	8,679
Street Lights	72,000

## Police

Budgeted Positions	3,930
Police Stations	9
Calls for Services (millions)	1.3
Arrests	89,571
Police Athletic League Centers	18

## Public Works

Budgeted Positions	3,438
Water & Waste Water	
Average Daily Water Supply	
(million gallons)	260
Water Customers (millions)	1.8
Water Lines (miles)	3,400
Storm Drain (miles)	1,000
Sanitary Sewer (miles)	3,100
Solid Waste	
Residential Solid Waste Customers	205,000

## Housing & Community Development

Budgeted Positions	518
Demolition of Vacant Units	284
Multiple Family Dwellings	5,869
Rental Units	11,452
Dwelling Units	83,924

## Recreation & Parks

Budgeted Positions	369
Recreation Centers	46
Park Acreage	5,827
Tennis Courts	84
Ice Rinks	2
Indoor Soccer Fields	2
Pools and Water Play facilities	29
Rowing Club	
Conservatory	
Nature Center	
Arboretum	
Skateland Park	

## DEMOGRAPHIC AND ECONOMIC PROFILE AND TRENDS

	1970	1980	1990	2000	2006
<b>Population Characteristics</b>					
Total Population	905,759	786,775	736,014	651,154	631,366
Sex:					
Male	47.2%	46.7%	46.7%	46.6%	46.6%
Female	52.8%	53.3%	53.3%	53.4%	53.4%
Age:					
0-4	8.4%	6.7%	8.0%	6.4%	7.7%
5-19	28.5%	24.2%	19.8%	21.7%	21.0%
20-44	30.6%	35.8%	41.2%	37.5%	34.1%
45-64	21.9%	20.5%	17.5%	21.2%	25.1%
65 and Over	10.6%	12.8%	13.6%	13.2%	12.1%
Race:					
White	53.0%	43.9%	39.3%	31.6%	31.7%
Non-White	47.0%	56.1%	60.7%	68.4%	68.3%

Source: US. Census Bureau, Total Population estimate for 2006 and, Sex and Race estimates for 2005, while Age for that year is based on 2005 American Community Survey.

	1980	1990	2000	2005	2006
<b>Employment Characteristics</b>					
Government	96,395	85,256	83,416	74,910	75,313
Services and Other	95,902	148,109	150,864	179,792	179,947
Manufacturing	69,516	43,408	27,595	17,826	17,033
Retail Trade	66,385	58,564	42,034	NA	NA
Finance, Insurance, & Real Estate	37,921	44,535	32,307	23,405	22,646
Transportation, Communications, & Utilities	35,055	24,577	18,636	42,808	42,988
Wholesale Trade	26,497	24,977	17,114	NA	NA
Contract Construction	16,851	17,245	13,474	11,167	11,150
Other	NA	NA	2,119	67	58
Total	444,522	446,671	387,558	349,975	349,135

Data is not strictly comparable due to the federally mandated change from SIC coding to NAICS coding in industry classifications by MD State which took place first quarter 2001.

Source: Maryland DLLR Employment and Payrolls Report

<b>Per Capita Personal Income(Constant 2000\$)</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Baltimore City	\$25,390	\$26,266	\$26,116	\$27,120	\$28,349
Maryland	\$34,894	\$35,289	\$35,381	\$36,656	\$37,645
Baltimore City as percent of State	72.8%	74.4%	73.8%	74.0%	75.3%
United States	\$29,935	\$29,742	\$29,798	\$30,533	\$30,918
Baltimore City as percent of U.S.	84.8%	88.3%	87.6%	88.8%	91.7%

Source: Data extracts prepared by the Maryland Department of Planning, Planning Data Services, from U.S. Bureau of Economic Analysis, April 2007.





## SUMMARY OF THE ADOPTED BUDGET

### Glossary

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**ACTIVITY:** A subdivision of a program that specifies how the program is performed. Some programs may be accomplished through the performance of only one activity, while other programs may require the performance of two or more activities.

**AGENCY:** An organization authorized by the Mayor and City Council to operate in the best interest of the public. Each agency is responsible by City Charter for submitting a budget request outlining projected costs of operation for the upcoming fiscal year to the Director of Finance and/or Planning Commission, as applicable.

**APPROPRIATION:** The legislative authority to spend and obligate a specified amount from a designated fund account for a specific purpose.

**ASSESSABLE BASE:** The value of all taxable property within the boundaries of the City of Baltimore.

**ASSESSED VALUATION:** A valuation set upon real estate and other taxable property by the State Department of Assessments and Taxation and utilized by the City of Baltimore as a basis for levying taxes. By State law, all taxable real property must be assessed annually at 100.0% of market value.

**BUDGET:** A proposed plan of revenue and expenditure for a given year.

**CAPITAL FUND:** A set of budget accounts established to plan for specific capital projects financed by revenues received from other City funds, revenue and general obligation bond borrowing, state, federal, county, private and other miscellaneous sources.

**CAPITAL BUDGET:** The appropriations for capital projects, which comprise the first year of the Capital Improvement Program.

**CAPITAL IMPROVEMENT PROGRAM:** A six-year plan specifying physical improvements recommended by the Planning Commission after reviewing the requests of City agencies.

**CAPITAL PROJECT:** An improvement to City property, which by policy of the Board of Estimates must meet defined criteria.

**CITISTAT:** An innovative, accountability tool for measuring performance and monitoring the effective use of public resources by major City agencies, based on the ComStat program pioneered in the New York City Police Department by Jack Maple. Monthly budgetary performance reviews for all major agencies are conducted by the Mayor's CitiStat management team with agency heads being held accountable for expenditure variances and revenue management.

**CLASS:** Links a job in ascending level of difficulty within a specific type of work.

**CLASSIFICATION:** Includes those positions with similar duties, level of difficulties, responsibilities and qualification requirements.

**CONDUIT ENTERPRISE FUND:** Established to budget for revenue charged private and public entities renting space in the City owned and operated underground conduit system and for operating and capital expenses and reserves for the system.

**CONVENTION CENTER BOND FUND:** Established in Fiscal 1995 to budget and account for hotel tax revenues to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the \$150.0 million cost of the joint City-State expansion of the Baltimore Convention Center.

**DEBT SERVICE:** Principal and interest payments on debt (bonds) incurred by the City.

**DEDICATED FUNDS:** Includes revenue, which by law, contract or regulation may be used only to support appropriations for specific purposes.

**FISCAL YEAR:** The time frame to which the annual budget applies. For the City of Baltimore, this period is from July 1 through June 30.

**FUND:** A sum of money segregated for specific activities. Use of this money requires adherence to special regulations established for each type of fund. The funds identified within Baltimore City's budget are the Capital Fund, Conduit Enterprise Fund, Convention Center Bond Fund, General Fund, Internal Service Fund, Loan and Guarantee Enterprise Fund, Motor Vehicle Fund, Parking Enterprise Fund, Parking Management Fund, Special Fund, Water Utility Fund, and Waste Water Utility Fund.

**FUND ADJUSTMENT:** Represents an adjustment made to appropriations for permanent full-time salaries and wages when a budgeted position is funded from more than one fund source, e.g. General and Federal Funds.

**FUNDING SOURCE:** Income received which supports an appropriation.

**GRADE OR RATE:** The designated salary of a budgeted position according to the City authorized pay plan.

**GENERAL FUND:** A central fund into which most of the City's tax and unrestricted revenues are budgeted to support basic City operations and pay-as-you-go (PAYGO) capital projects.

**GRANT:** A contribution made from either the private sector to the City or by one governmental unit to another unit. The contribution is usually made to support a specified program, function or project.

**INTERNAL SERVICE FUND:** Established to budget for the financing of goods and/or services provided by certain City agencies to other City agencies or programs on a cost reimbursement basis.

**LOAN AND GUARANTEE ENTERPRISE FUND:** Established to budget for the self-supporting program of loans and guarantees administered by the Department of Finance pursuant to policies and procedures approved by the Board of Estimates.

**MAJOR GOVERNMENTAL FUNCTION:** For purposes of comparison, a group of similar services rendered by various agencies within the City will be segregated together, e.g., Adjudications and Corrections, Economic Development, General Government, Legislative, Public Safety, Social Services, et cetera.

**MOTOR VEHICLE FUND:** Established to budget for highway user revenues distributed to Baltimore City by the State of Maryland. Funds must be used for the construction, reconstruction, or maintenance of the streets and highways in Baltimore City.

**OBJECT OF EXPENDITURE:** A group of similar services, commodities, equipment or personnel costs used to clarify spending within the budget. Objects of expenditure identified within Baltimore City's budget are:

**Salaries:** Payment to personnel for services rendered to the City including overtime; shift differential; sick leave conversion; full-time, part-time and contractual personnel costs.

**Other Personnel Costs:** Payment for benefits provided to City personnel. Included are charges to the City for social security, retirement, health plan and prescription drug costs.

**Contractual Services:** Payment for services rendered to the City under contractual arrangements such as rents and telephone service.

**Materials and Supplies:** Payment for consumable materials and supplies such as custodial supplies and heating fuel.

**Equipment:** Payment for replacement or procurement of City property other than real property.

**Grants, Subsidies and Contributions:** Payment in support of various non-profit, private sector activities which will provide health, welfare, educational, cultural and/or promotional benefits to citizens of Baltimore.

**Debt Service:** Payments for interest and principal of bonds issued by or on behalf of the City.

**Capital Improvements:** Payment for the acquisition of real property or improvements made to existing City property.

**OPERATING BUDGET:** A plan, approved by the Board of Estimates, for appropriating funds to agencies for operating costs during the fiscal year. This plan establishes legal expenditure limits and will reflect appropriations budgeted according to programs, sources of funding, and costs of program operation other than capital improvements, which are over \$50,000, items of repair, maintenance or emergency nature costing more than \$100,000 and Bureau of Water and Waste Water items of repair, maintenance or emergency nature costing more than \$250,000.

**OPERATING PROGRAM:** The budget categorizes agency expenditures by functions identified through programs. Each program can be divided into smaller organizational units, i.e., activities and sub-activities, but the legal level at which the budget controls expenditures is the operating program.

**ORDINANCE OF ESTIMATES:** A bill enacted by the City Council, and approved by the Mayor, which gives legal effect to the appropriations included in the annual budget.

**OTHER POST EMPLOYMENT BENEFITS (OPEB) –** The Government Accounting Standards Board (GASB) has instituted an accounting rule which mandates that OPEB benefits be recorded as accrued liabilities in the annual financial statements of governmental entities. Therefore, an annual contribution to a Post Employment Benefits Trust Fund is required.

**OUT-OF-TITLE PAY:** Compensation received by an employee assigned on a temporary basis, normally not to exceed 120 calendar days, to perform the duties of a permanent budgeted position of a higher class.

**OVERTIME:** Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to the provisions of negotiated labor contracts and the federal Fair Labor Standards Act.

**PARKING ENTERPRISE FUND:** Established to budget for operating and debt service expenses for City financed garages substantially supported by revenues derived from operation of these garages.

**PARKING MANAGEMENT FUND:** Established to budget for the administration of the City's parking garages and lots, parking enforcement activities and operation of the parking garages and lots financed with General Obligation Bonds.

**PAY-AS-YOU-GO (PAYGO):** Capital projects funded from current year revenues.

**POSITIONS:** Represents those permanent full and part-time jobs that have a job number assigned.

**Permanent Full-Time:** Payments to an employee filling a permanent full-time budgeted position for services rendered on a continuing basis.

**Permanent Part-Time:** Payments to an employee who works less than a full-time schedule on a continuing basis.

**PROGRAM CODE:** A three digit numeric code used to identify programs or projects within an agency.

**REVENUE:** Income generated by taxes, fines, penalties, notes, bonds, investment income, property rental, user charges, federal grants, state grants, private grants, county grants and miscellaneous services.

**SALARY AND WAGE DIFFERENTIAL:** Added compensation received by certain employees when regularly assigned to night or shift work and to certain employees when required to work under various hazardous conditions.

**SALARY AND WAGE SAVINGS:** An adjustment made to appropriations resulting from the number of permanent full-time positions which are either vacant, filled by an employee in a lower pay classification, or through employee turnover within the agency.

**SEVERANCE PAY:** Payments to permanent full-time and permanent part-time employees for amounts due them for accumulated leave balances to include vacation, personal, sick, et cetera, pursuant to provisions of negotiated labor agreements.

**SPECIAL FUND:** Established to budget for revenues derived from certain state, federal and private governmental grants, and other revenue sources that are restricted to expenditures for specific purposes.

**STIPENDS:** Payments to participants in certain grant-funded programs for a specific purpose.

**SUB-OBJECT OF EXPENDITURE:** A subdivision of an object of expenditure in which groups of similar services or related articles are further delineated into more specific types of expenditures.

**SUPPLEMENTARY APPROPRIATIONS:** Additional spending authority provided by the City Council and approved by the Mayor derived from revenues from any source other than the full rate property tax and other taxes imposed in excess of or in addition to those relied upon by the Board of Estimates in determining the tax levy required to balance the annual Ordinance of Estimates. These appropriations include grants from private or governmental sources which could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates, additional appropriations for programs included in the annual budget made necessary by a material change in circumstances or new programs which could not be reasonably anticipated at the time of formulation of the Ordinance of Estimates.

All such appropriations must be embodied in a separate ordinance limited to a single program, purpose, activity or project and provide the revenue necessary to support the appropriation.

**TRANSFERS:** Charges or expenditure reimbursements used as follows:

- To reimburse a program for costs which are charged as overhead to special grants.
- To transfer expenditures between funds in order to adjust the amounts derived from various sources for a multi-funded program rather than split each object and subobject of expenditure.
- To reimburse a program for services rendered where the reimbursement is calculated on a fee basis rather than for specific expenditures.

**WASTE WATER UTILITY FUND:** Established to budget for the operating and capital expenses of the City's sewage facilities.

**WATER UTILITY FUND:** Established to budget for the operating and capital expenses of the City's water supply system.





## Council Bill 07-0657

### Comptroller

2	130	Executive Direction and Control		
3		General Fund Appropriation .....		610,921
4	<b>131</b>	Audits		
		General Fund Appropriation .....		3,270,937
6	132	Real Estate Acquisition and Management		
7		General Fund Appropriation .....		686,188
8		Special Fund Appropriation .....		137,004

### Council Services

10	103	Council Services		
11		General Fund Appropriation .....	\$	569,000

### Courts: Circuit Court

13	110	Circuit Court		
14		General Fund Appropriation .....		8,528,323
15		Federal Fund Appropriation .....		1,388,997
16		State Fund Appropriation .....		4,515,448

### Courts: Orphans' Court

18	112	Orphans' Court		
19		General Fund Appropriation .....		464,119

### Employees' Retirement Systems

21	152	Employees' Retirement System		
22		Special Fund Appropriation .....	\$	5,050,728

23	<b>154</b>	Fire and Police Retirement System		
24		Special Fund Appropriation .....	\$	3,850,066

### Enoch Pratt Free Library

26	450	Administrative and Technical Services		
27		General Fund Appropriation .....	\$	5,601,858
28		State Fund Appropriation .....	\$	1,756,025
29		Special Fund Appropriation .....	\$	563,089

30	452	Neighborhood Services		
31		General Fund Appropriation .....		10,600,554
32		State Fund Appropriation .....		86,649

33	453	State Library Resource Center		
34		General Fund Appropriation .....	\$	7,558,476
35		State Fund Appropriation .....	\$	8,677,564

### Finance

37	140	Administrative Direction and Control		
38		General Fund Appropriation .....		1,042,670



**Council Bill 07-0657**

1	141	Budget and Management Research		
2		General Fund Appropriation .....		1,128,303
3	142	Accounting and Payroll Services		
4		General Fund Appropriation .....	\$	4,734,627
5		Loan and Guarantee Enterprise Fund Appropriation .....	\$	3,208,000
6	144	Purchasing		
7		General Fund Appropriation .....	\$	2,699,241
8	150	Treasury Management		
9		General Fund Appropriation .....		3,850,947
10	<b>Fire</b>			
11	210	Administrative Direction and Control		
12		General Fund Appropriation .....	\$	10,064,378
13	211	Training		
14		General Fund Appropriation .....	\$	2,150,691
15	212	Fire Suppression		
16		General Fund Appropriation .....	\$	99,962,207
17		Federal Fund Appropriation .....	\$	2,301,312
18		State Fund Appropriation .....	\$	50,000
19	213	Fire Marshal		
20		General Fund Appropriation .....	\$	3,897,580
21		Federal Fund Appropriation .....	\$	351,009
22		Special Fund Appropriation .....	\$	10,000
23	214	Support Services		
24		General Fund Appropriation .....		6,873,454
25		State Fund Appropriation .....		947,428
26	215	Fire Alarm and Communications		
27		General Fund Appropriation .....	\$	4,621,275
28		State Fund Appropriation .....	\$	2,230
29	219	Non-actuarial Retirement Benefits		
30		General Fund Appropriation .....	\$	46,000
31	319	Ambulance Service		
32		General Fund Appropriation .....	\$	5,734,506
33		Federal Fund Appropriation .....	\$	75,000
34		State Fund Appropriation .....	\$	42,276
35		Special Fund Appropriation .....	\$	10,700,000
36	<b>Health</b>			
37	240	Animal Control		
38		General Fund Appropriation .....		2,757,504

**Council Bill 07-0657**

2	300	Administrative Direction and Control		
		General Fund Appropriation .....		3,884,275
3	301	Baltimore Homeless Services		
4		General Fund Appropriation .....	\$	758,578
5		Federal Fund Appropriation.....	\$	23,269,403
6		State Fund Appropriation .....	\$	3,239,757
7		Special Fund Appropriation .....	\$	2,000,000
8	302	Environmental Health		
9		General Fund Appropriation .....	\$	3,822,196
10		State Fund Appropriation .....	\$	50,000
11		Special Fund Appropriation .....	\$	22,776
12	303	Division of Clinical Services		
13		General Fund Appropriation .....	\$	4,452,225
14		Federal Fund Appropriation .....	\$	4,849,240
15		State Fund Appropriation .....	\$	169,438
16	304	Chronic Disease Prevention		
17		General Fund Appropriation .....	\$	868,684
18		Federal Fund Appropriation .....	\$	26,444,012
19		State Fund Appropriation .....	\$	1,808,923
20		Special Fund Appropriation .....	\$	124,550
21	305	Healthy Homes		
22		General Fund Appropriation .....	\$	929,649
23		Federal Fund Appropriation .....	\$	2,891,621
24		State Fund Appropriation .....	\$	149,868
25		Special Fund Appropriation .....	\$	120,028
26	306	General Nursing Services		
27		General Fund Appropriation .....	\$	508,827
28		Federal Fund Appropriation .....	\$	88,182
29		State Fund Appropriation .....	\$	8,606,162
30	307	Mental Health Services		
31		General Fund Appropriation .....	\$	2,049,359
32		Federal Fund Appropriation .....	\$	159,333
33		State Fund Appropriation .....	\$	1,793,378
34	308	Maternal and Child Health		
35		General Fund Appropriation .....	\$	989,434
36		Federal Fund Appropriation .....	\$	16,189,056
37		State Fund Appropriation .....	\$	2,673,426
38		Special Fund Appropriation .....	\$	344,090
39	309	Child and Adult Care - Food		
40		Federal Fund Appropriation .....		6,652,884

**Council Bill 07-0657**

2	310	School Health Services		
3		General Fund Appropriation .....	\$	5,011,169
4		Federal Fund Appropriation .....	\$	1,091,147
5		State Fund Appropriation.....	\$	534,875
		Special Fund Appropriation .....	\$	7,374,845
6	311	Health Services for the Aging		
7		General Fund Appropriation .....	\$	123,892
8		Federal Fund Appropriation .....	\$	6,092,556
9		State Fund Appropriation.....	\$	926,666
10		Special Fund Appropriation .....	\$	100,000
11	314	Acute Communicable Disease		
12		General Fund Appropriation .....		350,480
13				
14	315	Public Health Preparedness and Response		
15		Federal Fund Appropriation .....		705,189
16	316	Operation Safe Kids		
17		General Fund Appropriation .....	\$	63,977
18		Federal Fund Appropriation .....	\$	1,368,089
19	<b>Housing and Community Development</b>			
20	119	Neighborhood Service Centers		
21		General Fund Appropriation .....	\$	869,914
22		Federal Fund Appropriation .....	\$	1,000,981
23		State Fund Appropriation .....	\$	2,873,317
24	177	Administrative Direction and Control		
25		General Fund Appropriation .....	\$	5,021,234
26		Federal Fund Appropriation .....	\$	792,099
27		Special Fund Appropriation .....	\$	200,657
28	184	Energy Assistance and Emergency Food		
29		State Fund Appropriation .....	\$	2,735,000
30	260	Construction and Building Inspection		
31		General Fund Appropriation .....	\$	3,500,065
32		Federal Fund Appropriation .....	\$	621,122
33		Special Fund Appropriation .....	\$	990,000
34	582	Finance and Development		
35		General Fund Appropriation .....	\$	2,078,923
36		Federal Fund Appropriation .....	\$	3,041,303
37		Special Fund Appropriation .....	\$	75,000

**Council Bill 07-0657**

1	583	Neighborhood Services		
2		General Fund Appropriation .....	\$	11,074,414
3		Federal Fund Appropriation .....	\$	1,200,000
4		State Fund Appropriation.....	\$	55,000
5		Special Fund Appropriation .....	\$	50,000
6	585	Baltimore Development Corporation		
7		General Fund Appropriation .....	\$	3,028,000
8		Federal Fund Appropriation .....	\$	400,000
9		Special Fund Appropriation .....	\$	410,000
10	592	Special Housing Grants		
11		General Fund Appropriation .....	\$	898,000
12	593	Community Support Projects		
13		General Fund Appropriation .....		10,850
14		Federal Fund Appropriation .....		5,144,200
15	597	Weatherization		
16		General Fund Appropriation .....	\$	55,640
17		State Fund Appropriation .....	\$	1,495,000
18	604	Child Care Centers		
19		Federal Fund Appropriation .....	\$	919,300
20	605	Head Start		
21		Federal Fund Appropriation .....	\$	28,936,779
22		State Fund Appropriation .....	\$	2,435,270
23	606	Arts and Education		
24		State Fund Appropriation .....	\$	1,595,200
25	<b>Human Resources</b>			
26	160	Personnel Administration		
27		General Fund Appropriation .....		4,611,977
28	<b>Law</b>			
29	175	Legal Services		
30		General Fund Appropriation .....	\$	4,065,854
31		Special Fund Appropriation .....	\$	23,800
32	<b>Legislative Reference</b>			
33	106	Legislative Reference Services		
34		General Fund Appropriation .....	\$	524,578
35		Special Fund Appropriation .....	\$	11,400
36	107	Archives and Records Management		
37		General Fund Appropriation .....	\$	261,422

**Council Bill 07-0657**

**1     Liquor License Board**

2         250 Liquor Control

3             General Fund Appropriation .....  
                 1,865,134

**4     Mayoralty**

5         125     Executive Direction and Control

6             General Fund Appropriation ..... \$     3,018,211

7             Special Fund Appropriation .....\$         100,000

8         127 Office of State Relations

9             General Fund Appropriation .....\$         619,157

t 0         353 Office of Community Projects

11            General Fund Appropriation .....\$         298,814

12            Special Fund Appropriation .....\$         170,000

**13     M-R: Art and Culture**

14         493 Art and Culture Grants

15            General Fund Appropriation .....  
                 7,091,669

**16     M-R: Baltimore City Public Schools**

17         352 Baltimore City Public Schools

18            General Fund Appropriation .....  
                 204,468,708

19            Motor Vehicle Fund Appropriation .....  
                 3,654,000

**20     M-R: Cable and Communications**

21         572 Cable and Communications Coordination

22            General Fund Appropriation .....  
                 1,188,144

23            Special Fund Appropriation .....  
                 1,072,346

**24     M-R: Civic Promotion**

25         589 Office of Promotion and the Arts

26            General Fund Appropriation ..... \$             1,933,000

27         590 Civic Promotion

28            General Fund Appropriation .....             10,453,169

29            Motor Vehicle Fund Appropriation .....             300,000

**30     M-R: Commission on Aging and Retirement Education**

31         325     Senior Services

32            General Fund Appropriation .....\$         1,168,534

33            Motor Vehicle Fund Appropriation .....\$             325,000

34            Federal Fund Appropriation .....\$  
                 4,847,381

35            State Fund Appropriation .....\$         4,891,478

36            Special Fund Appropriation .....\$             699,157

**37     M-R: Conditional Purchase Agreements**

38	129 Conditional Purchase Agreement Payments
39	General Fund Appropriation .....
	20,746,000
40	Loan and Guarantee Enterprise Fund Appropriation .....
	590,000

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**M-R: Contingent Fund**

2       121   Contingent Fund  
3           General Fund Appropriation .....  
          750,000

**4       M-R: Convention Center Hotel**

5       535 Convention Center Hotel  
6           General Fund Appropriation .....  
          478,000

**7       M-R: Convention Complex**

8       531   Convention Center Operations  
9           General Fund Appropriation .....  
          13,935,559  
10          Convention Center Bond Fund Appropriation .....  
          4,613,000  
11          State Fund Appropriation .....  
          4,426,199

12       540   1st Mariner Arena Operations  
13          General Fund Appropriation .....  
          450,000

**14       M-R: Debt Service**

15       123   General Debt Service  
16          General Fund Appropriation .....\$       72,802,499  
17          Motor Vehicle Fund Appropriation .....  
          11,042,001

89,801,017  
9,992,000

**18       M-R: Educational Grants**

19       446 Educational Grants  
20          General Fund Appropriation .....  
          1,376,556

451,486

**21       M-R: Employees' Retirement Contribution**

22       355 Employees' Retirement Contribution  
23          General Fund Appropriation ..... 346,372  
24          Motor Vehicle Fund Appropriation .....

**25       M-R: Environmental Control Board**

26       117 Environmental Control Board  
27          General Fund Appropriation .....

**28       M-R: Health and Welfare Grants**

29       385 Health and Welfare Grants  
30          General Fund Appropriation .....

**31       M-R: Miscellaneous General Expenses**

32       122 Miscellaneous General Expenses  
33          General Fund Appropriation .....\$       13,853,449  
34          Motor Vehicle Fund Appropriation .....\$       1,236,850

**35       M-R: Office of Children, Youth and Families**

36       350 Children, Youth and Families 224

37	General Fund Appropriation .....	\$	935,213
38	Federal Fund Appropriation .....	\$	300,000
39	State Fund Appropriation.....	\$	244,487



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**1 M-R: Office of CitiStat Operations**

2       347 CitiStat Operations  
3           General Fund Appropriation .....  
             585,534

**4 M-R: Office of Employment Development**

5       630 Administration (Title I)  
6           General Fund Appropriation .....\$       256,473  
7           Federal Fund Appropriation .....\$       47,550

8       631 Job Training Partnership (Titles MID  
9           General Fund Appropriation ..... \$       1,022,732  
10          Federal Fund Appropriation .....\$       10,261,864

11       633 Youth Initiatives  
12          General Fund Appropriation .....\$       3,016,068  
13          Federal Fund Appropriation .....\$       2,000,395

14       639 Special Services  
15          General Fund Appropriation .....\$       3,016,607  
16          Federal Fund Appropriation .....\$       3,903,474  
17          State Fund Appropriation .....\$       488,004

**18 M-R: Office of Information Technology**

19       147 Information Technology Services  
20          General Fund Appropriation .....\$       2,819,341

21       151 Information Technology Support Services  
22          General Fund Appropriation ..... \$       8,694,262

**23 M-R: Office of Neighborhoods**

24       354 Neighborhoods  
25          General Fund Appropriation .....  
756,371

**26 M-R: Office of the Inspector General**

27       108 Office of the Inspector General  
28          General Fund Appropriation .....  
633,598

**29 M-R: Office of the Labor Commissioner**

30       128 Labor Relations  
31          General Fund Appropriation .....  
492,331

**32 M-R: Retirees' Benefits**

33       351 Retirees' Benefits  
34          General Fund Appropriation .....\$       87,284,094  
35          Motor Vehicle Fund Appropriation ..... \$       7,215,000

**36 M-R: Self-Insurance Fund**

37       126 Contribution to Self-Insurance Fund  
38          General Fund Appropriation .....

11,225,082

39

2,894,554

Motor Vehicle Fund Appropriation .....

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1	<b>M-R: TIF Debt Service</b>		
2	124 TIF Debt Service		
3	General Fund Appropriation .....		
	4,821,000		
4	<b>M-R: Veterans' Commission</b>		
5	483 Veterans' Commission		
6	General Fund Appropriation .....		
	150,000		
7	<b>M-R: Women's Commission</b>		
8	120 Promotion of Equal Rights for Women		
9	General Fund Appropriation .....	\$	150,000
10	<b>Municipal and Zoning Appeals</b>		
	185 Zoning, Tax and Other Appeals		
12	General Fund Appropriation .....		410,000
13	<b>Planning</b>		
14	187 City Planning		
15	General Fund Appropriation .....	\$	1,616,901
16	Motor Vehicle Fund Appropriation .....	\$	747,373
17	Federal Fund Appropriation .....	\$	1,523,483
18	State Fund Appropriation .....	\$	140,000
19	<b>Police</b>		
20	200 Administrative Direction and Control		
21	General Fund Appropriation .....	\$	35,509,782
22	201 Field Operations Bureau		
23	General Fund Appropriation .....	\$	191,261,944
24	Federal Fund Appropriation .....	\$	10,646,170
25	State Fund Appropriation .....	\$	7,300,000
26	202 Investigations		
27	General Fund Appropriation .....	\$	34,536,510
28	Federal Fund Appropriation .....	\$	79,660
29	Special Fund Appropriation .....	\$	2,035,000
30	203 Traffic		
31	Motor Vehicle Fund Appropriation .....		
12,349,677			
32	State Fund Appropriation .....		
18,000			
33	204 Services Bureau		
34	General Fund Appropriation .....	\$	28,398,541
35	Special Fund Appropriation .....	\$	6,701,256
36	205 Non-actuarial Retirement Benefits		
37	General Fund Appropriation .....	\$	1,685,000
38	207 Research and Development		

General Fund Appropriation .....	\$	4,848,030
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1	224 Office of Criminal Justice		
2	General Fund Appropriation .....	\$	1,374,144
3	Federal Fund Appropriation .....	\$	9,774,158
4	Special Fund Appropriation .....	\$	275,000
5	<b>Public Works</b>		
6	190 Departmental Administration		
7	General Fund Appropriation .....	\$	1,171,648
8	Motor Vehicle Fund Appropriation .....	\$	2,893,924
9	191 Permits		
10	General Fund Appropriation .....	\$	807,728
11	Motor Vehicle Fund Appropriation .....	\$	2,047,395
12	193 Facilities Management		
13	General Fund Appropriation .....	\$	23,330,550
14	198 Engineering/Construction Management		
15	General Fund Appropriation .....	\$	586,180
16	Motor Vehicle Fund Appropriation .....	\$	181,615
17	513 Solid Waste Special Services		
18	General Fund Appropriation .....	\$	5,363,381
19	Motor Vehicle Fund Appropriation .....	\$	26,122,134
20	515 Solid Waste Collection		
21	General Fund Appropriation .....	\$	21,145,318
22	Motor Vehicle Fund Appropriation .....	\$	2,001,152
23	516 Solid Waste Environmental Services		
24	General Fund Appropriation .....	\$	20,894,894
25	518 Storm Water Maintenance		
26	Motor Vehicle Fund Appropriation .....	\$	5,122,909
27	544 Sanitary Maintenance		
28	Waste Water Utility Fund Appropriation .....	\$	15,444,797
29	546 Water Maintenance		
30	Water Utility Fund Appropriation .....		
26,081,060			
31	547 Meter Operations		
32	Water Utility Fund Appropriation .....	\$	3,699,978
33	550 Waste Water Facilities		
34	Waste Water Utility Fund Appropriation .....	\$	92,120,992
35	552 Water Facilities		
36	Water Utility Fund Appropriation .....	\$	41,941,673

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1	553 Water Engineering		
2	Water Utility Fund Appropriation .....		
	14,376,450		
3	554 Waste Water Engineering		
4	Waste Water Utility Fund Appropriation .....		
	18,843,573		
5	555 Environmental Services		
6	Waste Water Utility Fund Appropriation .....	\$	3,127,164
7	Water Utility Fund Appropriation .....	\$	583,593
8	560 Facilities Engineering		
9	Waste Water Utility Fund Appropriation .....	\$	368,475
10	Water Utility Fund Appropriation .....	\$	183,246
11	561 Utility Billing		
12	Water Utility Fund Appropriation .....	\$	9,634,000
13	565 Utility Debt Service		
14	Waste Water Utility Fund Appropriation .....	\$	28,793,999
15	Water Utility Fund Appropriation .....	\$	22,548,000
16	<b>Recreation and Parks</b>		
17	471 Administrative Direction and Control		
18	General Fund Appropriation .....	\$	3,925,960
19	State Fund Appropriation .....	\$	361,805
20	Special Fund Appropriation .....	\$	9,000
21	473 Municipal Concerts and Other Musical Event		
22	General Fund Appropriation .....	\$	35,810
23	478 General Park Services		
24	General Fund Appropriation .....	\$	10,379,784
25	Motor Vehicle Fund Appropriation .....	\$	500,000
26	State Fund Appropriation .....	\$	43,775
27	479 Special Facilities		
28	General Fund Appropriation .....	\$	1,286,255
29	Special Fund Appropriation .....	\$	146,243
30			
31	480. Regular Recreational Services		
32	General Fund Appropriation .....	\$	12,377,758
33	State Fund Appropriation .....	\$	129,000
34	Special Fund Appropriation .....	\$	433,447
35	482 Supplementary Recreational Services		
36	Special Fund Appropriation .....	\$	331,839
37	505 Park and Street Trees		
38	Motor Vehicle Fund Appropriation .....		
	3,970,458		

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I	<b>Sheriff</b>			
2	118	Sheriff Services		
3		General Fund Appropriation	.... \$	13,079,449
4		Federal Fund Appropriation	.... \$	24,500
5	<b>Social Services</b>			
6	365	Public Assistance		
7		General Fund Appropriation .....		230,000
8	<b>State's Attorney</b>			
9	115	Prosecution of Criminals		
10		General Fund Appropriation .....	\$	25,709,157
11		Federal Fund Appropriation .....	\$	1,658,258
12		State Fund Appropriation .....	\$	3,939,568
13		Special Fund Appropriation .....	\$	50,000
14	<b>Transportation</b>			
15	195	Towing		
16		General Fund Appropriation .....	\$	449,746
17		Motor Vehicle Fund Appropriation .....	\$	8,925,081
18		State Fund Appropriation.....	\$	25,000
19	230	Administration		
20		General Fund Appropriation .....	\$	214,044
21		Motor Vehicle Fund Appropriation .....	\$	7,446,175
22		Federal Fund Appropriation .....	\$	686,827
23		State Fund Appropriation .....	\$	80,997
24	231	Traffic Engineering		
25		Motor Vehicle Fund Appropriation .....		6,563,490
26	232	Parking		
27		Parking Management Fund Appropriation .....		6,090,502
28	233	Signs and Markings		
29		Motor Vehicle Fund Appropriation .....	\$	6,294,612
30		State Fund Appropriation .....	\$	6,000
31	235	Parking Enforcement		
32		Parking Management Fund Appropriation .....	\$	7,357,498
33	239	Traffic Safety		
34		Motor Vehicle Fund Appropriation .....		2,808,540
35	500	Street Lighting		
36		Motor Vehicle Fund Appropriation .....	\$	18,928,552
37	501	Highway Maintenance		
38		Motor Vehicle Fund Appropriation .....		38,460,863

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1	503	Engineering and Construction	
2		General Fund Appropriation .....	
		660,511	
3		Motor Vehicle Fund Appropriation .....	
		3,441,645	
4	548	Conduits	
5		Conduit Enterprise Fund Appropriation .....	
6			7,538,000
6	580	Parking Enterprise Facilities	
7		Parking Enterprise Fund Appropriation .....	\$ 29,273,000
8	<b>Wage Commission</b>		
9	165	Wage Enforcement	
10		General Fund Appropriation .....	\$ 486,475
11	<b>War Memorial Commission</b>		
12	487	Operation of War Memorial Building	
13		General Fund Appropriation .....	
			380,485

**Internal Service Fund Authorization**

**Comptroller, Department of**

**133 Municipal Telephone Exchange**

An internal service fund is hereby authorized to provide for operation of a Municipal Telephone Exchange, the costs of which are to be recovered from using agencies.

**136 Municipal Post Office**

An internal service fund is hereby authorized to provide for operation of a Municipal Post Office, the costs of which are to be recovered from using agencies.

**Conditional Purchase Agreements, Mayoralty-Related**

**129 Conditional Purchase Agreements Payments**

An internal service fund is hereby authorized to provide for principal and interest payments related to the improvements made to the Municipal Telephone Exchange, the costs of which are to be recovered from using agencies.

**Finance, Department of**

**144 Purchasing**

An internal service fund is hereby authorized to provide for operation of a Municipal Reproduction and Printing Service, the costs of which are to be recovered from using agencies.

**153 Risk Management Operations**

An internal service fund is hereby authorized to provide for a Self-Insurance Program for administration of the Employee Health Clinic and Employee Safety and Workers' Compensation Claims Processing, the costs of which are to be recovered from the Self-Insurance Fund.



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**Human Resources, Department of**

**160 Personnel Administration**

An internal service fund is hereby authorized to provide for the operation of the Unemployment Insurance function, the costs of which are to be recovered from contributions from various fund sources.

**161 Vision Care Program**

An internal service fund is hereby authorized to provide for the operation of an Employee Vision Care Program, the costs of which are to be recovered from contributions from various fund sources.

**Law, Department of**

**175 Legal Services ,**

An internal service fund is hereby authorized to provide for a Self-Insurance Program covering Automotive Equipment, Police Animal Liability, Employee Liability and the administration of Workers' Compensation claims, the costs of which are to be recovered from the Self-Insurance Fund.

**Information Technology Services, Mayoralty-Related**

**147 Information Technology Services**

An internal service fund is hereby authorized to provide for the operation of the 800 Megahertz emergency response system, the costs of which are to be recovered from using agencies.

**Public Works, Department of**

**189 Fleet Management**

An internal service fund is hereby authorized to provide for operation of a Central Automotive and Mechanical Repair Service, the costs of which are to be recovered from using agencies.

**B. Capital Budget**

**SECTION 2. AND BE IT FURTHER ORDAINED,** That the Capital Improvement Appropriations herein made are for the following Construction Projects provided that the appropriations will be placed in Construction Reserve accounts at the beginning of the fiscal year and transferred by the Board of Estimates to Construction Accounts *as* project funds are needed.

**Baltimore City Public Schools**

**417-123 FY08-FY13 BCPSS Systemics/Receiver Schools/Asbestos Abatement**

General Obligation Bond Appropriation .....\$ 9,539,000

**418-088 Lyndhurst Elementary/Middle School #88 - Addition**

General Obligation Bond Appropriation .....  
835,000

**418-212 Garrett Heights Elementary/Middle School #212 Addition**

General Obligation Bond Appropriation .....\$ 893,000

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<b>1</b>	<b>418-226 Violetville Elementary School #226</b>		
2	General Obligation Bond Appropriation .....	\$	1,000,000
<b>3</b>	<b>418-234 Arlington Elementary/Middle School #234 Addition</b>		
4	General Obligation Bond Appropriation .....	\$	1,808,000
<b>5</b>	<b>418-245 Leith Walk Elementary School #245</b>		
6	General Obligation Bond Appropriation .....	\$	425,000
<b>7</b>	<b>418-414 Paul Laurence Dunbar High School #414</b>		
8	General Obligation Bond Appropriation .....		
1,500,000			
<b>9</b>	<b>418-454 Carver High School #454</b>		
10	General Obligation Bond Appropriation .....		
2,000,000			
<b>11</b>	<b>Baltimore Development Corporation</b>		
<b>12</b>	<b>601-115 West Side Initiative</b>		
13	General Obligation Bond Appropriation .....		
4,000,000			
14	Other Fund Appropriation .....		
200,000			
<b>15</b>	<b>601-354 West Baltimore Industrial/Commercial Development</b>		
16	General Obligation Bond Appropriation .....		
600,000			
17	Other Fund Appropriation .....	600,000	300,000
		300,000	
<b>18</b>	<b>601-403 7 East Redwood Fire Escape</b>		
19	General Fund Appropriation .....		
750,000		\$	600,000
		\$	300,000
<b>20</b>	<b>601-483 South Baltimore Commercial/Industrial Development</b>		
21	General Obligation Bond Appropriation .....		
22	Other Fund Appropriation .....		
<b>23</b>	<b>601-575 East Baltimore Commercial/Economic Development</b>		
24	General Obligation Bond Appropriation .....		
25	Other Fund Appropriation .....		
<b>26</b>	<b>601-860 Industrial and Commercial Financing</b>		
27	General Obligation Bond Appropriation .....		
2,000,000			
28	Other Fund Appropriation .....		
100,000			
<b>29</b>	<b>601-873 Brownfield Incentive Fund</b>		
30	General Obligation Bond Appropriation .....		
1,000,000			
31	Other Fund Appropriation .....		
100,000			

**Commercial Revitalization Programs**

33	General Obligation Bond Appropriation .....
	700,000
34	Other Fund Appropriation .....
	100,000

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**1 Enoch Pratt Free Library**

**2 457-024 Central Library - Expansion & Renovation**

3 General Obligation Bond Appropriation .....  
1,500,000

**4 457-200 Library Facilities - Modernization**

5 Other State Fund Appropriation..... \$ 500,000

**6 Department of Finance**

**7 146-033 Finance General Ledger System**

8 General Fund Appropriation ..... \$ 5,000,000

**9 Department of Fire**

**10 208-200 Fire Station Facilities - Modernization**

11 General Fund Appropriation .....  
100,000

**12 Department of Housing and Community Development**

13

**14 588-904 Affordable Housing Program**

15 General Obligation Bond Appropriation ..... \$ 5,000,000

16 Community Development Block Grant Appropriation ..... \$ 6,000,000

17 Urban Development Action Grant (UDAG) Repayment Appropriation \$ 400,000

**18 588-979 East Baltimore Redevelopment**

19 General Obligation Bond Appropriation ..... \$ 1,250,000

20 City Motor Vehicle Fund Appropriation ..... \$ 3,000,000

**21 588-981 Acquisition/Relocation Fund**

22 General Obligation Bond Appropriation ..... \$ 2,000,000

**23 588-983 Demolition Program**

24 General Obligation Bond Appropriation .....  
3,000,000

**25 588-984 Homeownership Incentive Program**

26 General Obligation Bond Appropriation ..... \$ 2,000,000

27 Community Development Block Grant Appropriation ..... \$ 100,000

**28 588-985 Housing Development**

29 General Obligation Bond Appropriation ..... \$ 2,800,000

30 Other Federal Fund Appropriation ..... \$ 6,500,000

**31 588-986 Housing Repair Assistance Programs**

32 General Obligation Bond Appropriation .....  
500,000

33 Community Development Block Grant Appropriation .....  
850,000

34 Other Federal Fund Appropriation .....  
100,000

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1	<b>588-987 Housing &amp; Services - Community Action Partnership</b>		
2	General Obligation Bond Appropriation .....	\$	100,000
3	<b>588-989 Loan Repayment</b>		
4	Community Development Block Grant Appropriation .....		4,857,000
5	<b>588-991 Public Housing Redevelopment</b>		
6	General Obligation Bond Appropriation .....	\$	1,300,000
7	<b>588-994 Special Capital Projects</b>		
8	General Obligation Bond Appropriation .....	\$	2,300,000
9	Community Development Block Grant Appropriation .....	\$	1,100,000
10	Other Federal Fund Appropriation .....	\$	500,000
11	Sale of City Real Property Appropriation .....	\$	4,635,000
12	<b>588-996 Stabilization Program</b>		
13	General Obligation Bond Appropriation .....	\$	2,000,000
14	<b>Mayoralty</b>		
15	<b>127-030 City Council Information Technology Project</b>		
16	General Fund Appropriation .....	\$	100,000
17	<b>127-086 Schools Construction Renovations</b>		
18	General Fund Appropriation .....	\$	(5,000,000)
19	<b>127-103 PS 103- Thurgood Marshall's First Public School</b>		
20	General Fund Appropriation .....	\$	250,000
21	<b>127-155 Waiter Center for Senior Citizens</b>		
22	Community Development Block Grant Appropriation .....	\$	450,000
23	<b>127-166 Babe Ruth Museum Renovation Project</b>		
24	General Obligation Bond Appropriation .....	\$	200,000
25	<b>127-456 Baltimore School for the Arts</b>		
26	Loan and Guarantee Fund Appropriation .....	\$	2,500,000
27	<b>127-764 Arena Players-Possible Dream II</b>		
28	General Obligation Bond Appropriation .....	\$	350,000
29	<b>127-765 National Great Blacks in Wax Museum Expansion</b>		
30	General Obligation Bond Appropriation .....	\$	400,000
31	<b>127-766 Center Stage's Leading National Theater Initiative</b>		
32	General Obligation Bond Appropriation .....	\$	200,000
33	<b>127-768 Reginald F. Lewis Museum - Permanent Exhibits and</b>		
34	Facility Enhancements		
35	General Obligation Bond Appropriation .....		200,000

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1	<b>127-769 Creative Alliance-The Patterson</b>		
2	General Obligation Bond Appropriation .....	\$	150,000
3	<b>127-779 USS Constellation Museum-Heritage &amp; Education Center</b>		
4	General Obligation Bond Appropriation .....	\$	300,000
5	<b>127-913 Various Senior Center Improvements</b>		
6	General Fund Appropriation .....	\$	200,000
7	<b>524-052 Baltimore Public Markets Improvements</b>		
8	General Fund Appropriation .....	\$	300,000
9			
	<b>Department of Planning</b>		
10	<b>188-009 Planning Department Initiatives</b>		
11	General Obligation Bond Appropriation .....	\$	750,000
12	<b>188-010 CHAP Monument Restoration</b>		
13	General Obligation Bond Appropriation .....	\$	200,000
14			
	<b>Department of Public Works</b>		
15	<b>197-145 Peoples Court Window Replacement</b>		
16	General Fund Appropriation .....	\$	460,000
17	<b>197-411 Guilford Building Elevator Upgrades</b>		
18	General Obligation Bond Appropriation .....	\$	100,000
19	<b>197-513 City Hall Exterior Surface Repairs</b>		
20	General Fund Appropriation .....		410,000
21	<b>197-516 ADA Interior and Exterior Improvements</b>		
22	General Fund Appropriation .....	\$	100,000
23	<b>197-517 Historic Buildings Exterior Preservation Repairs</b>		
24	General Fund Appropriation .....	\$	100,000
25	<b>197-615 City Hall Electrical System Upgrade</b>		
26	General Obligation Bond Appropriation .....		320,000
27	<b>197-616 Abel Wolman Building Electrical System Upgrade</b>		
28	General Obligation Bond Appropriation .....	\$	100,000
29	<b>197-617 Park Heights Multipurpose and Eastern Health Center</b>		
30	<b>Fire Alarm Upgrades</b>		
31	General Obligation Bond Appropriation .....		100,000
32	<b>197-830 68th Street Dump Site Environmental Remediation</b>		
33	City Motor Vehicle Fund Appropriation .....		100,000

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1	<b>197-831 Eastern Health Center HVAC Upgrades</b>		
2	General Fund Appropriation .....		240,000
3	<b>197-833 Park Heights Multipurpose Center HVAC</b>		
4	General Obligation Bond Appropriation .....	\$	100,000
5	<b>197-834 Abel Wolman Municipal Building Water Service</b>		
6	<b>Replacement</b>		
7	General Obligation Bond Appropriation .....		280,000
8	General Fund Appropriation .....		300,000
9	<b>197-836 New Police/Fire Academy</b>		
10	General Fund Appropriation .....	\$	500,000
11	<b>197-840 Race Street Environmental Remediation</b>		
12	City Motor Vehicle Fund Appropriation .....	\$	130,000
13	<b>517-500 Solid Waste Facility Renovations</b>		
14	General Fund Appropriation .....	\$	100,000
15	<b>517-501 Methane Gas Collection System</b>		
16	Other Federal Fund Appropriation .....	\$	2,000,000
17	<b>520-020 Lakewood Avenue Relief Drain - Phase IV Construction</b>		
18	City Motor Vehicle Fund Appropriation .....	\$	600,000
19	<b>520-099 Small Storm Drain and Inlet Repairs</b>		
20	City Motor Vehicle Fund Appropriation .....	\$	1,500,000
21	<b>520-100 Storm Water Drain - Safety Grates</b>		
22	City Motor Vehicle Fund Appropriation .....	\$	500,000
23	<b>520-439 On Call Storm Drain Design/Engin. Service</b>		
24	City Motor Vehicle Fund Appropriation .....	\$	500,000
25	<b>520-708 Storm Water Pumping Stations Improvements</b>		
26	City Motor Vehicle Fund Appropriation .....	\$	200,000
27	<b>520-711 Emergency Flood Mitigation</b>		
28	City Motor Vehicle Fund Appropriation .....	\$	200,000
29	<b>520-715 Northeast Baltimore Drainage Improvements</b>		
30	City Motor Vehicle Fund Appropriation .....		250,000
31	<b>525-449 Jones Falls Debris Collector</b>		
32	Other Fund Appropriation .....	\$	600,000
33	<b>525-646 Stream &amp; Watershed Restoration Study</b>		
34	City Motor Vehicle Fund Appropriation .....		100,000

**Council Bill 07-0657**

1	<b>525-702</b>	<b>Maidens Choice Environmental</b>		
2		<b>Restoration</b>		
3		City Motor Vehicle Fund Appropriation .....		800,000
4		Other Fund Appropriation .....		' 900,000
5	<b>525-707</b>	<b>Urgent Needs Engineering Support</b>		
6		City Motor Vehicle Fund Appropriation .....		250,000
7	<b>525-991</b>	<b>Maidens Choice Wetland Project 1- Archbishop Keough</b>		
8		<b>High School</b>		
9		City Motor Vehicle Fund Appropriation .....	\$	450,000
10	<b>525-993</b>	<b>Watershed 263 Phase 1 Bio-retention</b>		
11		City Motor Vehicle Fund Appropriation .....	\$	250,000
12	<b>525-995</b>	<b>Biddison Run Stream Restoration - Phase II</b>		
13		Other Fund Appropriation .....		250,000
14	<b>525-996</b>	<b>Green School Phase III</b>		
15		City Motor Vehicle Fund Appropriation .....	\$	200,000
16	<b>525-997</b>	<b>Lower Stony Run Stream Restoration- Phase II</b>		
17		City Motor Vehicle Fund Appropriation .....	\$	950,000
18	<b>525-998</b>	<b>Western Run Stream Restoration - Phase I</b>		
19		Other Fund Appropriation .....	\$	2,500,000
20	<b>525-999</b>	<b>Dickman Street Wetlands Mitigation</b>		
21		General Fund Appropriation .....	\$	800,000
22	<b>551-233</b>	<b>Wastewater Collection System - Annual Improvements</b>		
23		Waste Water Revenue Bond Appropriation.....		1,000,000
24		County Grant Appropriation .....		1,000,000
25	<b>551-401</b>	<b>Sewer Replacement Projects</b>		
26		Waste Water Utility Funds .....		2,000,000
27	<b>551-403</b>	<b>Small Sewer Extensions and Improvements</b>		
28		Waste Water Bond Appropriation .....	\$	750,000
29	<b>551-404</b>	<b>Infiltration / Inflow Correction Program</b>		
30		Waste Water Utility Fund Appropriation .....	\$	2,000,000
31	<b>551-444</b>	<b>Eastern Avenue Pump Station Improvements</b>		
32		Waste Water Bond Appropriation .....		5,500,000



**Council Bill 07-0657**

1	<b>551-528 Patapsco WWTP - Enhanced Nutrient Removal -</b>		
2	<b>SC-845, SC-852, SC-855</b>		
3	Waste Water Bond Appropriation .....	\$	7,040,000
4	Other State Fund Appropriation.....	\$	88,000,000
5	County Grant Appropriation .....	\$	14,960,000
6	<b>551-533 Annual Facilities Improvements</b>		
7	Waste Water Bond Appropriation .....		
	1,000,000		
8	County Grant Appropriation .....		
	1,000,000		
9	<b>551-557 Enhanced Nutrient Removal at Back River WWTP</b>		
10	Other State Fund Appropriation .....		
	75,000,000		
11	<b>551-561 Primary Tank Renovations - SC-829</b>		
12	Waste Water Revenue Bond Appropriation.....	\$	7,500,000
13	County Grant Appropriation .....	\$	7,500,000
14	<b>551-604 Stony Run Interceptor and Pumping Station SC 819R,</b>		
15	<b>SC 838, SC 839, SC 847</b>		
16	Waste Water Bond Appropriation .....		
	9,580,000		
17	County Grant Appropriation .....		
	420,000		
18	<b>551-609 Southwest Diversion Pressure Sewer Improvements</b>		
19	Waste Water Bond Appropriation .....		
	530,000		
20	County Grant Appropriation .....		
	1,970,000		
21	<b>551-613 Sewer System Evaluation Program - Main Outfall</b>		
22	<b>Sewershed</b>		
23	Waste Water Bond Appropriation .....	\$	6,989,000
24	County Grant Appropriation .....	\$	1,411,000
25	<b>551-615 Sewer System Evaluation Program - Dundalk Sewershed</b>		
26	Waste Water Bond Appropriation .....		
	2,524,000		
27	County Grant Appropriation .....		
	1,476,000		
28	<b>551-617 Sewer System Evaluation Program - Patapsco Sewershed</b>		
29	Waste Water Bond Appropriation .....		
	5,963,000		
30	County Grant Appropriation .....		
	937,000		
31	<b>551-681 Wastewater Facilities Security Improvements</b>		
32	Waste Water Bond Appropriation .....		
	500,000		

33	County Grant Appropriation .....	
500,000		
<b>34</b>	<b>551-683 Rehabilitation of Patapsco WWTP Gravity Sludge</b>	
35	<b>Thickeners</b>	
36	Waste Water Bond Appropriation .....	
1,280,000		
37	County Grant Appropriation .....	
2,720,000		

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1	<b>551-688 Back River Sodium Hypochlorite On-Site Generation</b>		
2	Waste Water Bond Appropriation .....	\$	350,000
3	County Grant Appropriation .....	\$	350,000
4	<b>551-930 Uplands Wastewater Infrastructure</b>		
5	Waste Water Bond Appropriation .....		517,000
6	<b>551-931 Claremont/Freedom Village Wastewater Infrastructure</b>		
7	Waste Water Bond Appropriation .....		570,000
8	<b>551-932 EBDI Wastewater Infrastructure</b>		
9	Waste Water Bond Appropriation .....		645,000
10	<b>557-031 Water Distribution System - Improvements</b>		
	Water Utility Funds .....		1,000,000
12	County Grant Appropriation .....		1,000,000
13	<b>557-100 Water Infrastructure Rehabilitation</b>		
14	Water Bond Appropriation .....		10,000,000
15	<b>557-101 Water Mains - Installation</b>		
16	Water Utility Fund Appropriation .....	\$	2,000,000
17	County Grant Appropriation .....	\$	5,000,000
18	<b>557-130 Water System Cathodic Protection</b>		
19	Water Bond Appropriation .....	\$	500,000
20	<b>557-133 Meter Replacement Program</b>		
21	Water Utility Funds .....		250,000
22	County Grant Appropriation .....		250,000
23	<b>557-300 Water Facilities - Annual Improvements</b>		
24	Water Utility Fund Appropriation .....		900,000
25	County Grant Appropriation .....		600,000
26	<b>557-312 Montebello WTP Filter Renovations</b>		
27	Water Bond Appropriation .....	\$	3,000,000
28	County Grant Appropriation .....	\$	2,000,000
29	<b>557-400 Valve and Hydrant Replacement - Annual</b>		
30	Water Utility Fund Appropriation .....	\$	3,000,000
31	County Grant Appropriation .....	\$	3,000,000
32	<b>557-638 Water Audit</b>		
33	Water Bond Appropriation .....	\$	300,000
34	County Grant Appropriation .....	\$	200,000
35	<b>557-689 Urgent Needs Water Engineering Services</b>		
36	Water Bond Appropriation .....		900,000
37	County Grant Appropriation .....		600,000

**Council Bill 07-0657**

1	<b>557-709 Finished Water Reservoir Improvements</b>		
2	Water Bond Appropriation .....		
24,000,000			
3	County Grant Appropriation .....		
16,000,000			
4	<b>557-732 Monitoring Water Transmission Mains</b>		
5	Water Utility Fund Appropriation .....		
500,000			
6	County Grant Appropriation .....		
500,000			
7	<b>557-915 Maintenance Buildings at Prettyboy and Loch Raven Dams</b>		
8	Water Bond Appropriation .....		
3,000,000			
9	County Grant Appropriation .....		
2,000,000			
10	<b>557-917 Water Pumping Stations Annual Improvements</b>		
	Water Bond Appropriation .....		
	.....	450,000	
12	County Grant Appropriation .....		
550,000			
13	<b>557-918 Montebello Plants 1 &amp; 2 Sedimentation Basin Improvements</b>		
14	Water Bond Appropriation .....	\$	780,000
15	County Grant Appropriation .....	\$	520,000
16	<b>547-910 Uph<sup>pr</sup>iv Water Infrastructure</b>		
17	Water Bond Appropriation .....		\$
451,000			
18	<b>557-931 Claremont/Freedom Villegc Water Infrastructure</b>		
19	Water Bond Appropriation .....	\$	582,000
20	<b>557-932 EBDI Water Infrastructure</b>		
21	Water Bond Appropriation .....	\$	563,000
22	<b>Department of Recreation and Parks</b>		
23	<b>474-673 Gateways: Mt Vernon Park Master Plan Implementation</b>		
24	<b>Phase II</b>		
25	City Motor Vehicle Fund Appropriation .....	\$	200,000
26	<b>474-695 Edgewood - Lyndhurst Recreation Center Gymnasium -</b>		
27	<b>Phase H</b>		
28	General Obligation Bond Appropriation .....	\$	800,000
29	Other State Fund Appropriation .....	\$	500,000

<b>30</b>	<b>474-732 Parkland Expansion I University of Baltimore Playing Fields</b>		
31	General Fund Appropriation .....	\$	2,000,000
<b>32</b>	<b>474-739 FY08 Street Tree Operations</b>		
33	City Motor Vehicle Fund Appropriation		300,000
<b>34</b>	<b>474-740 Jones Falls Greenway Phase V: Cylburn to Mt Washington</b>		
35	City Motor Vehicle Fund Appropriation .....	\$	250,000

**Council Bill 07-0657**

<b>1</b>	<b>474-741 Wyman Park Dell Master Plan</b>		
2	City Motor Vehicle Fund Appropriation .....		
400,000			
<b>3</b>	<b>474-742 FY08 Park and Recreation Facility Renovations</b>		
4	General Obligation Bond Appropriation .....	\$	250,000
5	General Fund Appropriation .....	\$	800,000
6	State Open Space Matching Grant Appropriation .....	\$	750,000
<b>7</b>	<b>474-743 FY08 Recreation and Park Facilities Improvements:</b>		
<b>8</b>	<b>Morrell Park</b>		
9	General Obligation Bond Appropriation .....		
500,000			
10	State Open Space Matching Grant Appropriation .....		
1,500,000			
<b>11</b>	<b>474-744 FY08 Recreation and Park Facilities Improvements:</b>		
<b>12</b>	<b>Clifton Park</b>		
13	General Obligation Bond Appropriation .....	\$	1,250,000
14	Other State Fund Appropriation .....	\$	1,250,000
<b>15</b>	<b>474-745 FY08 Major Park Improvements: Druid Hill, Patterson,</b>		
<b>16</b>	<b>Clifton, Cylburn</b>		
17	General Obligation Bond Appropriation .....	\$	375,000
18	General Fund Appropriation .....	\$	500,000
19	State Open Space Matching Grant Appropriation .....	\$	2,625,000
<b>20</b>	<b>474-746 FY08 Park and Playground Renovations: 7 Neighborhood</b>		
<b>21</b>	<b>Parks</b>		
22	General Obligation Bond Appropriation .....		
575,000			
23	State Open Space Matching Grant Appropriation .....		
1,725,000			
<b>24</b>	<b>474-747 FY08 Athletic Courts &amp; Field Renovation: Druid Hill Park</b>		
<b>25</b>	<b>Baseball &amp; Football</b>		
26	General Obligation Bond Appropriation .....		
750,000			
27	State Open Space Matching Grant Appropriation .....		
2,250,000			
28	Other State Fund Appropriation .....		
1,000,000			
<b>29</b>	<b>474-748 FY08 Baltimore Playlot Program</b>		
30	State Open Space Grant Appropriation .....		
1,000,000			

31	<b>474-749 FY08 Maryland Community Parks and Playgrounds</b>	
32	<b>Program</b>	
33	State Open Space Grant Appropriation .....	900,000
34	<b>474-750 FY08 Park Building Renovations: Mt Pleasant, Radeke</b>	
35	<b>and Druid Hill</b>	
36	State Open Space Grant Appropriation .....	500,000

**Council Bill 07-0657**

**Department of Transportation**

2	<b>504-100 Footway Reconstruction</b>		
3	City Motor Vehicle Fund Appropriation .....		800,000
4	Private Fund Appropriation .....		800,000
5	<b>504-200 Alley Reconstruction</b>		
6	City Motor Vehicle Fund Appropriation .....		1,250,000
7	Private Fund Appropriation .....		1,250,000
8	<b>504-300 Tree Root Damage</b>		
9	City Motor Vehicle Fund Appropriation .....	\$	1,000,000
10	<b>506-523 Fulton Avenue Median Streetscape (Franklin to</b>		
11	Reisterstown)		
12	City Motor Vehicle Fund Appropriation .....		600,000
13	<b>506-529 Federal Resurfacing Southwest</b>		
14	Federal Highway Transportation Fund Appropriation .....		1,300,000
15	<b>506-532 Chesapeake Avenue Phase H</b>		
16	Federal Highway Transportation Fund Appropriation .....	\$	2,000,000
17	<b>506-540 Resurfacing Hanover Street (Hanover St Br to</b>		
18	Frankfurt Avenue)		
19	Federal Highway Transportation Fund Appropriation .....	\$	1,600,000
20	City Motor Vehicle Fund Appropriation .....	\$	400,000
21	<b>508-363 Sinclair Lane Over CSX (SAFETEA-LU)</b>		
22	City Motor Vehicle Fund Appropriation .....		300,000
23	<b>508-373 Test Pits</b>		
24	City Motor Vehicle Fund Appropriation .....	\$	300,000
25	<b>508-378 Electronic Document Management System</b>		
26	City Motor Vehicle Fund Appropriation .....	\$	250,000
27	<b>508-398 Martin Luther King Boulevard Widening Study</b>		
28	City Motor Vehicle Fund Appropriation .....	\$	300,000
29	<b>508-406 Roxbury Place Reconstruction</b>		
30	City Motor Vehicle Fund Appropriation .....	\$	60,000
31	<b>508-433 Mondawmin Pedestrian Improvements</b>		
32	City Motor Vehicle Fund Appropriation .....		300,000
33	<b>508-453 Dundalk Ave. Streetscape (Eastern to City Line)</b>		
34	City Motor Vehicle Fund Appropriation .....	\$	275,000



# **Council Bill 07-0657**

1	<b>508-455 Pedestrian Crossing Improvements</b>		
2	City Motor Vehicle Fund Appropriation .....	\$	100,000
3	<b>508-459 Revision of Street Configurations</b>		
4	City Motor Vehicle Fund Appropriation .....	\$	50,000
5	<b>508-460 York Road (Glenwood Ave to 33rd St.)</b>		
6	City Motor Vehicle Fund Appropriation .....	\$	750,000
7	<b>508-465 Curb Repair Job Order Contract (JOC)</b>		
8	City Motor Vehicle Fund Appropriation .....	\$	500,000
9	<b>508-496 Slab Repairs</b>		
10	City Motor Vehicle Fund Appropriation .....	\$	500,000
11	<b>508-497 Curran Drive Streetscape</b>		
12	City Motor Vehicle Fund Appropriation .....	\$	400,000
13	<b>508-506 Constructability Review</b>		
14	City Motor Vehicle Fund Appropriation .....	\$	500,000
15	<b>508-508 Material Testing</b>		
16	City Motor Vehicle Fund Appropriation .....	\$	300,000
17	<b>508-519 Construction Management Services</b>		
18	City Motor Vehicle Fund Appropriation .....	\$	500,000
19	<b>508-550 Neighborhood Street Reconstruction</b>		
20	City Motor Vehicle Fund Appropriation .....	\$	1,000,000
21	<b>508-605 Little Italy Streetscape</b>		
22	City Motor Vehicle Fund Appropriation .....	\$	250,000
23	<b>508-607 New Administrative Building for Towing</b>		
24	City Motor Vehicle Fund Appropriation .....	\$	100,000
25	<b>508-608 North Avenue (US1) (SAFETEA-LU)</b>		
26	Other Federal Fund Appropriation .....	\$	480,000
27	City Motor Vehicle Fund Appropriation .....	\$	120,000
28	<b>508-617 Project Management Services</b>		
29	City Motor Vehicle Fund Appropriation .....	\$	200,000
30	<b>508-630 Survey</b>		
31	City Motor Vehicle Fund Appropriation .....		500,000
32	<b>508-641 Feasibility Studies</b>		
33	City Motor Vehicle Fund Appropriation .....	\$	300,000

**Council Bill 07-0657**

<b>1</b>	<b>508-661 Baltimore Water Taxi (SAFETEA-LU)</b>		
2	Other Federal Fund Appropriation .....	\$	400,000
3	City Motor Vehicle Fund Appropriation ....	\$	100,000
4	<b>508-742 Replacement of Falls Road Facility</b>		
5	City Motor Vehicle Fund Appropriation ....	\$	500,000
<b>6</b>	<b>508-942 Argonne Dr. Bridge Over Herring Run</b>		
7	Federal Highway Transportation Fund Appropriation .....	\$	4,800,000
8	City Motor Vehicle Fund Appropriation .....	\$	1,200,000
<b>9</b>	<b>508-994 Russell Street Gateway Reconstruction</b>		
10	Federal Highway Transportation Fund Appropriation .....	\$	2,600,000
ii	<b>509-087</b>		
	<b>Harford Road Bridge</b>		
12	Federal Highway Transportation Fund Appropriation .....	\$	400,000
13	City Motor Vehicle Fund Appropriation .....	\$	100,000
14	<b>509-332 Pennington Avenue Drawbridge over Curtis Creek</b>		
15	<b>(SAFETEA-LU)</b>		
16	Other Federal Fund Appropriation .....	\$	7,500,000
17	<b>510-019 Fiber Optic Design and Study</b>		
18	City Motor Vehicle Fund Appropriation .....	\$	200,000
19	<b>510-033 Pedestrian Lighting — SNAP &amp; Historic Neighborhoods</b>		
20	City Motor Vehicle Fund Appropriation .....		300,000
21	<b>510-034 Pedestrian Lighting — Citywide</b>		
22	City Motor Vehicle Fund Appropriation .....	\$	1,000,000
23	<b>512-034 Signal Timing Optimization Citywide</b>		
24	Federal Highway Transportation Fund Appropriation .....	\$	800,000
25	City Motor Vehicle Fund Appropriation .....	\$	200,000
26	<b>512-046 Traffic Signal Reconstruction</b>		
27	Federal Highway Transportation Fund Appropriation .....	\$	250,000
28	City Motor Vehicle Fund Appropriation .....	\$	50,000
29	<b>512-047 Traffic Signal Replacement - Project Management &amp;</b>		
30	<b>Inspection</b>		
31	City Motor Vehicle Fund Appropriation .....	\$	200,000
32	<b>512-049 Reversible Lane System Replacement</b>		
33	City Motor Vehicle Fund Appropriation .....	\$	180,000
34	<b>512-053 Traffic Surveillance Camera Expansion</b>		
35	Federal Highway Transportation Fund Appropriation .....	\$	800,000
36	City Motor Vehicle Fund Appropriation .....	\$	240,000

**Council Bill 07-0657**

1	<b>512-054 Traffic Signal Maintenance Equipment Purchase</b>		
2	City Motor Vehicle Fund Appropriation .....	\$	300,000
3	<b>512-057 Geometric Improvements</b>		
4	City Motor Vehicle Fund Appropriation .....	\$	300,000
5	<b>512-059 Variable Message Signs</b>		
6	City Motor Vehicle Fund Appropriation .....	\$	300,000
	<b>512-061 Traffic Engineering On-Call</b>		
	City Motor Vehicle Fund Appropriation .....	\$	280,000
9	<b>512-062 Traffic Detector Upgrade Program</b>		
10	Federal Highway Transportation Fund Appropriation .....	\$	400,000
11	City Motor Vehicle Fund Appropriation .....	\$	100,000
12	<b>512-065 Implement intelligent transportation system in Baltimore</b>		
13	<b>(SAFETEA-LU)</b>		
14	City Motor Vehicle Fund Appropriation .....	\$	280,000
15	<b>514-595 Duvall St. Reconstruction (Elsinore to Queen Anne)</b>		
16	City Motor Vehicle Fund Appropriation .....		600,000
17	<b>514-596 Eastern Avenue Rehabilitation</b>		
18	City Motor Vehicle Fund Appropriation .....	\$	300,000
19	<b>514-664 Russell Street Gateway Rehabilitation</b>		
20	Federal Highway Transportation Fund Appropriation .....		4,000,000
21	City Motor Vehicle Fund Appropriation .....		1,000,000
22	<b>514-725 Emergency Resurfacing (JOC)</b>		
23	City Motor Vehicle Fund Appropriation .....	\$	1,500,000
24	<b>514-726 Pavement Management System/ Asset Management</b>		
25	City Motor Vehicle Fund Appropriation .....	\$	150,000
26	<b>514-762 Resurfacing Highways Northeast - Sector I</b>		
27	City Motor Vehicle Fund Appropriation .....	\$	500,000
28	<b>514-763 Resurfacing Highways Northwest - Sector 2</b>		
29	City Motor Vehicle Fund Appropriation .....	\$	500,000
30	<b>514-764 Resurfacing Highways Southwest - Sector 3</b>		
31	City Motor Vehicle Fund Appropriation .....	\$	500,000
32	<b>514-765 Resurfacing Highways Southeast - Sector 4</b>		
33	City Motor Vehicle Fund Appropriation .....	\$	500,000

**Council Bill 07-0657**

1	<b>514-766 Federal Resurfacing - Northeast - Sector I</b>		
2	Federal Highway Transportation Fund Appropriation .....	\$	960,000
3	City Motor Vehicle Fund Appropriation .....		240,000
4	<b>514-767 Federal Resurfacing - Northwest - Sector II</b>		
5	Federal Highway Transportation Fund Appropriation .....	\$	960,000
6	City Motor Vehicle Fund Appropriation .....	\$	240,000
7	<b>514-768 Federal Resurfacing - Southwest - Sector III</b>		
8	Federal Highway Transportation Fund Appropriation .....	\$	960,000
9	City Motor Vehicle Fund Appropriation .....	\$	240,000
10	<b>514-769 Federal Resurfacing - Southeast - Sector IV</b>		
11	Federal Highway Transportation Fund Appropriation .....	\$	960,000
12	City Motor Vehicle Fund Appropriation .....	\$	240,000
13	<b>527-032 Claremont/Freedom Village Streets &amp; Infrastructure</b>		
14	City Motor Vehicle Fund Appropriation .....	\$	7,476,000
15	<b>527-106 Canton Industrial Area: Newkirk Street</b>		
16	City Motor Vehicle Fund Appropriation .....	\$	350,000
17	<b>527-108 Canton Industrial Area: Haven Street</b>		
18	City Motor Vehicle Fund Appropriation .....	\$	1,000,000
19	<b>527-139 Pennsylvania Avenue Main Street Improvements</b>		
20	City Motor Vehicle Fund Appropriation .....	\$	1,000,000
21	<b>527-169 Saratoga St. Streetscape (Eutaw to St. Paul)</b>		
22	City Motor Vehicle Fund Appropriation .....	\$	3,000,000
23	<b>527-174 Preston Gardens Infrastructure Improvements</b>		
24	General Obligation Bond Appropriation .....	\$	500,000
25	<b>527-175 Bicycle Network Strategy</b>		
26	City Motor Vehicle Fund Appropriation .....	\$	1,055,000
27	<b>527-176 Jones Falls/Inner Harbor Trail and Pedestrian</b>		
28	<b>Improvements</b>		
29	City Motor Vehicle Fund Appropriation .....	\$	250,000
30	<b>527-186 Commercial District Street Lights/Landscaping</b>		
31	City Motor Vehicle Fund Appropriation .....	\$	750,000
32	<b>527-200 Star Spangled Heritage Trails- Phases IVN</b>		
33	City Motor Vehicle Fund Appropriation .....		250,000
34	<b>527-210 Mt. Vernon Place</b>		
35	City Motor Vehicle Fund Appropriation .....	\$	500,000

# Council Bill 07-0657

1	<b>527-214 Calvert Street- Streetscape (Baltimore to Monument)</b>		
2	City Motor Vehicle Fund Appropriation .....	\$	170,000
3	<b>527-216 Fayette Street- Streetscape (MLK to JFX)</b>		
4	City Motor Vehicle Fund Appropriation .....	\$	500,000
5	<b>527-217 Howard Street - Streetscape (Pratt to Centre)</b>		
6	City Motor Vehicle Fund Appropriation .....		240,000
7	<b>527-220 Saratoga Street- Streetscape (St. Paul to JFX)</b>		
8	City Motor Vehicle Fund Appropriation .....	\$	75,000
9	<b>527-301 Broening Highway - Infrastructure/Utility (Canton</b>		
10	<b>Industrial Area)</b>		
11	City Motor Vehicle Fund Appropriation .....		1,500,000
12	<b>527-313 Madison Avenue - Infrastructure/ Utility (Howard to</b>		
13	<b>Calvert)</b>		
14	City Motor Vehicle Fund Appropriation .....		150,000
15	<b>527-315 Industrial Areas Resurfacing (Job Order Contracts) -</b>		
16	<b>Infrastructure (City-wide)</b>		
17	City Motor Vehicle Fund Appropriation .....	\$	400,000
18	<b>527-320 Fairfield Industrial Park: Shell Road</b>		
19	City Motor Vehicle Fund Appropriation .....	\$	200,000
20	<b>527-321 Fairfield Industrial Park: Fairfield Road</b>		
21	City Motor Vehicle Fund Appropriation .....		200,000
22	<b>527-323 Key Highway/ Inner Harbor Intersection</b>		
23	City Motor Vehicle Fund Appropriation .....		500,000
24	<b>527-325 Eutaw Street</b>		
25	City Motor Vehicle Fund Appropriation .....	\$	200,000
26	<b>527-331 Old Town Mall Streetscape</b>		
27	City Motor Vehicle Fund Appropriation .....		200,000
28	<b>527-332 Howard Park/Liberty Hts Streetscape</b>		
29	City Motor Vehicle Fund Appropriation .....	\$	200,000
30	<b>527-333 Old Town Mall Redevelopment Study</b>		
31	City Motor Vehicle Fund Appropriation .....	\$	250,000
32	<b>527-335 EBDI Life Science Park, Phase IC</b>		
33	Other Federal Fund Appropriation .....		800,000
34	City Motor Vehicle Fund Appropriation .....		200,000

**Council Bill 07-0657**

**527-340 Park Heights Cold Spring Neighborhood Center**

City Motor Vehicle Fund Appropriation .....\$ 500,000

**527-493 Uplands Redevelopment Site Infrastructure**

City Motor Vehicle Fund Appropriation .....\$ 716,000

**527-630 Midtown SNAP Pedestrian Improvements**

City Motor Vehicle Fund Appropriation ..... \$ 1,000,000

**527-700 Barclay/Greenmount Streetscape Improvements**

City Motor Vehicle Fund Appropriation .....\$ 75,000

**527-701 Seton Business Park Improvements**

City Motor Vehicle Fund Appropriation ..... \$ 1,218,000

**527-702 Park Heights Street Resurfacing Phase II**

City Motor Vehicle Fund Appropriation ..... \$ 1,000,000

**580-053 Parking Capital Renewal and Replacement Fund**

Parking Enterprise Fund Appropriation .....\$ 3,500,000

SECTION 3. AND BE IT FURTHER ORDAINED, That the amounts set forth in Section 2 above designated deappropriations and enclosed in parentheses shall revert to the surpluses of the respective funds and be available for appropriation by this or subsequent ordinances.

**SECTION 4. AND BE IT FURTHER ORDAINED, That:**

(a) The City reasonably expects to reimburse the expenditures described in Subsection (b) of this Section with the proceeds of one or more obligations (as such term is used in Treas. Reg. Section 1.150-1(b) to be incurred by the City (or any entity controlled by the City within the meaning of Treas. Reg. Section 1.150-1). The City intends that this Section of this Ordinance of Estimates (as this Ordinance of Estimates may be amended from time to time) shall serve as a declaration of the City's reasonable intention to reimburse expenditures as required by Treas. Reg. Section 1.150-2 and any successor regulation.

(b) The City intends that this declaration will cover all reimbursement of expenditures for capital projects or programs approved in the capital budget contained in this Ordinance of Estimates to the extent that the City has appropriated in this Ordinance of Estimates to pay the cost thereof from one or more obligations to be issued by the City (or any entity controlled by the City within the meaning of Treas. Reg. Section 1.150-1). The term "obligation" (as such term is defined in Treas. Reg. Section 1.150(b) and as used in this Section) includes general obligation bonds and notes, revenue bonds and notes, leases, conditional purchase agreements and other obligations of the City (or any entity controlled by the City within the meaning of Treas. Reg. Section 1.150-1).

(c) The maximum anticipated debt expected to be incurred by the City to reimburse the cost of each capital project or program in this Ordinance of Estimates is the applicable appropriation listed in this Ordinance of Estimates from the proceeds of one or more obligations, as such appropriations may be increased or decreased.

**Council Bill 07-0657**

**SECTION 5.** The foregoing appropriations in summary consist of:

	<u>Fund</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
2				
3	General	\$ 1,274,963,000	\$ 8,010,000	\$ 1,282,973,000
4	Motor Vehicle	185,465,000	60,500,000	245,965,000
5	Parking Management	13,448,000	0	13,448,000
6	Convention Center Bond	4,613,000	0	4,613,000
7	Waste Water Utility	158,699,000	4,000,000	162,699,000
8	Water Utility	119,048,000	7,650,000	126,698,000
9	Parking Enterprise	29,273,000	3,500,000	32,773,000
10	Conduit Enterprise	7,538,000	0	7,538,000
	Loan and Guarantee Enterprise	3,798,000	2,500,000	6,298,000
12	Federal	181,791,164	54,427,000	236,218,164
13	State	69,313,213	177,500,000	246,813,213
14	Special	44,181,321	175,963,000 *	220,144,321
15	General Obligation Bonds	0	60,000,000	60,000,000
16	\$	<b>2,092,130,698</b>	\$ <b>554,050,000</b>	<b>2,646,180,698</b>

\*Consisting of:

County .....	\$ 66,464,000
Revenue Bonds and Notes .....	\$ 96,764,000
Other Fund Sources .....	\$ 12,735,000
	\$ 175,963,000

Approved by the Board of E

**A TRUE COPY**

**Edward J. Gallagher**  
**Director of Finance**

**BOARD OF ESTIMATES**

**Council Bill 07-0657**

Certified as duly passed this <sup>MI</sup> <sup>E oyf d f 717</sup>

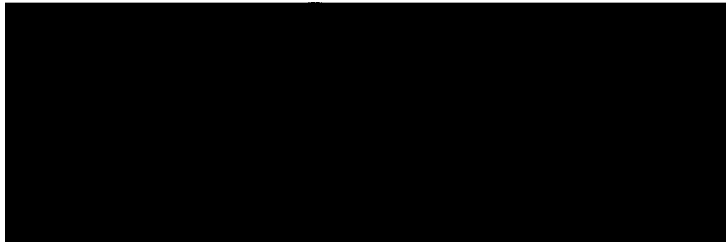


Certified as duly delivered to Her Honor, the Mayor,  
this r-Mykii <sup>717</sup>, 20



**4UN 1 1 2007**

Approved this \_\_\_\_ day of \_\_\_\_



Approved For Form and Legal Sufficiency

This 11 Day of 1(A"...t2.

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Assistant Solicitor



**CITY OF BALAIAORE**  
**ORDINANCIU1 so 4 3**  
**Council Bill 07-0658**

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Introduced by: The Council President

At the request of: The Administration (Department of Finance)

Introduced and read first time: April 30, 2007

Assigned to: Budget and Appropriations Committee and Committee of the Whole \_\_\_\_\_

Committee Report: Favorable

Council action: Adopted

Read second time: June 11, 2007

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AN ORDINANCE CONCERNING

**Annual Property Tax – Fiscal Year 2008**

FOR the purpose of providing a tax for the use of the Mayor and City Council of Baltimore for the period July 1, 2007, through June 30, 2008; providing for estimated billings pursuant to State law; and setting the semiannual payment service charge for that period.

**SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That for the period July 1, 2007, through June 30, 2008, a tax is levied and imposed for the use of the Mayor and City Council of Baltimore on all property in the City of Baltimore (except property exempt by law), as follows:

(a) except as otherwise specified in item (b) of this section, a tax of \$2.268 is levied and imposed on every \$100 of assessed or assessable value of real property; and

(b) a tax of \$5.67 is levied and imposed on every \$100 of assessed or assessable value of:

(1) personal property; and

(2) operating real property described in State Tax-Property Article § 8-109(c).

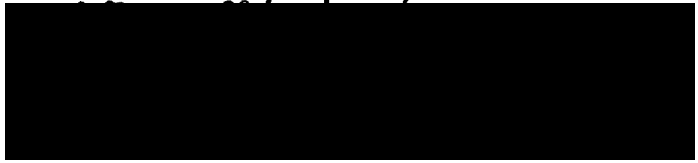
**SECTION 2. AND BE IT FURTHER ORDAINED,** That this tax shall be paid and collected in the manner prescribed by law including the provisions of Section 10-210 of the Tax-Property Article of the Annotated Code of the Public General Laws of Maryland.

**SECTION 3. AND BE IT FURTHER ORDAINED,** That for the period July 1, 2007, through June 30, 2008, the semiannual payment service charge to be imposed under State Tax-Property Article § 10-204.3 is 1.321%.

**SECTION 4. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is enacted.

**Council Bill 07-0658**

Certified *as* duly passed this    dayWN



Certified *as* duly delivered to Her Honor, the Mayor,

ot **387**

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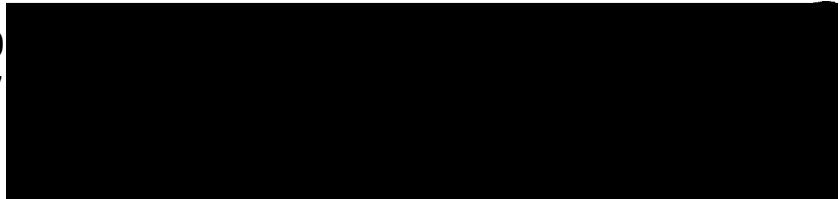
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**A TRUE COPY**

**Edward J. Gallagher**  
**Director of Finance**

Approved For Form and Legal Sufficiency

This I t Day of ItA,,vu\_jacki 7

**Assistant Solicitor**

**CITY OF BALTIMORE RESOLUTION**

**Article 24**

**Council Bill 07-0662**

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Introduced by: The Council President

At the request of: The Administration (Baltimore City Board of School Commissioners)

Introduced and read first time: May 7, 2007

Assigned to: Budget and Appropriations Committee and Committee of the Whole

Committee Report: Favorable

Council action: Adopted

Read second time: June 11, 2007

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**A RESOLUTION OF THE MAYOR AND CITY COUNCIL CONCERNING**

**Operating Budget for the Baltimore City Board of School Commissioners  
for the Fiscal Year Ending June 30, 2008**

FOR the purpose of approving the budget estimated to be needed for the Baltimore City Board of School Commissioners for operating programs during Fiscal 2008: providing for certification of the approved budget to the State Superintendent of Schools; and providing for a special effective date.

BY authority of  
Article — Education  
Section(s) 5-102  
Annotated Code of Maryland  
(1997 Replacement Volume and Supplement)

**SECTION 1. BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the following amounts or so much thereof as shall be sufficient are hereby approved from the amounts estimated to be available in the designated funds during the fiscal year ending June 30, 2008.

**Operating Budget**

**Baltimore City Public School System**

**Expense By Fund**

**Board of School Commissioners:**

**Board of School Commissioners**

<b>Education .....</b>	<b>\$</b>	<b>1,847,074</b>
<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>0</b>
<b>Total .....</b>	<b>\$</b>	<b>1,847,074</b>

# Council Bill 07-0662

<b>1</b>	<b>Chief Executive Officer:</b>		
2	Chief Executive Officer - Administration		
3	Education .....	\$	2,449,364
4	Restricted/Other Funds .....	\$	0
5	<b>Total .....</b>	<b>\$</b>	<b>2,449,364</b>
6	Office of Legal Counsel		
7	Education .....	\$	2,648,158
8	Restricted/Other Funds .....	\$	84,985
9	<b>Total .....</b>	<b>\$</b>	<b>2,733,143</b>
10	Haman Resources Officer		
11	Education .....	\$	8,210,016
12	Restricted/Other Funds .....	\$	0
13	<b>Total .....</b>	<b>\$</b>	<b>8,210,016</b>
14	Research, Evaluation, Assessment, and Accountability Office		
15	Education .....	\$	4,435,965
16	Restricted/Other Funds .....	\$	0
17	<b>Total .....</b>	<b>\$</b>	<b>4,435,965</b>
18	Office of Communications		
19	Education .....	\$	858,406
20	Restricted/Other Funds .....	\$	0
21	<b>Total .....</b>	<b>\$</b>	<b>858,406</b>
22	<b>Summary - Chief Executive Officer</b>		
23	<b>Education .....</b>	<b>\$</b>	<b>18,601,909</b>
24	<b>Restricted/Other Funds.....</b>	<b>\$</b>	<b>84,985</b>
25	<b>Total .....</b>	<b>\$</b>	<b>18,686,894</b>
26	<b>Chief of Staff:</b>		
27	<b>Office of the Chief of Staff</b>		
28	<b>Education .....</b>	<b>\$</b>	<b>497,413</b>
29	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>0</b>
30	<b>Total .....</b>	<b>\$</b>	<b>497,413</b>
31	<b>Chief Academic Officer:</b>		
32	<b>Chief Academic Officer - Administration</b>		
33	<b>Education .....</b>	<b>\$</b>	<b>6,739,458</b>
34	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>2,610,521</b>
35	<b>Total .....</b>	<b>\$</b>	<b>9,349,979</b>

**Council Bill 07-0662**

1	<b>Charter Schools</b>		
2	<b>Education</b> .....	\$	<b>34,000,000</b>
3	<b>Restricted/Other Funds</b> .....	\$	<b>1,784,680</b>
4	<b>Total</b> .....	\$	<b>35,784,680</b>
5	<b>General Instruction: Schools</b>		
6	<b>Education</b> .....	\$	<b>335,510,705</b>
7	<b>Restricted/Other Funds</b> .....	\$	<b>28,764,757</b>
8	<b>Total</b> .....	\$	<b>364,275,462</b>
9	Academic Achievement Office Administration		
10	Education .....	\$	744,501
11	Restricted/Other Funds .....	\$	0
12	<b>Total</b> .....	\$	<b>744,501</b>
13	Office of Early Learning		
14	Education .....	\$	2,433,413
15	Restricted/Other Funds .....	\$	80,000
16	<b>Total</b> .....	\$	<b>2,513,413</b>
17	Literacy Office		
18	Education .....	\$	1,253,665
19	Restricted/Other Funds .....	\$	320,000
20	<b>Total</b> .....	\$	<b>1,573,665</b>
21	Mathematics Office		
22	Education .....	\$	1,869,479
23	Restricted/Other Funds .....	\$	240,000
24	<b>Total</b> .....	\$	<b>2,109,479</b>
25	Teacher and Principal Quality Office		
26	Education .....	\$	5,322,995
27	Restricted/Other Funds .....	\$	80,000
28	<b>Total</b> .....	\$	<b>5,402,995</b>
29	Textbooks Replacement		
30	Education .....	\$	11,445,000
31	Restricted/Other Funds .....	\$	0
32	<b>Total</b> .....	\$	<b>11,445,000</b>
33	Curriculum and Instruction – High School Assessment		
34	Education .....	\$	5,544,943
35	Restricted/Other Funds .....	\$	0
36	<b>Total</b> .....	\$	<b>5,544,943</b>
37	Curriculum and Instruction – Multicultural Summary		
38	Education .....	\$	1,254,637
39	Restricted/Other Funds .....	\$	6,616,950
40	<b>Total</b> .....	\$	<b>7,871,587</b>

**Council Bill 07-0662**

Curriculum and Instruction – English Language Learners

2	Education .....	
	557,264	
3	Restricted/Other Funds .....	
	311,396	
4	<b>Total .....</b>	
	<b>868,660</b>	

5	Curriculum and Instruction – Gifted and Talented Education, Ingenuity,	
6	and Visual and Performing Arts	
7	Education .....	\$ 3,535,000
8	Restricted/Other Funds .....	\$ 0
9	<b>Total .....</b>	<b>\$ 3,535,000</b>

10	Career and Technology Education Program	
11	Education .....	\$ 498,812
12	Restricted/Other Funds .....	\$ 2,012,593
13	<b>Total .....</b>	<b>\$ 2,511,405</b>

14	<b>Summary – Deputy Academic Achievement Officer</b>	
15	<b>Education .....</b>	<b>\$ 34,459,709</b>
16	<b>Restricted/Other Funds .....</b>	<b>\$ 9,660,939</b>
17	<b>Total .....</b>	<b>\$ 44,120,648</b>

18	Special Education Officer Administration	
19	Education .....	\$ 3,855,089
20	Restricted/Other Funds .....	\$ 3,229,298
21	<b>Total .....</b>	<b>\$ 7,084,387</b>

22	Remedy Services	
23	Education .....	\$ 1,274,831
24	Restricted/Other Funds .....	
	705,934	
25	<b>Total .....</b>	<b>\$ 1,980,765</b>

26	Administrative Policies, Procedures, and Support	
27	Education .....	\$ 64,129,924
28	Restricted/Other Fund .....	\$ 1,680,551
29	<b>Total .....</b>	<b>\$ 65,810,475</b>

30	Related Services	
31	Education .....	\$ 9,201,758
32	Restricted/Other Funds .....	\$ 2,836,284
33	<b>Total .....</b>	<b>\$ 12,038,042</b>

34	Individualized Education Plan (LEP) Team	
35	Education .....	
	1,421,388	
36	Restricted/Other Funds .....	
	171,651	
37	<b>Total .....</b>	
	<b>1,593,039</b>	

38	Low Incidence and Inclusion Office	
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39	Education .....	\$	2,473,979
40	Restricted/Other Funds .....	\$	1,171,115
41	<b>Total</b> .....	<b>\$</b>	<b>3,645,094</b>

**Council Bill 07-0662**

1	Office of Special Education Monitoring and Compliance		
2	Education .....		
	1,139,171		
3	Restricted/Other Funds .....		
	236,360		
4	<b>Total .....</b>		
	<b>1,375,531</b>		
5	Schools – Psychological Services		
6	Education .....	\$	7,566,651
7	Restricted/Other Funds .....	\$	307,452
8	<b>Total .....</b>	<b>\$</b>	<b>7,874,103</b>
9	Schools – Social Work Services		
10	Education .....		\$
	12,195,148		
11	Restricted/Other Funds .....	\$	802,077
12	<b>Total .....</b>	<b>\$</b>	<b>12,997,225</b>
13	Schools – Special Education Instruction		
14	Education .....	\$	89,646,247
15	Restricted/Other Funds .....	\$	10,113,780
16	<b>Total .....</b>	<b>\$</b>	<b>99,760,027</b>
17	Schools – Speech and Language Services		
18	Education .....	\$	8,572,482
19	Restricted/Other Funds .....	\$	2,032,949
20	<b>Total .....</b>	<b>\$</b>	<b>10,605,431</b>
21	<b>Summary – Deputy Special Education Officer</b>		
22	<b>Education .....</b>	<b>\$</b>	<b>201,476,668</b>
23	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>23,287,451</b>
24	<b>Total .....</b>	<b>\$</b>	<b>224,764,119</b>
25	Summer Learning		
26	Education .....	\$	4,375,000
27	Restricted/Other Funds .....	\$	3,057,930
28	<b>Total .....</b>	<b>\$</b>	<b>7,432,930</b>
29	Extended Learning		
30	Education .....	\$	2,961,210
31	Restricted/Other Funds .....	\$	0
32	<b>Total .....</b>	<b>\$</b>	<b>2,961,210</b>
33	School Improvement		
34	Education .....	\$	406,016
35	Restricted/Other Funds .....	\$	0
36	<b>Total .....</b>	<b>\$</b>	<b>406,016</b>
37	Student Support Services		
38	Education .....	\$	5,729,299
39	Restricted/Other Funds .....	\$	10,353,016
40	<b>Total .....</b>	<b>\$</b>	<b>16,082,315</b>



## Council Bill 07-0662

1	Parent and Community Involvement		
2	Education .....	\$	621,731
3	Restricted/Other Funds .....	\$	536,699
4	<b>Total .....</b>	<b>\$</b>	<b>1,158,430</b>
5	Academic Support Services Administration		
6	Education .....	\$	45,000
7	Restricted/Other Funds .....	\$	0
8	<b>Total .....</b>	<b>\$</b>	<b>45,000</b>
9	Data Monitoring, Compliance, and Support		
10	Education .....	\$	1,692,497
11	Restricted/Other Funds .....	\$	156,000
12	<b>Total .....</b>	<b>\$</b>	<b>1,848,497</b>
13	Student Placement and Records		
14	Education .....	\$	765,012
15	Restricted/Other Funds .....	\$	0
16	<b>Total .....</b>	<b>\$</b>	<b>765,012</b>
17	<b>Summary – Student Support Officer</b>		
18	<b>Education .....</b>	<b>\$</b>	<b>16,595,765</b>
19	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>14,103,645</b>
20	<b>Total .....</b>	<b>\$</b>	<b>30,699,410</b>
21	<b>Office of Federal Programs/Title I</b>		
22	<b>Education .....</b>	<b>\$</b>	<b>257,895</b>
23	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>18,665,257</b>
24	<b>Total .....</b>	<b>\$</b>	<b>18,923,152</b>
25	<b>Learning Technology</b>		
26	<b>Education .....</b>	<b>\$</b>	<b>647,780</b>
27	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>576,283</b>
28	<b>Total .....</b>	<b>\$</b>	<b>1,224,063</b>
29	<b>Cooperative Audit Resolution and Oversight Initiative</b>		
30	<b>Education .....</b>	<b>\$</b>	<b>4,750,000</b>
31	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>0</b>
32	<b>Total .....</b>	<b>\$</b>	<b>4,750,000</b>
33	<b>Substitute Teachers</b>		
34	<b>Education .....</b>	<b>\$</b>	<b>4,000,000</b>
35	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>0</b>
36	<b>Total .....</b>	<b>\$</b>	<b>4,000,000</b>
37	<b>Summary - Chief Academic Officer</b>		
38	<b>Education .....</b>	<b>\$</b>	<b>638,437,980</b>
39	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>99,453,533</b>
40	<b>Total .....</b>	<b>\$</b>	<b>737,891,513</b>

**Council Bill 07-0662**

1	<b>Chief Operating Officer:</b>		
2	Chief Operating Officer - Administration		
3	Education .....	\$	965,577
4	Restricted/Other Funds .....	\$	0
5	<b>Total .....</b>	<b>\$</b>	<b>965,577</b>
6	Student Transportation		
7	Education .....	\$	31,244,294
8	Restricted/Other Funds .....	\$	680,000
9	<b>Total .....</b>	<b>\$</b>	<b>31,924,294</b>
10	Mail Distribution		
11	Education .....	\$	630,914
12	Restricted/Other Funds .....	\$	0
13	<b>Total .....</b>	<b>\$</b>	<b>630,914</b>
14	School Police		
15	Education .....	\$	8,854,320
16	Restricted/Other Funds .....	\$	0
17	<b>Total .....</b>	<b>\$</b>	<b>8,854,320</b>
18	Facilities Design and Construction		
19	Education .....	\$	3,260,711
20	Restricted/Other Funds .....	\$	0
21	<b>Total .....</b>	<b>\$</b>	<b>3,260,711</b>
22	Facilities Maintenance – Trades and Inspections		
23	Education .....	\$	84,618,152
24	Restricted/Other Funds .....	\$	0
25	<b>Total .....</b>	<b>\$</b>	<b>84,618,152</b>
26	Health and Safety		
27	Education .....	\$	715,535
28	Restricted/Other Funds .....	\$	0
29	<b>Total .....</b>	<b>\$</b>	<b>715,535</b>
30	Food Services		
31	Education .....	\$	0
32	Restricted/Other Funds .....	\$	24,672,321
33	<b>Total .....</b>	<b>\$</b>	<b>24,672,321</b>
34	<b>Subtotal – Chief Operating Officer</b>		
35	<b>Education .....</b>	<b>\$</b>	<b>130,289,503</b>
36	<b>Restricted/Other Funds .....</b>	<b>\$</b>	<b>25,352,321</b>
37	<b>Total .....</b>	<b>\$</b>	<b>155,641,824</b>

**Council Bill 07-0662**

**Chief Financial Officer:**

2	Chief Financial Officer	
3	Education .....	5,700,353
4	Restricted/Other Funds	6,100,654
5	<b>Total</b> .....	<b>11,801,007</b>

6	Information Technology	
7	Education .....	\$ 34,622,690
8	Restricted/Other Funds .....	\$ 0
9	<b>Total</b> .....	<b>\$ 34,622,690</b>

**10 Summary – Chief Financial Officer**

11	<b>Education</b> .....	\$ 40,323,043
12	<b>Restricted/Other Funds</b> .....	\$ 6,100,654
13	<b>Total</b> .....	<b>\$ 46,423,697</b>

**Fringe Benefits:**

14		
15	<b>Education</b> .....	\$ 169,338,118
16	<b>Restricted/Other Funds</b> .....	\$ 12,297,786
17	<b>Total</b> .....	<b>\$ 181,635,904</b>

**Special Leave Situations:**

18		
19	<b>Education</b> .....	\$ 1,363,994
20	<b>Restricted/Other Funds</b> .....	\$ 0
21	<b>Total</b> .....	<b>\$ 1,363,994</b>

**Debt Service:**

22		
23	<b>Education</b> .....	\$ 17,833,867
24	<b>Restricted/Other Funds</b> .....	\$ 0
25	<b>Total</b> .....	<b>\$ 17,833,867</b>

**Contribution to Contingency Reserve:**

26		
27	<b>Education</b> .....	10,000,000
28	<b>Restricted/Other Funds</b> .....	0
29	<b>Total</b> .....	<b>10,000,000</b>

**Total Expenses**

30		
31	<b>Education</b> .....	\$ 1,028,532,901
32	<b>Restricted/Other Funds</b> .....	\$ 143,289,279
33	<b>Total</b> .....	<b>\$ 1,171,822,180</b>

34       **SECTION 2. AND BE IT FURTHER RESOLVED,** The foregoing amounts in summary are funded  
 35 from the following sources:

36	City of Baltimore .....	\$ 207,940,795
37	State of Maryland .....	\$ 818,369,173
38	Federal .....	\$ 138,314,766
39	Other .....	\$ <u>7,197,446</u>
40		<b>\$ 1,171,822,180</b>

**Council Bill 07-0662**

SECTION 3. AND BE IT FURTHER RESOLVED, That the Capital Budget of Baltimore City Public School Systems consists of \$45,694,000 for the fiscal year ending June 30, 2008. Sources of these funds are \$18,000,000 from City of Baltimore General Obligation Bonds and \$27,694,000 from the State of Maryland.

The uses of these capital funds are for the following projects:

Systemic Improvements	\$	12,326,000
Carver High School #454		10,800,000
Paul Laurence Dunbar High School #414		16,666,000
Leith Walk Elementary School #245		425,000
Violetville K-8		1,000,000
Edgewood Elementary		856,000
Thomas G. Hayes Elementary		305,000
Dr. Samuel L. Banks High School #420 Dr.		851,000
Martin Luther King Elementary/Middle		293,000
Claremont Special Education		449,000
Reginald S. Lewis High School #419		1,723,000
		45,694,000

SECTION 4. AND BE IT FURTHER RESOLVED, That when enacted, this Resolution shall be certified to the State Superintendent of Schools.

SECTION 5. AND BE IT FURTHER RESOLVED, That this Resolution takes effect July 1, 2007.

Certified as duly passed \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Certified as duly delivered to Her Honor, the Mayor,

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Approved this \_\_\_\_\_

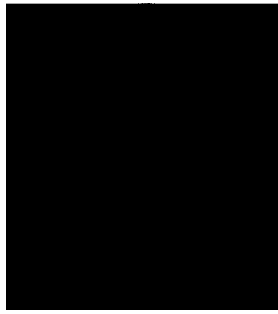
Approved For For \_\_\_\_\_

This \_\_\_\_\_

Assistant Sol o

**Edward J. Gallagher**  
**Director of Finance**





**BUDGET CHIEF**  
Raymond S. Wacks

**DEPUTY BUDGET CHIEF**  
Thomas P. Driscoll

**BUDGET/MANAGEMENT ANALYST IV**  
Anna M. Brown Larry E. Shapiro

**FISCAL RESEARCH ANALYST II**  
Brook Mamo

**BUDGET/MANAGEMENT ANALYST III**  
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Virginia H. Eckard  
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**BUDGET/MANAGEMENT ANALYST II**  
Pedro Aponte  
Christine Zhu

**OFFICE SUPPORT STAFF**  
Martina Lee, Data Entry Operator III  
Addie Vega, Secretary III



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For additional information, contact Department of Finance, Bureau of the Budget and Management Research,  
469 City Hall, 100 N. Holliday Street, Baltimore, MD 21202; telephone: (410) 396-3652.





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