



City of Baltimore

Fiscal 1996

Summary of Adopted Budget

Kurt L. Schmoke, Mayor



Board of Estimates

Mary Pat Clarke, President
Kurt L. Schmoke, Mayor
Shirley Williams, Acting Comptroller
Neal M. Janey, City Solicitor
George Balog, Director of Public Works

City Council

Mary Pat Clarke, President
Vera P. Hall, Vice President

First District

John L. Cain
Nicholas C. D'Adamo, Jr.
Lois Garey

Third District

Wilbur E. Cunningham
Martin E. Curran
Martin O'Malley

Fifth District

Vera P. Hall
Iris G. Reeves
Rochelle Spector

Second District

Anthony J. Ambridge
Paula Johnson Branch
Carl Stokes

Fourth District

Lawrence A. Bell, III
Sheila Dixon
Agnes Welch

Sixth District

Joseph J. DiBlasi
Norman Handy
Melvin L. Stukes

City of Baltimore

Fiscal 1996

Summary

Adopted Budget

Kurt L. Schmoke, Mayor

**Bureau of the Budget and
Management Research**
Room 469 City Hall
Baltimore, MD 21202

William R. Brown, Jr.
Director of Finance
Edward J. Gallagher
Budget Director

PREFACE

The Summary of Adopted Budget is published after the City Council has approved the budget and the Mayor has signed the Ordinance of Estimates, giving the budget appropriations legal effect.

During the review process, the City Council reviews the Board of Estimates Recommendations, which is published in three volumes: the Operating Plan, the Operating Plan Supporting Detail, and the Capital Plan and Supporting Detail. The Board of Estimates, in formulating its recommendations, also references the Preliminary Budget Plan.

These documents are available to the public by contacting the Department of Finance, Bureau of the Budget and Management Research, Room 469, City Hall, Baltimore, MD 21202. The telephone number is (410) 396-5944.

F I S C A L 1 9 9 6
S U M M A R Y O F A D O P T E D B U D G E T
T A B L E O F C O N T E N T S

Eau

Preface	i
----------------------	----------

Budgetary Environment

Municipal Organization Chart.....	1
Budget Process Chart	2
Mayor's Tax Message.....	3
Economic Environment and Revenue Forecast	4

1996 Budget Plan

Operating Plan Highlights	
15	
Capital Plan Highlights	
23	
Operating Budget by Governmental Function and Fund.....	
25	
Operating and Capital Appropriation Totals by Fund.....	
26	

Operating Budget Plan

Where The Money Comes From.....	
28	
How The Money Is Used.....	
29	
By Governmental Function and Agency	
30 Compared with Fiscal 1995 Budget and Fiscal 1993 and 1994 Actual Expenditures By Agency, Program, and Fund	
32	
Fund Distribution by Program.....	
52	
Changes to Permanent Full-Time Positions	
59	

Capital Budget Plan

Where The Money Comes From for the Fiscal 1996 Capital Budget.....	
71	
How The Money Is Used for the Fiscal 1996 Capital Budget	
72	
Budgetary Policy	
73	

By Fund and Agency	75
By Fund and Program.....	76
Where The Money Comes From for the Fiscal 1996 - 2001 Capital Improvement Program.....	77
How The Money Is Used in the Fiscal 1996 - 2001 Capital Improvement Program	78

Revenue Estimates

Baltimore City Fund Structure	79
Property Tax Base and Yield (Estimated)	90
General Property Tax Rate Apportioned by Governmental Function	92
General Fund (Operating and Capital)	93
Education Fund (Operating and Capital)	102

Motor Vehicle Fund (Operating and Capital)	104
Federal Grants: (Operating)	105
State Grants (Operating)	109
Water Utility Fund (Operating and Capital)	112
Waste Water Utility Fund (Operating and Capital)	113
Loan and Guarantee Enterprise Fund (Operating and Capital)	114
Parking Enterprise Fund (Operating and Capital)	115
Parking Management Fund (Operating and Capital)	116
Convention Center Bond Redemption Fund (Operating and Capital)	117
Special Grants (Operating)	118
Revenue by Source (Capital)	121
 Debt Service	
Net General Bonded Debt as a Percent of Assessed Value	122
Overview	123
Debt Service and Conditional Purchase Agreement Expenditures/Appropriations	128
 Supporting Documentation	
Fiscal 1995 Supplementary Appropriations & Transfers of Appropriations Between Agencies	
129	
Accounting Basis	135
Budgetary Policy -- Excerpts from the Charter of Baltimore City	136
Operating Plan Budgetary Control	142
Capital Plan Budgetary Control.....	144
 Budget Related Ordinances	
Ordinance of Estimates for the Fiscal Year Ending June 30, 1996.....	146
Ordinance to Levy and Collect a Tax	182
 Selected Financial Statements	184
 Glossary	198

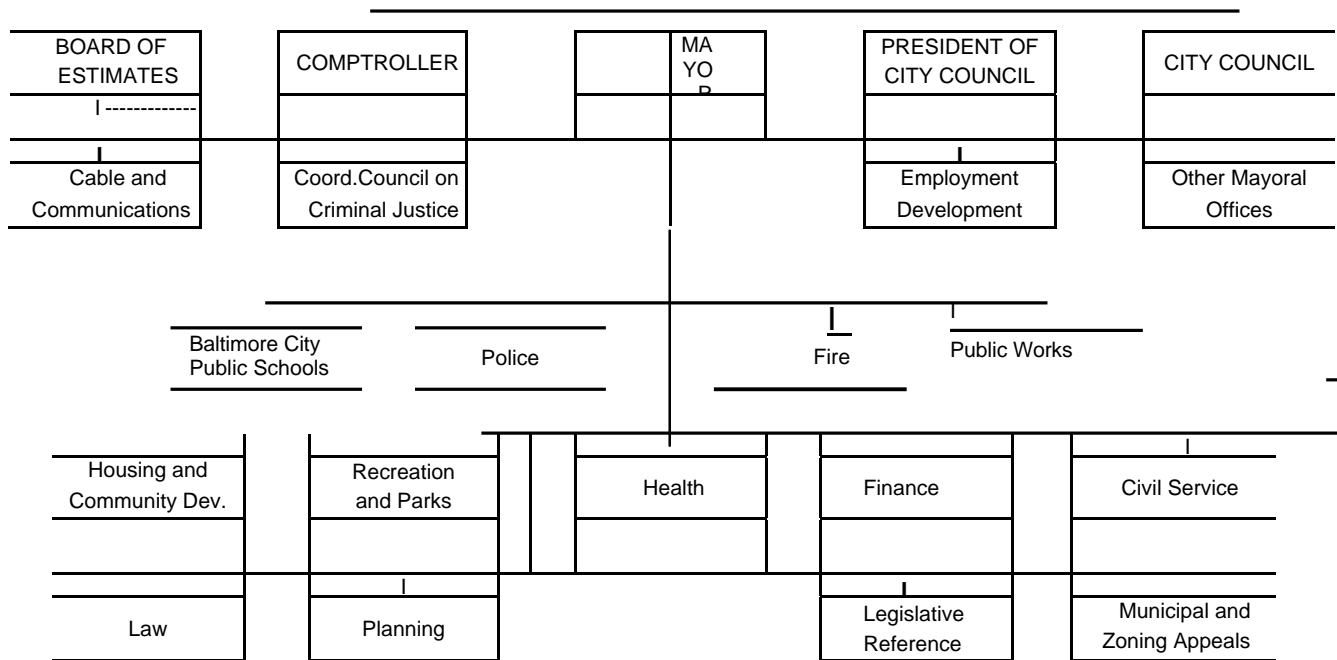
Baltimore at a Glance205



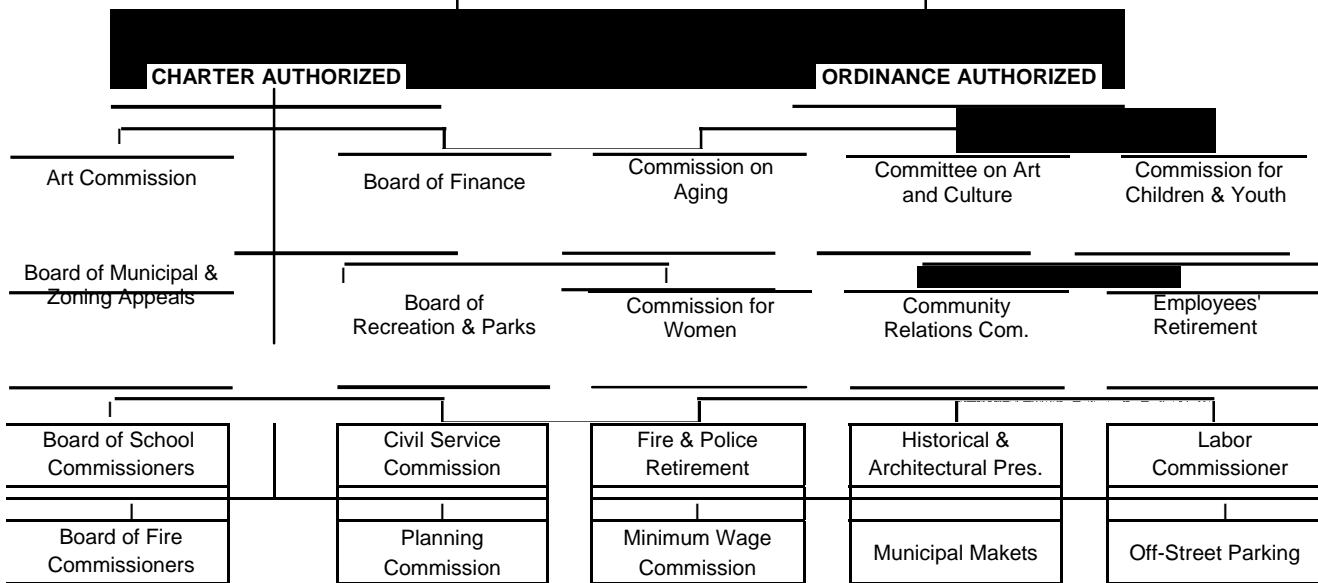
Budgetary Environment

MUNICIPAL ORGANIZATION CHART

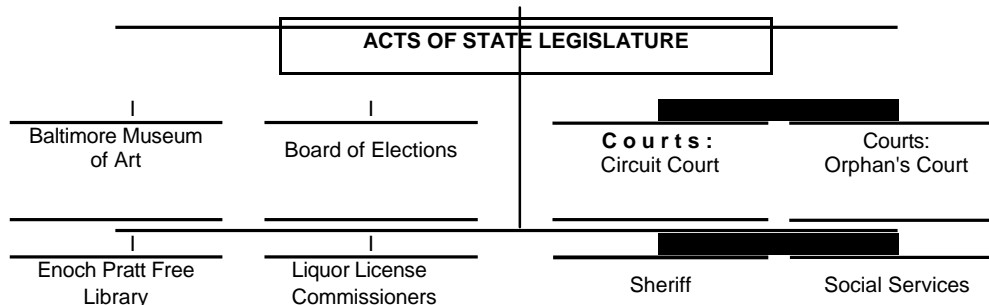
THE PEOPLE



BOARDS, AGENCIES, COMMISSIONS



ACTS OF STATE LEGISLATURE

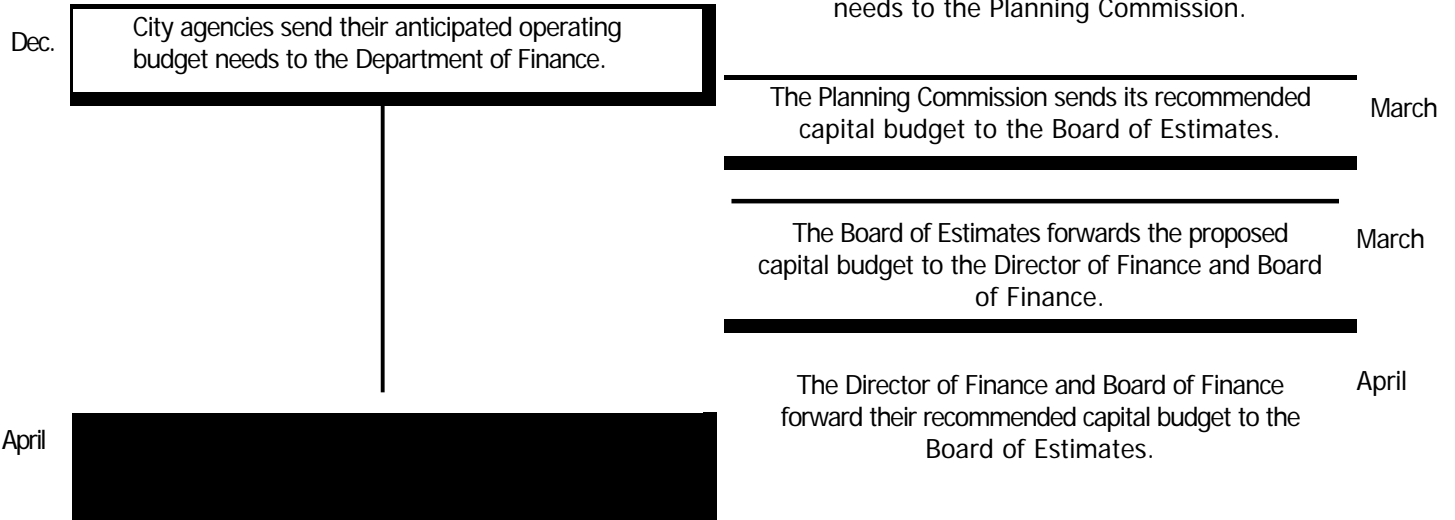


State's Attorney

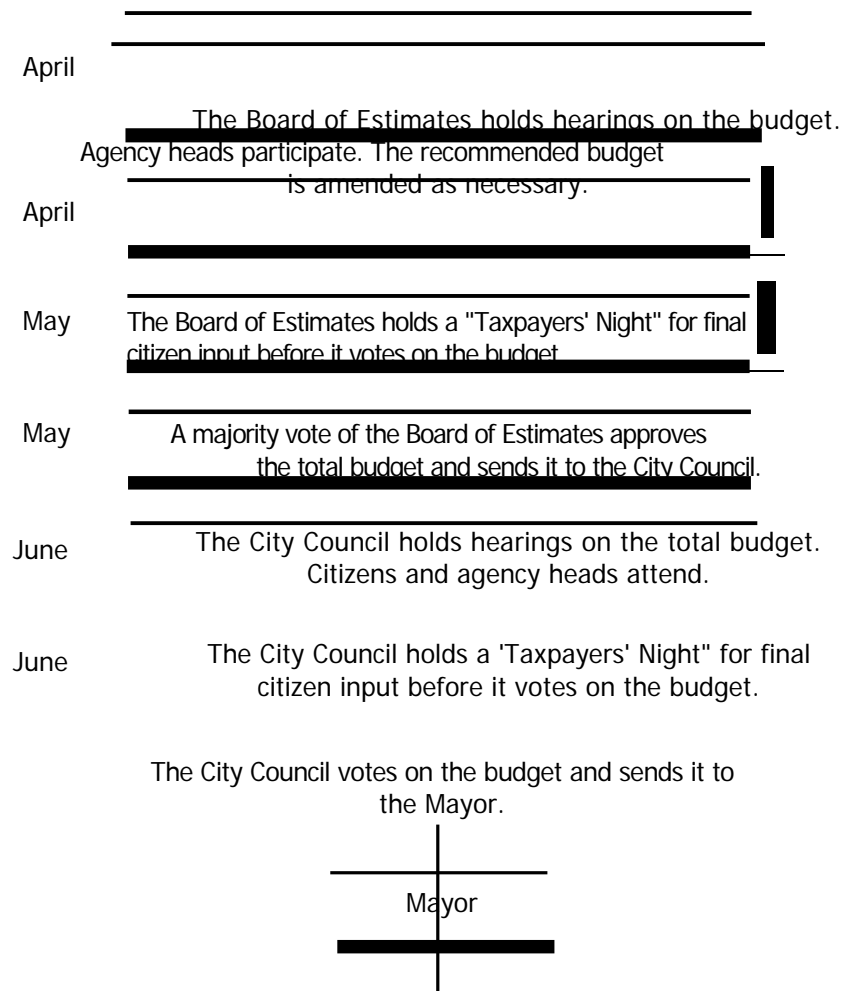
War Memorial
Commission

The City of Baltimore's Budget Process

OPERATING BUDGET



CAPITAL BUDGET



June



July



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



JULY 1, 1995

Since 1990 the City has provided \$87 million in tax relief, including a cut of 15 cents in the property tax. Nevertheless, our property tax rate is still too high. It must come down. However, lowering the property tax too quickly will jeopardize vital City services. Our schools are doing better. Crime was down last year. Adolescent pregnancy is down. We have properly put more money into our libraries, including \$1.2 million from the sale of Harrison's hotel and restaurant on Pier 5. And now, in addition to the regular trash pickup and recycling services we're cleaning every neighborhood in the City once a month.

But maintaining vital services does not mean that property tax relief is out of reach for Baltimore homeowners. Quite the opposite. This year we announced the most generous package of property tax relief measures anywhere in the state. The purpose is to make

available in Baltimore.

First, we capped property taxes at 4% even though the state allows increases of up to 10%. The 4% is more generous than 19 other Maryland jurisdictions.

Second, for homebuyers, first year property taxes can now be paid semi-annually. This will lower a homebuyer's closing costs.

The centerpiece of the City's new tax relief program is a new series of tax credits. Tax credits cut a homeowner's annual property tax. For example, homebuyers that rehabilitate a vacant home to make improvements to their own home will receive a 100% tax credit on the increased value of the home. The credit will be 80% the second year and will continue down to 20% after 5 years. A similar, although less substantial, tax credit is available to purchasers of newly constructed homes.

I recognize that Baltimore's \$5.85 property tax is too high, particularly in comparison with other

Maryland jurisdictions.

I have long advocated that the Legislature allow a small percentage of a person's state income tax be paid to the jurisdiction where the income is earned. This is fair and would permit a reduction in the City's property tax. However, such a change in state law is not likely in the near future. So we will have to find other ways to reduce the property tax -- primarily by cutting the cost of City services, privatizing some City functions, attracting new businesses to Baltimore, opening up new tourist attractions -- for example, Port Discovery, The Disney - designed children's museum that will open in 1997 -- and increasing private employment. Because we are making progress in all of these areas, I expect that we will have another modest reduction in the City's taxes next year.

In the meantime I urge homebuyers and homeowners to take advantage of the City's new tax credit program. These credits can save you thousands of dollars at the same time you are increasing the value of your homes and the quality of your neighborhoods.

F I S C A L 1 9 9 6

ECONOMIC ENVIRONMENT AND REVENUE FORECAST

THE ECONOMIC ENVIRONMENT

NATIONAL ECONOMIC OUTLOOK

- The recovery from the 1990-1991 nine month national recession picked up strength in the last half of calendar 1993 and growth exceeded substantially expectations in calendar 1994. Particularly strong growth in the last quarter of 1994 set a torrid pace that could not be matched entering calendar 1995.
- The exceptionally strong growth in the last quarter of calendar 1994, followed by the slow down in the first quarter of calendar 1995, has heightened the concern about whether the economy will have: a "soft landing"; a period of moderate, sustainable growth; or slide into a recession, as inevitably happens during the course of the economic cycle.
- The interest rate increases forecast in the prior economic outlook came in more rapid and numerous increments than anticipated. The Federal Reserve pushed up interest rates in record amounts over a short period of time in an effort to stifle inflation and engineer a "soft landing".
- The prior forecast called for the initial effects of these interest rate increases to be felt in the second half of calendar 1994 and their full effects, and the effects of anticipated additional upward interest rate changes, to take hold in calendar 1995. In fact the interest rate rise did not materially affect a slow down in the economy until early in calendar 1995.
- The course of the economy, as in any economic cycle, remains highly dependent upon consumer spending which accounts for one-third of gross domestic product. This is particularly true in the face of a "governmentless recovery" and national sentiments and policies bent towards reducing the size of the Federal, state And local governments. Sustained economic expansion is highly dependent upon consumer spending, growth in exports, and continued business capital investment to achieve improved productivity and competitiveness in the world economy.
- Consumer spending has slowed down in recent months *as* the twin worries of job security and higher interest rates result in increases in inventories of everything from new and older re-sale homes, to cars and clothing.

- o Federal legislation implementing new competitive environments and regulatory guidelines that affect the banking and financial industry, energy, telecommunications, and public utilities in general, will contribute to employment reductions that will dampen growth.
- o National and State policies aimed at controlling health care costs increases are having major effects on consolidation and employment trends in the health care industry -- a sector of the economy which is vitally important to Baltimore City. This sector is aggressively seeking economies which may adversely affect the revenue base of the City. The formation of health institution alliances and mergers in the health industry that have already taken place in the region and nation reflect this trend which may ultimately result in the kinds of employment decline already experienced in the banking industry.

The potential negative effects of these factors will be particularly hard felt in Maryland and the Baltimore region where the importance of Federal agencies, public utilities, finance and banking and the health industry loom large. Accordingly, the forecast for nearly all City revenues sensitive to economic trends assumes little or no growth.

REVENUE FORECAST: GENERAL FUND

General Fund revenue is estimated to increase only \$2.0 million, or about 2/10th's of one percent, in Fiscal 1996. Excluding the proceeds of sales from property, a one time revenue of \$1.052 million included in the Fiscal 1996 budget, revenues increase only about \$0.9 million, or about 1/10th of one percent. The increase from \$801.6 million to \$803.6 million is supported primarily by an increase in State aid to the General Fund (\$4.5 million). Local taxes, consisting primarily of property and income taxes, in total are forecast to be essentially flat at \$658.1 million.

PROPERTY TAX

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$465.8M	\$467.2M	\$471.2M

- The property tax is the major General Fund revenue source accounting for 59% of the Fiscal 1996 estimated revenue. The property tax rate is \$5.85 per \$100 of assessed valuation.
- Fiscal 1996 property tax revenue, after allowance for the 4% cap on growth in taxable assessment, new construction, base loss due to appeals and other factors, is anticipated to increase about \$5.4 million, or 1.2% on a budgetary basis. Major components of change are outlined below.
- The City will maintain one of the most generous homestead cap programs in the State, the 4% cap on growth in taxable assessment of owner occupied residential property. Program cost is forecast to decline \$1.6 million due to the slow down in property assessment growth. The program is estimated to provide tax relief in the amount of \$6.1 million to about 48,000 homeowners, or over one third of all City homeowners.
- The forecast assumes the majority of property tax appeals arising during the three year old real estate recession have been resolved. The estimate of taxable base loss due to appeals is reduced substantially compared with Fiscal 1995: \$105 million as compared to \$150 million. The reduction of \$45 million in estimated base loss is equivalent to about \$2.6 million in revenue.
- The reduction in the cost of the 4% tax cap and the reduction in the estimate of the base loss due to appeals, combined with anticipated growth in public utility real property, help to offset the substantial decline in the total locally assessed real property base, a decline on a budget-to-budget basis of \$132.8 million. This base value decline is due primarily to the commercial real estate recession.
- Business personal property tax revenue is anticipated to increase as a result of the gradual recovery from the recession, more timely payments, and new business investment. Total estimated revenue from incorporated and unincorporated businesses is anticipated to grow from \$39.3 million to \$43.1 million, an increase of \$3.8 million or 9.7% on budget-to-

budget basis.

- Budgeted public utility company personal property tax revenue of \$31.3 million reflects an anticipated increase of \$3.2 million, or 11.4%, compared to the Fiscal 1995 budget estimate of \$28.1 million. The increase reflects substantial new investment made by regulated utility companies during the recession recovery period and business investment in preparation for operation in a more competitive economic environment.

POLICY ACTIONS TO ENCOURAGE REAL ESTATE DEVELOPMENT

The City has developed a comprehensive program to encourage real estate investment which includes:

- Maintaining the 4% cap on owner occupied residential taxable assessment increases.
- Initiating action to enhance the City as a place to live and to encourage home ownership by providing property tax credits for:
 - purchase and rehabilitation of vacant and abandoned residential property -
 - purchase of newly constructed residential dwellings
 - home improvements that result in an assessment increase
- Expanding the Enterprise Zone program in the City so that the State and City subsidized tax credits are available to support business investment in a larger portion of the City.
- Being the first jurisdiction in the metropolitan area to enact legislation to provide a personal property tax credit for certain research and development equipment.
- Implementing the first semi-annual tax payment program in the State.
- Competing successfully for extremely limited Federal tax payer supported grant funds, and winning the prestigious competition for the Empowerment Zone program.

INCOME TAX

1995 <u>Budget</u>	1995 <u>Projection</u>	1996 <u>Estimated</u>
\$128.3M	\$120.7M	\$120.8M

- The income tax is the second most important General Fund revenue source supporting 15% of the Fiscal 1996 budget. Income tax receipts are forecast to decrease from \$128.3 million to \$120.8 million, a decrease of 5.8% on a budgetary basis. This reflects the effects the recession had causing an unprecedented drop in tax payments between calendar year 1992

and 1993 -- a 3% drop according to the Maryland State Comptroller. This drop resulted in a significant change in the factors used by the Comptroller in making distributions of estimated tax receipts. It is anticipated that income tax receipts will remain flat in Fiscal 1996 compared to Fiscal 1995 projected receipts.

- The Fiscal 1996 forecast assumes a continued, but moderating rate of decline in the number of employed residents and taxable returns --about 1% annually. The most recent data on jobs by place of residence and jobs by place of work supports this forecast. The most recent revised employment data by place of residence indicates the decline in employment has stabilized. In addition, the latest data on jobs by place of work indicates that the decline of jobs located in the City has slowed to an annual rate of 9/10ths of one percent for the most recent reporting period. These data are in stark contrast to the trends experienced during the recession.
- While growth in taxable wages and earnings is anticipated to approach 3%, this growth will be offset in Fiscal 1996 by moderate but continuing employment declines and major changes in Federal and State tax law -- expansion of the Federal earned income tax credit program and elimination of the State's 6% income tax bracket. The combined effects of these factors will offset factors contributing to growth resulting in essentially no change in receipts between Fiscal 1995 and Fiscal 1996.
- The Maryland income tax, with certain adjustments, is based on federal tax law. The Omnibus Budget Reconciliation Act of 1993 incorporated many changes to federal tax law which will carry through to the State and the local piggy-back income tax. The principal change that will affect the City is made to the earned income credit. The change will result in revenue losses exceeding the combined effects of the other changes to the personal income tax law. The credit provides tax relief to low income, working poor households, of which the City has a disproportionate share. The program has been liberalized and extended to taxpayers between the ages of 25 and 64 with no qualifying children for tax years after 1993. Additional costs of this tax credit program may reduce City revenues about \$1.2 million in calendar 1995 and \$0.5 million in calendar 1996.
- The State 6% income tax bracket for married couples with taxable income in excess of \$150,000 and single individuals with taxable income in excess of \$100,000, enacted by the State for tax years 1992, 1993 and 1994, was eliminated December 31, 1994. It is estimated that the City realized about \$1.4 million from taxpayers with income in this tax bracket in calendar year 1994. The City is estimated to lose about \$0.7 million in Fiscal 1995 and another \$0.7 million in Fiscal 1996.

RECORDATION AND TRANSFER TAXES

1995	1995	1996
<u>Budget</u>	<u>projection</u>	<u>Estimated</u>
\$16.6M	\$16.1M	\$15.8M

- Recordation and Transfer tax receipts are forecast to decrease from \$16.6 million to \$15.8 million, a decrease of 4.8% on a budgetary basis. For the first six months of Fiscal 1995 property sales volume exceeded the prior year. Beginning in January, monthly sales volume has declined relative to the prior year. This reflects the impact of waning consumer confidence and rising financing costs of existing debt burdens for interest charges on installment debt, adjustable rate mortgages, and other consumer debt.
- The surge in refinancing that positively affected recordation tax receipts in Fiscal 1994 has evaporated.
- Volumes of transactions, until recent months have been running ahead of the prior year, but the values associated with the sales have been lower than in the prior year.

HOTEL, TOURISM AND ENTERTAINMENT RELATED REVENUES

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$15.3M	\$15.9M	\$16.5M

- Receipts from Convention Center operations and the hotel and admissions and amusement taxes are anticipated to be \$16.5 million in Fiscal 1996, a 7.8% increase when compared to the Fiscal 1995 budget estimate of \$15.3 million.
- Admissions taxes are estimated to increase from \$4.7 million to \$4.9 million on a budgetary basis. This increase assumes a full season of baseball, but reduced attendance, expanded sales in other professional sports venues and modest growth in the remaining categories of taxable activities.
- Convention Center income is anticipated to increase from \$2.528 million to \$2.771 million on a budgetary basis. This 9.6% growth is anticipated even though utilization is constrained by construction activity until expansion is completed in calendar 1997.
- The hotel tax is projected to yield about \$8.6 million in Fiscal 1995. This increase results from combined effects of increases in occupancy and room rates and reflects the recovery from the recession than has been experienced by some sectors of the local economy. Receipts are estimated to be about \$8.850 million in Fiscal 1996. On a budgetary basis the forecast anticipates growth of 9.5% over the \$8.080 budgeted in Fiscal 1995.

BUILDING PERMIT REVENUES

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$1.7M	\$2.1M	\$2.2M

- This revenue source constitutes one of several which reflects the recovery from the recession in some sectors of the local economy.
- Fiscal 1996 building permit revenue is anticipated to increase on a budgetary basis by 29%, or \$0.5 million. This forecast assumes that the significant increase in building permit revenue that began in the second quarter of Fiscal 1995 will continue into the second half of Fiscal 1996.

ENERGY TAXES

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$14.0M	\$12.4M	\$13.7M

- Receipts from electricity, gas, fuel oil, and steam taxes imposed on non-residential users are projected to fall far short of the Fiscal 1995 budget estimate. This shortfall is due primarily to an unusually mild winter and declines in energy prices.
- Fiscal 1996 receipts are estimated to increase, compared to the Fiscal 1995 projected receipts, as a result of an assumed return to normal weather patterns; the fact that the phase out of energy tax liability for manufacturers is now complete; and, the possibility that there may be some modest price increases.

STATE AID

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$46.1M	\$46.1M	\$50.6M

- Budgeted state aid increases 9.8% to \$50.6 million. The \$4.5 million increase represents the single largest source of increase in support of General Fund expenditures.
- The Income Tax Disparity grant, targeted to aid subdivisions where the per capita yield of the piggy-back income tax is less than 70% of the state-wide average, increases \$2.2 million to \$37.0 million. This growth reflects the effects of the growing disparity between the wealth of Maryland's suburban counties and the State's central city.

- o Aid for local health operations increases \$1.9 million. This increase reflects the full State appropriation of both federal and State funds used by the State to support a legislatively mandated increase in funding for Fiscal 1996 for eligible Case formula programs.
- o Library aid grows \$0.4 million, or 10.9% to \$4.1 million. The change reflects primarily the increase in the statutory per capita minimum library program in which the State participates. The per capita amount used in the formula is increased from \$7.25 to \$8.25 per capita. The formula also takes into account differences in local taxable wealth.

FUND BALANCE - YEAR END OPERATIONS

The City continues to operate with strict budgetary controls consistent with its history of prudent financial management. This is necessary in an environment with narrow operating margins, a structurally insufficient revenue base, dependence upon the State for significant financial support, and the stigma of having the highest tax burden in the State. The City will conclude Fiscal 1995 operations with a balanced budget.

REVENUE FORECAST: MOTOR VEHICLE FUND

Motor Vehicle Fund revenue is estimated to increase \$25.8 million, or 14.8%, from \$174.9 million to \$200.7 million on a budget-to-budget basis.

STATE SHARED HIGHWAY USER REVENUES

1995	1995	1996
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$155.6M	\$174.2M	\$168.3M

- Maryland's delayed recovery from the 1991 recession is perhaps nowhere more evident than in the trends in automobile sales, taxes on corporate profits, and motor vehicle fuel sales.
- State shared corporate income tax receipts are projected to exceed the Fiscal 1995 budget substantially and are estimated to increase \$3.1 million in Fiscal 1996 compared to the Fiscal 1995 budget.
- Titling tax receipts have soared in the first eight months of Fiscal 1995 and have begun to slow down only in recent months. This slow down will accelerate going into Fiscal 1996 and it is estimated that titling tax receipts will decline over 8% when compared to the Fiscal 1995 projection of \$52.0 million. Nevertheless, on a budgetary basis there is an estimated increase in receipt of about \$2.7 million.
- Motor vehicle fuel taxes are anticipated to increase about 1% to \$89.4 million compared to Fiscal 1995 projected receipts of \$88.5 million. On a budgetary basis the increase is about \$5.1 million reflecting the extraordinary impact recent post recession consumption trends have had on receipts.



1996 Budget Plan

FISCAL 1996

HIGHLIGHTS OF THE OPERATING PLAN

(\$ - Millions)

GENERAL FUND

	<u>Fiscal</u> <u>1995</u>	<u>Fiscal</u> <u>1996</u>	<u>Change</u>	<u>%</u> <u>Change</u>
Appropriation	\$800.6	\$802.5	\$ 1.9	0.2%
Full-Time Positions	9,839	9,672	(167)	(1.7)%

- POLICE DEPARTMENT - The appropriation plan for the Police Department is recommended at \$185.4 million for Fiscal 1996. This represents an increase of \$6.2 million, or 3.5%. Funding for the second year of a two-year compensation agreement with police unions has been provided.

In keeping with the goal of annually increasing the number of police officers in the force for the community oriented policing program, an additional 15 police officers are included in this budget plan. This brings the total to 135 additional police officer positions authorized between Fiscal 1994 and Fiscal 1996 supported by City resources. The 15 new positions will also serve as the local match requirement for the new federal "COPS AHEAD" (Community Oriented Policing Services) grant program.

- LOCAL SHARE CONTRIBUTION - The City's local share contribution support of Baltimore City Public Schools is recommended at \$195.5 million. This represents a growth of \$3.6 million, or 1.8% from Fiscal 1995. Support of City Schools represents one of the largest growth items in the General Fund for Fiscal 1996 reflecting the continued priority of education in this budget plan.
- DEPARTMENT OF PUBLIC WORKS - As a result of the continuing reorganization and consolidation within the Department of Public Works, 24 vacant positions will be abolished.

Reorganization in the Bureau of Solid Waste includes the establishment of the Recycling Division, with 30 new collection-related positions to support the City-wide recycling program. The \$536,000 cost of these positions will be funded through the reduction of temporary salaries previously designated for this function.

Appropriations for tipping fees at BRESKO is recommended at \$11.6 million, for an estimated 306,000 tons expected for disposal. A 10.5% increase in tipping fee rate, as well as a low budget estimate used for tonnage in Fiscal 1995 account for the \$2.7 million increase required for this disposal activity.

- **ENOCH PRATT FREE LIBRARY** - The Fiscal 1996 funding for the Pratt Library is recommended at \$16.7 million, approximately \$1.6 million over the Fiscal 1995 budget. Included in this growth are the net proceeds from the sale of Pier Five Clarion Inn resulting in a one-time allocation of \$1.2 million for Library books and materials, equipment, security devices, and branch maintenance; and \$400,000 in per capita aid grant from the State. Public service hours will be maintained at the current level in Fiscal 1996.
- **FIRE DEPARTMENT** - The Fiscal 1996 funding for the Fire Department is recommended at \$92.7 million, approximately \$215,000 over the Fiscal 1995 budget. This plan accommodates negotiated employee salary and benefit increases and will support a reorganized structure of fire service delivery.
- **MUNICIPAL MARKETS** - Effective March, 1995, the City entered into an agreement with the Baltimore Public Markets Corporation, a private non-profit organization, to manage five of the six municipal markets. (The sixth market, Lafayette will continue to be operated by the City until Fall 1995 at which time it will be turned over to the Pennsylvania Avenue Market Board in connection with Sandtown-Winchester redevelopment.) The objectives of the agreement are to improve physical maintenance, merchandising, leasing, and marketing; and to promote the markets *as abase* for neighborhood commercial revitalization, and strengthening of community spirit and identity.

The Market Corporation will establish rates and collect all revenues from stall rentals and be responsible for the costs associated with the operation of the markets. The City will provide a subsidy of \$1.1 million in Fiscal 1996 which will be budgeted under Civic Promotion. It is anticipated however, that the City's subsidy will be phased out within the next five years.

- **HOUSING AND COMMUNITY DEVELOPMENT** - General Fund appropriations will decrease from \$17.7 million in Fiscal 1995 to \$16.0 million in Fiscal 1996. This decrease is offset by revenue received from Urban Development Action Grant repayments in Fiscal 1996.

EDUCATION FUND

	<u>Fiscal</u> <u>1995</u>	<u>Fiscal</u> <u>1996</u>	<u>Change</u>	<u>Change</u>
Appropriation	\$518.6	\$531.3	\$12.7	2.4%
Full-Time Positions	8,658	8,661	3	0.03%

The recommended increase of \$12.7 million in operating appropriations represents a growth of 2.4%. The Fiscal 1996 budget plan includes an appropriation of \$2.4 million to fund 50 new teaching positions and other instructional costs based on an enrollment increase of 1,100 students projected by the school system for next school year. Six additional officer positions will be

added to the school police force. Regular step and longevity increases for teachers and other school system employees are budgeted at approximately \$3.5 million.

The primary State aid components that support the Education Fund are Basic Current Expense Aid and Compensatory Aid. Combined revenue from these two sources is approximately \$297.8 million, an increase of \$13.5 million or 4.8%. Revenue for special education is budgeted at \$36.0 million.

The other major source of Education Fund revenue is the City's local share contribution which is recommended at \$195.5 million, an increase of \$3.6 million from the Fiscal 1995 adopted budget.

MOTOR VEHICLE FUND

	Fiscal 1995	Fiscal 1996	Change	% Change
Appropriation	\$136.4	\$131.9	\$(4.5)	(3.3)%
Full-Time Positions	1,888	1,991	103	5.5%

- DEPARTMENT OF PUBLIC WORKS - The Fiscal 1996 budget plan includes a Motor Vehicle Fund appropriation of \$96.7 million, a \$6.4 million increase over the Fiscal 1995 budget and a net increase of 95 positions. Forty-eight positions have been transferred from the Interstate Division (capital-funded positions) as a result of the dissolution of the Interstate Division. The total increase in salaries and benefits account for about \$4.3 million. The increase in Contractual Services amounts to approximately \$2.2 million, the majority of which, \$1.5 million, relates to increases in vehicle rental rates.
- DEBT SERVICE - Annual debt service requirement will decrease from \$27.1 million to \$14.9 million reflecting the extinguishing of a portion of outstanding debt in Fiscal 1995.

FEDERAL GRANTS

	Fiscal 1995	Fiscal 1996	Change	% a w l =
Appropriation	\$232.5	\$249.0	\$16.5	7.1%
Full-Time Positions	2,098	2,121	23	1.1 %

- HEALTH DEPARTMENT - Federal grant funding to the Health Department of \$102.3 million reflects a net increase of \$11.4 million in Fiscal 1996. Increases of \$13.1 million are included in the following programs: eviction prevention services (\$1.3 million increase to \$3.7 million); Medicaid health services (\$4.1 million increase to \$37.1 million); STD/HIV support, TB treatment services, and AIDS education (\$600,000); early intervention services to infants,

toddlers, and their families (\$610,000); substance abuse services to female offenders (\$132,000); mental health services to families in East Baltimore (\$3.8 million increase to \$21.3 million); a Women's Cancer Screening Project (\$144,000); immunization services to school-age children (\$519,000); hepatitis B tracking and vaccination services (\$168,000); a primary health center at Harford Heights elementary school (\$252,000); reimbursements to family day care providers for food service to day care children (\$600,000); and patient care management services to the elderly (\$900,000 increase to \$5.3 million). These appropriation increases will be offset by a \$1.0 million reduction in one-time grant funds received in Fiscal 1995 for the renovation and construction of Healthy Start Service Centers. The federal grant to provide case management services to children has been reclassified to State grant funds (\$775,000), and available funding has been transferred accordingly.

- o **HOUSING AND COMMUNITY DEVELOPMENT** - The federal grant budget for Housing and Community Development is estimated at \$39.1 million for Fiscal 1996, an increase of \$5.1 million over the Fiscal 1995 budget. The Community Development Block Grant will increase \$1.9 million from \$17.3 million to \$19.2 million. The Head Start program is estimated at \$15.3 million for Fiscal 1996, an increase of \$3.2 million over the Fiscal 1995 budget.

The \$3.2 million increase for the Head Start program will support the continuation of services designed to meet health, nutrition, intellectual, social, emotional, and the psychological needs of preschool children and their families in part-day and full-day sessions at one of the Parent-Child Centers located in the City. This increase will provide funding for the purchase of equipment and supplies at six sites to facilitate the enrollment of 102 additional preschool children, increasing the enrollment to 2,932 children. Seven classes will be extended to serve 110-124 children and provide additional therapeutic services. Additional classroom staff and family service staff will be hired to provide single session classes at the Parent-Child Centers. Funds will also be utilized for renovation of facilities that present health and safety threats to the children.

- o **POLICE DEPARTMENT** - A three-year federal grant (\$5.2 million) entitled COPS AHEAD (Community Oriented Policing Services) was awarded to Baltimore City in December, 1994. The purpose of the grant is to hire additional police officers to address crime and related problems through community policing. Community policing stresses the importance of police-citizen cooperation to control crime, maintain order, and improve the quality of life.

The COPS AHEAD grant requires a local match of approximately 28%. Sixty-one new positions supported by this federal funding source (\$2.0 million) will be matched with 15 additional City supported positions (\$485,000) created in the General Fund in Fiscal 1996.

The City is also the recipient of additional federal funds under the Supplemental Hiring Grant which, like the COPS AHEAD Grant, is intended to increase the number of local law enforcement officers and improve the ability of local governments to engage in community policing. The grant provides a maximum of \$2.0 million over a three-year period from Fiscal 1995 to Fiscal 1997 and requires that the City provide an equal local share. The total local and federal appropriation for Fiscal 1996 is \$1.4 million which will provide salaries and benefits for 40 police officers assigned to patrol operations.

- o BALTIMORE CITY PUBLIC SCHOOLS - Federal grant funding to the Baltimore City Public Schools will increase \$800,000 from \$74.2 million to \$75.0 million. The Chapter I grant for economically-disadvantaged students will increase \$2.1 million from \$38.2 million to \$40.3 million. This 5.5% increase comes after two years of Census-related reductions which lowered the grant approximately 25% from \$51.0 million to \$38.2 million. The increase in the Chapter I grant is moderated by a \$1.15 million reduction (approximately 50%) in a grant for drug abuse prevention, and smaller reductions in grants for drop-out prevention and math/science education.
- o OFFICE OF EMPLOYMENT DEVELOPMENT - The federal grant budget for the Office of Employment Development will decrease \$2.4 million in Fiscal 1996 from the Fiscal 1995 level of \$23.9 million. This decrease is due primarily to a \$2.0 million reduction in the Project Independence program in Fiscal 1995. In Fiscal 1996, a grant to the Job Training Partnership program will be reduced by \$400,000.
- o MAYOR' S COORDINATING COUNCIL ON CRIMINAL JUSTICE - Federal grant funding to the Mayor's Coordinating Council on Criminal Justice will decrease by \$332,000 from \$511,000 to \$179,000 in Fiscal 1996. The Substance Abuse Partnership grant, a five-year grant, will expire September 30, 1995. During the grant period, the Partnership has worked with over 181 community groups on an on-going basis to develop substance abuse prevention strategies. In addition, the Partnership is developing a model community-based prevention strategy which will be distributed to community groups.

A 15-month grant entitled "Comprehensive Communities Program" was awarded to Baltimore City in Fiscal 1995 in the amount of \$2.0 million. The major components of the grant are community policing, community mobilization, alternatives to incarceration, and youth initiatives. Resources are being provided to the Police Department, State's Attorney's Office, Circuit Court, Housing and Community Development, and community organizations to achieve the goals of the program. These initiatives will be integrated into a unified comprehensive community-based strategy which will make our neighborhoods safer, better places to live.

STATE GRANTS

	Fiscal 1995	Fiscal 1996	Change	Chant
Appropriation	\$ 94.7	\$111.7	\$17.0	18.0%
Full-Time Positions	732	698	(34)	(4.6)%

- o HEALTH DEPARTMENT - The State grant funding for the Health Department will reflect an increase of \$9.9 million in Fiscal 1996. A new \$189,000 grant will provide eviction prevention service to at-risk clients in Baltimore City. A grant to provide home-based assessment and intervention services to pregnant women will be increased by \$93,000 to \$584,000. Transportation services for medical appointments for City residents covered by Medical Assistance will be increased by \$1.7 million to \$3.5 million. Comprehensive health services will

increase \$4 million to \$24.7 million for Fiscal 1996. Funding to expand health services to students in school-based clinics will be increased by \$3.7 million bringing that funding level to \$6.5 million.

- **HOUSING AND COMMUNITY DEVELOPMENT** - An additional \$173,000 in State funding is expected for Fiscal 1996. This includes an increase of \$158,000 in the Community Services Block Grant funding bringing the total annual funding level to \$2.6 million. This funding will enable the City to continue enlisting greater community participation and involvement of its citizens in the development of solutions to neighborhood problems through the 14 neighborhood HUBs. These neighborhood centers are responsible for planning new programs and initiatives based on individual community needs.
- **BALTIMORE CITY PUBLIC SCHOOLS** - An additional \$3.0 million in State grant funding is expected for Fiscal 1996. The school system will receive a new \$1.4 million grant for the reconstitution of two high schools, one middle school, and two elementary schools. The City's share of the Targeted Aid grant is expected to increase \$900,000 from \$1.7 million to \$2.6 million. The Dedicated Compensatory grant is budgeted at approximately \$8.7 million, an increase of \$468,000; and the Pupil Transportation grant is budgeted at approximately \$8.2 million, an increase of \$167,000. The General Assembly has also renewed a \$1.0 million grant for Gifted and Talented Instruction.
- **COMMISSION ON AGING AND RETIREMENT EDUCATION** - The State grant fund appropriation for the Commission on Aging and Retirement Education is estimated at \$3.5 million for Fiscal 1996, an increase of \$324,000. The Senior Care activity, providing in-home services and case management to the elderly will increase \$86,000 to \$1.2 million. Senior Information and Assistance will increase \$70,000 to \$190,000 for Fiscal 1996. The Public Guardianship Program will increase \$98,000 to \$294,000 in order to assist court-declared incompetent elderly in the conduct of their lives. Senior Assisted Housing funding will increase \$59,000 to \$515,000 for Fiscal 1996 providing alternatives to institutionalization through direct funding of qualified group shelters.
- **ENOCH PRATT FREE LIBRARY** - State grant funding to the Library is estimated at \$4.0 million for Fiscal 1996, an increase of \$223,000. An appropriation of \$206,000 is provided for the State's SAILOR Project. SAILOR is a computer network of Maryland's libraries that allows access to public databases as well as to the Internet - the international information network. The Pratt was selected as the operational hub of the SAILOR network.
- **POLICE DEPARTMENT** - For Fiscal 1996 the State has provided two, one-time grants: the Special Foot Patrol grant (\$1.0 million) and the Neighborhood Service Officers grant (\$2.0 million). Both grants are intended to contribute to the City's community policing efforts. Because the funding will not be available in subsequent years, it will not be used to create additional Police Officer positions. Instead, it will support overtime deployment to enhance neighborhood patrol and community policing activity. Ongoing State grants support 110 sworn positions used in neighborhood patrol and violent crime reduction.
- **STATE'S ATTORNEY'S OFFICE** - The State grant appropriation includes \$71,000 for a

senior prosecutor to review cases at the new Central Booking facility; and \$63,000 for a new grant which will allow the State's Attorney's Office, in conjunction with the Police Department, to enhance resources to combat car theft in Baltimore City.

SPECIAL GRANTS

	Fiscal 1995	Fiscal 1996	Chan=	% Chang
Appropriation	\$ 16.8	\$ 20.6	\$ 3.8	22.6%
Full-Time Positions	209	222	13	6.2%

- **BALTIMORE CITY PUBLIC SCHOOLS** - Special fund appropriation will increase approximately \$1.1 million from \$6.6 million to \$7.7 million. The school system will receive the following new grants: \$550,000 from the National Science Foundation for enhancements in math and science curriculum; \$420,000 from the Family Preservation Project for certain special education students; and \$310,000 from the Abell Foundation for a teacher recruitment **program**.
- **HOUSING AND COMMUNITY DEVELOPMENT** - Special grant funds will increase from \$12 million in Fiscal 1995 to \$2.9 million in Fiscal 1996. The additional funds are Urban Development Action Grant repayments and will be used to support the Neighborhood Services and Administrative Direction and Control programs.
- **EMPLOYEES' RETIREMENT SYSTEMS** - The Fiscal 1996 funding for and supported by the Employees' Retirement *Systems* is recommended at \$2 8 million, approximately \$677,000 over the Fiscal 1995 budget. The budget plan includes the creation of seven positions, which provide additional administrative/clerical support and legal representation.

WATER UTILITY FUND

	Fiscal 1995	Fiscal 1996	Change	% Chang
Appropriation	\$63.0	\$66.8	\$3.8	6.0%
Full-Time Positions	915	914	(1)	(0.1)%

- Increases occur in both personnel and non-personnel costs. The increases include \$600,000 for salary and benefits, \$400,000 for increased vehicle rental rates, and \$2.7 million in increased debt service costs.

WASTE WATER UTILITY FUND,

	Fiscal 1995	Fiscal 1996	Change	% Change
Appropriation	\$93.0	\$101.2	\$ 8.2	8.8%
Full-Time Positions	1,167	1,151	(16)	(1.4)%

- o Increases in the Waste Water Utility Fund include \$1.1 million for salaries and benefits and \$2.2 million in increased debt service costs. Additionally, an increase of \$4.9 million for sludge hauling will be offset by a savings of \$2.1 million for heating fuels and other costs due to the closing of incinerators at the Patapsco Wastewater Treatment Plant.

PARSING ENTERPRISE FUND

	Fiscal 1995	Fiscal 1996	Change	% Change
Appropriation	\$12.1	\$13.4	\$ 1.3	10.7%

Revenues are expected to total \$35.7 million or \$300,000 above the Fiscal 1995 budget estimate. Revenues from the parking tax and parking garages are estimated to increase \$350,000 and \$400,000, respectively, due in part to the opening of the new Penn Station Garage in September, 1995).

The revenue yield from parking fines declined in Fiscal 1994 largely because of the hard winter. The poor performance of this revenue continued in Fiscal 1995 due, in part, to the effects of the baseball strike. Fiscal 1995 parking fine revenue fell short of the budget estimate by about 11%. The Fiscal 1996 revenue estimate of \$6.8 million is based on Fiscal 1995 receipts. (Net revenues after debt service and operations flow to the Parking Management Fund and the General Fund.)

- o Operating costs for the eight City-owned garages are not expected to change significantly from the Fiscal 1995 appropriation level. The cost of operator contracts to manage the facilities are expected to remain stable over the next year.
- o An increase of \$1.3 million in debt service for revenue bond financed parking facilities represents the only significant change in the **appropriation level for Fiscal 1996.**

F I S C A L 1 9 9 6
HIGHLIGHTS OF THE CAPITAL PLAN

City agencies submitted to the Planning Commission capital project requests totalling \$294,883,000 for Fiscal 1996. The funding sources and amounts which constitute the Fiscal 1996 requests are: \$26,830,000 in City Loan funds; \$12,348,000 in City General funds; \$53,836,000 in Federal funds; \$68,855,000 in State funds; \$18,538,000 in Revenue Loan funds; \$3,858,000 in Utility funds; \$45,918,000 in Motor Vehicle Revenue funds; \$17,895,000 in County funds; and \$46,805,000 in Other funds.

After careful evaluation by the Board of Estimates of each project within the context of city-wide needs and objectives as developed by the Planning Commission and the Director of Finance, it is recommended that total appropriations in the Fiscal 1996 Capital Plan be \$233,191,000. Recommended funding sources and amounts are: \$1,000,000 in General funds; \$26,500,000 in City Loan funds; \$36,150,000 in Federal funds; \$16,058,000 in State funds; \$18,513,000 in Revenue Loan funds; \$68,766,000 in Motor Vehicle Revenue funds; \$17,895,000 in County funds; \$3,825,000 in Utility funds; and \$44,484,000 in Other funds.

An alphabetical listing of capital budget appropriation highlights.

BALTIMORE CITY PUBLIC SCHOOLS

\$15,799,000 is recommended for: renovation of science labs at Patterson and Carver High Schools (\$1,170,000), roof/window/chiller repairs at 18 different schools (\$5,651,000), renovation of Cross Country Elementary School (\$4,735,000), purchase of equipment for Ashburton Elementary (\$612,000) and Thomas Jefferson Elementary (\$387,000) Schools, modernization of Merganthaler High School (\$390,000), asbestos removal (\$1,661,000), and construction reserve for projects yet to be identified (\$1,193,000).

ECONOMIC DEVELOPMENT

\$26,599,000 is recommended for various development projects, including \$19,000,000 for the Children's Museum, \$1,570,000 for Howard Street revitalization, \$1,250,000 for biotechnology initiatives, \$1,080,000 for the pedes-

trian bridge between Piers 3 and 4, and \$2,500,000 for future Baltimore development projects.

EROSION/POLLUTION CONTROL.....

\$4,476,000 is recommended for erosion and pollution control projects, including \$1,600,000 for the Lower Gwynns Falls dike, \$1,000,000 for the Gwynns Falls habitat improvement, \$450,000 for the Race Street environmental study, \$403,000 for Gwynns Falls pollution control, and \$300,000 for Brooklyn flood control.

FIRE.....

\$14,620,000 is recommended to continue the modernization of a unified Police/Fire/Transportation communication system.

HIGHWAYS.....

- . \$69,845,000 is recommended for: Federal highways (\$24,024,000), local highway construction (\$26,740,000), traffic control (\$660,000), street lighting (\$1,330,000), and local street resurfacing (\$17,091,000).

NEIGHBORHOOD DEVELOPMENT.....

- . \$26,169,000 is recommended for various Housing and Community Development projects, and \$5,000,000 for alley and sidewalk paving.

RECREATION AND PARKS.....

- . \$5,552,000 is recommended for various recreation and park projects, primarily for the Gwynns Falls Greenway project, which will protect water quality, create a wildlife habitat, and provide recreational opportunities; the renovation of Patterson Park; and the rehabilitation of Hanlon Park.

WATER AND WASTE WATER.....

\$27,062,000 is recommended for major improvements to the City's waste water system, including \$24.3 million for treatment plant projects. \$22,941,000 is recommended for major improvements to the City's water system, the most notable of which are the Hillen Pumping Station construction project and the water infrastructure rehabilitation project.

Summary of Fiscal 1996 Operating Budget By Governmental Function and Fund

	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL GRANTS	STATE GRANTS	ENTERPRISE AND UTILTIY	OTHER SPECIAL PURPOSE	TOTAL
Adjudication & Corrections	\$ 24,480,327	0	\$ 0	\$ 1,370,484	\$ 667,825	\$ 0	\$ 50,000	\$ 26,568,636
Culture	8,190,876	0	0	145,500	73,575	0	225,740	8,635,691
Debt Service	54,805,870	0	14,887,905	0	0	30,654,299	0	100,348,074
Economic Development	17,518,222	0	2,243,349	31,255,434	5,433,904	0	165,000	56,615,909
Education	213,454,592	531,322,000	3,654,000	75,977,955	35,902,077	0	7,799,295	868,109,919
General Government	109,577,610	0	22,206,012	4,287,167	278,805	3,835,817	3,579,233	143,764,644
Health	20,679,685	0	0	103,697,266	39,273,101	0	1,413,987	165,064,039
Legislative	3,471,528	0	0	0	0	0	78,994	3,550,522
Public Safety	279,691,463	0	9,490,940	5,511,604	8,037,727	0	5,327,895	308,059,629
Public Service Enterprises	0	0	0	0	0	146,609,240	0	146,609,240
Recreation	32,495,748	0	2,440,497	388,800	1,028,005	0	1,487,599	37,840,649
Sanitation	33,443,966	0	21,591,842	0	0	0	0	55,035,808
Social Services	4,165,971	0	325,000	26,206,889	20,951,927	0	432,000	52,081,787
Transportation	597,591	0	55,089,910	168,722	13,000	4,027,400	7,970,682	67,867,305
Total Appropriations	\$ 802,573,449	\$ 531,322,000	\$ 131,929,455	\$ 249,009,821	\$ 111,659,946	\$ 185,126,756	\$ 28,530,425	\$2,040,151,852

FISCAL 1996

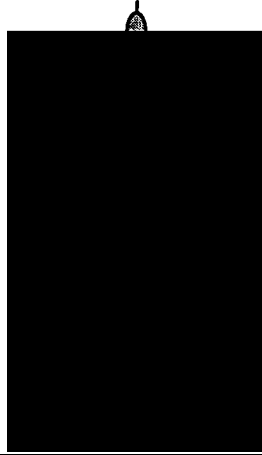
TOTAL OPERATING AND CAPITAL APPROPRIATIONS BY FUND

	Fiscal 1995 Budget	Fiscal 1996 Recommendation	Change
Operating Appropriations			
General	\$800,635,000	\$802,573,449	\$1,938,449
Education	518,600,000	531,322,000	12,722,000
Motor Vehicle	136,428,464	131,929,455	(4,499,009)
Federal Grants	232,545,866	249,009,821	16,463,955
State Grants	94,665,024	111,659,946	16,994,922
Water Utility	63,038,307	66,805,037	3,766,730
Waste Water Utility	93,020,327	101,154,294	8,133,967
Loan & Guarantee Enterprise	3,584,616	3,779,060	194,444
Parking Enterprise	12,052,340	13,388,365	1,336,025
Parking Management	8,228,595	7,970,682	(257,913)
Special	16,833,457	20,559,743	3,726,286
Total Operating - All Funds	\$1,979,631,996	\$2,040,151,852	\$60,519,856
Capital Appropriations			
General	\$993,000	\$1,000,000	\$7,000
Motor Vehicle	38,450,000	68,766,000	30,316,000
Federal Grants	62,982,000	36,150,000	(26,832,000)
State Grants	13,313,000	16,058,000	2,745,000
City Loan-General Obligation Bonds	13,761,000	26,500,000	12,739,000
Mayor & City Council Real Property	4,150,000	1,600,000	(2,550,000)
Revenue Loans	27,891,000	18,513,000	(9,378,000)
Water Utility	4,325,000	3,075,000	(1,250,000)
Waste Water Utility	750,000	750,000	0
Counties	21,626,000	17,895,000	(3,731,000)
Special	39,994,000	42,884,000	2,890,000
Total Capital - All Funds	\$228,235,000	\$233,191,000	\$4,956,000

FISCAL 1996

TOTAL OPERATING AND CAPITAL APPROPRIATIONS BY FUND

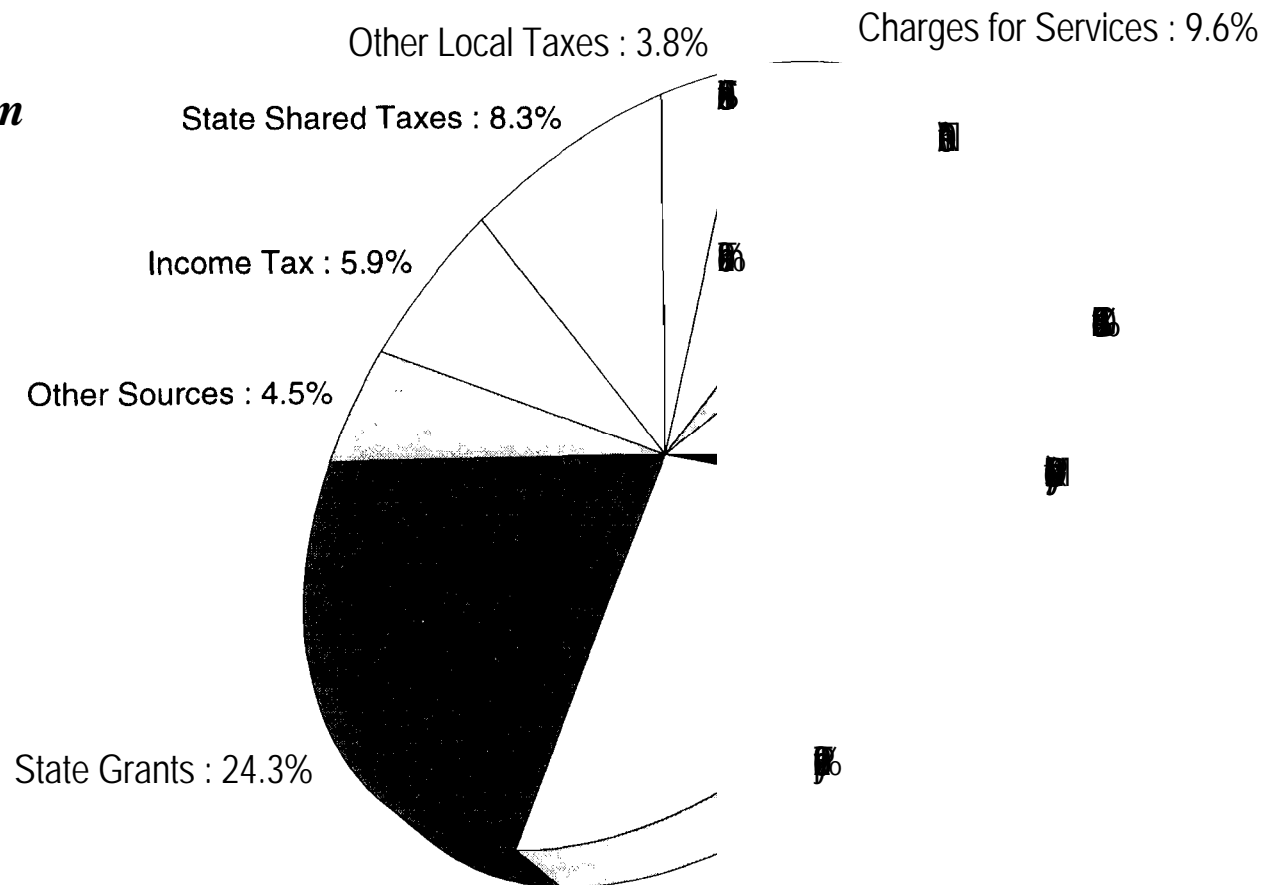
	Fiscal 1995 Budget	Fiscal 1996 Recommendation	Change
Total Appropriations			
General	\$801,628,000	\$803,573,449	\$1,945,449
Education	518,600,000	531,322,000	12,722,000
Motor Vehicle	174,878,464	200,695,455	25,816,991
Federal Grants	295,527,866	285,159,821	(10,368,045)
State Grants	107,978,024	127,717,946	19,739,922
City Loan-General Obligation Bonds	13,761,000	26,500,000	12,739,000
Mayor & City Council Real Property	4,150,000	1,600,000	(2,550,000)
Revenue Loans	27,891,000	18,513,000	(9,378,000)
Water Utility	67,363,307	69,880,037	2,516,730
Waste Water Utility	93,770,327	101,904,294	8,133,967
Loan & Guarantee Enterprise	3,584,616	3,779,060	194,444
Parking Enterprise	12,052,340	13,388,365	1,336,025
Parking Management	8,228,595	7,970,682	(257,913)
Counties	21,626,000	17,895,000	(3,731,000)
Special	56,827,457	63,443,743	6,616,286
Total - All Funds	\$2,207,866,996	\$2,273,342,852	\$65,475,856



Operating Budget Plan

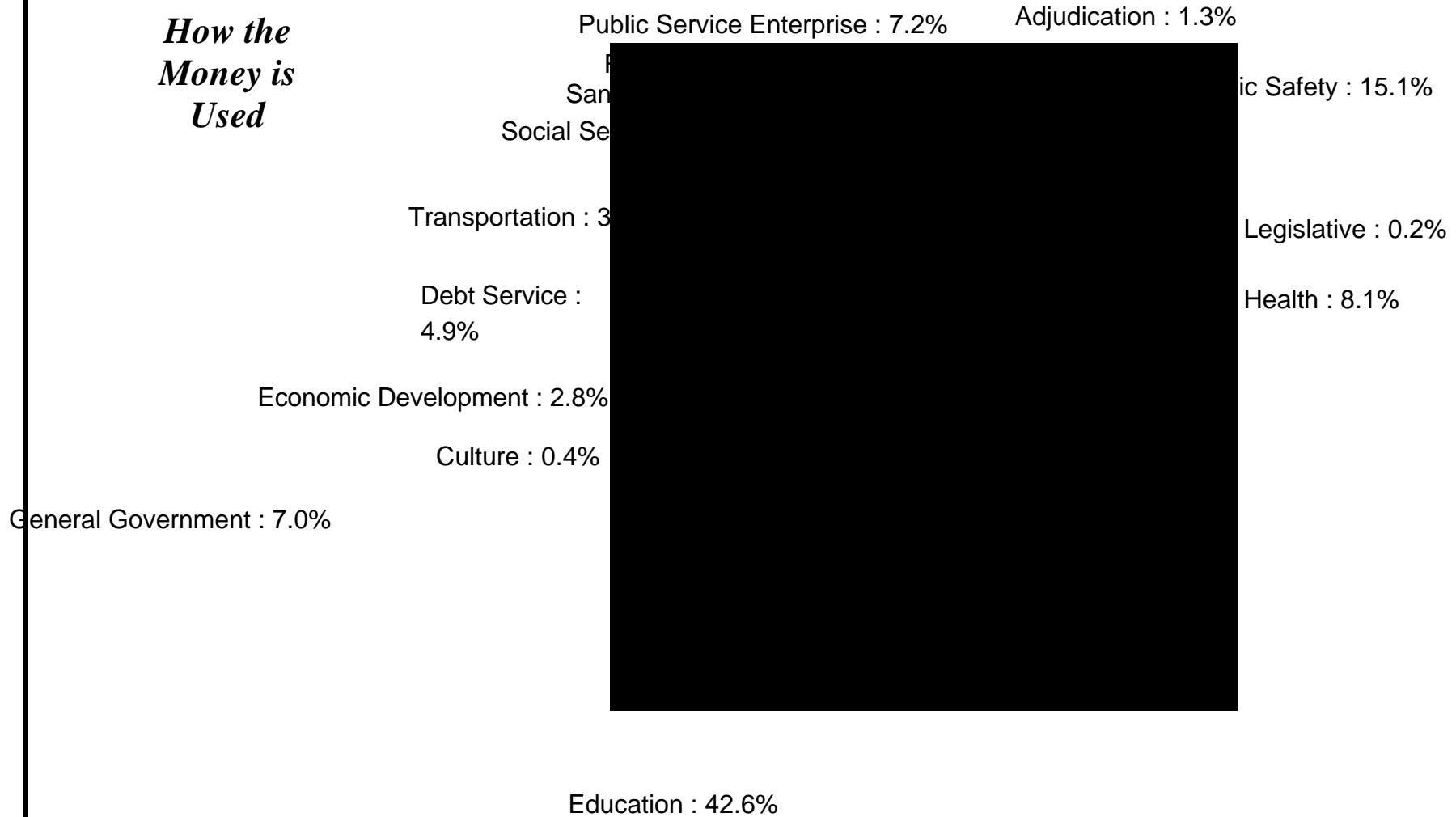
City of Baltimore
Fiscal 1996 Operating Budget

*Where the
Money
Comes From*



City of Baltimore
Fiscal 1996 Operating Budget

***How the
Money is
Used***



(Education is comprised of Public Schools 41.4%; Library 1.0%; and Other 0.1%)

Percentages do not add to 100.0 % because of rounding.



Fiscal 1996 Operating Appropriations by Governmental Function and Agency

	Acquification & Corrections	Culture	Debt Service	Economic Development	Education	General Government	Health	Legislative
Baltimore City Public Schools					649,446,000			
Board of Elections						2,152,838		
City Council						345,000		2,795,078
Civil Service Commission						2,438,719	840,638.	
Community Relations Commission						858,132		
Comptroller						2,760,143		
Councilmanic Services								345,776
Courts-Related	8,076,628							
Employees' Retirement Systems						2,768,595		
Enoch Pratt Free Library			75,800		20,724,200			
Finance						17,672,866		
Fire								
Health								160,418,090.----
Housing and Community Development			358,906 -----	16,738,397	1,050,565	8,364,974	3,626,134.	
Law						5,118,280		
		Legislative				308,952		409,668
		Liquor				1,089,867		
Mayoralty					145,991.-----	3,418,864		
Mayoralty Related - Art and Culture		5,194,214						
Mayoralty Related - Cable and Communications				90,000		567,501		
Mayoralty Related - Civic Promotion			75,000 -----		3,902,617 -----			
Mayoralty Related - Commission for Women						211,531		
Mayoralty Related - Commission on Aging							111,090.	
Mayoralty Related - Concitional Purchase Agreements				9,265,182 ---				
Mayoralty Related - Contingent Fund						825,000		
Mayoralty Related - Convention Complex				5,397,700				
Mayoralty Related - Coordinating Council on Criminal Justice						217,240		
Mayoralty Related - Debt Service					59,913,729 -----			
Mayoralty Related - Educational Grants					1,309,699			
Mayoralty Related - Health and Welfare Grants							54,087	
Mayoralty Related - Labor Commissioner						452,950		
Mayoralty Related - Local Share to City Schools					195,548,000			
Mayoralty Related - Miscellaneous General Expenses		25,000	626,671		1,000,000 -----	2,682,553	14,000.	
Mayoralty Related - Municipal Markets								
Mayoralty Related - Office of Employment Development				26,528,957				
Mayoralty Related - Retirees' Health Benefits						32,878,094		
Mayoralty Related - Self-Insurance Fund								
Municipal and Zoning Appeal						356,135		
Museum of Art				2,982,571 -----				
Planning						2,220,723		
Police								
Public Works			30,466,692	2,812,247		35,685,104		
Recreation and Parks								
Sheriff	4,760,292							
Social Services								
State's Attorney			13,731,716 ----		31,455			
Wage Commission						187,345		
War Memorial Commission						263,929		
TOTAL	26,568,636	8,635,691	100,348,074	56,615,909	868,109,919	143,764,644	165,064,039	3,550,522

Fiscal 1996 Operating Appropriations by Governmental Function and Agency

Public Safety	Public Service Enterprises	Recreation	Sanitation	Social Services	Transportation	Total	
						649,446,000	Baltimore City Public Schools
						2,152,838	Board of Elections
						3,140,078	City Council
						3,279,357	Civil Service Commission
						858,132	Community Relations Commission
						2,760,143	Comptroller
						345,776	Councilmanic Services
						8,076,628	Courts-Related
						2,768,595	
						20,800,000	Enoch Pratt Free Library
						17,672,866	Finance
94,511,57						94,511,575	Fire
						160,418,090	Health
	5,975,586		388,800		40,377,134	76,880,496	Housing and Community Development
						5,118,280	Law
						718,620	Legislative Reference
						1,089,867	Liquor License Board
					432,452	3,997,307	Mayoralty
						5,194,214	Mayoralty Related - An and Culture
						657,501	Mayoralty Related - Cable and Communications
				1,050,096		5,027,713	Mayoralty Related - Civic Promotion
						211,531	Mayoralty Related - Commission for Women
			107,485		10,330,751	10,549,326	Mayoralty Related - Commission on Aging
						9,265,182	Mayoralty Related - Conditional Purchase Agreements
						825,000	Mayoralty Related - Contingent Fund
						5,397,700	Mayoralty Related - Convention Complex
		178,931			367,533	763,704	Mayoralty Related - Coordinating Council on Criminal Justice
						59,913,729	Mayoralty Related - Debt Service
						1,309,699	Mayoralty Related - Educational Grants
				72,917		127,004	Mayoralty Related - Health and Welfare Grants
						452,950	Mayoralty Related - Labor Commissioner
						195,548,000	Mayoralty Related - Local Share to City Schools
				147,000		4,495,224	Mayoralty Related - Miscellaneous General Expenses
						0	Mayoralty Related - Municipal Markets
						26,528,957	Mayoralty Related - Office of Employment Development
						32,878,094	Mayoralty Related - Retirees' Health Benefits
						19,919,309	Mayoralty Related - Self-Insurance Fund
						356,135	Municipal and Zoning Appeals
						2,982,571	Museum of Art
					957,568	3,178,291	Planning
206,742,776						206,742,776	Police
588,034	146,609,24		55,035,808		66,909,737	338,106,862	Public Works
		36,147,268				36,147,268	Recreation and Parks
						4,760,292	Sheriff
				501,000		501,000	Social Services
			62,727			13,825,898	State's Attorney
						187,345	Wage Commission
						263,929	War Memorial Commission
308,059,629	146,609,240	37,840,649	55,035,808	52,081,787	67,867,305	2,040,151,852	TOTAL

CITY OF BALTIMORE, MARYLAND

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES

BY AGENCY, PROGRAM, AND FUND

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS	577,016,636	616,227,159	631,822,000	649,446,000
728 BOARD OF SCHOOL COMMISSIONERS				
EDUCATION	234,804	346,057	335,293	296,380
SPECIAL	0	1,063	0	0
729 OFFICE OF THE SUPERINTENDENT				
EDUCATION	1,785,634	2,798,624	1,795,469	2,794,935
FEDERAL	31,845	142,100	85,688	92,396
STATE	0	101,885	0	0
SPECIAL	10,567	31,791	0	0
731 PLANNING, RESEARCH, AND EVALUATION				
EDUCATION	1,076,189	0	0	0
FEDERAL	671,314	0	0	0
SPECIAL	2,317	0	0	0
732 CURRICULUM AND INSTRUCTION				
EDUCATION	2,479,441	5,916,791	4,520,075	4,515,339
FEDERAL	2,591,469	4,189,025	3,033,707	2,048,431
STATE	214,371	661,097	389,915	425,113
SPECIAL	109,427	73,039	104,024	568,663
741 AREA SCHOOL SERVICES				
EDUCATION	1,117,624	1,666,195	1,552,780	1,843,835
FEDERAL	255,032	59,228	0	0
STATE	8,707	83,473	0	0
742 SECONDARY SCHOOL MANAGEMENT				
EDUCATION	281,894	0	0	0
FEDERAL	3,017	0	0	0
743 GENERAL INSTRUCTION				
EDUCATION	221,385,852	243,042,172	248,703,179	261,589,032
FEDERAL	43,029,997	40,869,174	35,653,757	36,107,556
STATE	11,389,922	16,009,761	14,525,154	17,608,922
SPECIAL	1,059,215	704,384	809,095	675,690
744 OTHER INSTRUCTIONAL SERVICES				
EDUCATION	9,322,795	10,099,498	11,129,437	11,558,487
FEDERAL	625,073	489,130	770,791	748,962
STATE	1,228,737	1,282,370	1,183,238	789,110
SPECIAL	25,003	51,263	117,772	139,849
745 FIELD INSTRUCTIONAL SERVICES				
EDUCATION	1,347,640	0	0	0
FEDERAL	346,244	0	0	0
STATE	1,369	0	0	0
746 SCHOOL SOCIAL WORK SERVICES				
EDUCATION	4,221,163	3,270,041	2,973,907	3,994,316
FEDERAL	406,734	197,292	286,622	457,442
STATE	334,447	600,658	518,786	383,134
SPECIAL	350,805	216,994	293,190	292,039

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS				
751 FAMILY AND STUDENT SUPPORT				
EDUCATION	2,363,788	3,748,042	3,990,404	3,232,838
FEDERAL	1,375,520	1,249,938	1,596,600	1,455,073
STATE	0	3,135	0	103,132
SPECIAL	81,981	127,574	200,316	164,817
752 SPECIAL EDUCATION MONITORING				
EDUCATION	980,672	0	0	280,982
FEDERAL	141,932	0	0	394,305
STATE	41,965	0	0	0
753 COMPENSATORY PROGRAMS				
EDUCATION	220,386	228,810	137,163	58,910
FEDERAL	1,504,305	1,107,806	1,139,918	1,707,952
STATE	529,525	539,011	253,183	230,857
754 CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	12,550,561	13,495,688	12,786,938	15,197,780
FEDERAL	2,743,624	2,390,520	2,398,805	2,352,340
STATE	766,252	802,301	864,426	1,041,668
SPECIAL	0	103,386	0	0
755 ADULT/ALTERNATIVE INSTRUCTION				
EDUCATION	7,087,833	7,807,108	8,560,316	9,758,787
FEDERAL	753,090	752,146	611,958	548,084
STATE	0	65,637	153,556	158,077
SPECIAL	0	51,531	37,700	0
756 SPECIAL INSTRUCTION				
EDUCATION	96,839,628	101,153,366	112,341,567	113,153,267
FEDERAL	3,609,938	3,521,633	4,432,704	4,650,000
STATE	483,628	200,944	187,949	68,458
SPECIAL	68,911	223,622	0	565,000
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	4,501,621	4,846,201	5,220,957	5,531,936
FEDERAL	375,358	370,562	378,211	468,429
STATE	16,376	8,738	0	0
SPECIAL	0	3,119	0	0
758 GIFTED AND TALENTED INSTRUCTION				
EDUCATION	2,240,683	2,265,129	3,375,089	2,965,955
FEDERAL	95,229	83,094	82,509	0
STATE	0	327,006	1,000,000	1,058,880
761 LOGISTICAL SERVICES				
EDUCATION	136,131	907,096	1,069,107	0
762 FOOD SERVICES				
EDUCATION	115,410	50,448	76,102	34,250
FEDERAL	18,260,964	19,895,615	19,845,292	20,132,000
STATE	1,441,354	1,450,510	1,460,000	1,400,000
SPECIAL	4,630,816	4,668,711	4,700,000	4,200,000

LAJ
CA)

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS				
763 FISCAL MANAGEMENT				
EDUCATION	758,685	1,029,259	1,087,735	1,178,082
FEDERAL	715,609	287,235	443,541	515,714
STATE	1,470	461	0	0
SPECIAL	1,086	292	315	0
764 TRANSPORTATION				
EDUCATION	14,012,691	13,433,955	12,838,181	14,102,537
MOTOR VEHICLE	3,654,000	3,654,000	3,654,000	3,654,000
FEDERAL	440,923	487,614	418,023	409,756
STATE	7,446,400	7,758,003	8,015,000	8,287,000
SPECIAL	7,422	15,636	0	13,570
765 PROCUREMENT				
EDUCATION	1,196,899	1,279,742	1,288,052	1,249,684
FEDERAL	447,666	408,765	356,391	287,007
STATE	0	579	0	0
SPECIAL	1,876	860	546	0
766 DATA PROCESSING				
EDUCATION	4,728,470	0	0	0
FEDERAL	958,442	0	0	0
STATE	1,470	0	0	0
SPECIAL	18,897	0	0	0
767 FACILITIES				
EDUCATION	62,097,659	64,378,041	68,063,301	62,085,539
FEDERAL	0	0	121,172	100,000
STATE	0	0	25,000	40,000
768 SCHOOL POLICE				
EDUCATION	4,605,220	5,112,860	5,325,836	5,554,863
FEDERAL	0	7,389	0	0
769 PERSONNEL SERVICES				
EDUCATION	2,282,586	2,577,760	2,542,861	2,112,043
FEDERAL	887,464	561,498	669,361	679,822
STATE	50,809	72,210	71,617	0
SPECIAL	40,490	127,122	129,077	335,022
780 EXTERNAL RELATIONS				
EDUCATION	2,643,816	1,717,995	1,742,221	1,352,152
FEDERAL	44,945	205,863	380,335	160,403
STATE	65,512	0	0	0
SPECIAL	0	24,531	0	0
781 PLANNING AND STRATEGIC BUDGETING				
EDUCATION	0	645,898	753,647	510,982
FEDERAL	0	102,973	145,490	161,584
STATE	0	0	26,032	0
SPECIAL	0	0	223	0

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>				
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUATION				
EDUCATION	0	789,782	1,361,932	898,965
FEDERAL	0	513,008	425,352	502,826
SPECIAL	0	87,242	162,355	275,085
783 MANAGEMENT INFORMATION SYSTEMS				
EDUCATION	0	2,838,530	3,890,882	3,764,166
FEDERAL	0	882,187	929,773	859,632
STATE	0	1,233	0	0
SPECIAL	0	20,203	1,387	377,500
784 STAFF DEVELOPMENT				
EDUCATION	0	1,700,731	1,137,569	1,705,958
FEDERAL	0	0	0	166,286
STATE	0	152,170	132,144	221,649
SPECIAL	0	0	0	40,765
<u>BOARD OF ELECTIONS</u>				
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS				
GENERAL	1,605,617	2,218,690	2,045,073	2,152,838
<u>CITY COUNCIL</u>				
100 CITY LEGISLATION				
GENERAL	2,783,051	2,948,670	3,071,908	3,140,078
<u>CITY LIFE MUSEUMS</u>				
490 OPERATION OF CITY LIFE MUSEUMS				
GENERAL	28-	0	0	0
<u>CIVIL SERVICE COMMISSION</u>				
160 PERSONNEL ADMINISTRATION	4,619,788	5,009,533	6,229,955	6,499,496
GENERAL	1,724,732	2,191,892	2,145,181	2,388,983
SPECIAL	0	0	0	22,733
INTERNAL SERVICE	1,654,562	1,284,936	2,324,385	2,319,892
161 VISION CARE PROGRAM				
INTERNAL SERVICE	787,106	735,749	885,579	900,247
167 OCCUPATIONAL MEDICINE AND SAFETY				
GENERAL	453,388	796,956	874,810	867,641
<u>COMMUNITY RELATIONS COMMISSION</u>				
156 DEVELOPMENT OF INTERGROUP RELATIONS	826,782	856,009	901,612	858,132
GENERAL	826,661	807,599	826,183	795,346
FEDERAL	121	48,410	75,429	62,786

Co4
LA

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>COMPTROLLER</u>	11,337,988	11,834,063	10,680,170	10,637,794
130 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	427,218	368,324	464,838	382,167
INTERNAL SERVICE	0	0	63,507	63,759
131 AUDITS				
GENERAL	1,361,375	1,511,713	1,565,089	1,537,891
SPECIAL	272,617	259,990	243,041	265,659
132 REAL ESTATE ACQUISITION AND MANAGEMENT				
GENERAL	525,148	549,474	600,638	516,920
133 MUNICIPAL TELEPHONE EXCHANGE INTERNAL SERVICE	7,079,029	7,332,054	7,213,421	7,365,406
135 INSURANCE ON CITY FACILITIES				
GENERAL	51,821	55,223	56,773	57,506
136 MUNICIPAL POST OFFICE INTERNAL SERVICE	388,956	370,231	422,363	448,486
596 MANAGEMENT OF LEASED PROPERTIES GENERAL	1,231,824	1,387,054	50,500	0
<u>COUNCILMANIC SERVICES</u>				
103 COUNCILMANIC SERVICES				
GENERAL	264,149	316,695	320,029	345,776
<u>COURTS-RELATED</u>				
110 CIRCUIT COURT				
GENERAL	6,279,539	6,615,863	6,689,082	6,734,436
FEDERAL	493,789	610,095	407,097	392,027
STATE	411,192	445,908	566,095	596,566
SPECIAL	0	108	40,000	0
112 ORPHANS' COURT				
GENERAL	289,884	281,969	338,134	353,599
<u>EMPLOYEES' RETIREMENT SYSTEMS</u>				
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM				
SPECIAL	1,732,222	1,504	2,091,298	2,768,595
<u>ENOCH PRATT FREE LIBRARY</u>	16,931,328	18,407,851	18,962,433	20,800,000
450 ADMINISTRATIVE AND TECHNICAL SERVICES				
GENERAL	220,541	210,000	336,664	410,366
STATE	43,716	45,133	125,104	137,139
SPECIAL	9,876	54,082	111,828	119,840

C4
CT

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
ENOCH PRATT FREE LIBRARY				
452 EXTENSION SERVICES GENERAL	7,894,288	8,323,293	8,576,758	10,207,466
453 STATE LIBRARY RESOURCE CENTER				
GENERAL	5,272,736	5,970,371	6,152,884	6,054,861
STATE	3,490,171	3,804,972	3,659,195	3,870,328
FINANCE	18,983,034	20,230,860	20,811,491	21,804,814
140 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	394,555	437,884	469,677	610,143
141 BUDGET AND MANAGEMENT RESEARCH				
GENERAL	1,354,105	1,116,712	1,187,872	1,492,663
144 PURCHASING				
GENERAL	3,713,896	3,801,401	3,935,440	3,945,272
INTERNAL SERVICE	2,217,338	3,136,851	3,288,092	3,446,735
145 RISK MANAGEMENT SERVICES				
INTERNAL SERVICE	419,854	362,230	416,943	498,506
147 MANAGEMENT INFORMATION SERVICES				
GENERAL	4,030,417	4,069,059	4,100,846	4,040,831
148 BUREAU OF ACCOUNTING OPERATIONS				
GENERAL	2,703,894	2,689,965	2,554,096	2,640,936
LOAN & GUAR ENTERPRISE	2,783,602	3,501,502	3,397,009	3,591,453
INTERNAL SERVICE	220,405	115,922	160,924	186,707
150 TREASURY MANAGEMENT				
GENERAL	1,144,968	999,334	1,300,592	1,351,568
FIRE	94,847,800	94,705,055	94,198,281	94,511,575
210 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	2,686,421	1,420,731	1,187,127	1,536,882
211 TRAINING				
GENERAL	616,464	698,837	644,901	693,905
212 FIRE SUPPRESSION				
GENERAL	75,212,154	73,503,920	73,416,899	73,026,677
STATE	729,632	0	0	70,000
213 FIRE PREVENTION				
GENERAL	2,048,415	2,082,550	1,994,380	1,926,593
214 SUPPORT SERVICES				
GENERAL	0	4,088,501	3,628,585	3,701,660
STATE	0	537,082	540,000	555,000
215 FIRE ALARM AND COMMUNICATIONS				
GENERAL	2,544,098	2,573,914	2,996,476	3,144,332
217 EQUIPMENT MAINTENANCE				
GENERAL	1,515,183	0	0	0
219 NON-ACTUARIAL RETIREMENT BENEFITS				
GENERAL	884,945	750,353	750,000	700,000

W
... 1

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
FIRE				
319 AMBULANCE SERVICE				
GENERAL	7,657,218	8,063,628	7,899,541	8,003,346
FEDERAL	0	0	0	12,000
STATE	255	199	0	0
SPECIAL	953,015	985,340	1,140,372	1,141,180
HEALTH				
240 ANIMAL CONTROL	121,013,714	140,806,830	138,096,023	160,418,090
GENERAL	1,224,398	1,301,250	1,311,349	1,342,516
300 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	2,845,517	2,985,612	2,991,105	3,066,057
FEDERAL	119,479	106,987	85,986	89,503
STATE	20,570	102,104	26,875	32,913
SPECIAL	0	61,128	0	0
302 ENVIRONMENTAL HEALTH				
GENERAL	1,600,620	1,615,059	1,674,955	1,805,163
FEDERAL	304,768	262,569	358,763	320,835
STATE	48,527	69,572	83,614	84,438
SPECIAL	0	3,527	0	0
303 SPECIAL PURPOSE GRANTS				
GENERAL	393,327	713,858	235,155	227,443
FEDERAL	335,204	255,775	2,444,673	3,704,668
STATE	1,013,882	2,496,746	1,879,200	2,068,600
SPECIAL	136,039	266,459	491,426	1,122,000
304 CLINICAL SERVICES				
GENERAL	1,930,951	2,638,425	2,340,290	2,677,726
FEDERAL	35,687,114	43,116,454	44,221,734	48,968,767
STATE	696,001	428,565	535,517	535,517
SPECIAL	111,192	75,187-	76,000	76,000
305 MATERNAL AND INFANT SERVICES				
GENERAL	160,277	1,506,220	1,597,163	1,524,582
FEDERAL	6,649,024	10,729,091	11,246,370	10,984,923
STATE	1,113,774	604,877	490,893	583,885
SPECIAL	0	6,000	0	0
306 GENERAL NURSING SERVICES				
GENERAL	1,667,226	787,372	933,307	948,677
FEDERAL	101,664	0	0	0
STATE	2,641,265	605,742	1,799,414	3,522,534
SPECIAL	5,936	36,075	0	0
307 MENTAL HEALTH SERVICES				
GENERAL	1,150,056	1,123,003	996,810	757,057
FEDERAL	38,696,749	20,648,120	17,506,793	21,304,364
STATE	641,130	21,296,987	20,090,693	24,702,184
SPECIAL	2,191	3,585-	35,849	0

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>HEALTH</u>				
308 CHILD, ADOLESCENT, AND FAMILY HEALTH				
GENERAL	830,189	449,900	537,765	636,602
FEDERAL	7,669,355	11,762,036	5,837,089	5,980,775
STATE	0	795,851	1,157,538	1,262,143
SPECIAL	98,161	35,268	0	0
310 SCHOOL HEALTH SERVICES				
GENERAL	4,695,976	3,907,227	4,321,165	4,285,820
FEDERAL	4,260,860	4,821,189	4,763,870	5,565,736
STATE	897,636	1,556,726	3,355,887	6,480,887
SPECIAL	17,844	52,031	0	150,000
311 HEALTH SERVICES FOR THE AGING				
GENERAL	274,671	213,719	247,793	266,671
FEDERAL	2,962,834	3,518,155	4,420,982	5,339,104
SPECIAL	9,307	5,923	0	0
<u>HOUSING AND COMMUNITY DEVELOPMENT</u>	29,521,487	61,485,443	72,132,540	76,880,496
119 MAYOR'S STATIONS				
GENERAL	573,019	7,022	0	0
FEDERAL	589,818	25,433	0	0
177 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	385,027	2,195,317	2,243,350	1,800,914
FEDERAL	435,391	527,272	1,381,616	1,488,925
STATE	0	49,668	213,293	46,043
SPECIAL	178,715-	2,439-	378,930	512,095
181 NEIGHBORHOOD HUBS				
GENERAL	0	213,038	931,613	855,630
FEDERAL	0	824,400	2,427,000	1,329,286
STATE	0	2,202,956	1,967,147	2,591,903
SPECIAL	0	23,047	0	127,000
184 ENERGY ASSISTANCE AND EMERGENCY FOOD				
GENERAL	0	61,962	0	0
STATE	0	12,075,413	12,391,793	12,401,790
260 CONSTRUCTION AND BUILDING INSPECTION				
GENERAL	2,356,427	2,730,293	2,285,869	1,907,161
FEDERAL	350,826	418,161	604,643	1,510,069
SPECIAL	134,473-	376-	0	0
570 PRESERVATION OF HISTORIC PLACES				
GENERAL	149,844	220,291	201,812	229,906
FEDERAL	48,159	38,666	126,133	129,000
SPECIAL	7,620-	5,566	0	0
581 NEIGHBORHOOD DEVELOPMENT				
GENERAL	721	0	0	0
FEDERAL	302,066	0	0	0
SPECIAL	295,842-	0	0	0

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
HOUSING AND COMMUNITY DEVELOPMENT				
582 FINANCE AND DEVELOPMENT				
GENERAL	1,547,970	850,691	1,711,338	1,972,752
FEDERAL	2,416,067	1,340,477	2,437,894	2,187,185
SPECIAL	375,392-	63,550	0	0
583 NEIGHBORHOOD SERVICES				
GENERAL	6,825,609	5,955,200	5,801,118	4,831,954
FEDERAL	218,757	852,682	1,875,143	3,162,032
STATE	54,999	55,278	68,000	68,000
SPECIAL	1,974-	0	1,300,000	2,173,323
584 CENTER CITY DEVELOPMENT CORPORATION				
FEDERAL	30,406-	0	0	0
585 BALTIMORE DEVELOPMENT CORPORATION				
GENERAL	1,994,963	2,367,526	2,424,780	2,215,189
FEDERAL	400,000	450,000	400,000	400,000
SPECIAL	315,170	200,000	50,598	75,000
592 SPECIAL HOUSING GRANTS				
FEDERAL	0	0	0	4,538,290
STATE	0	0	0	1,638,098
593 COMMUNITY SUPPORT PROJECTS				
GENERAL	100,000	100,000	600,000	650,040
FEDERAL	9,768,952	13,486,782	12,592,544	8,997,492
STATE	392,633	477,768	1,638,098	0
SPECIAL	13,341-	38-	0	0
595 SPECIAL PROJECTS FOR NEIGHBORHOODS				
FEDERAL	183,709	0	0	0
597 WEATHERIZATION				
STATE	1,122,907	1,384,841	2,071,717	2,077,247
SPECIAL	26,136	44,942	0	0
598 HOME OWNERSHIP AND REHABILITATION SERVICES				
GENERAL	80	0	0	0
604 CHILD CARE CENTERS				
GENERAL	0	1,285,114	1,381,888	1,403,671
605 HEAD START				
GENERAL	0	128,881	128,881	128,881
FEDERAL	0	10,467,535	12,074,312	15,319,760
606 ARTS AND EDUCATION				
FEDERAL	0	251,001	44,420	33,250
STATE	0	107,523	378,610	78,610
JAIL				
290 CARE AND CUSTODY OF PRISONERS				
GENERAL	440-	0	0	0

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
LAW	9,264,557	9,813,724	9,605,590	10,195,511
175 LEGAL SERVICES				
GENERAL	5,178,990	5,040,087	5,646,469	5,118,280
INTERNAL SERVICE	4,085,567	4,773,637	3,959,121	5,077,231
LEGISLATIVE REFERENCE	730,182	667,133	683,056	718,620
106 LEGISLATIVE REFERENCE SERVICES				
GENERAL	323,477	384,646	341,549	330,674
SPECIAL	108,691	81,126	81,094	78,994
107 ARCHIVES AND RECORDS MANAGEMENT				
GENERAL	298,014	201,361	260,413	308,952
LIQUOR LICENSE BOARD				
250 LIQUOR CONTROL				
GENERAL	1,018,057	1,055,135	1,065,575	1,089,867
MAYORALTY	3,625,132	3,856,698	3,971,480	3,997,307
125 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	2,744,383	2,940,732	3,032,858	3,138,220
FEDERAL	103	585	0	0
STATE	2,086	2,281-	0	0
127 MAYOR'S OFFICE OF STATE RELATIONS				
GENERAL	371,291	384,934	398,822	320,617
350 OFFICE OF CHILDREN AND YOUTH				
GENERAL	219,976	281,836	254,338	281,979
FEDERAL	40,589	9,337	0	0
STATE	83,012	75,519	110,500	110,500
SPECIAL	4,898	0	0	0
599 OFFICE OF INTERNATIONAL PROGRAMS				
GENERAL	158,794	166,036	174,962	145,991
MAYORALTY-RELATED FUNCTIONS				
ART AND CULTURE	5,593,244	5,522,202	5,344,671	5,194,214
492 PROMOTION OF ART AND CULTURE				
GENERAL	627,185	548,384	534,307	565,443
FEDERAL	10,967	13,918	12,500	16,500
STATE	81,730	60,237	55,075	73,575
SPECIAL	247,129	157,409	208,728	225,740
493 ART AND CULTURE GRANTS				
GENERAL	4,626,233	4,742,254	4,534,061	4,312,956

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND EXPENDITURES	FISCAL 1993 ACTUAL	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
MAYORALTY-RELATED FUNCTIONS				
CABLE AND COMMUNICATIONS	953,843	704,560	591,635	657,501
572 CABLE AND COMMUNICATIONS COORDINATION				
GENERAL	589,318	604,838	591,635	567,501
SPECIAL	364,525	99,722	0	90,000
CIVIC PROMOTION				
590 CIVIC PROMOTION				
GENERAL	4,381,428	4,101,458	4,140,624	5,027,713
COMMISSION FOR WOMEN	179,362	189,542	185,587	211,531
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN				
GENERAL	178,362	189,542	182,587	178,647
SPECIAL	1,000	0	3,000	32,884
COMMISSION ON AGING	8,383,611	9,688,237	10,373,063	10,549,326
324 AGING AND RETIREMENT EDUCATION				
GENERAL	604,045	785,106	710,643	689,387
MOTOR VEHICLE	305,000	391,000	325,000	325,000
FEDERAL	4,783,864	5,235,162	6,051,227	5,943,361
STATE	2,453,233	3,170,535	3,193,831	3,518,324
SPECIAL	237,469	106,434	92,362	73,254
CONDITIONAL PURCHASE AGREEMENTS	10,850,263	8,728,616	8,755,461	9,265,182
129 CONDITIONAL PURCHASE AGREEMENT				
PAYMENTS				
GENERAL	10,639,171	8,606,280	8,567,854	9,077,575
EDUCATION	15,234	0	0	0
MOTOR VEHICLE	132,012	0	0	0
FEDERAL	51,862	0	0	0
SPECIAL	20,150	37,920	0	0
LOAN & GUAR ENTERPRISE	103,836	160,256	187,607	187,607
INTERNAL SERVICE	112,002	0	0	0
CONTINGENT FUND				
121 CONTINGENT FUND				
GENERAL	0	42,211	1,000,000	825,000
CONVENTION COMPLEX	5,352,212	5,219,926	5,531,493	5,397,700
531 CONVENTION CENTER OPERATIONS				
GENERAL	4,829,773	4,877,817	4,881,493	4,650,567
STATE	0	0	0	97,133
540 BALTIMORE ARENA OPERATIONS				
GENERAL	522,439	342,109	650,000	650,000

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>COORD COUNCIL ON CRIM JUSTICE</u>	903,324	933,535	1,134,361	763,704
224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE				
GENERAL	322,997	308,086	327,133	309,773
FEDERAL	434,369	476,074	510,728	178,931
STATE	253-	0	0	0
SPECIAL	146,211	149,375	296,500	275,000
<u>DEBT SERVICE</u>	72,711,263	65,748,730	77,751,026	59,913,729
123 GENERAL DEBT SERVICE				
GENERAL	54,195,165	46,575,672	50,626,579	45,025,824
EDUCATION	190,525	0	0	0
MOTOR VEHICLE	18,325,573	19,173,058	27,124,447	14,887,905
<u>EDUCATIONAL GRANTS</u>				
446 EDUCATIONAL GRANTS				
GENERAL	1,513,502	1,276,605	1,309,699	1,309,699
<u>HEALTH AND WELFARE GRANTS</u>				
385 HEALTH AND WELFARE GRANTS				
GENERAL	127,628	126,273	126,004	127,004
<u>INTERGOVERNMENTAL RESEARCH</u>				
124 INTERGOVERNMENTAL RESEARCH				
GENERAL	5,022-	0	0	0
<u>LABOR COMMISSIONER</u>				
128 LABOR RELATIONS				
GENERAL	394,224	568,392	475,017	452,950
<u>LOCAL SHARE TO CITY SCHOOLS</u>				
352 LOCAL SHARE TO CITY SCHOOLS				
GENERAL	171,355,000	187,000,000	191,900,000	195,548,000
<u>MISCELLANEOUS GENERAL EXPENSES</u>	8,351,203	11,312,925	4,792,191	4,495,224
122 MISCELLANEOUS GENERAL EXPENSES				
GENERAL	8,351,203	11,266,914	4,792,191	4,495,224
SPECIAL	0	46,011	0	0
<u>MUNICIPAL MARKETS</u>				
538 MUNICIPAL MARKETS ADMINISTRATION				
GENERAL	1,703,102	2,103,023	1,986,758	0

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>OFFICE OF EMPLOYMENT DEVELOPMENT</u>	32,739,224	34,041,803	29,012,651	26,528,957
630 ADMINISTRATION (TITLE I)				
GENERAL	144,645	143,300	151,687	169,037
FEDERAL	259,793	236,204-	0	0
631 JOB TRAINING PARTNERSHIP (TITLES II/III)				
FEDERAL	14,556,799	13,669,698	13,011,576	12,610,263
STATE	503,691	630,296	0	0
632 SPECIAL HOUSING SERVICES				
SPECIAL	309,310	856,487-	0	0
633 YOUTH INITIATIVES				
FEDERAL	761,940	1,184,171	0	0
639 SPECIAL SERVICES				
GENERAL	455,984	982,192	780,823	738,598
FEDERAL	9,843,320	12,545,845	10,910,244	8,852,738
STATE	3,447,235	4,220,263	4,158,321	4,158,321
SPECIAL	2,456,507	1,758,729	0	0
<u>RETIREES' HEALTH BENEFITS</u>				
351 RETIREE'S' HEALTH BENEFITS				
GENERAL	30,729,635	31,334,524	32,709,361	32,878,094
<u>SELF-INSURANCE FUND</u>				
126 CONTRIBUTION TO SELF-INSURANCE FUND	18,964,718	19,785,425	19,785,425	19,919,309
GENERAL	16,030,118	16,504,095	16,504,095	16,082,164
MOTOR VEHICLE	2,934,600	3,281,330	3,281,330	3,837,145
<u>MUNICIPAL AND ZONING APPEALS</u>				
185 ZONING, TAX, AND OTHER APPEALS				
GENERAL	315,260	336,954	343,601	356,135
<u>MUSEUM OF ART</u>				
489 OPERATION OF MUSEUM OF ART				
GENERAL	2,790,958	3,012,365	3,247,967	2,982,571
<u>PLANNING</u>				
187 CITY PLANNING	2,844,112	3,217,148	3,306,642	3,178,291
GENERAL	1,546,501	1,654,078	1,854,915	1,657,155
MOTOR VEHICLE	846,907	905,664	946,727	957,568
FEDERAL	516,225	599,630	465,000	517,568
STATE	33,163	57,776	40,000	46,000
SPECIAL	98,684-	0	0	0

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>POLICE</u>	186,090,444	191,146,412	195,130,593	206,742,776
200 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	9,604,030	9,620,349	11,299,807	7,955,589
201 NEIGHBORHOOD PATROL				
GENERAL	102,636,935	101,673,447	105,036,325	124,780,748
FEDERAL	0	0	629,060	2,638,216
STATE	2,932,999	5,426,315	4,300,000	7,300,000
202 CRIMINAL INVESTIGATIONS				
GENERAL	15,158,234	15,956,659	16,877,976	16,666,909
FEDERAL	57,608	39,242	145,000	0
STATE	9,638	9,978	0	0
SPECIAL	511,554	2,422	350,000	350,000
203 TRAFFIC				
MOTOR VEHICLE	7,966,357	8,467,019	8,801,650	9,146,106
STATE	35,682	50,000	50,000	50,000
204 TECHNICAL SERVICES				
GENERAL	18,093,902	20,522,954	20,104,224	24,498,293
FEDERAL	0	301,586	0	188,288
STATE	532,914	0	0	0
SPECIAL	1,110,483	1,661,409	1,657,732	1,663,392
205 NON-ACTUARIAL RETIREMENT BENEFITS				
GENERAL	9,819,452	9,225,219	8,549,411	7,315,000
207 RESEARCH AND DEVELOPMENT				
GENERAL	17,620,656	18,189,813	17,329,408	4,190,235
<u>PUBLIC WORKS</u>	329,411,625	351,280,682	361,215,365	382,639,472
189 FLEET MANAGEMENT				
INTERNAL SERVICE	23,727,948	31,131,377	32,826,116	34,078,000
190 DEPARTMENTAL ADMINISTRATION				
GENERAL	1,458,156	731,029	965,858	747,137
MOTOR VEHICLE	0	0	398,218	375,503
INTERNAL SERVICE	0	276,573	834,032	1,108,217
191 PERMITS				
GENERAL	0	0	421,098	414,640
MOTOR VEHICLE	0	0	139,809	1,867,846
WASTE WATER UTILITY	0	0	136,943	0
WATER UTILITY	0	0	163,681	0
192 GENERAL SERVICES ADMINISTRATION				
GENERAL	1,174-	7,317-	0	0
193 BUILDING MAINTENANCE				
GENERAL	14,473,041	13,885,246	13,754,442	12,455,870
194 PUBLIC SERVICES				
GENERAL	2,212,109	427,348	0	0
MOTOR VEHICLE	431,127	70,558	0	0

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES

BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>PUBLIC WORKS</u>				
195 TOWING				
GENERAL	387,722	376,659	428,084	427,248
MOTOR VEHICLE	4,118,945	4,319,673	4,410,631	4,625,655
STATE	17,530	17,678	18,000	18,762
196 SPECIAL SERVICES				
MOTOR VEHICLE	0	32,246	0	0
198 BUILDING ENGINEERING				
GENERAL	0	166,857	297,984	265,606
INTERNAL SERVICE	0	1,241,374	1,665,565	1,656,332
230 BUREAU ADMINISTRATION				
MOTOR VEHICLE	5,112,528	5,197,195	5,608,799	6,938,807
FEDERAL	42,845	88,931	100,000	90,000
INTERNAL SERVICE	0	0	0	4,766,341
231 TRAFFIC ENGINEERING				
MOTOR VEHICLE	2,469,663	2,033,255	2,475,808	3,903,970
232 PARKING MANAGEMENT				
GENERAL	155,826	0	0	0
FEDERAL	81,322	91,364	222,297	168,722
PARKING MANAGEMENT	3,424,732	4,152,382	4,055,913	3,929,011
233 SIGNS & MARKINGS				
MOTOR VEHICLE	3,827,119	4,056,323	4,035,139	3,983,813
STATE	12,000	12,765	13,000	13,000
234 SIGNAL MAINTENANCE				
MOTOR VEHICLE	4,302,439	4,678,286	4,517,775	0
235 PARKING ENFORCEMENT				
PARKING MANAGEMENT	3,432,868	3,699,926	4,172,682	4,041,671
238 SCHOOL CROSSING GUARDS				
GENERAL	1,548-	1	0	0
239 TRAFFIC COMPUTER & COMMUNICATIONS				
GENERAL	0	794,297	144,402	0
MOTOR VEHICLE	2,121,306	2,327,824	2,413,798	1,601,039
INTERNAL SERVICE	413,664	489,730	497,137	0
243 CONTRACT CONSTRUCTION INSPECTION				
GENERAL	815,189	0	0	0
WATER UTILITY	132,970	16,294	0	0
INTERNAL SERVICE	5,346,092	257,959	0	0
244 CONTRACT ADMINISTRATION				
GENERAL	953,321	125,290-	0	0
MOTOR VEHICLE	26,106	273-	0	0
WASTE WATER UTILITY	450,795	29,893	0	0
WATER UTILITY	144,392	11,656	0	0
INTERNAL SERVICE	977,756	86,330	0	0
500 STREET LIGHTING				
MOTOR VEHICLE	16,038,638	15,751,975	15,588,154	15,695,285
INTERNAL SERVICE	0	0	0	528,235

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
<u>PUBLIC WORKS</u>				
501 HIGHWAY MAINTENANCE				
GENERAL	0	56,541	0	828,581
MOTOR VEHICLE	25,067,139	28,142,256	26,082,631	30,751,514
WATER UTILITY	0	0	1,361,025	0
503 HIGHWAY ENGINEERING				
GENERAL	173,224	1,980,235	341,968	1,204,633
MOTOR VEHICLE	566,212	1,342,443	423,301	1,627,383
INTERNAL SERVICE	0	2,428,838	2,736,963	0
513 SOLID WASTE MAINTENANCE				
GENERAL	0	0	0	762,100
MOTOR VEHICLE	0	0	0	18,715,867
515 SOLID WASTE COLLECTION				
GENERAL	15,329,604	16,476,280	16,201,189	15,518,180
MOTOR VEHICLE	16,249,543	14,289,318	17,110,179	2,167,643
516 SOLID WASTE DISPOSAL				
GENERAL	18,736,105	23,332,027	18,286,770	17,214,189
MOTOR VEHICLE	953,007	966,279	1,546,552	1,023,261
SLD WASTE BOND REDEMPTION	1,105,000	0	0	0
518 STORM WATER MAINTENANCE				
GENERAL	0	264,889	535,944	0
MOTOR VEHICLE	3,624,925	4,523,922	4,523,805	3,403,648
519 SOLID WASTE ENGINEERING AND STORM WATER MANAGEMENT				
GENERAL	174,196	179,174	0	0
MOTOR VEHICLE	466,333	817,435	0	0
INTERNAL SERVICE	0	141,894	0	0
544 SANITARY MAINTENANCE				
WASTE WATER UTILITY	7,674,170	8,563,553	9,151,641	9,537,374
546 WATER MAINTENANCE				
WATER UTILITY	16,572,342	19,293,087	18,344,151	18,968,427
548 CONDUITS				
GENERAL	1,986,560	1,572,933	1,921,214	1,978,582
550 WASTE WATER FACILITIES				
WASTE WATER UTILITY	56,806,513	57,650,226	63,292,979	67,517,549
552 WATER FACILITIES				
WATER UTILITY	17,409,941	17,363,114	20,014,134	21,338,769
553 WATER ENGINEERING				
FEDERAL	597	226	0	0
WATER UTILITY	5,075,573	5,812,483	7,050,375	7,298,319
INTERNAL SERVICE	0	448,345	557,578	560,467
554 WASTE WATER ENGINEERING				
WASTE WATER UTILITY	7,241,138	8,246,125	9,936,688	11,082,201
555 ENVIRONMENTAL SERVICES				
WASTE WATER UTILITY	1,630,809	1,882,603	2,545,107	2,831,144
WATER UTILITY	252,738	298,091	514,053	596,775

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
ACTUAL EXPENDITURES

BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
PUBLIC WORKS				
560 FACILITIES ENGINEERING				
WASTE WATER UTILITY	0	289,961	443,470	486,443
WATER UTILITY	0	124,349	186,387	179,838
INTERNAL SERVICE	0	1,653,934	1,831,556	1,835,018
561 UTILITY BILLING				
WATER UTILITY	6,362,425	6,302,253	6,748,681	7,016,765
565 UTILITY DEBT SERVICE				
WASTE WATER UTILITY	6,734,060	7,957,229	7,513,499	9,699,583
WATER UTILITY	9,600,258	9,835,172	8,655,820	11,406,144
580 PARKING ENTERPRISE FACILITIES				
PARKING ENTERPRISE	12,513,786	12,725,343	12,052,340	13,388,365
RECREATION AND PARKS	32,252,552	34,174,582	35,356,661	36,147,268
471 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	1,766,393	1,855,431	2,144,941	2,142,673
STATE	23,508	6,388	42,151	81,057
473 MUNICIPAL CONCERTS AND OTHER MUSICAL EVENTS				
GENERAL	49,619	55,002	60,399	60,692
478 GENERAL PARK SERVICES				
GENERAL	12,295,861	13,060,761	13,055,580	13,381,290
MOTOR VEHICLE	19,352	0	0	219,102
STATE	500,845	779,360	807,600	807,600
479 SPECIAL FACILITIES				
GENERAL	2,111,614	2,390,815	2,274,469	2,246,911
SPECIAL	296,600	134,177	130,093	143,000
480 REGULAR RECREATIONAL SERVICES				
GENERAL	12,167,725	12,578,168	13,092,076	13,225,866
FEDERAL	31,666	125,093	0	0
STATE	9,615	19,232	0	0
SPECIAL	0	31,741	50,042	12,630
482 SUPPLEMENTARY RECREATIONAL SERVICES				
FEDERAL	1,690	110,026	0	0
STATE	18,576	35,944	31,863	31,863
SPECIAL	1,079,383	970,534	1,367,156	1,331,969
505 PARK AND STREET TREES				
GENERAL	165,731	129,194	279,580	241,220
MOTOR VEHICLE	1,714,374	1,892,716	2,020,711	2,221,395
SHERIFF				
118 SHERIFF SERVICES				
GENERAL	4,343,648	4,449,965	4,743,072	4,760,292

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993
 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
SOCIAL SERVICES				
365 PUBLIC ASSISTANCE				
GENERAL	526,976	510,194	533,000	501,000
STATE'S ATTORNEY	11,819,093	12,619,412	13,372,486	13,825,898
115 PROSECUTION OF CRIMINALS				
GENERAL	10,768,612	11,565,629	12,341,335	12,632,000
FEDERAL	963,813	968,979	949,743	978,457
STATE	0	0	0	133,986
SPECIAL	86,668	84,804	81,408	81,455
URBAN SERVICES	28,343,258	1,892,478	0	0
171 ADMINISTRATION				
GENERAL	1,303,729	7,103	0	0
FEDERAL	321,944	496	0	0
STATE	597,804	60,112	0	0
172 NEIGHBORHOOD ORGANIZATION				
GENERAL	163,262	4,701-	0	0
FEDERAL	991,085	213,027	0	0
STATE	1,962,961	369,570	0	0
SPECIAL	6,224	3,303	0	0
376 DAY CARE				
GENERAL	1,300,239	7,669-	0	0
395 CHILDREN'S SERVICES				
GENERAL	128,881	0	0	0
FEDERAL	8,883,186	1,119,196	0	0
396 ENERGY/WEATHERIZATION SERVICES				
FEDERAL	3-	22-	0	0
STATE	10,226,176	18,696	0	0
SPECIAL	1,712-	29,547	0	0
397 COMMUNITY SUPPORT SERVICES				
GENERAL	181,943	5,267	0	0
FEDERAL	447,910	13,630	0	0
STATE	875,269	6,388	0	0
SPECIAL	548,668	0	0	0
426 EDUCATION				
FEDERAL	374,228	36,631	0	0
STATE	4,412	6,141	0	0
SPECIAL	5,072	1,216	0	0
496 RECREATION				
FEDERAL	21,980	14,547	0	0
WAGE COMMISSION				
165 WAGE ENFORCEMENT				
GENERAL	262,568	178,461	189,752	187,345

4=,
VD

FISCAL 1996 OPERATING BUDGET
 COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

<u>AGENCY, PROGRAM, AND FUND</u>	<u>FISCAL 1993 ACTUAL EXPENDITURES</u>	<u>FISCAL 1994 ACTUAL ADOPTED EXPENDITURES</u>	<u>FISCAL 1995 ADOPTED BUDGET</u>	<u>FISCAL 1996</u>
	<u>BUDGET</u>			
WAR MEMORIAL COMMISSION				
487 OPERATION OF WAR MEMORIAL BUILDING				
GENERAL	200,894	217,337	242,190	263,929

FISCAL 1996 OPERATING BUDGET
COMPARED WITH FISCAL 1995 BUDGET AND FISCAL 1994 AND 1993 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1993 ACTUAL EXPENDITURES	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ADOPTED BUDGET	FISCAL 1996 ADOPTED BUDGET
TOTAL OPERATING BUDGET	1,877,978,612	1,989,858,972	2,039,315,278	2,104,991,431
LESS INTERNAL SERVICE FUND	47,206,275	56,267,964	59,683,282	64,839,579
TOTAL OPERATING APPROPRIATIONS	1,830,772,337	1,933,591,008	1,979,631,996	2,040,151,852
SUMMARY BY FUNDS:				
GENERAL	773,230,176	794,985,101	800,635,000	802,573,449
EDUCATION	462,821,534	497,145,819	518,600,000	531,322,000
MOTOR VEHICLE	121,273,205	126,313,502	136,428,464	131,929,455
FEDERAL	235,759,736	239,956,253	232,545,866	249,009,821
STATE	61,704,430	94,296,005	94,665,024	111,659,946
SPECIAL	16,531,308	12,978,830	16,833,457	20,559,743
LOAN & GUAR ENTERPRISE	2,887,438	3,661,758	3,584,616	3,779,060
PARKING ENTERPRISE	12,513,786	12,725,343	12,052,340	13,388,365
WASTE WATER UTILITY	80,537,485	84,619,590	93,020,327	101,154,294
WATER UTILITY	55,550,639	59,056,499	63,038,307	66,805,037
PARKING MANAGEMENT	6,857,600	7,852,308	8,228,595	7,970,682
SLD WASTE BOND REDEMPTION	1,105,000	0	0	0
TOTAL	1,830,772,337	1,933,591,008	1,979,631,996	2,040,151,852

--END--

GENERAL

STATE

OPERATING BUDGET FUND DISTRIBUTION

AGENCY AND PROGRAM	EDUCATION	MOTOR VEHICLE	FEDERAL	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
BALTIMORE CITY PUBLIC SCHOOLS	0 531,322,000	3,654,000	75,006,000	31,816,000	0	7,648,000	0 649,446,000
728 BOARD OF SCHOOL COMMISSIONERS	0 296,380	0	0	0	0	0	0 296,380
729 OFFICE OF THE SUPERINTENDENT	0 2,794,935	0	92,396	0	0	0	0 2,887,331
732 CURRICULUM AND INSTRUCTION	0 4,515,339	0	2,048,431	425,113	0	568,663	0 7,557,546
741 AREA SCHOOL SERVICES	0 1,843,835	0	0	0	0	0	0 1,843,835
743 GENERAL INSTRUCTION	0 261,589,032	0	36,107,556	17,608,922	0	675,690	0 315,981,200
744 OTHER INSTRUCTIONAL SERVICES	0 11,558,487	0	748,962	789,110	0	139,849	0 13,236,408
746 SCHOOL SOCIAL WORK SERVICES	0 3,994,316	0	457,442	383,134	0	292,039	0 5,126,931
751 FAMILY AND STUDENT SUPPORT	0 3,232,838	0	1,455,073	103,132	0	164,817	0 4,955,860
752 SPECIAL EDUCATION MONITORING	0 280,982	0	394,305	0	0	0	0 675,287
753 COMPENSATORY PROGRAMS	0 58,910	0	1,707,952	230,857	0	0	0 1,997,719
754 CAREER AND TECHNOLOGY INSTRUCTION	0 15,197,780	0	2,352,340	1,041,668	0	0	0 18,591,788
755 ADULT/ALTERNATIVE INSTRUCTION	0 9,758,787	0	548,084	158,077	0	0	0 10,464,948
756 SPECIAL INSTRUCTION	0 113,153,267	0	4,650,000	68,458	0	565,000	0 118,436,725
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION	0 5,531,936	0	468,429	0	0	0	0 6,000,365
758 GIFTED AND TALENTED INSTRUCTION	0 2,965,955	0	0	1,058,880	0	0	0 4,024,835
762 FOOD SERVICES	0 34,250	0	20,132,000	1,400,000	0	4,200,000	0 25,766,250
763 FISCAL MANAGEMENT	0 1,178,082	0	515,714	0	0	0	0 1,693,796
764 TRANSPORTATION	0 14,102,537	3,654,000	409,756	8,287,000	0	13,570	0 26,466,863
765 PROCUREMENT	0 1,249,684	0	287,007	0	0	0	0 1,536,691
767 FACILITIES	0 62,085,539	0	100,000	40,000	0	0	0 62,225,539
768 SCHOOL POLICE	0 5,554,863	0	0	0	0	0	0 5,554,863
769 PERSONNEL SERVICES	0 2,112,043	0	679,822	0	0	335,022	0 3,126,887
780 EXTERNAL RELATIONS	0 1,352,152	0	160,403	0	0	0	0 1,512,555
781 PLANNING AND STRATEGIC BUDGETING	0 510,982	0	161,584	0	0	0	0 672,566
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUA	0 898,965	0	502,826	0	0	275,085	0 1,676,876
783 MANAGEMENT INFORMATION SYSTEMS	0 3,764,166	0	859,632	0	0	377,500	0 5,001,298
784 STAFF DEVELOPMENT	0 1,705,958	0	166,286	221,649	0	40,765	0 2,134,658
BOARD OF ELECTIONS							
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS	2,152,838	0	0	0	0	0	0 2,152,838
CITY COUNCIL							
100 CITY LEGISLATION	3,140,078	0	0	0	0	0	0 3,140,078
CIVIL SERVICE COMMISSION	3,256,624	0	0	0	0	22,733	3,220,139 6,499,496
160 PERSONNEL ADMINISTRATION	2,388,983	0	0	0	0	22,733	2,319,892 4,731,608
161 VISION CARE PROGRAM	0	0	0	0	0	0	900,247 900,247
167 OCCUPATIONAL MEDICINE AND SAFETY	867,641	0	0	0	0	0	867,641 867,641

OPERATING BUDGET FUND DISTRIBUTION
--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
COMMUNITY RELATIONS COMMISSION									
156 DEVELOPMENT OF INTERGROUP RELATIONS	795,346	0	0	62,786	0	0	0	0	858,132
COMPTROLLER	2,494,484	0	0	0	0	0	265,659	7,877,651	10,637,794
130 EXECUTIVE DIRECTION AND CONTROL	382,167	0	0	0	0	0	0	63,759	445,926
131 AUDITS	1,537,891	0	0	0	0	0	265,659	0	1,803,550
132 REAL ESTATE ACQUISITION AND MANAGEMENT	516,920	0	0	0	0	0	0	0	516,920
133 MUNICIPAL TELEPHONE EXCHANGE	0	0	0	0	0	0	0	7,365,406	7,365,406
135 INSURANCE ON CITY FACILITIES	57,506	0	0	0	0	0	0	0	57,506
136 MUNICIPAL POST OFFICE	0	0	0	0	0	0	0	448,486	448,486
COUNCILMANIC SERVICES									
103 COUNCILMANIC SERVICES	345,776	0	0	0	0	0	0	0	345,776
COURTS-RELATED									
110 CIRCUIT COURT	6,734,436	0	0	392,027	596,566	0	0	0	7,723,029
112 ORPHANS' COURT	353,599	0	0	0	0	0	0	0	353,599
EMPLOYEES' RETIREMENT SYSTEMS									
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM	0	0	0	0	0	0	2,768,595	0	2,768,595
ENOCH PRATT FREE LIBRARY	16,672,693	0	0	0	4,007,467	0	119,840	0	20,800,000
450 ADMINISTRATIVE AND TECHNICAL SERVICES	410,366	0	0	0	137,139	0	119,840	0	667,345
452 EXTENSION SERVICES	10,207,466	0	0	0	0	0	0	0	10,207,466
453 STATE LIBRARY RESOURCE CENTER	6,054,861	0	0	0	3,870,328	0	0	0	9,925,189
FINANCE	14,081,413	0	0	0	0	3,591,453	0	4,131,948	21,804,814
140 ADMINISTRATIVE DIRECTION AND CONTROL	610,143	0	0	0	0	0	0	0	610,143
141 BUDGET AND MANAGEMENT RESEARCH	1,492,663	0	0	0	0	0	0	0	1,492,663
144 PURCHASING	3,945,272	0	0	0	0	0	0	3,446,735	7,392,007
145 RISK MANAGEMENT SERVICES	0	0	0	0	0	0	0	498,506	498,506
147 MANAGEMENT INFORMATION SERVICES	4,040,831	0	0	0	0	0	0	0	4,040,831
148 BUREAU OF ACCOUNTING OPERATIONS	2,640,936	0	0	0	0	3,591,453	0	186,707	6,419,096
150 TREASURY MANAGEMENT	1,351,568	0	0	0	0	0	0	0	1,351,568
FIRE	92,733,395	0	0	12,000	625,000	0	1,141,180	0	94,511,575
210 ADMINISTRATIVE DIRECTION AND CONTROL	1,536,882	0	0	0	0	0	0	0	1,536,882
211 TRAINING	693,905	0	0	0	0	0	0	0	693,905
212 FIRE SUPPRESSION	73,026,677	0	0	0	70,000	0	0	0	73,096,677
213 FIRE PREVENTION	1,926,593	0	0	0	0	0	0	0	1,926,593
214 SUPPORT SERVICES	3,701,660	0	0	0	555,000	0	0	0	4,256,660
215 FIRE ALARM AND COMMUNICATIONS	3,144,332	0	0	0	0	0	0	0	3,144,332
219 NON-ACTUARIAL RETIREMENT BENEFITS	700,000	0	0	0	0	0	0	0	700,000
319 AMBULANCE SERVICE	8,003,346	0	0	12,000	0	0	1,141,180	0	9,156,526

LA
Ce.

OPERATING BUDGET FUND DISTRIBUTION

--CONTINUED--

	GENERAL	EDUCATIO	FEDERAL	ENTERPRISE AND STATE	UT I L I T Y	OTHER SPECIAL PURPOSE	I N T E R N A L S E R V I C E	F I S C A L 1996 TOTAL
AGENCY AND PROGRAM			MOTOR VEHICLE					
HEALTH	17,538,314		0	102,258,675	39,273,101	1,348,00	0	160,418,090
240 ANIMAL CONTROL	1,342,516		0	0	0		0	1,342,516
300 ADMINISTRATIVE DIRECTION AND CONTROL	3,066,057		0	89,503	32,913		0	3,188,473
302 ENVIRONMENTAL HEALTH	1,805,163		0	320,835	84,438		0	2,210,436
303 SPECIAL PURPOSE GRANTS	227,443		0	3,704,668	2,068,600	1,122,00	0	7,122,711
304 CLINICAL SERVICES	2,677,726		0	48,968,767	535,517	76,00	0	52,258,010
305 MATERNAL AND INFANT SERVICES	1,524,582		0	10,984,923	583,885		0	13,093,390
306 GENERAL NURSING SERVICES	948,677		0	0	3,522,534		0	4,471,211
307 MENTAL HEALTH SERVICES	757,057		0	21,304,364	24,702,184		0	46,763,605
308 CHILD, ADOLESCENT, AND FAMILY HEALTH	636,602		0	5,980,775	1,262,143		0	7,879,520
310 SCHOOL HEALTH SERVICES	4,285,820		0	5,565,736	6,480,887	150,00	0	16,482,443
311 HEALTH SERVICES FOR THE AGING	266,671		0	5,339,104	0		0	5,605,775
HOUSING AND COMMUNITY DEVELOPMENT	15,996,098		0	39,095,289	18,901,691	2,887,41	0	76,880,496
177 ADMINISTRATIVE DIRECTION AND CONTROL	1,800,914		0	1,488,925	46,043	512,09	0	3,847,977
181 NEIGHBORHOOD HUBS	855,630		0	1,329,286	2,591,903	127,00	0	4,903,819
184 ENERGY ASSISTANCE AND EMERGENCY FOOD	0		0	0	12,401,790		0	12,401,790
260 CONSTRUCTION AND BUILDING INSPECTION	1,907,161		0	1,510,069	0		0	3,417,230
570 PRESERVATION OF HISTORIC PLACES	229,906		0	129,000	0		0	358,906
582 FINANCE AND DEVELOPMENT	1,972,752		0	2,187,185	0		0	4,159,937
583 NEIGHBORHOOD SERVICES	4,831,954		0	3,162,032	68,000	2,173,32	0	10,235,309
585 BALTIMORE DEVELOPMENT CORPORATION	2,215,189		0	400,000	0	75,00	0	2,690,189
592 SPECIAL HOUSING GRANTS	0		0	4,538,290	1,638,098		0	6,176,388
593 COMMUNITY SUPPORT PROJECTS	650,040		0	8,997,492	0		0	9,647,532
597 WEATHERIZATION	0		0	0	2,077,247		0	2,077,247
604 CHILD CARE CENTERS	1,403,671		0	0	0		0	1,403,671
605 HEAD START	128,881		0	15,319,760	0		0	15,448,641
606 ARTS AND EDUCATION	0		0	33,250	78,610		0	111,860
LAW								
175 LEGAL SERVICES	5,118,280		0	0	0	0	5,077,231	10,195,511
LEGISLATIVE REFERENCE	639,626		0	0	0	78,994	0	718,620
106 LEGISLATIVE REFERENCE SERVICES	330,674		0	0	0	78,994	0	409,668
107 ARCHIVES AND RECORDS MANAGEMENT	308,952		0	0	0	0	0	308,952
LIQUOR LICENSE BOARD								
250 LIQUOR CONTROL	1,089,867		0	0	0	0	0	1,089,867
MAYORALTY	3,886,807		0	0	110,500	0	0	3,997,307
125 EXECUTIVE DIRECTION AND CONTROL	3,138,220		0	0	0	0	0	3,138,220
127 MAYOR'S OFFICE OF STATE RELATIONS	320,617		0	0	0	0	0	320,617
350 OFFICE OF CHILDREN AND YOUTH	281,979		0	0	110,500	0	0	392,479
599 OFFICE OF INTERNATIONAL PROGRAMS	145,991		0	0	0	0	0	145,991

CA
4=

OPERATING BUDGET FUND DISTRIBUTION
--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
MAYORALTY-RELATED FUNCTIONS									
ART AND CULTURE	4,878,399	0	0	16,500	73,575	0	225,740	0	5,194,214
492 PROMOTION OF ART AND CULTURE	565,443	0	0	16,500	73,575	0	225,740	0	881,258
493 ART AND CULTURE GRANTS	4,312,956	0	0	0	0	0	0	0	4,312,956
CABLE AND COMMUNICATIONS									
572 CABLE AND COMMUNICATIONS COORDINATION	567,501	0	0	0	0	0	90,000	0	657,501
CIVIC PROMOTION									
590 CIVIC PROMOTION	5,027,713	0	0	0	0	0	0	0	5,027,713
COMMISSION FOR WOMEN									
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN	178,647	0	0	0	0	0	32,884	0	211,531
COMMISSION ON AGING									
324 AGING AND RETIREMENT EDUCATION	689,387	0	325,000	5,943,361	3,518,324	0	73,254	0	10,549,326
CONDITIONAL PURCHASE AGREEMENTS									
129 CONDITIONAL PURCHASE AGREEMENT PAYMENTS	9,077,575	0	0	0	0	187,607	0	0	9,265,182
CONTINGENT FUND									
121 CONTINGENT FUND	825,000	0	0	0	0	0	0	0	825,000
CONVENTION COMPLEX	5,300,567	0	0	0	97,133	0	0	0	5,397,700
531 CONVENTION CENTER OPERATIONS	4,650,567	0	0	0	97,133	0	0	0	4,747,700
540 BALTIMORE ARENA OPERATIONS	650,000	0	0	0	0	0	0	0	650,000
COORD COUNCIL ON CRIM JUSTICE									
224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE	309,773	0	0	178,931	0	0	275,000	0	763,704
DEBT SERVICE									
123 GENERAL DEBT SERVICE	45,025,824	0	14,887,905	0	0	0	0	0	59,913,729
EDUCATIONAL GRANTS									
446 EDUCATIONAL GRANTS	1,309,699	0	0	0	0	0	0	0	1,309,699
HEALTH AND WELFARE GRANTS									
385 HEALTH AND WELFARE GRANTS	127,004	0	0	0	0	0	0	0	127,004

LA
LA

OPERATING BUDGET FUND DISTRIBUTION

--CONTINUED--

	AGENCY AND PROGRAM	GENERAL	EDUCATION		FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
				MOTOR VEHICLE						
	LABOR COMMISSIONER									
	128 LABOR RELATIONS	452,950	0	0	0	0	0	0	0	452,950
	LOCAL SHARE TO CITY SCHOOLS									
	352 LOCAL SHARE TO CITY SCHOOLS	195,548,000	0	0	0	0	0	0	0	195,548,000
	MISCELLANEOUS GENERAL EXPENSES									
	122 MISCELLANEOUS GENERAL EXPENSES	4,495,224	0	0	0	0	0	0	0	4,495,224
	OFFICE OF EMPLOYMENT DEVELOPMENT	907,635	0	0	21,463,001	4,158,321	0	0	0	26,528,957
	630 ADMINISTRATION (TITLE I)	169,037	0	0	0	0	0	0	0	169,037
	631 JOB TRAINING PARTNERSHIP (TITLES II/III)	0	0	0	12,610,263	0	0	0	0	12,610,263
	639 SPECIAL SERVICES	738,598	0	0	8,852,738	4,158,321	0	0	0	13,749,657
	RETIREES' HEALTH BENEFITS									
	351 RETIREE'S HEALTH BENEFITS	32,878,094	0	0	0	0	0	0	0	32,878,094
	SELF-INSURANCE FUND									
	126 CONTRIBUTION TO SELF-INSURANCE FUND	16,082,164	0	3,837,145	0	0	0	0	0	19,919,309
LA	MUNICIPAL AND ZONING APPEALS									
CA	185 ZONING, TAX, AND OTHER APPEALS	356,135	0	0	0	0	0	0	0	356,135
	MUSEUM OF ART									
	489 OPERATION OF MUSEUM OF ART	2,982,571	0	0	0	0	0	0	0	2,982,571
	PLANNING									
	187 CITY PLANNING	1,657,155	0	957,568	517,568	46,000	0	0	0	3,178,291
	POLICE	185,406,774	0	9,146,106	2,826,504	7,350,000	0	2,013,392	0	206,742,776
	200 ADMINISTRATIVE DIRECTION AND CONTROL	7,955,589	0	0	0	0	0	0	0	7,955,589
	201 NEIGHBORHOOD PATROL	124,780,748	0	0	2,638,216	7,300,000	0	0	0	134,718,964
	202 CRIMINAL INVESTIGATIONS	16,666,909	0	0	0	0	0	350,000	0	17,016,909
	203 TRAFFIC	0	0	9,146,106	0	50,000	0	0	0	9,196,106
	204 TECHNICAL SERVICES	24,498,293	0	0	188,288	0	0	1,663,392	0	26,349,973
	205 NON-ACTUARIAL RETIREMENT BENEFITS	7,315,000	0	0	0	0	0	0	0	7,315,000
	207 RESEARCH AND DEVELOPMENT	4,190,235	0	0	0	0	0	0	0	4,190,235
	PUBLIC WORKS	51,816,766	0	96,681,234	258,722	31,762	181,347,696	7,970,682	44,532,610	382,639,472
	189 FLEET MANAGEMENT	0	0	0	0	0	0	0	34,078,000	34,078,000
	190 DEPARTMENTAL ADMINISTRATION	747,137	0	375,503	0	0	0	0	1,108,217	2,230,857
	191 PERMITS	414,640	0	1,867,846	0	0	0	0	0	2,282,486
	193 BUILDING MAINTENANCE	12,455,870	0	0	0	0	0	0	0	12,455,870
	195 TOWING	427,248	0	4,625,655	0	18,762	0	0	0	5,071,665
	198 BUILDING ENGINEERING	265,606	0	0	0	0	0	0	1,656,332	1,921,938
	230 BUREAU ADMINISTRATION	0	0	6,938,807	90,000	0	0	0	4,766,341	11,795,148

OPERATING BUDGET FUND DISTRIBUTION
--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
231 TRAFFIC ENGINEERING	0	0	3,903,970			0	0	0	3,903,970
232 PARKING MANAGEMENT	0	0	0	168,72		0	3,929,011	0	4,097,733
233 SIGNS & MARKINGS	0	0	3,983,813		13,00	0	0	0	3,996,813
235 PARKING ENFORCEMENT	0	0	0			0	4,041,671	0	4,041,671
239 TRAFFIC COMPUTER & COMMUNICATIONS	0	0	1,601,039			0	0	0	1,601,039
500 STREET LIGHTING	0	0	15,695,285			0	0	528,235	16,223,520
501 HIGHWAY MAINTENANCE	828,581	0	30,751,514			0	0	0	31,580,095
503 HIGHWAY ENGINEERING	1,204,63	0	1,627,383			0	0	0	2,832,016
513 SOLID WASTE MAINTENANCE	762,10	0	18,715,867			0	0	0	19,477,967
515 SOLID WASTE COLLECTION	15,518,18	0	2,167,643			0	0	0	17,685,823
516 SOLID WASTE DISPOSAL	17,214,18	0	1,023,261			0	0	0	18,237,450
518 STORM WATER MAINTENANCE		0	3,403,648			0	0	0	3,403,648
544 SANITARY MAINTENANCE		0	0			9,537,374	0	0	9,537,374
546 WATER MAINTENANCE		0	0			18,968,427	0	0	18,968,427
548 CONDUITS	1,978,58	0	0			0	0	0	1,978,582
550 WASTE WATER FACILITIES		0	0			67,517,549	0	0	67,517,549
552 WATER FACILITIES		0	0			21,338,769	0	0	21,338,769
553 WATER ENGINEERING		0	0			7,298,319	0	560,467	7,858,786
554 WASTE WATER ENGINEERING		0	0			11,082,201	0	0	11,082,201
555 ENVIRONMENTAL SERVICES		0	0			3,427,919	0	0	3,427,919
560 FACILITIES ENGINEERING		0	0			666,281	0	1,835,018	2,501,299
LA 561 UTILITY BILLING		0	0			7,016,765	0	0	7,016,765
565 UTILITY DEBT SERVICE		0	0			21,105,727	0	0	21,105,727
580 PARKING ENTERPRISE FACILITIES		0	0			13,388,365	0	0	13,388,365
RECREATION AND PARKS	31,298,65	0	2,440,497		920,52	0	1,487,599	0	36,147,268
471 ADMINISTRATIVE DIRECTION AND CONTROL	2,142,67	0	0		81,05	0	0	0	2,223,730
473 MUNICIPAL CONCERTS AND OTHER MUSICAL EVENTS	60,69	0	0			0	0	0	60,692
478 GENERAL PARK SERVICES	13,381,29	0	219,102		807,60	0	0	0	14,407,992
479 SPECIAL FACILITIES	2,246,911	0	0			0	143,000	0	2,389,911
480 REGULAR RECREATIONAL SERVICES	13,225,866	0	0			0	12,630	0	13,238,496
482 SUPPLEMENTARY RECREATIONAL SERVICES	0	0	0		31,86	0	1,331,969	0	1,363,832
505 PARK AND STREET TREES	241,220	0	2,221,395			0	0	0	2,462,615
SHERIFF									
118 SHERIFF SERVICES	4,760,292	0	0	0	0	0	0	0	4,760,292
SOCIAL SERVICES									
365 PUBLIC ASSISTANCE	501,000	0	0	0	0	0	0	0	501,000
STATE'S ATTORNEY									
115 PROSECUTION OF CRIMINALS	12,632,000	0	0	978,457	133,986	0	81,455	0	13,825,898

OPERATING BUDGET FUND DISTRIBUTION

--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1996 TOTAL
WAGE COMMISSION 165 WAGE ENFORCEMENT	187,345	0	0	0	0	0	0	0	187,345
WAR MEMORIAL COMMISSION 487 OPERATION OF WAR MEMORIAL BUILDING	263,929	0	0	0	0	0	0	0	263,929
TOTAL FISCAL 1996 OPERATING BUDGET	802,573,449 0	531,322,000 0	131,929,455 0	249,009,821 0	111,659,946 0	185,126,756 0	28,530,425	64,839,579	2,104,991,431
LESS INTERNAL SERVICE FUND							0	64,839,579	64,839,579
TOTAL FISCAL 1996 OPERATING APPROPRIATIONS	802,573,449	531,322,000	131,929,455	249,009,821	111,659,946	185,126,756	28,530,425	0	2,040,151,852

--END--

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

<u>AGENCY, PROGRAM, AND FUND</u>	<u>FISCAL 1995 BUDGET</u>	<u>B OF E APPROVED CHANGES</u>	<u>RECOMMENDED ADDITIONAL CHANGES</u>	<u>RECOMMENDED FISCAL 1996 BUDGET</u>
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>	9,853	57	135-	9,775
728 BOARD OF SCHOOL COMMISSIONERS				
EDUCATION	3	1-	0	2
729 OFFICE OF THE SUPERINTENDENT				
EDUCATION	24	1	5	30
FEDERAL	2	0	1-	1
STATE	0	1	1-	0
732 CURRICULUM AND INSTRUCTION				
EDUCATION	57	8	3-	62
FEDERAL	27	2-	4-	21
STATE	1	0	0	1
SPECIAL	3	0	1-	2
741 AREA SCHOOL SERVICES				
EDUCATION	23	5	2-	26
743 GENERAL INSTRUCTION				
EDUCATION	4,640	55	43-	4,652
FEDERAL	412	63-	36	385
STATE	165	23-	4	146
SPECIAL	31	6	0	37
744 OTHER INSTRUCTIONAL SERVICES				
EDUCATION	205	1	3-	203
FEDERAL	1	7	2	10
STATE	37	22-	1-	14
SPECIAL	2	0	0	2
746 SCHOOL SOCIAL WORK SERVICES				
EDUCATION	66	22	0	88
FEDERAL	4	0	2	6
STATE	9	0	6-	3
SPECIAL	6	2-	1	5
751 FAMILY AND STUDENT SUPPORT				
EDUCATION	61	1-	5-	55
FEDERAL	22	1-	0	21
STATE	0	2	0	2
SPECIAL	0	2	1-	1
752 SPECIAL EDUCATION MONITORING				
EDUCATION	0	1	3	4
FEDERAL	0	3	3	6
753 COMPENSATORY PROGRAMS				
EDUCATION	2	1-	0	1
FEDERAL	26	6-	0	20
754 CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	261	39	2-	298
FEDERAL	17	2-	0	15
STATE	0	2	0	2
SPECIAL	1	0	0	1

CA
V)

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>				
755 ADULT/ALTERNATIVE INSTRUCTION				
EDUCATION	160	1	0	161
FEDERAL	10	0	1-	9
STATE	3	2-	1-	0
SPECIAL	8	2-	4-	2
756 SPECIAL INSTRUCTION				
EDUCATION	1,541	48	2-	1,587
FEDERAL	62	1-	0	61
STATE	5	5-	1	1
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	91	0	0	91
FEDERAL	9	2	0	11
758 GIFTED AND TALENTED INSTRUCTION				
EDUCATION	47	2	2-	47
STATE	0	1	1-	0
761 LOGISTICAL SERVICES				
EDUCATION	22	1-	21-	0
762 FOOD SERVICES				
FEDERAL	238	1	0	239
763 FISCAL MANAGEMENT				
EDUCATION	29	4-	6	31
FEDERAL	6	0	0	6
764 TRANSPORTATION				
EDUCATION	0	0	14	14
STATE	73	0	0	73
765 PROCUREMENT				
EDUCATION	29	1-	1	29
767 FACILITIES				
EDUCATION	1,090	0	105-	985
768 SCHOOL POLICE				
EDUCATION	114	0	6	120
769 PERSONNEL SERVICES				
EDUCATION	57	1-	6-	50
FEDERAL	1	0	0	1
STATE	1	1-	0	0
SPECIAL	3	0	0	3
780 EXTERNAL RELATIONS				
EDUCATION	28	3-	0	25
FEDERAL	3	0	1-	2
781 PLANNING AND STRATEGIC BUDGETING				
EDUCATION	16	5-	0	11
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUATION				
EDUCATION	23	4-	3-	16
FEDERAL	2	0	0	2
SPECIAL	2	0	0	2
783 MANAGEMENT INFORMATION SYSTEMS				
EDUCATION	53	1	0	54
FEDERAL	1	0	0	1

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>				
784 STAFF DEVELOPMENT				
EDUCATION	16	1	2	19
STATE	2	1-	1-	0
<u>BOARD OF ELECTIONS</u>				
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS				
GENERAL	38	0	3-	35
<u>CITY COUNCIL</u>				
100 CITY LEGISLATION				
GENERAL	68	0	0	68
<u>CIVIL SERVICE COMMISSION</u>	107	2	1-	108
160 PERSONNEL ADMINISTRATION				
GENERAL	49	1	2-	48
INTERNAL SERVICE	7	0	0	7
161 VISION CARE PROGRAM				
INTERNAL SERVICE	6	0	0	6
167 OCCUPATIONAL MEDICINE AND SAFETY				
GENERAL	45	1	1	47
<u>COMMUNITY RELATIONS COMMISSION</u>	19	0	0	19
156 DEVELOPMENT OF INTERGROUP RELATIONS				
GENERAL	16	0	0	16
FEDERAL	3	0	0	3
<u>COMPTROLLER</u>	107	0	5-	102
130 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	8	0	1-	7
INTERNAL SERVICE	1	0	0	1
131 AUDITS				
GENERAL	51	0	3-	48
SPECIAL	4	0	0	4
132 REAL ESTATE ACQUISITION AND MANAGEMENT				
GENERAL	10	0	1-	9
133 MUNICIPAL TELEPHONE EXCHANGE				
INTERNAL SERVICE	20	0	0	20
135 INSURANCE ON CITY FACILITIES				
GENERAL	1	0	0	1
136 MUNICIPAL POST OFFICE				
INTERNAL SERVICE	12	0	0	12
<u>COUNCILMANIC SERVICES</u>				
103 COUNCILMANIC SERVICES				
GENERAL	6	0	0	6

1Ch
1,

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
COURTS-RELATED				
110 CIRCUIT COURT				
GENERAL	123	0	1-	122
FEDERAL	27	3	10-	20
STATE	5	0	5	10
112 ORPHANS' COURT				
GENERAL	5	0	0	5
EMPLOYEES' RETIREMENT SYSTEMS				
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM				
SPECIAL	26	0	7	33
ENOCH PRATT FREE LIBRARY	406	4	10-	400
450 ADMINISTRATIVE AND TECHNICAL SERVICES				
GENERAL	91	3	1-	93
STATE	1	0	0	1
SPECIAL	2	0	0	2
452 EXTENSION SERVICES				
GENERAL	144	2-	0	142
453 STATE LIBRARY RESOURCE CENTER				
GENERAL	132	1-	8-	123
STATE	36	4	1-	39
FINANCE	557	1	1-	557
140 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	8	0	0	8
141 BUDGET AND MANAGEMENT RESEARCH				
GENERAL	21	1	4	26
144 PURCHASING				
GENERAL	137	0	3-	134
INTERNAL SERVICE	63	0	1	64
145 RISK MANAGEMENT SERVICES				
INTERNAL SERVICE	5	0	0	5
147 MANAGEMENT INFORMATION SERVICES				
GENERAL	90	1	1-	90
148 BUREAU OF ACCOUNTING OPERATIONS				
GENERAL	111	1-	2-	108
SPECIAL	3	0	0	3
LOAN & GUAR ENTERPRISE	3	0	0	3
INTERNAL SERVICE	4	0	0	4
150 TREASURY MANAGEMENT				
GENERAL	112	0	0	112
FIRE	1,843	4	79-	1,768
210 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	22	4	2	28
211 TRAINING				
GENERAL	11	0	0	11
212 FIRE SUPPRESSION				
GENERAL	1,529	1	81-	1,449

ON
N,

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
FIRE				
213 FIRE PREVENTION				
GENERAL	36	0	0	36
214 SUPPORT SERVICES				
GENERAL	7	1-	0	6
215 FIRE ALARM AND COMMUNICATIONS				
GENERAL	52	1-	0	51
319 AMBULANCE SERVICE				
GENERAL	168	1	0	169
SPECIAL	18	0	0	18
HEALTH	803	70	33-	840
240 ANIMAL CONTROL				
GENERAL	30	5	3-	32
300 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	47	0	3-	44
FEDERAL	1	0	0	1
STATE	1	0	0	1
302 ENVIRONMENTAL HEALTH				
GENERAL	32	0	1	33
FEDERAL	2	2	2-	2
STATE	2	0	0	2
303 SPECIAL PURPOSE GRANTS				
GENERAL	1	0	0	1
FEDERAL	12	1	0	13
STATE	3	0	1-	2
SPECIAL	6	0	3-	3
304 CLINICAL SERVICES				
GENERAL	42	4	5-	41
FEDERAL	92	1	6-	87
STATE	7	0	0	7
SPECIAL	1	0	1	2
305 MATERNAL AND INFANT SERVICES				
GENERAL	33	0	3-	30
FEDERAL	10	4	1-	13
STATE	13	1	1-	13
306 GENERAL NURSING SERVICES				
GENERAL	12	0	0	12
FEDERAL	0	0	1	1
STATE	3	6	0	9
307 MENTAL HEALTH SERVICES				
GENERAL	8	0	5-	3
FEDERAL	56	2	3-	55
STATE	6	1	0	7
308 CHILD, ADOLESCENT, AND FAMILY HEALTH				
GENERAL	12	2	0	14
FEDERAL	116	9	7-	118
STATE	20	1-	1	20

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>HEALTH</u>				
310 SCHOOL HEALTH SERVICES				
GENERAL	107	3	3-	107
FEDERAL	15	7	1	23
STATE	56	15	0	71
SPECIAL	0	1	0	1
311 HEALTH SERVICES FOR THE AGING				
GENERAL	3	0	0	3
FEDERAL	54	7	8	69
<u>HOUSING AND COMMUNITY DEVELOPMENT</u>				
177 ADMINISTRATIVE DIRECTION AND CONTROL	661	11	8-	664
GENERAL	4	0	0	4
FEDERAL	50	6	2-	54
SPECIAL	0	6	0	6
181 NEIGHBORHOOD HUBS				
FEDERAL	49	0	14-	35
STATE	51	0	14	65
184 ENERGY ASSISTANCE AND EMERGENCY FOOD				
STATE	12	0	0	12
260 CONSTRUCTION AND BUILDING INSPECTION				
GENERAL	1	0	0	1
FEDERAL	81	0	0	81
570 PRESERVATION OF HISTORIC PLACES				
GENERAL	4	0	0	4
FEDERAL	3	0	0	3
582 FINANCE AND DEVELOPMENT				
GENERAL	3	0	0	3
FEDERAL	69	0	2-	67
583 NEIGHBORHOOD SERVICES				
GENERAL	71	0	0	71
FEDERAL	191	0	0	191
STATE	1	0	0	1
593 COMMUNITY SUPPORT PROJECTS				
FEDERAL	8	0	0	8
597 WEATHERIZATION				
STATE	5	0	0	5
604 CHILD CARE CENTERS				
GENERAL	43	0	0	43
605 HEAD START				
FEDERAL	10	0	0	10
606 ARTS AND EDUCATION				
STATE	5	1-	4-	0
LAW	150	0	6-	144
175 LEGAL SERVICES				
GENERAL	113	0	6-	107
INTERNAL SERVICE	37	0	0	37

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1995 BUDGET	B OF E APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>LEGISLATIVE REFERENCE</u>	10	0	0	10
106 LEGISLATIVE REFERENCE SERVICES				
GENERAL	7	0	0	7
107 ARCHIVES AND RECORDS MANAGEMENT				
GENERAL	3	0	0	3
<u>LIQUOR LICENSE BOARD</u>				
250 LIQUOR CONTROL				
GENERAL	33	0	0	33
<u>MAYORALTY</u>	93	0	0	93
125 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	64	0	0	64
FEDERAL	9	0	0	9
STATE	6	0	0	6
127 TASK FORCE FOR LIAISON WITH GENERAL ASSEMBLY				
GENERAL	5	0	0	5
350 OFFICE OF CHILDREN AND YOUTH				
GENERAL	5	0	0	5
599 OFFICE OF INTERNATIONAL PROGRAMS				
GENERAL	4	0	0	4
 <u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>ART AND CULTURE</u>	8	0	0	8
492 PROMOTION OF ART AND CULTURE				
GENERAL	7	0	0	7
SPECIAL	1	0	0	1
<u>CABLE AND COMMUNICATIONS</u>				
572 CABLE AND COMMUNICATIONS COORDINATION				
GENERAL	10	0	0	10
<u>COMMISSION FOR WOMEN</u>	3	0	1	4
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN				
GENERAL	3	0	0	3
SPECIAL	0	0	1	1
<u>COMMISSION ON AGING</u>	78	2	0	80
324 AGING AND RETIREMENT EDUCATION				
GENERAL	13	0	1-	12
FEDERAL	50	1	0	51
STATE	15	1	1	17
<u>CONVENTION COMPLEX</u>				
531 CONVENTION CENTER OPERATIONS				
GENERAL	80	1	1-	80

LA

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

Ch
ON

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>COORD COUNCIL ON CRIM JUSTICE</u>	5	1	1-	5
224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE				
GENERAL	5	0	1-	4
FEDERAL	0	1	0	1
<u>LABOR COMMISSIONER</u>				
128 LABOR RELATIONS				
GENERAL	5	0	1	6
<u>MUNICIPAL MARKETS</u>				
538 MUNICIPAL MARKETS ADMINISTRATION				
GENERAL	26	0	26-	0
<u>OFFICE OF EMPLOYMENT DEVELOPMENT</u>	386	38-	2-	346
630 ADMINISTRATION (TITLE I)				
GENERAL	2	0	0	2
FEDERAL	65	1-	0	64
631 JOB TRAINING PARTNERSHIP (TITLES II/III)				
FEDERAL	119	7-	0	112
633 YOUTH INITIATIVES				
FEDERAL	6	0	6-	0
639 SPECIAL SERVICES				
GENERAL	16	0	0	16
FEDERAL	119	26-	1-	92
STATE	49	4-	4	49
SPECIAL	10	0	1	11
<u>MUNICIPAL AND ZONING APPEALS</u>				
185 ZONING, TAX, AND OTHER APPEALS				
GENERAL	10	0	0	10
<u>MUSEUM OF ART</u>				
489 OPERATION OF MUSEUM OF ART				
GENERAL	56	0	5-	51
<u>PLANNING</u>	66	0	1-	65
187 CITY PLANNING				
GENERAL	46	0	2-	44
MOTOR VEHICLE	15	0	1	16
FEDERAL	5	0	0	5
<u>POLICE</u>	3,782	92	27-	3,847
200 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	191	1-	55-	135

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

<u>AGENCY, PROGRAM, AND FUND</u>		<u>FISCAL 1995 BUDGET</u>	<u>B OF E APPROVED CHANGES</u>	<u>RECOMMENDED ADDITIONAL CHANGES</u>	<u>RECOMMENDED FISCAL 1996 BUDGET</u>
<u>POLICE</u>					
201 NEIGHBORHOOD PATROL	GENERAL	2,179	1-	340	2,518
	FEDERAL	0	96	15-	81
	STATE	136	0	26-	110
202 CRIMINAL INVESTIGATIONS	GENERAL	360	0	23-	337
203 TRAFFIC	MOTOR VEHICLE	95	0	0	95
204 TECHNICAL SERVICES	GENERAL	437	1-	24	460
	SPECIAL	33	0	0	33
207 RESEARCH AND DEVELOPMENT	GENERAL	351	1-	272-	78
<u>PUBLIC WORKS</u>		5,872	45	50-	5,867
189 FLEET MANAGEMENT	INTERNAL SERVICE	327	0	0	327
190 DEPARTMENTAL ADMINISTRATION	GENERAL	43	4	2-	45
	MOTOR VEHICLE	12	0	6	18
	INTERNAL SERVICE	21	0	5	26
191 PERMITS	GENERAL	15	0	4	19
	MOTOR VEHICLE	24	0	18	42
	WASTE WATER UTILITY	3	0	3-	0
	WATER UTILITY	3	0	3-	0
193 BUILDING MAINTENANCE	GENERAL	291	0	7-	284
195 TOWING	GENERAL	6	0	0	6
	MOTOR VEHICLE	67	0	0	67
198 BUILDING ENGINEERING	GENERAL	12	0	1-	11
	INTERNAL SERVICE	30	0	0	30
230 BUREAU ADMINISTRATION	MOTOR VEHICLE	30	3	9	42
	INTERNAL SERVICE	0	0	106	106
231 TRAFFIC ENGINEERING	MOTOR VEHICLE	58	0	31	89
232 PARKING MANAGEMENT	FEDERAL	4	0	0	4
	PARKING MANAGEMENT	62	0	1-	61
233 SIGNS & MARKINGS	MOTOR VEHICLE	98	1	3-	96
234 SIGNAL MAINTENANCE	MOTOR VEHICLE	92	0	92-	0
235 PARKING ENFORCEMENT	PARKING MANAGEMENT	81	0	1-	80
238 SCHOOL CROSSING GUARDS	GENERAL	349	0	0	349

cr.
- 4

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

Ch
Co

<u>AGENCY, PROGRAM, AND FUND</u>	<u>FISCAL 1995 BUDGET</u>	<u>B OF E APPROVED CHANGES</u>	<u>RECOMMENDED ADDITIONAL CHANGES</u>	<u>RECOMMENDED FISCAL 1996 BUDGET</u>
PUBLIC WORKS				
239 TRAFFIC COMPUTER & COMMUNICATIONS				
GENERAL	8	0	8-	0
MOTOR VEHICLE	54	1-	13-	40
INTERNAL SERVICE	5	0	5-	0
500 STREET LIGHTING				
MOTOR VEHICLE	64	0	3-	61
INTERNAL SERVICE	0	0	5	5
501 HIGHWAY MAINTENANCE				
GENERAL	5	0	13	18
MOTOR VEHICLE	541	0	79	620
WATER UTILITY	30	0	0	30
503 HIGHWAY ENGINEERING				
GENERAL	63	0	2-	61
MOTOR VEHICLE	36	0	32	68
INTERNAL SERVICE	56	0	56-	0
506 CAPITAL PERSONNEL				
CAPITAL	109	0	109-	0
513 SOLID WASTE MAINTENANCE				
GENERAL	0	0	22	22
MOTOR VEHICLE	0	0	546	546
515 SOLID WASTE COLLECTION				
GENERAL	363	1	10-	354
MOTOR VEHICLE	501	0	465-	36
516 SOLID WASTE DISPOSAL				
GENERAL	83	30	63-	50
MOTOR VEHICLE	30	0	21-	9
518 STORM WATER MAINTENANCE				
GENERAL	6	0	6-	0
MOTOR VEHICLE	129	0	32-	97
544 SANITARY MAINTENANCE				
WASTE WATER UTILITY	239	0	1-	238
546 WATER MAINTENANCE				
WATER UTILITY	467	1	2-	466
548 CONDUITS				
GENERAL	65	0	1	66
550 WASTE WATER FACILITIES				
WASTE WATER UTILITY	796	0	14-	782
552 WATER FACILITIES				
WATER UTILITY	251	4	0	255
553 WATER ENGINEERING				
FEDERAL	1	0	1-	0
WATER UTILITY	34	0	1-	33
INTERNAL SERVICE	11	0	0	11
554 WASTE WATER ENGINEERING				
FEDERAL	1	0	1-	0
WASTE WATER UTILITY	60	0	1	61
555 ENVIRONMENTAL SERVICES				
WASTE WATER UTILITY	51	0	0	51
WATER UTILITY	7	0	1	8

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

AGENCY, PROGRAM, AND FUND		B OF E FISCAL 1995 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1996 BUDGET
<u>PUBLIC WORKS</u>					
560	FACILITIES ENGINEERING				
	WASTE WATER UTILITY	18	2	1-	19
	WATER UTILITY	9	0	0	9
	INTERNAL SERVICE	37	0	1-	36
561	UTILITY BILLING				
	WATER UTILITY	114	0	1-	113
<u>RECREATION AND PARKS</u>		687	2	5-	684
471	ADMINISTRATIVE DIRECTION AND CONTROL				
	GENERAL	39	0	0	39
	STATE	1	0	1	2
478	GENERAL PARK SERVICES				
	GENERAL	255	0	10-	245
	MOTOR VEHICLE	0	0	7	7
479	SPECIAL FACILITIES				
	GENERAL	22	0	1-	21
480	REGULAR RECREATIONAL SERVICES				
	GENERAL	261	0	2-	259
	FEDERAL	10	0	0	10
	STATE	2	2	0	4
482	SUPPLEMENTARY RECREATIONAL SERVICES				
	SPECIAL	48	0	0	48
505	PARK AND STREET TREES				
	GENERAL	7	0	0	7
	MOTOR VEHICLE	42	0	0	42
<u>SHERIFF</u>					
118	SHERIFF SERVICES				
	GENERAL	127	0	0	127
<u>STATE'S ATTORNEY</u>		248	7	0	255
115	PROSECUTION OF CRIMINALS				
	GENERAL	230	0	0	230
	FEDERAL	17	4	0	21
	STATE	0	3	0	3
	SPECIAL	1	0	0	1
<u>WAGE COMMISSION</u>					
165	WAGE ENFORCEMENT				
	GENERAL	8	0	0	8
<u>WAR MEMORIAL COMMISSION</u>					
487	OPERATION OF WAR MEMORIAL BUILDING				
	GENERAL	6	0	0	6
		26,403			26,271
TOTAL OPERATING & CAPITAL			264	396-	

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

-- CONTINUED --

<u>AGENCY, PROGRAM, AND FUND</u>	<u>FISCAL 1995 BUDGET</u>	<u>B OF E APPROVED CHANGES</u>	<u>RECOMMENDED ADDITIONAL CHANGES</u>	<u>RECOMMENDED FISCAL 1996 BUDGET</u>
SUMMARY BY FUND:				
GENERAL	9,839	53	220-	9,672
EDUCATION	8,658	163	160-	8,661
MOTOR VEHICLE	1,888	3	100	1,991
FEDERAL	2,098	48	25-	2,121
STATE	732	21-	13-	698
SPECIAL	209	11	2	222
LOAN & GUAR ENTERPRISE	3	0	0	3
WASTE WATER UTILITY	1,167	2	18-	1,151
WATER UTILITY	915	5	6-	914
PARKING MANAGEMENT	143	0	2-	141
INTERNAL SERVICE	642	0	55	697
<hr/>				
TOTAL OPERATING	26,294	264	287-	26,271
CAPITAL	109	0	109-	0
 TOTAL OPERATING & CAPITAL	 26,403	 264	 396-	 26,271

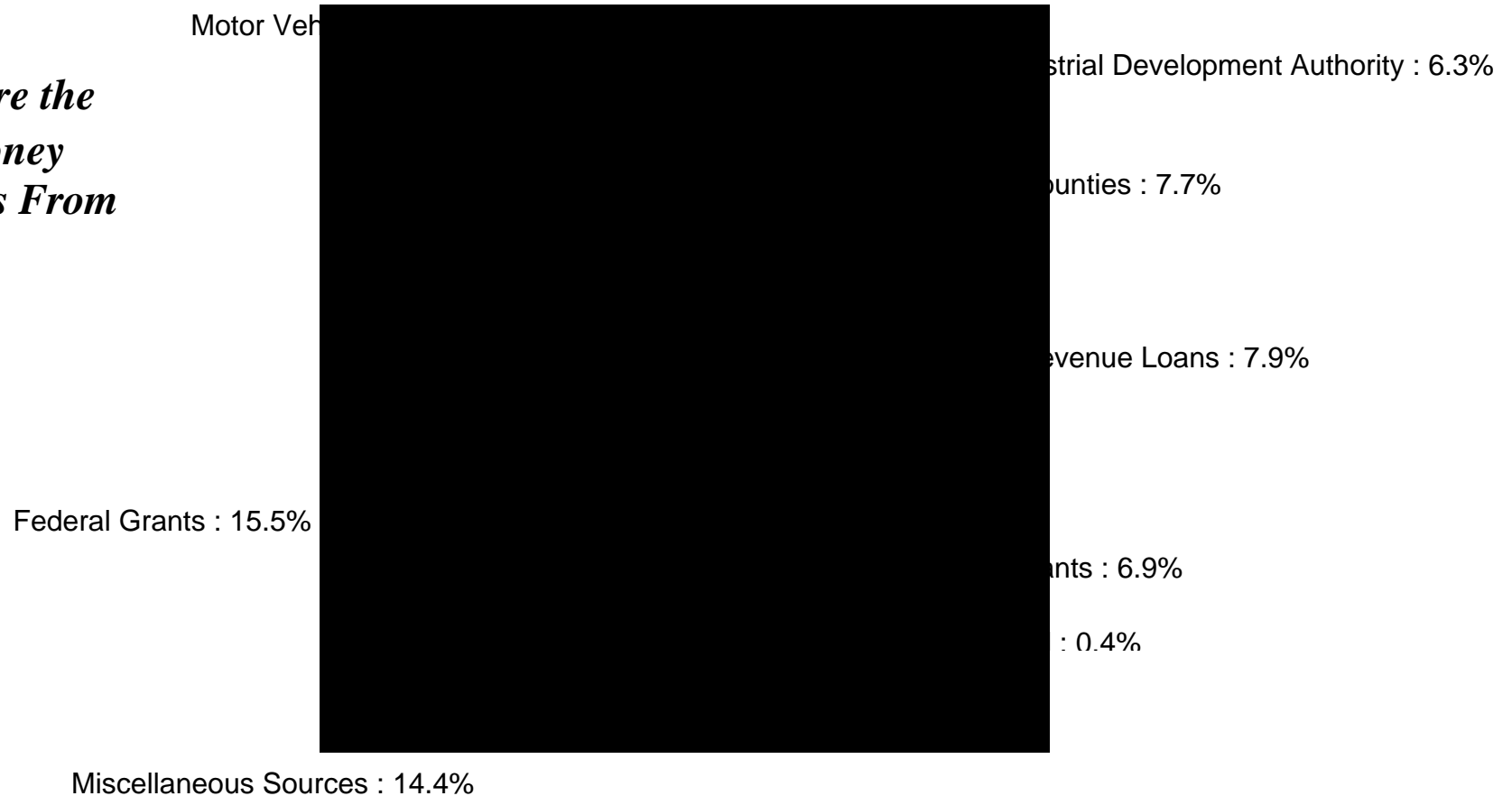
--_END



Capital Budget Plan

City of Baltimore
Fiscal 1996 Capital Budget

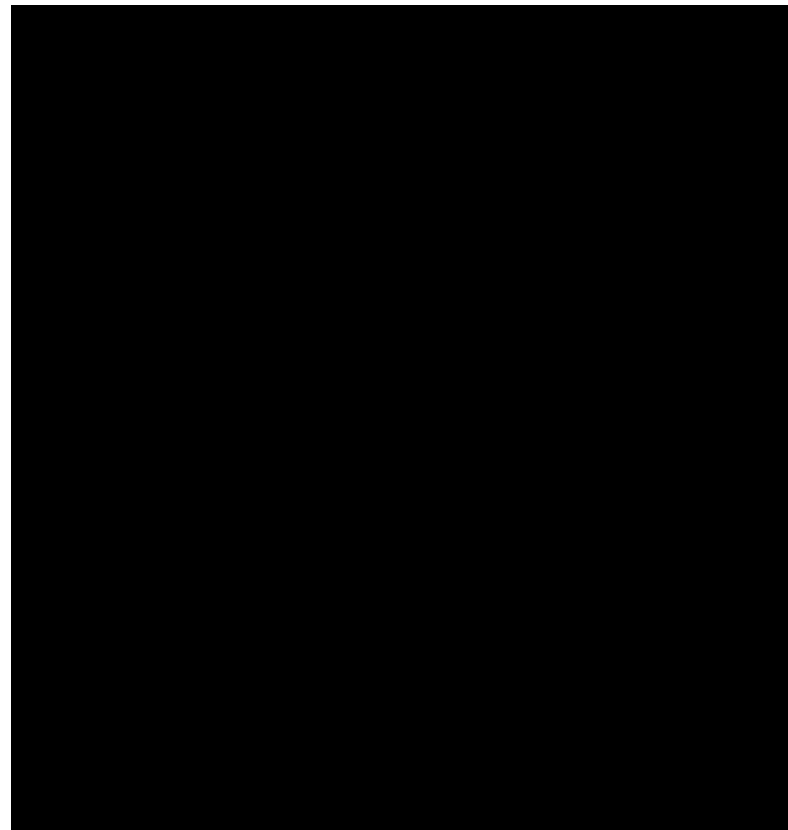
*Where the
Money
Comes From*



(Miscellaneous Sources contains the following special sources of revenue: M&CC
Real Property Revenue, Waste Water & Water Utilities Revenue, and Private Sources.)

City of Baltimore

Fiscal 1996 Capital Budget



Storm Water/Erosion/Pollution Control :

3.4% Recreation : 3.0%

Education : 7.1%

Public Safety : 6.2%

General Government/Health : 1.7%

Water Supply : 9.8%

Neighborhood Development : 14.1%

Waste Water/Solid Waste Disposal : 11.9%

(Education includes Pratt Library and City Life Museums. Economic Development includes Aquarium, Lyric Opera House, Municipal Markets, Museum of Art, Museum of Industry, and Walters Art Gallery. Health includes Maryland General Hospital. Recreation includes the Zoo.)

BUDGETARY POLICY

The Baltimore City Charter specifies that the Planning Commission shall submit a recommended Capital Budget 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 Budget recommendations are founded on these tenets of financial management:

- * There shall be no appropriation for needs which will not exist during the fiscal period.
- * 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 recommended at \$1.875 million for fiscal 1996. The recommended General fund capital budget appropriation by agency is as follows:

200,000	Baltimore Development Corporation
98,000	City Life Museums
225,000	Enoch Pratt Free Library
100,000	Mayoralty
250,000	Municipal Markets
102,000	Museum of Art
290,000	Public Works - General Services
335,000	Public Works - Solid Waste
275,000	Recreation and Parks

Also recommended is the deappropriation of \$875,000 in General funds from prior fiscal years. These funds are the remaining balances in completed projects, or

are funds appropriated for projects subsequently deferred. The recommended deappropriation of General funds by agency is as follows:

(1,000)	Comptroller
(1,000)	Fire
(91,000)	Housing and Community Development
(43,000)	Mayorality
(98,000)	Museum of Art
(150,000)	Police
(312,000)	Public Works - General Services
(103,000)	Public Works - Solid Waste
(76,000)	Recreation and Parks

F I S C A L 1 9 9 6
CAPITAL BUDGET FUND DISTRIBUTION BY AGENCY DETAIL
(\$ - Thousands)

		General	City Loan	Revenue Loan	Motor Vehicle	Utilities	Federal	State	Other	TOTAL
Baltimore City Public Schools			\$8,000					\$7,299	\$500	\$15,799
City Life Museums		98							294	392
Comptroller		(1)								(1)
Enoch Pratt Free Library		225							75	300
Fire		(1)						35	14,620	14,654
Health			3,000					61	3,061
Housing & Community Development	Community Development	(91)	7,000		25		16,717	1,413	1,215	26,279
	Economic Development	200	5,150				1,618	1,131	18,500	26,599
	Aquarium							1,000		1,000
	City-Wide Facilities	(15)								(15)
	Construction Reserve	(28)								(28)
	Lyric Opera House		600							600
Mayoralty-Related	Maryland General Hospital		1,000							1,000
	Municipal Markets	250								250
	Museum of Industry	100						500	455	1,055
	Neighborhood Senior Centers							187	7	194
	Walters Art Gallery		750					750	580	2,080
Museum of Art		4			(100)		(200)			(296)
Police		(150)								(150)
	Erosion Control				2,876		500	1,100		4,476
	General Services	(22)								(22)
	Solid Waste	232		25	250				75	582
	Storm Water				3,479					3,479
	Street Lighting				1,330					1,330
Public Works	Waste Water			7,313		750	9,796		9,204	27,063
	Water			11,175		3,075			8,691	22,941
	Alleys & Sidewalks				3,000				2,000	5,000
	Local Highways				41,931		(100)		2,000	43,831
	Federal Highways				15,175		6,249		2,600	24,024
.....					660					660
Recreation & Parks	Parks	199	1,000	140		1,570	2,643		5,552
Zoo									1,502	1,502
TOTAL FUND		\$1,000	\$26,500	\$18,513	\$68,768	\$3,825	\$36,150	\$16,058	\$62,379	\$233,191

FISCAL 1996
CAPITAL BUDGET FUND DISTRIBUTION BY PROGRAM
(S - Thousands)

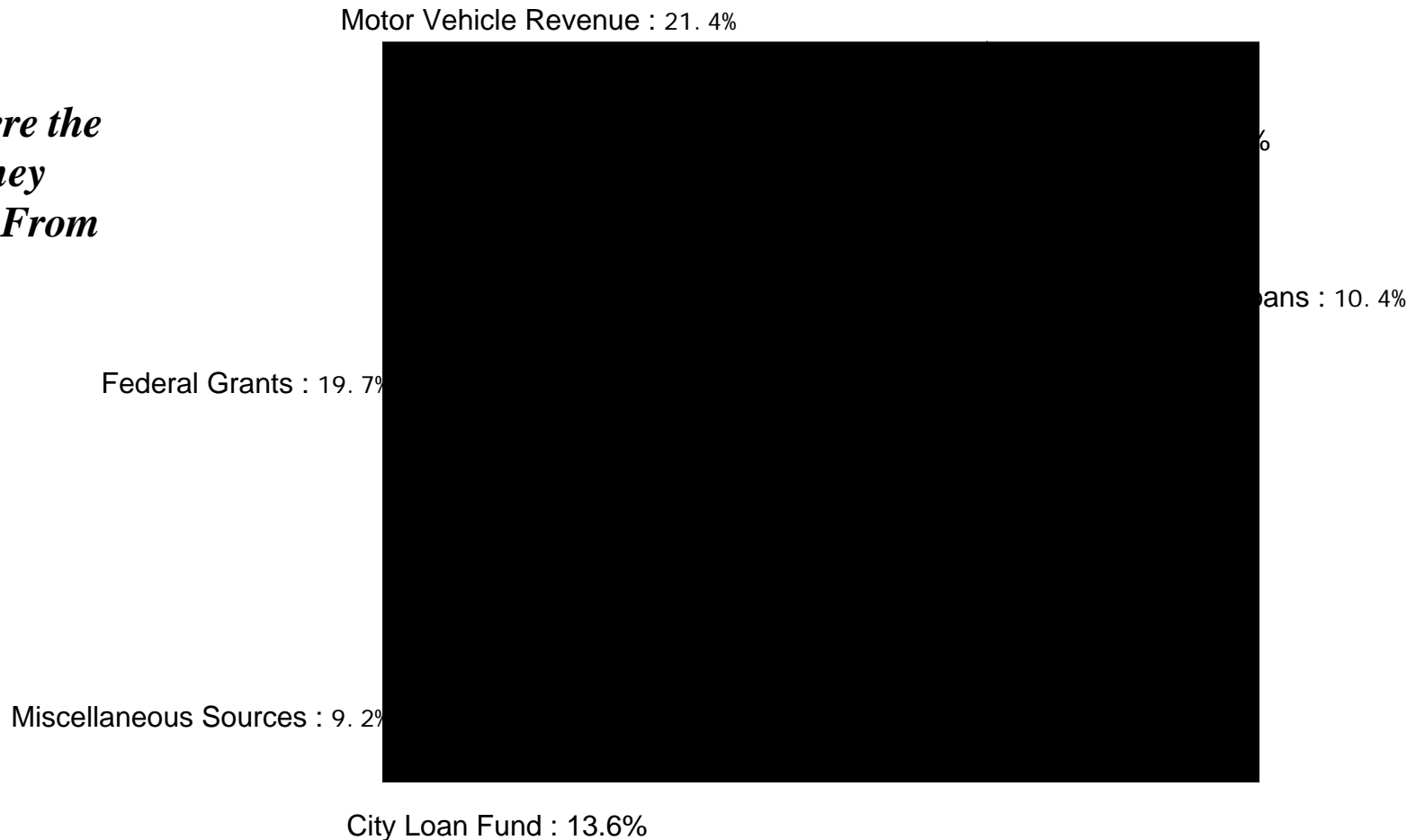
	PROGRAMS	General	City Loan	Revenue Loan	Motor Vehicle	Utilities	Federal	State	Other	TOTAL PROGRAM
127	Mayor's Office - Construction		\$2,350					\$1,437	\$1,042	\$4,886
197	General Services - Construction	(22)								(22)
206	Police - Construction	(150)								(150)
208	Fire - Construction	(1)						35	14,620	14,654
312	Health - Construction		3,000						61	3,061
417	City Schools - Minor Modernization		2,837					4,677	500	8,014
418	City Schools - Construction		5,163					2,622		7,785
457	Enoch Pratt Library - Construction	225							75	300
474	Recreation & Parks - Construction	199	1,000		140		1,570	2,643		5,552
483	Baltimore Zoo								1,502	1,502
488	Museum of Art - Construction	4			(100)		(200)			(296)
491	City Life Museums - Construction	98							294	392
504	Local Highways - Alley & Sidewalk Paving				3,000				2,000	5,000
506	Federal Highways				15,175		6,249		2,600	24,024
508	Local Highways - Construction				24,840		(100)		2,000	26,740
510	Street Lighting - Construction				1,330					1,330
512	Traffic				660					660
514	Local Highways - Reconstruction				17,091					17,091
517	Solid Waste - Construction	232		25	250				75	582
520	Storm Water - Construction				3,479					3,479
524	Municipal Markets - Construction	250								250
525	Erosion Control/Pollution Control - Construction				2,876		500	1,100		4,476
529	Aquarium - Construction							1,000		1,000
537	Comptroller	(1)								(1)
551	Waste Water - Construction			7,313		750	9,796		9,204	27,063
557	Water Supply - Construction			11,175		3,075			8,691	22,941
588	Neighborhood Development - Construction	(91)	7,000		25		16,717	1,413	1,215	26,279
601	Baltimore Development Corporation		2,250				1,500		500	4,250
603	Center City - Inner Harbor	200	2,900				118	1,131	18,000	22,349
----	TOTAL FUND	\$1,000	\$26,500	\$18,513	\$68,766	\$3,825	\$36,150	\$16,058	\$62,379	\$233,191

Council Adopted

City of Baltimore

Fiscal 1996 - 2001 Capital Budget

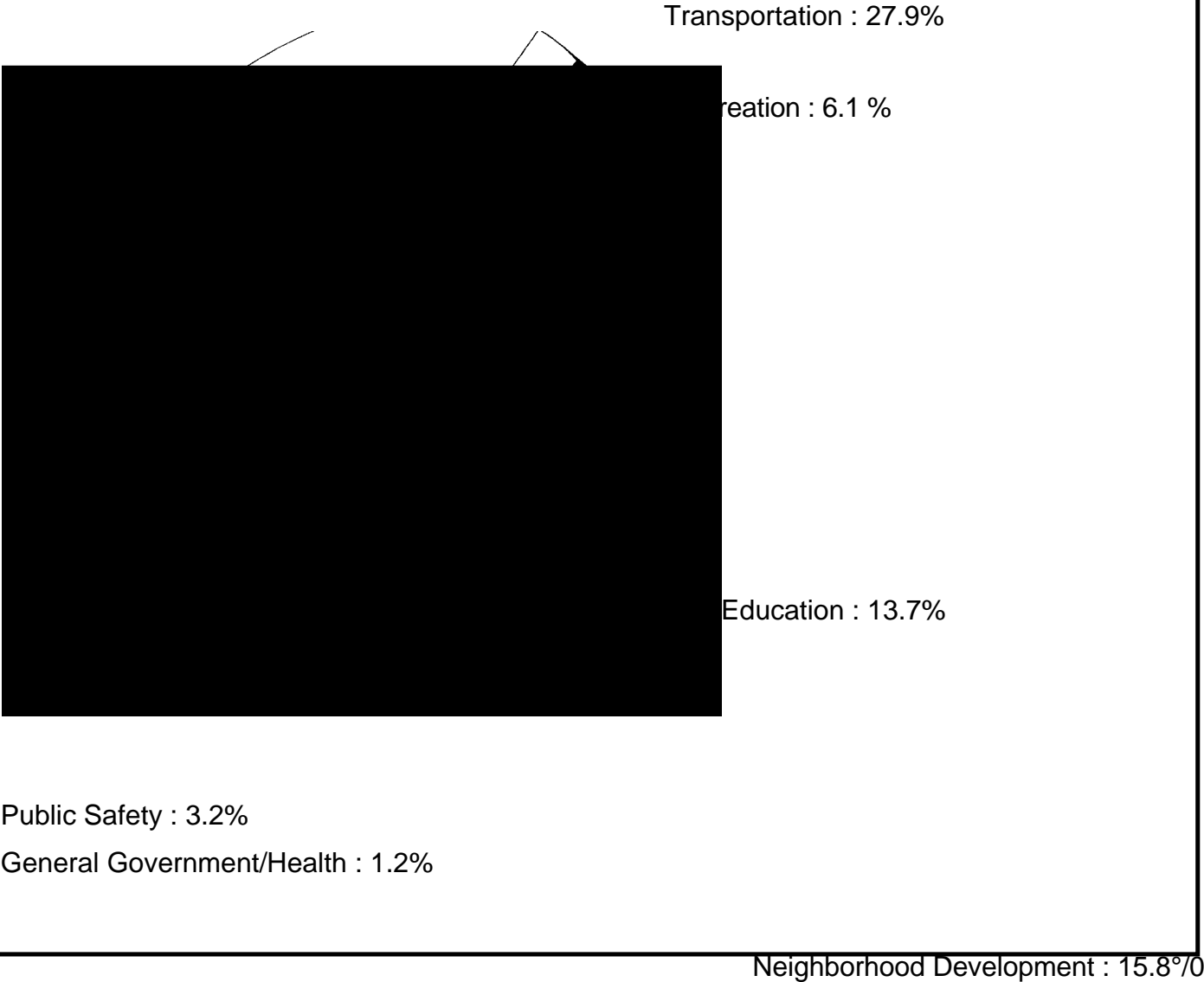
*Where the
Money
Comes From*



(Miscellaneous Sources contains the following special sources of revenue: M&CC Real Property Revenue, Waste Water & Water Utilities Revenue, and Private Sources.)

*Percentages do not add to 100.0 %
because of rounding.*

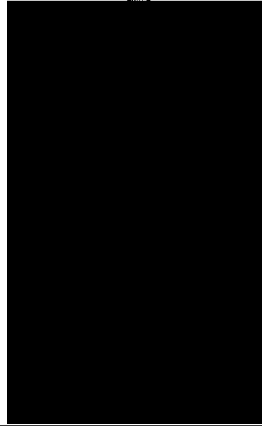
City of Baltimore
Fiscal 1996 - 2001 Capital Budget



Waste Water/Solid Waste Disposal : 7.5%

Percentages do not add to 100.0 % because of rounding.

(Education includes Pratt Library and City Life Museums. Economic Development includes Aquarium, Baltimore Arena, Lyric Opera House, Municipal Markets, Museum of Art, Museum of Industry, U.S.F. Constellation, and Walters Art Gallery. Health includes Maryland General and Sinai Hospitals. Recreation includes Baltimore Zoo.)



Revenue Estimates

BALTIMORE CITY FUND STRUCTURE

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 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 97.6% of the \$803.6 million in the Fiscal 1996 budget. The five types of revenue are local taxes, State grants, revenue from the use of money and property, licenses and permits, and charges for current services. 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, and Loan and Guarantee funds.

Major Revenues

Local Taxes (81.9%): Real and personal property taxes and the personal income tax comprise 89.7% of revenue from local taxes. Property tax receipts, current and prior year totals of \$469.3 million, comprise 71.3% of the local taxes. Income tax receipts for both current and prior years are estimated to be \$120.8 million, or 18.4% of local taxes. The balance of local tax revenue comes primarily from sales and service taxes. The major levies imposed are on electricity and other energy sources, telephone usage, property transfers, non-returnable beverage containers, hotel occupancy, recordation, and admissions and amusements.

State Grants (6.3%): The two largest State grants, totalling \$45.6 million, are local health operations grants and income tax disparity targeted aid. The latter, a statutory formula grant enacted by the 1992 Maryland General Assembly, provides grants to subdivisions where the per

capita yield of the local income tax is less than 70% of the per capita State-wide yield. This grant is made in order to bring the per capita yield of Maryland's poor subdivisions up to the 70% level. The balance of the grants, totalling \$4.9 million, are provided for school debt service, library operations and support of the War Memorial Building. In 1992, General Assembly legislation eliminated Fiscal 1993 revenues from eight State shared revenue programs. These programs have not been reinstated in subsequent legislation. In Fiscal 1996, local governments again will not receive distributions of revenues from alcohol and tobacco taxes, transportation revenue sharing, and other State-shared revenues. The City received \$6.9 million from these sources in Fiscal 1992.

Charges for Current Services (3.4%): Sanitation and waste removal revenues, charges for central City services, and impounded vehicle storage fees comprise 73.4% of charges for current services revenue. In Fiscal 1993, revenues from sanitation and waste removal activities were deposited to the Solid Waste Bond Redemption Fund and revenues in excess of those needed to cover solid waste facilities debt service requirements were transferred to the General Fund. In Fiscal 1994, the Solid Waste Bond Redemption Fund was eliminated as the financing mechanism for landfill expansion was shifted from revenue bonds to alternative financing mechanisms. Revenues now are credited to the General Fund. The remaining 26.6% of charges for current services revenue is derived from a wide range of fees and charges for port fire protection, day care, health, recreation, zoning and other services rendered by the City.

Use of Money and Property (4.0%): Revenue totalling \$32.1 million is derived from earnings on investments, loan repayments and rental income from property. The single largest revenue source, comprising 48.6% of the revenue in this group, is earnings from investment of daily cash balances in the City treasury.

Licenses and Permits (2.0%): Public safety and regulation licenses and permits comprise 57.8% of revenue from this source and include the cable franchise fee, various housing and building permits, and amusement device licenses. Business, alcoholic beverage and marriage licenses make up 21.3%. The remaining revenue is derived from highways related permits (11.2%), of which minor privilege permits are the largest revenue, and health licenses and permits (9.7%) including food dealer permits.

EDUCATION FUND

Policy and Objectives

The Education Fund was created in the Fiscal 1986 budget. It affords ease in identifying operating appropriations for elementary and secondary education supported by State formula aid, department generated revenues and the General Fund local share contribution. It facilitates compliance with the maintenance of local effort provisions of applicable State law contained in the Annotated Code of Maryland, Education Article, Section 5-202. State formula aid grants and the General Fund local share contribution constitute the major revenues supporting the Fiscal 1996 appropriation of \$531.3 million. The Education Fund is a budgetary fund. The results of fiscal operations of the fund and its debt service expenses are combined with the City General and Debt Service funds, respectively, in the City's annual financial report.

Major Revenues

Basic Current Expense Aid (BCE) -- \$262.7 million: Factors included in the State aid formula are full-time equivalent student enrollment as of September 30 of the year preceding the budget year and a statewide per pupil foundation program of \$3,410 per full-time equivalent pupil for Fiscal 1996. Equalizing elements of the formula, property assessments and net taxable income, take into account disparities in local wealth. The State's share of the foundation program is about 50.9%. However, the equalizing elements of the formula result in a higher State share in poorer subdivisions. The State's share of the City's program cost is 74.5%.

Special Education--Excess Costs--\$23.2 million: This grant recognizes the additional expense of educating handicapped students. The State shares in these cost, based on a formula incorporating local wealth, student enrollment and special cost factors.

Compensatory Education Funds -- \$35.1 million: Twenty-five percent of the amount allocated for BCE Aid ($\$3,410 \times .25$ or \$852) is allocated among the subdivisions using a formula that accounts for disparities in wealth as defined in the BCE Aid formula and the share of Chapter I eligible students. The City has 39,068 Chapter I students, i.e., students eligible for federal assistance and who are defined as economically and environmentally disadvantaged children. This figure

represents 45.1% of the State's total eligible students.

Special Education Handicapped Non-Public Placements -- \$12.8 million: The State and City pay for costs of non-public placements for special education students when an appropriate public placement cannot be found.

General Fund -- \$195.5 million: The local share provided the Baltimore City Public Schools to support the Education Fund will be \$195.5 million.

MOTOR VEHICLE FUND

Policy and Objectives

The Motor Vehicle Fund was established to account for revenues which finance appropriations for operating and capital transportation programs and projects supported primarily by State highway-user revenues including motor vehicle fuel, registration, titling, and corporate income tax. State law provides a formula for sharing portions of these revenues with all Maryland municipalities and counties. The law sets forth specific limitations on the use of these revenues. State shared highway user revenues may be used for the following expenditures:

- 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, 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.

Approximately 83.9% of the \$200.7 million in Fiscal 1996 funding sources are derived from the State's highway user revenues deposited in the Gasoline and Motor Vehicle Revenue Account

(GMVRA) for distribution to the local governments and the State's Transportation Trust Fund.

Major Revenues

The City will receive 15%, or about \$168.3 million of the revenues in the GMVRA account. The major revenues in the account shared with the local governments are:

- Corporate Income Tax: The State imposes a 7% tax on every Maryland corporation and every other corporation which conducts business within Maryland. A portion of the tax receipts is deposited in the GMVRA. The City will receive about \$10.5 million from this source.
- Motor Vehicle Registration Fees: The State shares the proceeds from its biennial vehicle registration fees with local governments. The City's share is estimated to be about \$20.7 million.
- Motor Vehicle Fuel Tax: The state 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 placed in the GMVRA account for distribution to the local governments. The City will receive about \$89.4 million from this source.
- Motor Vehicle Excise (Titling) Tax: The State imposes this tax at 5% of the fair market value of vehicles. The GMVRA account receives 80% of the proceeds for distribution to the local governments. The City's share is estimated to be about \$47.7 million.

FEDERAL, STATE AND OTHER SPECIAL FUNDS

Policy and Objectives

These group of funds were established to appropriate operating revenues received from federal, State and private sources. They are restricted by law, contract or regulation to expenditures for specific purposes. Sub-funds, which comprise this group of funds, are designed to meet the accounting requirements of each granting authority. Funds for designated grant programs comprise the major revenues in these funds.

Major Revenues

Federal Funds -- \$249.0 million: Three functional categories, Education, Health and Economic Development, account for 92.4% of the total federal fund appropriations. Chapter I grant for Educationally Disadvantaged Children and Food Services comprise 67.3% of the appropriations dedicated to Education. Health Clinic and Human Behavior and Community Psychiatry programs account for 68.8% of the appropriations dedicated to Health. Finally, 81.0% of the Economic Development appropriation is earmarked for Job Training and Community Support Services.

State Funds -- \$111.7 million: About 80.3% of the appropriation is supported by revenues derived from three functional categories: Education, Social Services and Health. Within these categories the largest appropriations are for Compensatory Education, Pupil Transportation, Mental Health Services and Energy Assistance. An additional 18.2% of the total State funds appropriation is supported by revenues in the functional categories of General Government, Economic Development, Public Safety and Culture. Major appropriations in these categories include Weatherization, the Maryland Tomorrow program, Special Foot Patrol and the State Library Resource Center. The remaining 1.5% of appropriations is in the categories of Adjudications and Corrections, Recreation, and Transportation.

Special Funds -- \$20.6 million: About 87.5% of the appropriation is supported by revenues derived from grants in four functional categories: Education, General Government, Public Safety, and Recreation. Within these four major categories, School Food Services, Employee's Retirement System Administration, Rodent and Insect Control, Emergency 911 Charges, Ambulance Services Transportation Fees, and Recreation Child Care Operations comprise 65% of the total special funds' appropriation.

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. About 90.6% of revenues come from the sale of water and waste water services. Rates vary depending on volume, level of treatment and distribution costs. **In** the case of industrial users, rates vary according to 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 County. 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. In Fiscal 1994, a long-standing dispute with Baltimore County was resolved by a Board of Arbitration. As a result, the County paid the City approximately \$12.8 million for costs dating back to Fiscal 1983. The City and County allocate operating and maintenance costs on all jointly-used facilities. Baltimore City customers including City agencies provide about one-half of the user revenues and Baltimore County customers provide 40.8%. The balance comes from Anne Arundel, Carroll, Harford and Howard counties. Fiscal 1996 revenues and funding sources are estimated to be \$69.9 million.

Waste Water Utility: Baltimore and Anne Arundel counties, pursuant to agreements with the City, pay into the Waste Water utility 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 waste water facilities. City customers, including City agencies, provide approximately 61.9% of the user revenue, while Baltimore and Anne Arundel counties provide the balance. Fiscal 1996 revenues and funding sources are estimated to be \$101.9 million.

LOAN AND GUARANTEE ENTERPRISE FUND

Policy and Objectives

The Loan and Guarantee Enterprise Fund was established in the Fiscal 1989 budget for the purpose of planning and budgeting for the income and expenses associated with the operations of the Loan and Guarantee Servicing Division of the Department of Finance. In Fiscal 1992, the Division was made part of the Bureau of Accounting Operations. The Loan and Guarantee Servicing Division was established by Resolution of the Board of Estimates, June 4, 1986, requiring that it administer outstanding loans and guarantees, temporary parking lots and certain facilities that were under the control of the former Trustees for Loans and Guarantees prior to June 30, 1986. In Fiscal 1992, responsibility for administration of temporary parking facilities was transferred from the Loan and Guarantee Division to the new Parking Management Division in the Department of Transportation. (In Fiscal 1993, the Department of Transportation was established as the Bureau of Transportation within the Department of Public Works.) Parking revenues resulting from facility operation were transferred to the Parking Management Fund. Loan and Guarantee Fund revenues in excess of those needed for operating expenses and reserve requirements are transferred to the General Fund under the terms of the resolution of the Board of Estimates. Conversely, operating shortfalls of the fund must be made up by the General Fund. Interest on loans and investments is the major revenue source for this fund. Total revenues are estimated to be \$1.9 million for Fiscal 1996. After transfers from the General Fund, total revenues and funding sources are estimated to be \$3.8 million.

Major Revenues

Fund revenues include: Net fund transfers (50.1%) and interest on loans, rental of property and investment income (47.4%).

PARKING ENTERPRISE FUND

Policy and Objectives

The Parking Enterprise Fund was established in June, 1983, to budget for parking related revenues and debt service expenses resulting from parking revenue bonds, notes and other revenue

obligations of the City issued 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 are also deposited in this fund. These revenues provide a guaranteed flow of income and an additional security for the payment of debt service. The City is permitted to transfer monies from the Parking Enterprise Fund, providing the debt service obligations and other security requirements of the fund are met. Revenues in excess of debt service and operating expense requirements are transferred to the Parking Management Fund. Approximately 82.7% of the revenues of the Parking Enterprise Fund are generated by parking taxes, parking fines and penalties and garage income and installment sales receipts. Total Fiscal 1996 gross receipts are estimated to be \$35.7 million. Net revenues, after transfers to the Parking Fund of \$22.3 million, are estimated to be \$13.4 million.

Major Revenues

Fund revenues include: Parking fines and penalties (29.7%); garage income and installment sales receipts (27.8%); parking taxes (25.2%); and parking meter income (15.7%).

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. The activities of the two funds, taken together, provide a more complete accounting for City's entire parking operations. The Parking Management Fund provides appropriations for on-street activities including the parking meter system, parking enforcement and special parking programs and for 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 service in the most cost effective manner. Total Fiscal 1996 revenues, before transfers from the Parking Enterprise Fund and to the General Fund, are \$2.9 million. Total funding sources, including net fund transfers are estimated to be \$8.0 million. The Parking Fund is a budgetary fund.

The results of fiscal operations of the Fund are combined with the City General Fund in the City's annual financial report.

Major Revenues

Fund revenues include: Net fund transfer (64.0%); and charges for current services (31.9%) including income from off-street facilities.

CONVENTION CENTER BOND REDEMPTION FUND

Policy and Objectives

The Convention Center Bond Redemption Fund was established in the Fiscal 1995 revenue plan to budget and account for hotel tax revenue to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the \$150 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. In order to enhance Baltimore's position *as a* major meeting/convention destination it is essential to expand the Convention Center. The Convention Center's addition is scheduled to open in September, 1996.

Major Revenues

The sole revenue source for the fund is the sales and service tax levied on transient room rentals at hotels, motels, and bed and breakfast facilities located in the City. Estimated Fiscal 1996 tax receipts of \$8,850,000 are transferred to the General Fund hotel tax revenue account.

CAPITAL FUND

Policy and Objectives

Governmental accounting standards and the City Charter require that operating revenues and expenses 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 which cost more than \$5,000, and equipment and items of repair and maintenance which cost more than

\$100,000. 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

About 85.1% of the revenues in the \$233.2 million capital budget is composed of federal grants, Motor Vehicle Fund revenues, State grants, general obligation bonds, revenue loans, Industrial Development Authority, and county grants. County grants primarily support their share of water and waste water system improvements. The remaining revenues are derived from Water and Waste Water Funds current revenues which are used to finance the local share of improvements, the sale of surplus City property, investments, private party payments, the General Fund current revenues and other sources. The City's policy is to finance annually a portion of capital improvements from General Fund current revenues, on a pay-as-you-go (PAYGO) basis. The Fiscal 1996 General Fund PAYGO appropriation is about \$1.0 million.

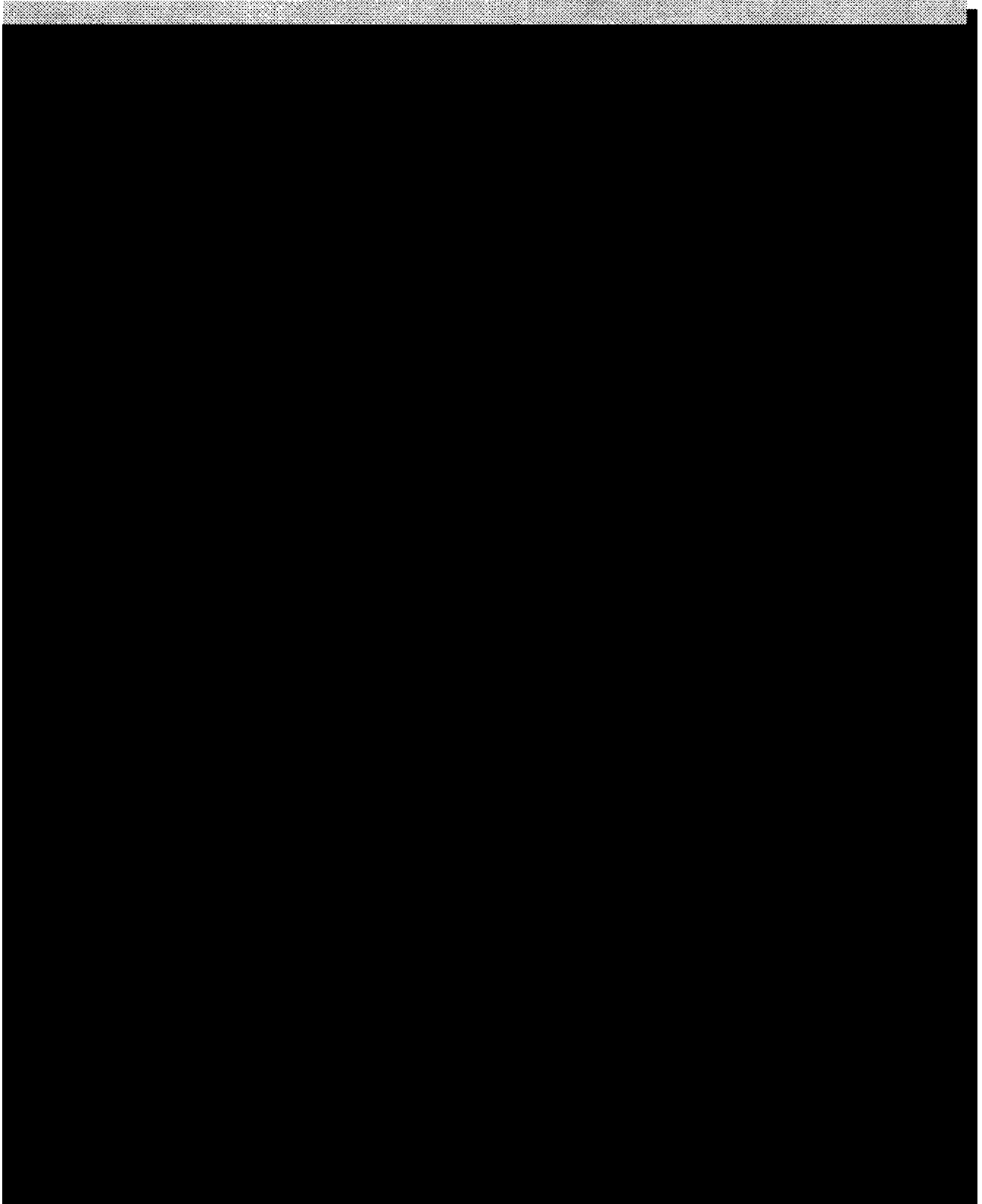
Internal Service Fund

This fund finances goods and/or services provided by certain City agencies to other City agencies on a cost reimbursement basis. In Fiscal 1996, approximately \$64.8 million is appropriated for vehicle fleet repair and maintenance, print shop, post office, telephone, telecommunication, construction inspection, risk management, unemployment and workmen's compensation services.

ESTIMATED PROPERTY TAX BASE AND YIELD

	Fiscal 1995	Fiscal 1996	Change
<u>ESTIMATED ASSESSABLE BASE</u>			
Real Estate			
Real Property Assessed Locally	\$6,832,083,650	\$6,699,300,000	(\$132,783,650)
Appeals, Abatements and Deletion Reductions	(150,000,000)	(105,000,000)	45,000,000
Adjustments for Assessment Increases over 4%	(133,801,266)	(106,610,000)	27,191,266
New Improvements Assessed for Less Than a Full Year	7,500,000	10,000,000	2,500,000
Public Utilities	393,762,000	424,460,000	30,698,000
Sub-Total	\$6,949,544,384	\$6,922,150,000	(\$27,394,384)
Tangible Personal Property			
Individual and Firms	\$78,500,000	\$86,830,000	\$8,330,000
Ordinary Business Corporations	607,250,000	665,410,000	58,160,000
Public Utilities	489,600,000	545,510,000	55,910,000
Sub-Total	\$1,175,350,000	\$1,297,750,000	\$122,400,000
TOTAL	\$8,124,894,384	\$8,219,900,000	\$95,005,616
<u>ESTIMATED PROPERTY TAX YIELD</u>			
Real Estate		\$0.01/6100 =	\$692,215
Tangible Personal Property		\$0.01/\$100 =	\$129,775
Total Tax Yield Basis at Full Rate			\$821,990
Anticipated Rate of Collection		x	98%
Net Tax Yield from \$0.01 per \$100 of Fiscal 1996 Assessable Base			\$805,550
Property Tax Rate per \$100 of Fiscal 1996 Assessable Base			\$5.85
Estimated Fiscal 1996 Property Tax Yield			\$471,246,867

CITY OF BALTIMORE



Apportionment of Fiscal 1996 General Property Tax Rate by Governmental Function

	TOTAL GENERAL FUND BUDGET (OPERATING & CAPITAL)	PERCENTAGE OF TOTAL GENERAL FUND BUDGET	APPORTIONMENT OF PROPERTY TAX REVENUE	APPORTIONMENT OF PROPERTY TAX RATE
Public Safety	\$279,691,463	34.81%	\$164,027,105	\$2.04
Education	213,454,592	26.56%	125,181,061	1.55
General Government	109,577,610	13.64%	64,261,151	0.80
Debt Service	54,805,870	6.82%	32,140,001	0.40
Sanitation	33,443,966	4.16%	19,613,883	0.25
Recreation	32,495,748	4.04%	19,057,795	0.24
Adjudication & Corrections	24,480,327	3.05%	14,354,610	0.18
Health	20,679,685	2.57%	12,125,546	0.15
Economic Development	17,518,222	2.18%	10,273,490	0.13
Culture	8,190,876	1.02%	4,802,150	0.06
Capital Projects	1,000,000	0.12%	584,364	0.01
Social Services	4,165,971	0.52%	2,441,132	0.03
Legislative	3,471,528	0.43%	2,035,848	0.03
Transportation	597,591	0.07%	348,733	0.00
Total Appropriations	\$803,573,449	100.00%	\$471,246,867	\$5.85

Please Note:
Property Tax Dollars are not , in practice,
earmarked for any particular function or
budgeted program.

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
LOCAL TAXES				
Real and Personal Property - Current Year				
001 Real Property	411,126,853	406,088,000	402,959,000	(3,129,000)
004 Personal Property - Ordinary Business Corps	36,636,240	34,814,000	38,148,000	3,334,000
007 Personal Property - Individuals & Firms	4,585,574	4,500,000	4,978,000	478,000
008 Personal Property - Public Utilities	28,822,163	28,069,000	31,274,000	3,205,000
027 Phase in Tax Credit	(7,858,126)	(7,671,000)	(6,112,000)	1,559,000
	473,312,704	465,800,000	471,247,000	5,447,000
Real and Personal Property - Prior Years				
010 Real Property	1,006,963	(1,600,000)	(1,200,000)	400,000
011 Personal Property	3,122,176	2,100,000	2,200,000	100,000
	4,129,139	500,000	1,000,000	500,000
Real and Personal Property - Other Revenue				
021 Penalties and Interest	4,216,375	3,700,000	3,830,000	130,000
022 Discounts	(3,011,801)	(2,950,000)	(2,970,000)	(20,000)
023 Circuit Breaker - Elderly Persons	(2,406)	(2,000)	(2,000)	0
024 Tax Sale Expense	(3,599,064)	(2,300,000)	(2,700,000)	(400,000)
026 Tax Credit for Conservation Property	0	(1,000)	(1,000)	0
028 Home Ownership Incentive Tax Credits	0	0	(60,000)	(60,000)
029 Enterprise Zone Tax Credit	(939,383)	(1,025,000)	(1,030,000)	(5,000)
030 Cemetery Dwellings Tax Credit	(6,533)	(7,000)	(7,000)	0
	(3,342,812)	(2,585,000)	(2,940,000)	(355,000)
Sales and Service				
043 Beverage Container	5,986,436	6,100,000	5,057,750	(1,042,250)
044 Controlled Dangerous Substances	3,522	5,000	2,000	(3,000)
045 Gas	2,216,698	2,050,000	2,200,000	150,000
046 Electricity	10,934,439	11,200,000	10,800,000	(400,000)
047 Fuel Oil	609,453	500,000	500,000	0
049 Steam	491,031	481,000	486,000	5,000
050 Telephone	13,036,654	13,375,000	13,650,000	275,000
051 Homeless Relief Assistance Tax	70,860	80,000	89,000	9,000
052 Hotel (transferred from Conv Ctr Bond Redemption Fund)	8,419,853	8,080,000	8,850,000	770,000
053 Property Transfer	10,577,019	10,300,000	9,700,000	(600,000)
054 All Others	29,739	30,000	31,000	1,000
055 Refund Reserve - Gas	(94,566)	(95,000)	(95,000)	0
056 Refund Reserve - Electricity	(168,941)	(170,000)	(170,000)	0

GENERAL FUND

REVENUE ESTIMATES:

FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		Fiscal	Actual '94	Fiscal	Budget '95	Fiscal	Estimated '96	Change
057	Refund Reserve - Fuel Oil		(11,910)		(16,000)		(18,000)	(2,000)
059	Refund Reserve - Steam		(1,901)		(5,000)		(3,000)	2,000
			52,098,386		51,915,000		51,079,750	(835,250)
Payments in Lieu of Taxes								
060	Housing Authority		363,098		350,000		400,000	50,000
062	Urban Renewal		35,342		50,000		50,000	0
063	Off-Street Parking Properties		859,206		362,000		620,000	258,000
064	Maryland Port and Stadium Authorities		99,912		100,000		207,000	107,000
065	Apartments		3,245,224		3,375,000		3,490,000	115,000
067	Economic Development		218,353		274,000		222,000	(52,000)
			4,821,135		4,511,000		4,989,000	478,000
Other Local Taxes								
075	Tax Sale Fees and Other		896,579		900,000		900,000	0
Income Tax								
081	Income Tax - State Collected		115,326,798		122,100,000		114,700,000	(7,400,000)
083	Unallocated Withholding - Regular		3,401,433		3,150,000		3,200,000	50,000
084	Income Tax - Fiduciary Returns		3,129,797		3,100,000		2,900,000	(200,000)
			121,858,028		128,350,000		120,800,000	(7,550,000)
Locally Imposed - State Collected								
085	Admissions		4,760,372		4,675,000		4,900,000	225,000
086	Recordation		6,391,291		6,300,000		6,100,000	(200,000)
			11,151,663		10,975,000		11,000,000	25,000
SUB-TOTAL:		LOCAL TAXES	664,924,822		660,366,000		658,075,750	(2,290,250)
LICENSES AND PERMITS								
General Government								
120	City/State Business		1,796,024		1,960,000		1,900,000	(60,000)
122	Alcoholic Beverage		1,459,482		1,416,000		1,460,000	44,000
123	Marriage		30,950		33,000		32,000	(1,000)
			3,286,456		3,409,000		3,392,000	(17,000)

V:1
4=.

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		Actual	Budget	Estimated	Change
		Fiscal '94	Fiscal '95	Fiscal '96	
Public Safety and Regulation					
127	Cable TV Franchise Fee	2,708,617	2,425,000	2,600,000	175,000
128	Fire Prevention - Fire Code	222,207	330,000	300,000	(30,000)
129	Rental Property Registrations	571,559	630,000	590,000	(40,000)
130	Multiple Family Dwelling Permits	1,813,041	1,805,000	1,810,000	5,000
131	Miscellaneous Building Inspection Revenue	501,400	450,000	500,000	50,000
132	Building Construction Permits	562,135	600,000	875,000	275,000
133	Electrical Installation Permits	315,033	350,000	375,000	25,000
134	Mechanical Equipment Permits	262,601	260,000	310,000	50,000
135	Plumbing Permits	80,472	80,000	90,000	10,000
136	Elevator Permits	1,322	4,000	2,000	(2,000)
139	Public Assembly Permits	36,126	30,000	35,000	5,000
140	Professional and Occupational Licenses	202,930	185,000	200,000	15,000
143	Amusement Device Licenses	1,225,680	1,125,000	1,230,000	105,000
145	Dog Licenses and Kennel Permits	69,015	70,000	70,000	0
146	Special Police Appointment Fees	4,365	4,000	4,000	0
149	Vacant Lot Registration Fees	22,660	24,000	23,000	(1,000)
150	Trades Licenses	179,525	179,000	185,000	6,000
		8,778,688	8,551,000	9,199,000	648,000
Health					
151	Food Dealer Permits	1,407,014	1,450,000	1,425,000	(25,000)
152	Swimming Pool Licenses	13,500	13,000	13,000	0
154	Solid Waste Collection Permits	94,566	56,000	100,000	44,000
		1,515,080	1,519,000	1,538,000	19,000
Highways					
163	Minor Privilege Permits	1,062,973	1,050,000	1,150,000	100,000
164	Public Utility Pole Permits	521,050	495,000	510,000	15,000
166	Telephone Conduit Franchise	116,291	116,000	116,000	0
		1,700,314	1,661,000	1,776,000	115,000
SUB-TOTAL: LICENSES AND PERMITS		15,280,538	15,140,000	15,905,000	765,000
FINES AND FORFEITS					
177	Court-Ordered Restitution and Misc Fines	37,271	30,000	60,000	30,000
179	Sheriff Revenue	526,626	660,000	500,000	(160,000)
180	Forfeitures Drug/Gambling Contraband	1,553,559	1,000,000	1,250,000	250,000
181	Minimum Wage Violations	48,919	55,000	55,000	0

CA

GENERAL FUND

REVENUE ESTIMATES:

FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Actual	Revenue Accounts	Fiscal	' 94	Budget Fiscal ' 95	Estimated Fiscal ' 96	Change
183	Unclaimed Property Proceeds		123,435	0	0	0
185	Bad Check Charge		53,627	62,000	60,000	(2,000)
186	District Court Housing Fines		31,365	34,000	34,000	0
187	Liquor Board Fines		51,416	60,000	55,000	(5,000)
188	Library Fines		196,700	312,000	159,000	(153,000)
SUB-TOTAL:		FINES AND FORFEITS	2,622,918	2,213,000	2,173,000	(40,000)
USE OF MONEY						
200	Earnings on Investments		12,169,763	11,462,000	15,600,000	4,138,000
202	Interest Differential Off-Street Parking		39,901	37,000	33,000	(4,000)
203	Liberty Medical Center Loan		106,847	107,000	107,000	0
205	Interest on REAL Loans		213,179	225,000	210,000	(15,000)
206	Interest on Property Sale Proceeds		75,353	7,000	45,000	38,000
207	Interest on Gambling/Drug Confiscated Cash		253,752	254,000	254,000	0
208	Interest on Commercial Rehab Loans		169,498	235,000	200,000	(35,000)
212	Principal on REAL Home Rehab		571,917	425,000	500,000	75,000
213	Principal on Commercial Rehab		561,263	500,000	500,000	0
215	Interest - Baltimore Home Finance		90,594	98,000	90,000	(8,000)
216	Principal - Baltimore Home Finance		175,023	130,000	150,000	20,000
217	Principal - Private Activity Bond Loans		434,725	200,000	110,000	(90,000)
218	Interest - Private Activity Bond Loans		34,739	50,000	20,000	(30,000)
219	Banner Neighborhood Loan		2,500	0	0	0
224	Interest - Mulberry Court		44,412	71,000	55,000	(16,000)
227	Principal - CDFC Loan		0	0	125,000	125,000
228	Interest - CDFC Loan		422,170	620,000	620,000	0
229	Interest Energy Conservation		77,853	10,000	8,000	(2,000)
230	Principal - Energy Conservation		37,307	25,000	15,000	(10,000)
232	Principal - SELP Loans		198,619	175,000	350,000	175,000
233	Interest - SELP Loans		130,373	150,000	300,000	150,000
250	Principal - MILA/MICRF		656,342	605,000	762,000	157,000
251	Interest - MILA/MICRF		677,147	616,000	691,000	75,000
252	Principal - Off-Street Parking Loans		848,686	660,000	593,000	(67,000)
253	Interest - Off-Street Parking Loans		757,164	675,000	640,000	(35,000)
257	Cert's of Participation Refunding Proceeds		1,900,000	0	0	0
258	CPA Reimbursement - Lady Maryland		35,750	30,000	0	(30,000)
259	CPA Reimbursement - Pier 6		126,279	53,000	0	(53,000)

qD
ch

GENERAL FUND

REVENUE ESTIMATES:		FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS			Change
Actual Revenue Accounts		Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	
260	CPA Reimbursement - Charles Plaza	90,000	90,000	90,000	0
262	CPA Reimbursement - E Balto Medical Center	617,382	617,000	617,000	0
265	CPA Reimbursement - Zoo Animal Hospital	348,032	380,000	380,000	0
267	CPA Reimbursement - Federal Day Care Center	205,227	222,000	96,000	(126,000)
SUB-TOTAL:		22,071,797	18,729,000	23,161,000	4,432,000
USE OF MONEY					
USE OF PROPERTY					
201	Rental of City Property	500,397	546,000	640,000	94,000
209	Rental from Mechanic Restaurants	65,000	55,000	55,000	0
210	Rental from Inner Harbor Shoreline	343,729	400,000	400,000	0
211	Rental from C. L. Benton, Jr. Office Bldg	854,765	875,000	959,000	84,000
214	SW Resource Recovery Facility - Lease	277,640	299,000	323,000	24,000
225	Rental from Recreation and Parks	11,967	14,000	11,000	(3,000)
226	Rental from Harborplace Pavilions	98,162	93,000	93,000	0
235	Proceeds from Property Sales	0	0	1,052,000	1,052,000
237	Greyhound Terminal Lease	0	0	145,000	145,000
240	Harbor Shoreline - Docking Fees	93,203	110,000	106,000	(4,000)
241	Rental from Community Centers	361,790	395,000	425,000	30,000
243	Rentals from Wharfage, Piers, and Docks	64,103	59,000	59,000	0
244	Rentals from Municipal Markets	1,035,894	1,267,000	20,000	(1,247,000)
247	Convention Center	4,014,872	2,528,000	2,771,000	243,000
248	Memorial Stadium	0	10,000	10,000	0
249	Conduit Rental	1,641,185	1,999,000	1,880,000	(119,000)
SUB-TOTAL:		9,362,707	8,650,000	8,949,000	299,000
USE OF PROPERTY					
FEDERAL GRANTS					
280	Civil Defense	71,759	84,000	80,000	(4,000)
SUB-TOTAL:		71,759	84,000	80,000	(4,000)
FEDERAL GRANTS					

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		Actual	Budget	Estimated	Change
		Fiscal	Fiscal	Fiscal	
		' 94	' 95	' 96	
<hr/>					
STATE GRANTS					
401	Targeted Aid (Income Tax Disparity)	29,695,890	34,823,000	37,028,000	2,205,000
415	Local Health Operations	6,868,684	6,718,000	8,593,000	1,875,000
443	School Building Debt Service	736,100	714,000	691,000	(23,000)
475	Library Services	3,666,086	3,721,000	4,125,000	404,000
482	War Memorial	119,004	120,000	125,000	5,000
<hr/>					
SUB-TOTAL:	STATE GRANTS	41,085,764	46,096,000	50,562,000	4,466,000
PRIVATE GRANTS					
590	Interest Enoch Pratt Endowment	200,000	187,000	192,000	5,000
591	Interest Cloisters Collection Trust	43,750	35,000	0	(35,000)
595	Visiting Nurses - United Way	79,948	80,000	80,000	0
<hr/>					
SUB-TOTAL:	PRIVATE GRANTS	323,698	302,000	272,000	(30,000)
<hr/>					
CHARGES - CURRENT SERVICES					
General Government					
617	Emergency Repairs - Contractors' Fees	17,688	34,000	28,000	(6,000)
618	Transcriber Service Charges	2,838	4,000	4,000	0
619	Pride Newspaper Ad Income	6,134	9,000	7,000	(2,000)
620	RBDL Administration Fee	8,841	10,000	10,000	0
621	Bill Drafting Service	9,475	5,000	5,000	0
622	Developer Fees	4,750	15,000	5,000	(10,000)
623	Zoning Appeal Fees	56,809	66,000	66,000	0
624	Rehab Loan Application Fees	24,734	50,000	40,000	(10,000)
625	Workmens' Comp Requests - Circuit Court	15	1,000	0	(1,000)
626	Circuit Court Medical Services	1,900	1,000	2,000	1,000
627	Circuit Court Medical Evaluation Reimbursemt	0	0	97,000	97,000
628	Civil Marriage Ceremonies	25,090	19,000	22,000	3,000
630	Administrative Fees - Benefits	3,378	4,000	3,000	(1,000)
632	Lien Reports	686,885	670,000	625,000	(45,000)
633	Election Filing Fees	9,911	15,000	13,000	(2,000)
634	Surveys Sales of Maps and Records	2,450	2,000	2,000	0
635	Telephone Commissions	120,316	110,000	120,000	10,000
636	3rd Party Disability Recoveries	621,194	650,000	750,000	100,000
637	Open Enrollment Expense Reimbursement	0	74,000	105,000	31,000
638	Semi-Annual Tax Payment Fee	0	0	10,000	10,000
639	Tax Roll Service Charge	3,753	3,000	3,000	0

GENERAL FUND

REVENUE ESTIMATES:

FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Change

Actual Revenue Accounts	Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	
643 Reimbursable Billing Costs	39,604	17,000	20,000	3,000
648 Sub-division Plat Charges	17,591	17,000	18,000	1,000
649 Vending Machine Commissions	393,763	385,000	400,000	15,000
651 Reimbursement for Use of City Vehicles	46,797	48,000	50,000	2,000
654 Charges for Central City Services	5,550,784	5,840,000	6,015,000	175,000
	7,654,700	8,049,000	8,420,000	371,000
Public Safety and Corrections				
656 Animal Shelter Sales and Charges	25,081	34,000	34,000	0
657 Liquor Board Advertising Fees	54,647	55,000	55,000	0
658 Police Certification Training	16,000	28,000	3,000	(25,000)
659 Sale of Accident and Incident Reports	471,958	490,000	470,000	(20,000)
660 Oriole Park at Camden Yards Security	723,707	600,000	723,000	123,000
661 Port Fire Protection (MPA)	1,399,940	1,400,000	1,400,000	0
	2,691,333	2,607,000	2,685,000	78,000
Health				
680 Miscellaneous Environmental Fees	39,240	37,000	97,000	60,000
684 Dental Fees	24,893	15,000	15,000	0
689 Research Grants Overhead	58,891	69,000	60,000	(9,000)
	123,024	121,000	172,000	51,000
Social Services				
706 Sheriff - DHR Service Agreement	154,821	300,000	225,000	(75,000)
707 AFDC Incentive Payments	133,870	105,000	0	(105,000)
708 Day Care Services	736,847	750,000	736,000	(14,000)
	1,025,538	1,155,000	961,000	(194,000)
Recreation and Culture				
754 Waxter Center Memberships	32,981	37,000	37,000	0
755 Carrie Murray Outdoor Education Center	3,075	3,000	3,000	0
756 William J. Myers Soccer Pavilion	132,229	134,000	134,000	0
757 Dominic "Mimi" DiPietro Ice Rink	169,800	162,000	169,000	7,000
758 Middle Branch Water Resource Center	28,531	33,000	33,000	0
759 Mt. Pleasant Ice Arena	9,000	12,000	12,000	0
760 Clarence H. "Du" Burns Arena	155,837	154,000	159,000	5,000
769 Baltimore Neighborhood Recreation Facility	417,169	460,000	400,000	(60,000)
771 Parks Reimbursement from Baltimore County	1,912	5,000	5,000	0
772 INTERNET Memberships	0	0	79,000	79,000
773 Video Rental & Other Charges	0	0	38,000	38,000

vD
ID

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Actual Revenue Accounts	Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
776 Museum of Art Admissions	120,381	120,000	0	(120,000)
777 Swimming Pool Passes	83,451	68,000	43,000	(25,000)
	1,154,366	1,188,000	1,112,000	(76,000)
Highways				
785 Impounding Cars - Storage	2,759,850	2,968,000	2,975,000	7,000
786 Disposition of Eviction Chattel	3,265	2,000	3,000	1,000
	2,763,115	2,970,000	2,978,000	8,000
Sanitation and Waste Removal				
795 Landfill Disposal Tipping Fees	5,659,131	5,925,000	6,875,000	950,000
797 Solid Waste Surcharge	4,354,629	4,150,000	3,475,000	(675,000)
798 Baltimore County Tipping Fee - Pulaski	2,792,191	0	0	0
799 Southwest Resource Recovery Facility	893,191	915,000	950,000	35,000
	13,699,142	10,990,000	11,300,000	310,000
SUB-TOTAL: CHARGES - CURRENT SERVICES	29,111,218	27,080,000	27,628,000	548,000
OTHER REVENUE				
General Government				
867 Sale of Public Local Laws	0	3,000	3,000	0
868 CHAP - Miscellaneous Revenue	3,689	4,000	4,000	0
870 Cash Discounts on Purchases	41,029	79,000	43,000	(36,000)
871 Sale of Scrap	3,868	4,000	32,000	28,000
872 Miscellaneous Revenue	462,251	1,220,000	598,699	(621,301)
873 Penalties & Interest Excl Real & Personal	508,573	538,000	545,000	7,000
874 Expenditure Refunds	42,687	15,000	15,000	0
875 Asbestos Litigation Settlement Proceeds	16,702,269	0	0	0
	17,764,366	1,863,000	1,240,699	(622,301)
Public Safety and Regulation				
885 Police - Miscellaneous	222,631	250,000	225,000	(25,000)
887 Fire - Miscellaneous	7,879	15,000	20,000	5,000
	230,510	265,000	245,000	(20,000)
SUB-TOTAL: OTHER REVENUE	17,994,876	2,128,000	1,485,699	(642,301)

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
REVENUE TRANSFERS				
951 From (To) Loan and Guarantee Fund	(1,994,000)	(1,723,000)	(1,893,000)	(170,000)
952 From Parking Management Fund	15,844,722	18,382,000	17,175,000	(1,207,000)
SUB-TOTAL: REVENUE TRANSFERS	13,850,722	16,659,000	15,282,000	(1,377,000)
SURPLUS				
999 Prior Year Fund Balance	0	4,181,000	0	(4,181,000)
TOTAL GENERAL FUND REVENUE	816,700,819	801,628,000	803,573,449	1,945,449

EDUCATION FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
EDUCATION FUND REVENUE					
STATE FORMULA AID PROGRAMS					
441	Basic Current Expense	234,252,585	250,692,000	262,651,000	11,959,000
442	Excess Costs - Special Education	23,219,518	23,358,000	23,231,000	(127,000)
448	Compensatory Education Fund	39,380,052	33,559,000	35,106,000	1,547,000
449	Handicapped - Non-Public Placements	11,803,642	16,713,000	12,799,000	(3,914,000)
SUB-TOTAL: STATE FORMULA AID PROGRAMS		308,655,797	324,322,000	333,787,000	9,465,000
OTHER AGENCY REVENUE					
Charges - Current Services					
715	Non-Resident Tuition	236,640	235,000	235,000	0
716	Athletic Events	0	12,000	12,000	0
717	Summer School Tuition	251,754	250,000	263,000	13,000
718	Miscellaneous Rent	161,619	75,000	0	(75,000)
719	Special Use of School Buildings	68,775	75,000	75,000	0
722	Reimbursable Agreements	471,405	575,000	481,000	(94,000)
723	Impact Aid	0	520,000	200,000	(320,000)
724	Reimbursable Agreements ROTC	363,672	215,000	300,000	85,000
726	Adult Education Evening Vocational	23,550	45,000	45,000	0
727	Adult Education Saturday School	113,845	126,000	126,000	0
730	Non-City Resident Reimbursements	227,241	150,000	150,000	0
		1,918,501	2,278,000	1,887,000	(391,000)
Fines and Forfeits					
176	Intestate	34,049	100,000	100,000	0
SUB-TOTAL: OTHER AGENCY REVENUE		1,952,550	2,378,000	1,987,000	(391,000)

EDUCATION FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
REVENUE TRANSFERS				
950 From General Fund	187,000,000	191,900,000	195,548,000	3,648,000
960 Capital Projects Transfer	(462,527)	0	0	0
SUB-TOTAL: REVENUE TRANSFERS	186,537,473	191,900,000	195,548,000	3,648,000
TOTAL EDUCATION FUND REVENUE	497,145,820	518,600,000	531,322,000	12,722,000



MOTOR VEHICLE FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
MOTOR VEHICLE REVENUE				
Taxes - State Shared				
106 Corporation Income Tax	8,868,346	7,400,000	10,512,000	3,112,000
107 Motor Vehicle Registration Fees	20,021,798	18,900,000	20,748,000	1,848,000
109 Motor Vehicle Fuels	85,841,280	84,300,000	89,385,000	5,085,000
112 Title Excise Tax	45,743,774	45,000,000	47,684,000	2,684,000
	160,475,198	155,600,000	168,329,000	12,729,000
Licenses and Permits				
169 Permits and Inspection - Private Paving	112,308	132,000	133,000	1,000
170 Developer Agreement Fees	8,552	0	151,000	151,000
	120,860	132,000	284,000	152,000
Use of Money and Property				
201 Expressway Air Space Leases	24,926	20,000	25,000	5,000
202 State Refund for 195/395 Transfer	4,792,428	0	1,500,000	1,500,000
205 Earnings on Investments	3,023,571	2,450,000	3,500,000	1,050,000
	7,840,925	2,470,000	5,025,000	2,555,000
Charges - Current Services				
643 Reimbursable Billing Costs	0	1,000	2,000	1,000
652 Impounding Cars	1,538,779	1,490,000	1,735,000	245,000
785 General Revenue Highways	337,867	330,000	399,455	69,455
788 Traffic Engineering	5,209	3,000	5,000	2,000
	1,881,855	1,824,000	2,141,455	317,455
Other Revenue				
870 Cash Discounts - Purchases	0	1,000	1,000	0
Overhead Reimbursement				
111 Overhead Reimbursement	(1,077,116)	(1,200,000)	(1,000,000)	200,000
Construction Reserve				
899 From (To) Fund Balance	6,288,000	16,051,464	25,915,000	9,863,536
TOTAL MOTOR VEHICLE FUND REVENUE	175,529,722	174,878,464	200,695,455	25,816,991

REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET

	Budget Fiscal '95	Estimated Fiscal '96	Change
Adjudication and Corrections			
110 Circuit Court - Domestic Relations & Community Services	407,097	392,027	(15,070)
115 State's Attorney - Various Child & Family Programs	949,743	978,457	28,714
Total	1,356,840	1,370,484	13,644
Culture			
492 School 33 - Art & Culture (MACAC)	12,500	16,500	4,000
606 Arts and Education (HCD Human Services Division)	44,420	33,250	(11,170)
Total	56,920	49,750	(7,170)
Economic Development			
582 Finance and Development (HCD)	2,437,894	2,187,185	(250,709)
585 Baltimore Development Corporation (HCD)	400,000	400,000	0
592 Home (HCD)	0	1,438,290	1,438,290
592 Shelter Plus Care (HCD)	0	1,100,000	1,100,000
592 Housing Opportunities for People with AIDS (HCD)	0	2,000,000	2,000,000
593 Community Support Projects (HCD)	12,592,544	8,997,492	(3,595,052)
631 Job Training Partnership Act -Title II (OED)	13,011,576	12,610,263	(401,313)
639 Spedal Services - Jobs (OED)	10,910,244	8,852,738	(2,057,506)
Total	39,352,258	37,585,968	(1,766,290)
Education			
605 Head Start (HCD)	12,074,312	15,319,760	3,245,448
" Education Consolidation & Improvement Act (CH. I) (BCPS)	38,163,000	40,260,000	2,097,000
* Food Services (BCPS)	20,224,000	20,500,000	276,000
* Individuals with Disabilities Education Act (BCPS)	7,055,000	7,081,000	26,000
" Career and Technology Education Act (BCPS)	2,822,000	2,795,000	(27,000)
* Education Consolidation & Improvement Act (CH. II) (BCPS)	1,521,000	1,456,000	(65,000)
* Drug Abuse Prevention (BCPS)	2,173,000	1,025,000	(1,148,000)
* Eisenhower Math/Science (BCPS)	754,000	648,000	(106,000)
' Drop-out Prevention (BCPS)	783,000	571,000	(212,000)
" A.I.D.S. Prevention (BCPS)	300,000	300,000	0
* Bilingual Education (BCPS)	120,000	108,000	(12,000)
* Native American Education (BCPS)	101,000	96,000	(5,000)

**REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
—CONTINUED**

	Budget Fiscal '95	Estimated Fiscal '96	Change
Education (continued)			
• Adult Basic Education (BCPS)	80,000	80,000	0
• Homeless Assistance (BCPS)	75,000	75,000	0
• Serve America (BCPS)	0	11,000	11,000
• Foreign Language Assistance (BCPS)	35,000	0	(35,000)
Total	86,280,312	90,325,760	4,045,448
General Government			
156 EEOC Title VII Case Investigation (Community Relations)	75,429	62,786	(12,643)
177 Administrative Direction & Control (HCD)	1,381,616	1,488,925	107,309
187 Transportation & Economic Development (Planning)	465,000	517,568	52,568
224 Partnership for Drug Free Neighborhoods (MCCCJ)	510,728	178,931	(331,797)
260 Construction and Building Inspection (HCD)	604,643	1,510,069	905,426
570 Preservation of Historic Places (HCD)	126,133	129,000	2,867
583 Housing Inspection, Rodent & Insect Control (HCD)	1,875,143	3,162,032	1,286,889
Total	5,038,692	7,049,311	2,010,619
Health			
300 Administrative Direction & Control	85,986	89,503	3,517
302 Environmental Health	358,763	320,835	(37,928)
303 Special Purpose Grants - Homeless Facilities	2,444,673	3,704,668	1,259,995
304 Clinical Services	44,221,734	48,968,767	4,747,033
305 Maternal and Infant Services	11,246,370	10,984,923	(261,447)
307 Human Behavior & Community Psychiatry	17,506,793	21,304,364	3,797,571
308 Child, Adolescent & Family Health	5,837,089	5,980,775	143,686
310 School & Adolescent Health Services	4,763,870	5,565,736	801,866
311 Health Services for the Aging	4,420,982	5,339,104	918,122
Total	90,886,260	102,258,675	11,372,415

**REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
—CONTINUED**

	Budget Fiscal '95	Estimated Fiscal '96	Change
Public Safety			
201 Supplemental Hiring Grant (Police)	629,060	2,638,216	2,009,156
202 investigations - Crack Enforcement (Police)	145,000	0	(145,000)
204 Scientific Crime Detection (Police)	0	188,288	188,288
319 Ambulance Service (Fire)	0	12,000	12,000
Total	774,060	2,838,504	2,064,444
Social Services			
181 Neighborhood HUBs (HCD)	2,427,000	1,329,286	(1,097,714)
324 Senior Services (CARE)	6,051,227	5,943,361	(107,866)
Total	8,478,227	7,272,647	(1,205,580)
Transportation			
230 Alcohol-Drug/Highway Safety (DPW)	100,000	90,000	(10,000)
232 Special Parking Services (DPW)	222,297	168,722	(53,575)
Total	322,297	258,722	(63,575)
TOTAL FUND REVENUES	232,545,866	249,009,821	16,463,955

**REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
—CONTINUED**

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Budget Fiscal '95	Estimated Fiscal '96	Change
Housing and Community Development			
177 Administrative Direction & Control	1,381,616	1,488,925	107,309
181 Neighborhood HUBS	2,427,000	1,329,286	(1,097,714)
260 Construction and Building Inspection	604,643	1,510,069	905,426
570 Preservation of Historic Places	126,133	129,000	2,867
582 Finance and Development	2,437,894	2,187,185	(250,709)
583 Housing Inspection, Rodent & Insect Control	1,875,143	3,162,032	1,286,889
585 Baltimore Development Corporation	400,000	400,000	0
593 Community Support Projects	8,054,254	8,997,492	943,238
606 Arts and Education	44,420	33,250	(11,170)
Total	17,351,103	19,237,239	1,886,136
Planning			
187 Transportation and Economic Development	300,000	300,000	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS	17,651,103	19,537,239	1,886,136

REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET

	Budget Fiscal '95	Estimated Fiscal '96	Change
Adjudication and Corrections			
110 Circuit Court - Medical Evaluation Services	566,095	596,566	30,471
115 Quality Case Review - Central Booking (State's Attorney)	0	133,986	133,986
Total	566,095	730,552	164,457
Culture			
450 Special Projects - Adult Basic Education (Library)	125,104	137,139	12,035
453 Maryland Inter-Library Loan (Library)	699,833	607,723	(92,110)
453 State Library Resource Center (Library)	2,959,362	3,262,605	303,243
492 Promotion of Art & Culture (MACAC)	55,075	73,575	18,500
606 Arts and Education (HCD)	378,610	78,610	(300,000)
Total	4,217,984	4,159,652	(58,332)
Economic Development			
531 Convention Expansion (Convention Complex)	0	97,133	97,133
639 Special Services - State Allowance Program (OED)	388,036	388,036	0
639 Special Services - Food Stamp Employment (OED)	190,939	190,939	0
639 Special Services - Maryland's Tomorrow (OED)	3,579,346	3,579,346	0
Total	4,158,321	4,255,454	97,133
Education (BCPS)			
* Dedicated Compensatory Aid	8,248,000	8,716,000	468,000
* Pupil Transportation	8,015,000	8,182,000	167,000
• Challenge Grants	3,867,000	3,900,000	33,000
* Extended Elementary Education	3,155,000	3,115,000	(40,000)
• Targeted Aid	1,706,000	2,588,000	882,000
' School Food Service	1,460,000	1,400,000	(60,000)
' School Reconstruction	0	1,369,000	1,369,000
' Gifted and Talented	1,000,000	1,059,000	59,000
• Vocational-Technical Set-Aside	827,000	814,000	(13,000)
' Limited English Proficiency	153,000	200,000	47,000
' Instructional Decision Making	0	200,000	200,000
' Department of Human Resources	118,000	155,000	37,000
' Tobacco Prevention	48,000	49,000	1,000
' School Community Centers	33,000	33,000	0
• Equipment Incentive Fund	0	10,000	10,000

**REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET
-CONTINUED-**

	Budget Fiscal '95	Estimated Fiscal '96	Change
Education - BCPS (continued)			
' Children At-Risk	0	8,000	8,000
' Suicide Prevention	0	8,000	8,000
• Disruptive Youth	77,000	6,000	(71,000)
* Adult External High School	4,000	4,000	0
' Year-Round Education	91,000	0	(91,000)
• Environmental Aid	4,000	0	(4,000)
Total	28,806,000	31,816,000	3,010,000
General Government			
187 Special Projects - Critical Areas (Planning)	40,000	46,000	6,000
195 Pimlico Race Track Area Special Services (DPW)	18,000	18,762	762
350 Latchkey Kid Project (Office of Children & Youth)	110,500	110,500	0
583 Pimlico Race Track Area Special Services (HCD)	68,000	68,000	0
592 Eviction Prevention (HCD)	0	110,000	110,000
592 McKinney Homeless Program (HCD)	0	28,098	28,098
592 Rental Allowance Program (HCD)	0	1,500,000	1,500,000
593 Rental Allowance Program (HCD)	1,638,098	0	(1,638,098)
597 Weatherization (HCD)	2,071,717	2,077,247	5,530
Total	3,946,315	3,958,607	12,292
Health			
300 Medical Assistance Forms & Distribution Reimbursement	26,875	32,913	6,038
302 Environmental Health - Day Care Inspections	83,614	84,438	824
303 Special Purpose Grants - Homeless Shelter Grant	1,879,200	2,068,600	189,400
304 Clinic Services	535,517	535,517	0
305 Maternal and Infant Services	490,893	583,885	92,992
306 Transportation - Maryland Medical Assistance Program	1,799,414	3,522,534	1,723,120
307 Mental Health Services	20,090,693	24,702,184	4,611,491
308 Children and Youth Services	1,157,538	1,262,143	104,605
310 School Health Services	3,355,887	6,480,887	3,125,000
Total	29,419,631	39,273,101	9,853,470

■-,
o

**REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET
—CONTINUED**

	Budget Fiscal '95	Estimated Fiscal '96	Change
Public Safety			
201 Violent Crime Control (Police)	2,500,000	2,500,000	0
201 Special Foot Patrol (Police)	1,800,000	2,800,000	1,000,000
201 Neighborhood Service Officers (Police)	0	2,000,000	2,000,000
203 Traffic Enforcement - Pimlico Racetrack Area (Police)	50,000	50,000	0
212 Land (Fire)	0	35,000	35,000
212 Marine (Fire)	0	35,000	35,000
214 Fire & Rescue Vehicle Acquisition (Fire)	540,000	555,000	15,000
Total	4,890,000	7,975,000	3,085,000
Recreation			
471 Landscape Design Services (Recreation & Parks)	42,151	81,057	38,906
478 Parks Maintenance - Program Open Space (Rec.&Parks)	795,600	795,600	0
478 Pimlico Race Track Area (Recreation & Parks)	12,000	12,000	0
482 School Community Centers (Recreation & Parks)	31,863	31,863	0
Total	881,614	920,520	38,906
Social Services			
177 Administrative Direction and Control (HCD)	213,293	46,043	(167,250)
181 Neighborhood HUBS (HCD)	1,967,147	2,591,903	624,756
184 Energy Assistance Program (HCD)	12,391,793	12,401,790	9,997
324 Senior Services (CARE)	3,193,831	3,518,324	324,493
Total	17,766,064	18,558,060	791,996
Transportation			
233 Pimlico RaceTrack Area Special Services (DPW)	13,000	13,000	0
TOTAL FUND REVENUES	94,665,024	111,659,946	16,994,922

0-
1-
•-■

WATER UTILITY FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts				Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
WATER UTILITY REVENUE							
Use of Money and Property							
851	Water - Rental	Real	Property	100,578	105,000	105,000	0
856	Interest Income			1,247,508	850,000	1,000,000	150,000
				1,348,086	955,000	1,105,000	150,000
Charges for Current Services							
839	Metered Water - Carroll County			83,698	75,000	85,000	10,000
840	Metered Water - City			25,557,083	26,500,000	25,600,000	(900,000)
841	Metered Water - Baltimore County			22,536,263	24,000,000	24,968,000	968,000
842	Metered Water - Anne Arundel County			1,660,042	1,700,000	1,650,000	(50,000)
843	Metered Water - Howard County			2,961,803	2,650,000	2,800,000	150,000
844	Metered Water - Harford County			0	0	40,000	40,000
846	Special Water Supply Service			58,232	120,000	60,000	(60,000)
848	Private Fire Protection Service			165,218	180,000	180,000	0
849	Fire Hydrant Permits			11,496	15,000	15,000	0
850	Sawmill Sales			47,231	100,000	50,000	(50,000)
854	Water Charges to City Agencies			2,698,487	2,900,000	2,900,000	0
858	Penalties			2,998,981	2,300,000	2,800,000	500,000
				58,778,534	60,540,000	61,148,000	608,000
Other Revenue							
189	Central Garage Adjustments			4,737	10,000	5,000	(5,000)
852	Sundry Water			134,566	200,000	150,000	(50,000)
853	County Arbitration Settlement			13,058,584	0	0	0
857	Reimbursable Billing Costs			13,837	15,000	15,000	0
859	Scrap Meters			22,421	50,000	50,000	0
870	Cash Discounts on Purchases			2,861	5,000	6,000	1,000
				13,237,006	280,000	226,000	(54,000)
Fund Balance							
855	From (To) Fund Balance			(8,898,705)	5,588,307	7,401,037	1,812,730
TOTAL WATER UTILITY FUND REVENUE				64,464,921	67,363,307	69,880,037	2,516,730

WASTE WATER UTILITY FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
WASTE WATER UTILITY REVENUE				
Fines and Forfeits				
838 Non-Compliance Fines	108,964	80,000	110,000	30,000
Use of Money and Property				
835 Interest Income	29,639	(300,000)	(200,000)	100,000
Charges - Current Services				
825 Sewerage Charges - City	46,586,940	47,500,000	47,100,000	(400,000)
826 Sewerage Charges - Counties	27,137,865	30,700,000	34,500,000	3,800,000
827 Treated Effluent - Bethlehem Steel	32,500	30,000	30,000	0
831 Sewerage Charges - City Agencies	6,500,564	6,950,000	6,700,000	(250,000)
832 Industrial Waste Surcharge - City	4,256,845	6,200,000	4,600,000	(1,600,000)
833 Industrial Waste Surcharge - Counties	1,429,314	1,500,000	1,500,000	0
837 Pretreatment Permits	99,785	140,000	100,000	(40,000)
	86,043,813	93,020,000	94,530,000	1,510,000
Other Revenue				
189 Central Garage Adjustments	2,348	3,000	3,000	0
830 Sanitation and Waste Removal - General	212,705	180,000	250,000	70,000
836 Reimbursable Billing Costs	3,977	6,000	6,000	0
870 Cash Discounts on Purchases	762	1,000	1,000	0
	219,792	190,000	260,000	70,000
Fund Balance				
834 From (To) Fund Balance	(406,075)	780,327	7,204,294	6,423,967
TOTAL WASTE WATER UTILITY FUND REVENUE	85,996,133	93,770,327	101,904,294	8,133,967

QJ

LOAN AND GUARANTEE ENTERPRISE FUND

FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		REVENUE ESTIMATES:			
=	Actual			Budget	
	Fiscal	' 94	Fiscal	' 95	
<hr/>					
LOAN AND GUARANTEE ENTERPRISE REVENUE					
	Use of Money and Property	1,069,461	1,210,000	1,295,000	85,000
200	Earnings on Investments	444,038	462,000	376,000	(86,000)
201	Rental of Property	120,936	120,000	119,000	(1,000)
202	Interest on Loans				
		<hr/>	<hr/>	<hr/>	<hr/>
		1,634,435	1,792,000	1,790,000	(2,000)
	Charges - Current Services	36,543	43,000	36,000	(7,000)
631	Loan Issuance and Guarantee Fee				
	Other	65,955	26,616	60,060	33,444
872	Miscellaneous Revenue				
		<hr/>	<hr/>	<hr/>	<hr/>
	Revenue Transfers	1,736,933	1,861,616	1,886,060	24,444
951	From (To) General Fund				
		<hr/>	<hr/>	<hr/>	<hr/>
		1,994,000	1,723,000	1,893,000	170,000
Total	Gross Revenue				
		<hr/>	<hr/>	<hr/>	<hr/>
			1,994,000	1,893,000	
			1,723,000		
Total	Revenue Transfers		0		
		<hr/>	<hr/>	<hr/>	<hr/>
			3,730,933	3,779,060	
			3,584,616		
			6		
TOTAL (Net) LOAN & GUAR ENTERPRISE FUND REVENUE					

PARKING ENTERPRISE FUND

REVENUE ESTIMATES:		FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS			Change
Actual Revenue Accounts		Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	
PARKING ENTERPRISE REVENUE					
	Taxes - Local				
044	Parking Garages and Lots Tax	8,540,385	8,650,000	9,000,000	350,000
	Licenses and Permits				
165	Open Air Garage Permits	580,579	550,000	560,000	10,000
	Fines and Forfeits				
181	Parking Fines	6,870,219	7,600,000	6,800,000	(800,000)
182	Penalties on Parking Fines	3,216,351	3,300,000	3,809,365	509,365
		10,086,570	10,900,000	10,609,365	(290,635)
	Use of Property				
579	Garage Income	8,600,355	9,500,000	9,900,000	400,000
	Charges - Current Services				
664	Parking Meters	5,703,137	5,750,340	5,600,000	(150,340)
		33,511,026	35,350,340	35,669,365	319,025
Total	Gross Revenue				
	Revenue Transfers				
952	To Parking Management Fund	(20,785,000)	(23,298,000)	(22,281,000)	1,017,000
Total	Revenue Transfers	(20,785,000)	(23,298,000)	(22,281,000)	1,017,000
TOTAL	(Net) PARKING ENTERPRISE FUND REVENUE	12,726,026	12,052,340	13,388,365	1,336,025

111
111
VI

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change		
<hr/>							
PARKING MANAGEMENT REVENUE							
Licenses and Permits							
141	Residential Parking Permits	167,844	180,000	165,000	(15,000)		
Use of Money and Property							
201	Rental of Property	100,392	119,595	160,000	40,405		
Charges - Current Services							
759	Temporary Parking Lots	1,074,053	1,140,000	989,682	(150,318)		
760	Parking Garages	1,566,327	1,860,000	1,550,000	(310,000)		
788	Parking Meter Repair	550	1,000	0	(1,000)		
790	Off-Street Parking Fees	9,045	12,000	0	(12,000)		
		<hr/>	<hr/>	<hr/>	<hr/>		
		2,649,975	3,013,000	2,539,682	(473,318)		
<hr/>							
111 111 ON	Total	Gross Revenue		2,918,211	3,312,595	2,864,682	(447,913)
Revenue Transfers							
950	From Parking Enterprise Fund	20,785,000	23,298,000	22,281,000	(1,017,000)		
952	To General Fund	(15,844,722)	(18,382,000)	(17,175,000)	1,207,000		
		<hr/>	<hr/>	<hr/>	<hr/>		
Total	Revenue Transfers	4,940,278	4,916,000	5,106,000	190,000		
<hr/>							
TOTAL (Net)	PARKING MANAGEMENT FUND REVENUE	7,858,489	8,228,595	7,970,682	(257,913)		

CONVENTION CENTER BOND REDEMPTION FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	Actual Fiscal '94	Budget Fiscal '95	Estimated Fiscal '96	Change
<hr/>				
CONVENTION CENTER BOND REDEMPTION FUND REVENUE				
Sales and Service Taxes				
052 Hotel Tax	0	8,256,000	8,850,000	594,000
Total Gross Revenue	<hr/>			
	0	8,256,000	8,850,000	594,000
Revenue Transfers				
953 Transfer to General Fund	0	(8,080,000)	(8,850,000)	(770,000)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL (Net) CONV CENTER BOND REDEMPTION REVENUE	0	176,000	0	(176,000)

REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET

	Budget Fiscal '95	Estimated Fiscal '98	Change
Adjudication and Corrections			
110 Circuit Court - Community Services	40,000	0	(40,000)
115 State's Attorney	81,408	81,455	47
Total	121,408	81,455	(39,953)
Culture			
450 Administrative and Technical Services (Library)	111,828	119,840	8,012
492 Promotion of the Arts (MACAC)	208,728	225,740	17,012
Total	320,558	345,580	25,024
Economic Development			
585 Baltimore Development Corporation (HCD)	50,598	75,000	24,402
Total	50,598	75,000	24,402
Education (BCPS)			
" Food Services	4,700,000	4,200,000	(500,000)
"3rd Party Reimbursement	700,000	1,275,000	575,000
' Urban Systemic Institute	0	550,000	550,000
' Family Preservation Initiative	0	420,000	420,000
* Abell Foundation - Resident Teacher	0	310,000	310,000
" Johns Hopkins University	250,000	307,000	57,000
" Balto. Mental Health Systems	164,000	165,000	1,000
' Drop-Out Prevention	0	160,000	160,000
• Faring Family Learning Center	0	72,000	72,000
• Driver Education	65,000	60,000	(5,000)
' PTA Accounts	55,000	55,000	0
' Criminal Background Investigations	30,000	25,000	(5,000)
* Abell Foundation - Educational Opportunity	0	22,000	22,000
" Academy of Finance	20,000	22,000	2,000
" Parking Lots	0	5,000	5,000
• France/Merrick Foundation - Success For All	426,000	0	(426,000)
* Social Services Group Day Care	42,000	0	(42,000)
" National Science Foundation	79,000	0	(79,000)

**REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET
-CONTINUED-**

	Budget Fiscal '95	Estimated Fiscal '96	Change
Education (continued)			
• Abell Foundation - Mentoring	25,000	0	(25,000)
Total	6,556,000	7,648,000	1,092,000
General Government			
106 Publications and Service Sales (Legislative Reference)	81,094	78,994	(2,100)
160 Employee Assistance Program (Civil Service)	0	22,733	22,733
120 Promotion of Equal Rights (Commission for Women)	3,000	32,884	29,884
131 Audit Proceeds (Comptroller)	243,041	265,659	22,618
152 Administration (Employees' Retirement System)	2,091,298	2,768,595	677,297
224 Domestic Violence, Substance Abuse Services (MCCCJ)	296,500	275,000	(21,500)
572 Cable Advisory Committee (Cable & Communications)	0	90,000	90,000
583 Rodent and Insect Control (HCD)	1,300,000	2,173,323	873,323
Total	4,014,933	5,707,188	1,692,255
Health			
303 Special Purpose Grants	491,426	1,122,000	630,574
304 W.K. Kellogg Foundation - Community Health Services	76,000	76,000	0
307 R. W. Johnson Foundation - Mental Health Services	35,849	0	(35,849)
310 Immunization	0	150,000	150,000
Total	603,275	1,348,000	744,725
Public Safety			
202 Investigations - Drug Seizure (Police)	350,000	350,000	0
204 911 Emergency Call System (Police)	1,657,732	1,663,392	5,660
319 Transportation Fees - Ambulance Services (Fire)	1,140,372	1,141,180	808
Total	3,148,104	3,154,572	6,468
Recreation			
479 Amateur Athletics (Recreation & Parks)	130,093	143,000	12,907
480 Project Survival Game Officials (Recreation & Parks)	50,042	12,630	(37,412)
482 Child Care Programs (Recreation & Parks)	1,367,156	1,331,969	(35,187)
Total	1,547,291	1,487,599	(59,692)

J-,
v:)

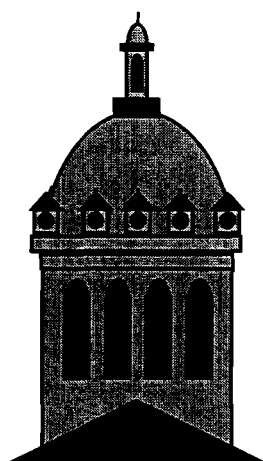
**REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET
—CONTINUED**

	<u>Budget Fiscal '95</u>	<u>Estimated Fiscal '96</u>	<u>Change</u>
Special Services			
177 Administration (HCD)	378,930	512,095	133,165
181 Administration (HCD)	0	127,000	127,000
324 Waxter Center Foundation - Transportation (CARE)	<u>92,362</u>	73,254	<u>(19,108)</u>
Total	471,292	712,349	241,057
 TOTAL FUND REVENUES	 16,833,457	 20,559,743	 3,726,286

F I S C A L 1 9 9 6
CAPITAL BUDGET REVENUE BY SOURCE
(\$ — Thousands)

		Budgeted Fiscal 1995	Recommended Fiscal 1996	Change
<u>General Fund</u>		\$993	\$1,000	\$7
<u>City Loan Fund</u>		<u>13,761</u>	<u>26,500</u>	12,739
<u>Waste Water & Water Utility Revenue</u>		<u>5,075</u>	3,825	(1,250)
<u>Motor Vehicle Revenue</u>		<u>38,450</u>	68,766	30,316
<u>Federal Grants</u>		<u>62,982</u>	36,150	(26,832)
<u>State Grants</u>		<u>13,313</u>	16,058	2,745
Other Sources	<u>M&CC Real Property Revenue</u>	<u>4,150</u>	1,600	(2,550)
	<u>Counties</u>	<u>21,626</u>	<u>17,895</u>	(3,731)
	<u>Industrial Development Authority</u>	<u>28,700</u>	<u>14,620</u>	(14,080)
	<u>Revenue Loans</u>	<u>27,891</u>	18,513	(9,378)
	<u>Private Sources</u>	<u>11,294</u>	28,264	16,970
	Total Other Sources	93,661	80,892	(12,769)
TOTAL REVENUE		\$228,235	\$233,191	\$4,956

Council Adopted



Debt Service

NET GENERAL BONDED DEBT AS A PERCENT OF ASSESSED VALUE

Last Ten Fiscal Years

(000's)

Fiscal Year	Assessed Value	Net General Bonded Debt	Net Bonded Debt As a Percent of Assessed Value
1985			4.9%
	\$5,080,492	\$250,321	
1986	5,549,165	234,649	4.2
1987	6,027,854	236,247	3.9
1988	6,582,149	264,916	4.0
1989	7,082,318	232,209	3.3
1990	7,581,156	286,982	3.8
1991	7,712,597	300,574	3.9
1992	8,118,823	312,925	3.9
1993	8,285,449	327,428	4.0
1994	8,232,310	326,262	4.0

Source: Baltimore City Department of Finance, Comprehensive Annual Financial Report

FISCAL 1996 DEBT SERVICE OVERVIEW

DEFINITION

Debt service is the amount the City must pay each year for the principal and interest on funds borrowed to finance the purchase and/or construction of capital facilities.

APPROPRIATION PLAN

Appropriations in this program support general obligation loan authorization principal and interest payments for the General, Education, and Motor Vehicle Funds. This program does not include revenue obligations for the enterprise operations of Water Utility, Waste Water Utility, Loan and Guarantee or Parking Enterprise Funds. Revenue obligations of the City's enterprise operations are provided in the respective programs for these funds. Appropriations for long-term capital leases, or conditional purchase agreements, are made in Program 129. In the formulation of the annual budget, the City Council is empowered by the Charter to reduce appropriations except "such amounts as are for the payment of interest and principal of the municipal debt."

The Fiscal 1996 appropriation of \$59.9 million is \$17.8 million less than Fiscal 1995 appropriation. The Fiscal 1996 appropriation plan reflects debt service requirements resulting from issuances and refunding of general obligation bonds in Fiscal 1995 and new issues planned for Fiscal 1996.

DEBT MANAGEMENT

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 15, 1990, sets forth borrowing limits for the capital budget process and establishes guidelines for capital budget plans. The debt policy is subject to review every five years or as recommended by the Director of Finance.

The City has taken a number of steps to insure that debt can be financed within the limits of existing resources and in the context of other long-term policies set forth in the Strategic Financial Plan. One of the key policy parameters set forth in that plan calls for tax rate reduction, in order to improve the City's posture vis-a-vis neighboring Maryland subdivisions, as the City has the highest tax burden. The City's property tax rate has been reduced in Fiscal 1990, 1992 and 1995. Tax rate reductions have not impaired the City's ability to fund debt service requirements.

Debt management steps implemented since adoption of the 1990 policy include the prohibition of all City agencies from negotiating financings; the consolidation of all financing arrangements in the Bureau of Treasury Management; the recognition of conditional purchase payment financings as "debt service" for the purpose of evaluating the City's financial condition and budget planning; strict adherence to borrowing guidelines set forth in the debt policy; and scheduling of debt service payments to minimize fluctuations in annual budgetary requirements.

In Fiscal 1992 and 1993, The Maryland General Assembly enacted legislation and City voters ratified local legislation permitting the City to take advantage of the legal authority to issue general obligation bonds with call provisions and to refinance debt. This authority had previously only been available to other Maryland local governments. This allows 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.

DEBT AFFORDABILITY, DEBT RATIOS AND CREDIT EVALUATION

Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted in the City's comprehensive debt policy for the coming years, the City's debt is within acceptable limits. The City's current credit rating with Moody's is A1 and with Standard & Poor's, A. These credit ratings reflect the judgement of the rating agencies that the City has a strong capacity to pay principal and interest on debt and that the City is susceptible to adverse changes in economic conditions and other surrounding circumstances. The most recent credit evaluation for the City, March 21, 1995 cites the City's moderate debt burden, key debt ratios below the averages for similar sized cities, and an above average rate of debt requirements for general obligation debt. Thus, debt service requirements, in and of themselves, do not place an unusual burden on the resource base of the City. This is illustrated by the following ratios and facts, among others:

- o The City's net general obligation debt is well below 10% of assessed valuation often cited as a danger point (4.0%, 1994).
- o Net general obligation debt is less than half of the \$1,200 per capita figure suggested as a danger point by credit analysts (\$451.39, 1994).
- o Net general obligation debt service as a percent of operating revenues is well below the danger point of 20% suggested by credit analysts (11.0%, 1994).
- o 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.
- o New annual debt financing proposed in the current budget plan for Fiscal 1996 and future years is less than the average annual borrowing during the 1980's.
- o The City has no overlapping debt and no instance of default.
- o The City has unlimited taxing authority with respect to property taxes.

The types of debt serviced by appropriations in this program for the respective funds are described in the sections below.

GENERAL FUND

General Obligation Debt

General obligation long-term debt comprises the largest share of outstanding debt to the City. Pursuant to specific State Constitutional provisions, the City must follow a three-step procedure for the creation of general obligation long-term debt. There must be:

- o an act of the General Assembly of Maryland or a resolution of the majority of the City's delegates to the General Assembly;
- o an ordinance of the Mayor and City Council of Baltimore pursuant to State authorization; and,
- o ratification by the voters of the City.

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 long-term debt is supported by the pledge of the full faith and credit of the City and payment thereof is a first requirement for revenues derived from local property taxing powers. The law requires the City to levy a property tax rate upon all assessable property sufficient to provide for the payment of all interest and principal. The City has no statutory limitation on the property tax levy on general obligation borrowings.

Bond Anticipation Notes

From time to time, the City enters into short-term borrowing to finance capital projects while preparing to sell long-term general obligation bonds or while adjusting the timing of the sale of long-term debt in order to take advantage of favorable market conditions. The City is authorized to undertake such borrowings pursuant to Section 12 of Article 31, the Public Debt Article of the Annotated Code of Maryland Laws. As with long-term general obligation bonds, bond anticipation notes constitute a pledge of the full faith and unlimited taxing power of the City as regards the guarantee to meet principal and interest payments. Section 24 of Article 31 (Maryland Laws) authorizes the City to issue refunding bond anticipation notes to refinance these short term borrowings.

State School Construction Loans

The City has periodically borrowed funds from the State of Maryland for school construction purposes pursuant to Section 5-301 (Maryland Laws). The City last utilized this borrowing source in 1984. Limitations on the use of funds provide for site acquisition, school construction, certain equipment, and inspection costs. Certain types of major capital renovations, such as roof or heating plant replacement, are not eligible for financing through this program and must be financed from general obligation borrowings. The funds are derived from the sale of State of Maryland school construction loan bonds. The City benefits from favorable borrowing costs due to the size of the state-wide borrowings and the excellent credit rating of the State of Maryland.

State Economic Development Loans

Under provisions of Subtitle 4 (Maryland Industrial Land Act or MILA) and Title 5 of Article 83A (Maryland Industrial and Commercial Redevelopment Fund or MICRF) of the Maryland Laws, the City, and other subdivisions of the State, may borrow funds for industrial or commercial development projects. Funds, in turn,

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 the tax base within the City.

MOTOR VEHICLE FUND

Revenue Anticipation Notes

Section 7 of Article XI of the State Constitution permits the City to borrow temporarily to meet cash flow deficiencies in operating funds. The City Charter restricts such temporary borrowings in anticipation of current operating revenues and requires that such borrowings be repaid prior to the passage of the budget for the following year.

State Highway Construction Loans

Since 1972, the City has periodically borrowed funds from the State of Maryland for highway construction projects pursuant to State authorization in Sections 3-301 through 3-309 of the Transportation Article (Maryland Laws). These funds have been used primarily to finance the City's share of the Interstate Highway System and for the construction or reconstruction of primary roads. Chapter 539 of the 1993 Laws of Maryland, effective June 1, 1993, obligates the counties participating in the Transportation Revenue Bond financing programs to enter into agreements providing for the repayment of bonds issued. This statutory change had no effect on the City's debt position but allowed the State of Maryland to re-state its accounting of transportation debt obligation. Currently, the State withholds from the City's share of the Gasoline and Motor Vehicle Revenue Account distribution amounts sufficient to pay the City's share of State highway construction debt. Subsequent agreements for payment pursuant to this statute will conform to the prior practice. The City benefits from favorable borrowing costs due to the size of the Statewide borrowings and the excellent credit rating of the State of Maryland.

EDUCATION FUND

Federal Loan - U. S. Environmental Protection Agency (EPA)

The EPA has granted the City a loan under the Asbestos School Hazard Abatement Act of 1984 to provide for asbestos removal at Walbrook Senior High School.

CONDITIONAL PURCHASE AGREEMENTS

The City has entered into various Conditional Purchase Agreements to construct or purchase certain facilities and/or to acquire equipment to be used by City agencies. Conditional Purchase Agreements (CPAs) are long-term capital leases requiring annual principal and interest appropriations to acquire the physical asset(s) upon completion of all scheduled payments. CPAs do not constitute a debt of the City within the meaning of any constitutional or statutory limitation nor do they constitute 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 an annual appropriation. In the event the City fails to meet or appropriate

sufficient funds for the required payments of CPAs, the agreements are terminated. However, it is the intention of the City to make the required payments and secure title to facilities and equipment which continue to meet the City's public service program objectives.

The majority of CPAs into which the City has entered are financed by a single major Certificate of Participation refunded in 1990. The Industrial Development Authority, and several individual financing sources support the remainder. Fiscal 1996 appropriations will support financing for 51 facility and equipment projects: 35 by the Certificate of Participation, 7 by the Industrial Development Authority and 9 by individual sources of financing. Principal and interest payments for 14 major pieces of equipment and facilities comprise 77% of Fiscal 1996 CPA appropriations before transfer credits:

- . East Baltimore Medical Center
- . Education Headquarters
- . Education Computers
- . Inner Harbor East Bulkhead
- . Inner Harbor East Promenade
- . Fire and Police Communication's System
- . Courthouse East .
- INA Building
- . Charles L. Benton Municipal Building
- . "Du" Burns Soccer Arena
- . Canton Park
- . Museum of Industry .
- Centrex System .
- Columbus Center

Fiscal 1996 appropriation level of \$9.3 million is \$500,000 more than the Fiscal 1995 level of \$8.8 million. This increase is primarily attributed to the financing of three new projects: Columbus Center through the Industrial Development Authority, Police Headquarters and the new Fire and Police Communication's System with Certificates of Participation.

**DEBT SERVICE AND CONDITIONAL PURCHASE AGREEMENT(CPA)
EXPENDITURES/APPROPRIATIONS**

	FY 1992 ACTUAL	FY 1993 ACTUAL	FY 1994 ACTUAL	FY 1995 BUDGET	FY 1996 BUDGET
GENERAL					
Debt Service	\$51,985,049	\$54,195,165	\$46,575,672	\$50,626,579	\$45,025,824
CPA	12,978,463	10,639,171	8,606,280	8,567,854	9,077,575
EDUCATION					
Debt Service	190,525	190,525	0	0	0
CPA	117,580	15,234	0	0	0
MOTOR VEHICLE					
Debt Service	18,656,235	18,325,573	19,173,058	27,124,447	14,887,905
CPA	158,415	132,012	0	0	0
FEDERAL GRANTS					
CPA	51,862	51,862	0	0	0
WATER					
Debt Service	9,629,991	9,600,258	9,835,172	8,655,820	11,406,144
WASTE WATER					
Debt Service	5,681,496	6,734,060	7,957,229	7,513,499	9,699,583
LOAN AND GUARANTEE					
Debt Service	0	0	0	0	0
CPA	164,554	103,836	160,256	187,607	187,607
PARKING ENTERPRISE					
Debt Service	8,162,450	9,809,712	10,452,725	8,028,940	9,360,965
SPECIAL					
CPA	21,954	20,150	(37,920)	0	0
INTERNAL SERVICE					
CPA	1,335,336	1,224,578	1,395,614	1,338,689	1,337,190
FUNDS TOTAL					
Debt Service	94,305,746	98,855,293	93,993,856	101,949,285	90,380,421
CPA	14,828,164	12,186,843	10,124,230	10,094,150	10,602,372
TOTAL OPERATING BUDGET	\$109,133,910	\$111,042,136	\$104,118,086	\$112,043,435	\$100,982,793
LESS INTERNAL SERVICE	1,335,336	1,336,580	1,395,614	1,338,689	1,337,190
TOTAL OPERATING APPROPRIATIONS	\$107,798,574	\$109,705,556	\$102,722,472	\$110,704,746	\$99,645,603



Supporting Documentation

FISCAL 1995 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 which could not reasonably be anticipated when formulating the original Ordinance of Estimates. These changes require supplemental appropriation ordinances recommend by the Board of Estimates and ordained by the City Council.

I. The Fiscal 1995 Operating Budget was amended with the following supplementals:

Ordinance Number	Agency	Amount	Fund	Purpose/Source
476	Mayor's Coordinating Council on Criminal Justice	\$1,993,000	Federal	To provide appropriation for the Comprehensive Communities Program for Community Policing, Justice, and Community Mobilization.
477	Circuit Court	97,200	General	To provide appropriation for additional operating expenses
478	Health Department	57,500	General	for the Medical Services Division To provide appropriation for additional operating expenses
479	Health Department	76,000	General	for Mental Health Services To provide appropriation for additional operating expenses
480	Health Department	143,400	General	for School Health Services To provide appropriation for additional operating expenses
481	Health Department	155,100	General	for the Animal Control Division To provide appropriation for additional operating expenses for Animal Control.

FISCAL 1995 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund General</u>	<u>Puroose/Source</u>
482	Health Department	\$ 156,000		To provide appropriation for additional operating expenses for the Injury Prevention Program and the Baltimore City Cancer Initiative Program.
487	Housing and Community Development	3,052,362	Federal	To provide additional appropriation to support the continuation of Head Start Services.
541	Health Department	2,122,854	Federal	To provide grant appropriations for rental assistance to homeless persons with AIDS, mental illness and substance abuse for the Shelter Plus Care Program.
			Federal	
542	Health Department	4,044,215		To adjust City appropriation level with the Fiscal 1988 Health Care Financing Administration final grant award, as well as additional funding for medical services to Medicare eligible residents.
543	Health Department	4,695,276	Federal	To adjust City appropriation level with the Fiscal 1989 Health Care Financing Administration final grant award, as well as additional funding for medical services to Medicare eligible residents.
544	Health Department	6,481,591	Federal	To adjust City appropriation level with the Fiscal 1990 Health Care Financing Administration final grant award, as well as additional funding for medical services to Medicare eligible residents.
545	Health Department	2,701,863	Federal	
				To adjust City appropriation level with Fiscal 1994 final grant award for Healthy Start, as well as additional funding for early childhood intervention services.
546		817,416	Federal	
	Health Department			To provide additional appropriation for the Fiscal 1995 Healthy Start grant for early childhood intervention services in an attempt to reduce infant mortality.

FISCAL 1995 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose/Source</u>
547	Health Department	\$3,292,844	Federal	To provide additional appropriation to support a grant from the U.S. Department of Housing and Urban Development for lead-abatement services.
548	Health Department	3,904,132	Federal	
549	Health Department	1,600,000	State	To provide appropriation for a grant from the Department of Health and Mental Hygiene for the East Baltimore Partnership to develop a comprehensive, community-based system of care for children, adolescents and families in East Baltimore.
				To provide grant appropriations for additional funding from the Department of Health and Mental Hygiene for administrative and transportation services for Medical Assistance recipients.
550	Health Department	710,506	State	To provide appropriation for a grant from the Department of Health and Mental Hygiene to support psychiatric residents working in community settings.
551	Health Department	1,835,606	State	To adjust the City appropriation level with the Fiscal 1994 State Mental Health Block Grant and to support a comprehensive community-based mental health system.
			State	
552	Health Department	4,299,292		To provide appropriation for additional operating expenses for the Fiscal 1995 State Mental Health Block Grant to support a comprehensive community-based mental health system.
553	Health Department	1,599,146	State	To provide additional appropriation for a grant from the Department of Health and Mental Hygiene for special-needs children mainstreamed in public schools.

FISCAL 1995 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>purpose/Source</u>
554	Health Department	\$ 100,723	Federal	To provide appropriation for a Department of Health and Mental Hygiene grant for Hepatitis B-Adolescent Vaccine Study.
555	Health Department	222,264	Federal	To provide additional appropriation for a grant from the Maryland State Department of Education to support the oversight of 35 additional day care homes.
556	Health Department	251,713	Federal	To provide appropriation for a Department of Health and Human Services grant for primary health care and health education at Harford Heights Elementary School.
557	Health Department	983,096	Federal	To provide appropriation for additional funding for a Department of Health and Mental Hygiene grant to assure immunization of children 2 years of age.
558	Health Department	821,944	Federal	To provide appropriation for a Department of Health and Mental Hygiene grant for a Geriatrics Evaluation System to identify high-risk Medicaid patients and monitor health.
604	Police Department	1,500,000	General	To provide appropriation for additional operating expenses in the Metropolitan Police Department.
605	Police Department	900,000	General	To provide appropriation for additional operating expenses in the Services Bureau.
606	Police Department	400,000	General	To provide additional funding for retirement and health benefits for those retirees and widows who are the beneficiaries of the non-actual retirement system.
607	Department of Public Works	1,518,628	General	To provide appropriation for additional tipping fee costs at BR ESCO.

FISCAL 1995 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

II. The Fiscal 1995 Capital Budget was amended with the following supplementals:

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose/Source</u>
470	Department of Public Works	\$ 3,542,428	Motor Vehicle	To provide appropriation for a local match for the reconstruction of St. Paul and Calvert Street bridges.
483	Housing and Community Development	59,900	Federal (CDBG)	To provide appropriation adjustment for capital improvements included in the Community Block Grant Program(CDBG XIX).
484	Housing and Community Development	2,000	Federal (CDBG)	To provide appropriation adjustment for capital improvements included in the Community Block Grant Program(CDBG XVIII).
485	Housing and Community Development	1,000,000	Federal (CDBG)	To provide appropriation adjustment for capital improvements included in the Community Block Grant Program (CDBG XX).
486	Housing and Community Development	1, 859,100	Federal (CDBG)	To provide appropriation adjustment for capital improvements included in the Community Block Grant Program (CDBG XX).
500	Baltimore City Public Schools	1,000,000	Industrial Development Authority	To provide for the reconstruction of Ashburton Elementary School.
501	Baltimore City Public Schools	1,000,000	General	To provide for the reconstruction of Ashburton Elementary School.
502	Baltimore City Public Schools	2,539,000	Loan	To provide for the reconstruction of Ashburton Elementary School.
503	Baltimore City Public Schools	3,995,000	State	To provide for the reconstruction of Ashburton Elementary School.

FISCAL 1995 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose/Source</u>
504	Housing and Community Development	\$ 1,000,000	Loan	To provide funding toward the acquisition of the Fish Market property.
505	Baltimore City Zoo	2,500,000	Loan	To provide for the construction of the Chimpanzee Forest and the Lake Street Mall - Phase II.
562	Department of Public Works	6,000,000	Motor Vehicle	To provide appropriation for Phase IV of the Lakewood Avenue Relief Drain Project.
563	Bon Secours Hospital	(2,000,000)	Loan	Deappropriation amending Ordinance 778 of Fiscal 1992.
587	Department of Public Works	1,000,000	Motor Vehicle	To provide for the acquisition of rights-of-way for Caroline Street Project.

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 treated as susceptible to accrual include property taxes collectable within 60 days; locally imposed state-collected taxes on income; 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.

BUDGETARY POLICY

EXCERPTS FROM THE CHARTER OF BALTIMORE CITY (1964 REVISION AS AMENDED) RELATIVE TO THE ORDINANCE OF ESTIMATES

ARTICLE VI

BOARD OF ESTIMATES

1. BOARD OF ESTIMATES - ORGANIZATION. 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 said 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 clerks and assistants as may be necessary to discharge its duties; their number and compensation shall be fixed in the Ordinance of Estimates. 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.

2. BOARD OF ESTIMATES - BUDGET. (a) The Board of Estimates shall be responsible for formulating, determining and executing the fiscal policy of the City to the extent and in the manner provided for in this section and elsewhere in the Charter.

(b) 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 ordinance or law. The Board of Estimates shall submit to the City Council the proposed Ordinance of Estimates for the next ensuing fiscal year at least sixty days before the beginning of said fiscal year. Said proposed ordinance of estimates shall have received an affirmative vote of a majority of all the members of the Board of Estimates. The Board shall deliver the proposed Ordinance of Estimates to the President of the City Council who shall promptly cause it to be introduced in the City Council. The Board shall also publish promptly a copy of said proposed ordinance, certified by the signatures of a majority of its members, in two daily newspapers in Baltimore City.

(c) The proposed Ordinance of Estimates shall consist of:

(1) Estimates of the appropriations needed for the operations of each municipal agency for the next ensuing fiscal year and estimates of all other appropriations needed for the next ensuing fiscal year other than for capital improvements. Said estimates shall make up the operating budget portion of the proposed Ordinance of Estimates. These estimates shall be stated in terms of the amounts needed by each municipal agency for each particular program, purpose, activity, or project and the source of funds if other than general funds for said programs, purposes, activities, or projects; provided, however, that the estimates of the Board of School Commissioners shall, unless said Board otherwise provides with the approval of the Board of Estimates, be presented in such form as is prescribed by Section 59 of Article VII; and provided further, however, that 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 Section 46A of Article VII.

(2) Estimates of the amounts to be appropriated for capital improvements to each municipal agency in the next ensuing fiscal year and the source of funds for said capital improvements. Said estimates shall make up the capital budget portion of the proposed Ordinance of Estimates.

(d) To assist the Board of Estimates in the preparation of the annual proposed ordinance of estimates:

(1) The Director of Finance, under procedures and schedules established by the Board, shall prepare the preliminary operating budget for the consideration of the Board of Estimates.

The preliminary operating budget shall include the estimates submitted by the municipal agencies for the next ensuing fiscal year, the recommendations of the Director of Finance thereon, all other estimates for appropriations to be made in the next ensuing fiscal year other than for capital improvements and such other material as the Board of Estimates may prescribe. All municipal agencies shall, under procedures established by the Board of Estimates, cooperate with the Director of Finance in the preparation of said preliminary operating budget.

(2) The Planning Commission, under procedures and schedules established by the Board, shall submit for the consideration of the Board of Estimates a recommended capital budget for inclusion in the proposed ordinance of estimates, a recommended long-range capital improvement program and a report on said capital budget and program, all of which shall be made public. Said recommended capital budget and program of the Planning Commission shall be referred by the Board to the Director of Finance and the Board of Finance for report and recommendations. After receiving and considering all of said reports and recommendations, the Board of Estimates shall adopt such capital budget and long-range capital improvement program as it deems appropriate. The capital budget finally adopted by the Board shall be the capital budget portion of the proposed Ordinance of Estimates for the next ensuing fiscal year and shall embrace the projects planned for the first year of the long-range capital improvement program finally adopted by the Board. 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. All municipal agencies shall, under procedures established by the Board of Estimates, cooperate with the Planning Commission in the preparation of the recommended capital budget and long-range improvement program.

(e) Before the proposed Ordinance of Estimates is submitted to the City Council, the Board of Estimates shall hold public hearings. Prior to such hearings the Board shall make public the estimates of the appropriations needed for operations which have been submitted by the municipal agencies and any other estimates for appropriations other than for capital improvements for the next ensuing fiscal year. At such hearings the 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 particular appropriation in

the proposed Ordinance of Estimates which is to be submitted by the Board to the City Council.

* * * * *

(g) It shall be the duty of the City Council, upon the receipt of the proposed Ordinance of Estimates and the accompanying material, to consider and investigate the anticipated expenditures contained in the proposed Ordinance of Estimates and the proposed methods of raising revenues and to hold public hearings on said subjects. The City Council, by a majority vote of its members, may reduce or eliminate any of the amounts fixed by the Board in the proposed Ordinance of Estimates, except such amounts as may be fixed by law, except such amounts for the Fire Department established by a Board of Arbitration and included in the proposed Ordinance of Estimates pursuant to Section 2(c) (1) of this Article and except such amounts as are for the payment of the interest and principal of the municipal debt. 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 some private or governmental 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. When the proposed Ordinance of Estimates shall have been duly passed by the City with appropriate reductions or deletions, if any, and approved by the Mayor, it shall be known as the "Ordinance of Council Estimates for the fiscal year . . . ". Said ordinance shall be passed at least twenty days prior to the beginning of the fiscal year to which it is applicable.

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 ensuing 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.

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 said 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.

* * * * *

(1) 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 ensuing fiscal year, the several 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 several purposes therein named. Except as hereinafter provided, no appropriation provided for in the Ordinance of Estimates shall be diverted or used for any purpose other than that named in said ordinance: (1) the Board of Estimates may, upon the application of the head of any municipal agency, 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 said 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.

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.

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 the approval of the Board of Estimates, be carried over to fiscal years subsequent to the one for which the appropriation is initially made for the accomplishment of said 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 ensuing 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 II of this Article) at the end of the fiscal year shall remain to the credit of such utility and an estimate of any such balance shall be included in such utility's budget for the next ensuing year as an estimated receipt.

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, the said year 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 ensuing 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 ensuing year. However any surplus or retained earnings of the water or sanitary wastewater utility fund (under Section II of this Article) at the end of the fiscal year shall remain to the credit of such utility and the estimate of any such balance shall be included in such utility's budget for the next ensuing year as an estimated receipt.

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 ensuing fiscal year and such amount exceeds 1% of the general fund operating budget adopted for the next ensuing 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 appropriation have been previously made by the Mayor and City Council; to the extent that funds from the Capital Bond Fund Appropriations 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 ensuing 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

4. DEPARTMENT OF FINANCE - ORGANIZATION. There shall be a Department of Finance the head of which shall be the Director of Finance. He shall be appointed by the Mayor in accordance with the provisions of the Charter relating to the Classified Civil Service except that he shall also be confirmed by the City Council in the manner prescribed by Section 6 of Article IV. Following such confirmation, the Director of Finance shall hold office in accordance with the provisions of the Charter relating to the Classified Civil Service. He shall perform the duties and exercise the powers which are herein or may hereafter be imposed or conferred upon the Department of Finance.

5. DEPARTMENT OF FINANCE - BUDGET PREPARATION. In conformity with provisions of this Charter and in accordance with procedures, schedules and rules established by the Board of Estimates, the Department of Finance 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.

6. DEPARTMENT OF FINANCE - BUDGET ADMINISTRATION. Under the direction of the Board of Estimates, the Director of Finance shall take such measures as may be necessary during the fiscal year to ensure compliance with the Ordinance of Estimates. In the interest of economy and efficiency, it shall be the duty of the Director to survey the operations, administration and organization of the **various** municipal agencies in order to secure information upon which to base recommendations to the Board of Estimates on the Budget requests of said municipal agencies and upon which to base reports to the Mayor on measures which might be taken to improve the organization, administration and operation of the City government.

OPERATING PLAN BUDGETARY CONTROL

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

A Board of Estimates Contingent Fund exists to fund emergency and/or unanticipated expenditures. Prior to approval of an expenditure, however, the Board of Estimates reports to the City Council the circumstances surrounding the request of the expenditure.

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.

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 Motor Vehicle Freeze Committee - requests for assignment of City vehicle to an employee requiring its use in performance of his duties must be reviewed and approved by the Vehicle Freeze Committee.

Pager and Mobile Telephone Committee - requests for assignment of City pagers and/or mobile telephones must be approved by this committee. Strict monthly review of expenditures is expected at the agency level as well as periodic review by the Department of Audits.

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 to carry out the initial appropriation objectives. 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.

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.

ENCUMBERED FUNDS

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

EXPENDITURE FREEZE

A General Fund freeze affecting both personnel and non-personnel expenditures will continue to be implemented. Requests for additional personnel or goods and services are reviewed by the Bureau of the Budget and Management Research. Approval is given only when the expenditure is deemed essential to the continued operation of the requesting agency.

CAPITAL PLAN BUDGETARY CONTROL

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 improvements which cost more than \$5,000 and equipment and items of repair and maintenance which cost more than \$100,000. 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

Many 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.

The balance of the 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 the general fund.

MONITORING

Ongoing 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.

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.

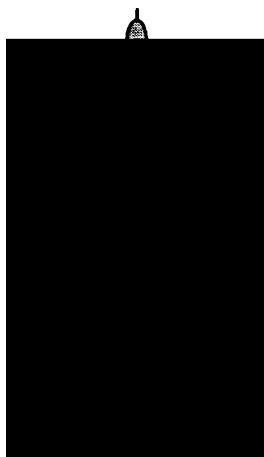
Particular attention is directed in the capital plan to infrastructure rehabilitation, facilities modernization, and equipment acquisition.

INTEGRATED FINANCIAL SYSTEM

The Department of Finance has an integrated financial management system which links capital planning and the accounting function. This system 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.



Budget Related Ordinances



CITY OF BALTIMORE
ORDINANCE NO.
(Council Bill No.

535

1 AN ORDINANCE concerning

2 ORDINANCE OF ESTIMATES FOR THE FISCAL YEAR ENDING JUNE 30, 1996

3 FOR the purpose of providing the appropriations estimated to be needed by each agency of the City
4 of Baltimore for operating programs and capital projects during the fiscal 1996 year.

5 BY authority of

6 Article VI - Board of Estimates

7 Section 2

8 Baltimore City Charter (1964 Revision as amended)

9 Section 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the
10 following amounts or so much thereof as shall be sufficient are hereby appropriated subject to the
11 provisions hereinafter set forth for the purpose of carrying out the programs included in the operating
12 budget and the projects listed in the capital budget from the amounts estimated to be available in the
13 designated funds during the fiscal year ending June 30, 1996.

14 A. OPERATING BUDGET

15 CIVIL SERVICE COMMISSION

16 160 PERSONNEL ADMINISTRATION

17 General Fund Appropriation \$ **273.94484**
18 2,388,983

19 Special Fund Appropriation
22,733

20 167 OCCUPATIONAL MEDICINE AND SAFETY

21 General Fund Appropriation
870408

22 867,641

23 COMMUNITY RELATIONS COMMISSION

24 156 DEVELOPMENT OF INTERGROUP RELATIONS

25 General Fund Appropriation \$ 796,686
26 795,346

27 **Federal Fund Appropriation**
62,786

28 COMPTROLLER, DEPARTMENT OF

29 130 EXECUTIVE DIRECTION AND CONTROL

EXPLANATION: CAPITALS INDICATE ADDED TO EXISTING LAW.
[BRACKETS] indicate matter deleted from existing law.

• WARNING: THIS IS THE INTRODUCTORY COPY OF THIS BILL.
THE OFFICIAL COPY UNDER CONSIDERATION BY THE CITY COUNCIL IS THE FIRST READER COPY.

1			\$	383,447
2		General Fund Appropriation		<u>382,167</u>
3	131	AUDITS		
4		General Fund Appropriation	\$	<u>1,638,191</u>
5				<u>1,537,891</u>
6		Special Fund Appropriation	\$	265,659
7	132	REAL ESTATE ACQUISITION AND MANAGEMENT		
8		General Fund Appropriation	\$	<u>617,236</u>
9				<u>516,920</u>
10	135	INSURANCE ON CITY FACILITIES		
11		General Fund Appropriation	\$	57,506
12		COUNCIL, CITY		
13	100	CITY LEGISLATION		
14		General Fund Appropriation	\$	<u>3,113,620</u>
15				<u>3,140,078</u>
16		COUNCILMANIC SERVICES, OFFICE OF		
17	103	COUNCILMANIC SERVICES		
18		General Fund Appropriation	\$	315,886
19				<u>345,776</u>
20		COURTS		
21	110	CIRCUIT COURT		
22		General Fund Appropriation		<u>6,737,331</u>
23				<u>6,734,436</u>
24		Federal Fund Appropriation	\$	392,027
25		State Fund Appropriation	\$	596,566
26	112	ORPHANS' COURT		
27		General Fund Appropriation		363,774
28				<u>353,599</u>
29		EDUCATION, DEPARTMENT OF		
30	728	BOARD OF SCHOOL COMMISSIONERS		
31		Education Fund Appropriation		296,380
32	729	OFFICE OF THE SUPERINTENDENT		
33		Education Fund Appropriation		2,794,935
34		Federal Fund Appropriation		92,396
35	732	CURRICULUM AND INSTRUCTION		
36		Education Fund Appropriation	\$	4,515,339
37		Federal Fund Appropriation		2,048,431
38		State Fund Appropriation		425,113
39		Special Fund Appropriation	\$	568,663
40	741	AREA SCHOOL SERVICES		
41		Education Fund Appropriation		1,843,835
42	743	GENERAL INSTRUCTION		
43		Education Fund Appropriation	\$	261,589,032
44		Federal Fund Appropriation	\$	36,107,556
45		State Fund Appropriation	\$	17,608,922

(Bill No. 1226)

Special Fund Appropriation

2	744	OTHER INSTRUCTIONAL SERVICES		
3		Education Fund Appropriation	\$	11,558,487
4		Federal Fund Appropriation	\$	748,962
5		State Fund Appropriation		789,110
6		Special Fund Appropriation		139,849
7	746	SCHOOL SOCIAL WORK SERVICES		
8		Education Fund Appropriation	\$	3,994,316
9		Federal Fund Appropriation	\$	457,442
10		State Fund Appropriation	\$	383,134
11		Special Fund Appropriation	\$	292,039
12	751	FAMILY AND STUDENT SUPPORT		
13		Education Fund Appropriation	\$	3,232,838
14		Federal Fund Appropriation	\$	1,455,073
15		State Fund Appropriation	\$	103,132
16		Special Fund Appropriation	\$	164,817
17	752	SPECIAL EDUCATION MONITORING		
18		Education Fund Appropriation	\$	280,982
19		Federal Fund Appropriation	\$	394,305
20	753	COMPENSATORY PROGRAMS		
21		Education Fund Appropriation	\$	58,910
22		Federal Fund Appropriation	\$	1,707,952
23		State Fund Appropriation	\$	230,857
24	754	CAREER AND TECHNOLOGY INSTRUCTION		
25		Education Fund Appropriation	\$	15,197,780
26		Federal Fund Appropriation	\$	2,352,340
27		State Fund Appropriation	\$	1,041,668
28	a	755 ADULT/ALTERNATIVE INSTRUCTION		
29		Education Fund Appropriation	\$	9,758,787
30		Federal Fund Appropriation	\$	548,084
31		State Fund Appropriation	\$	158,077
32	756	SPECIAL INSTRUCTION		
33		Education Fund Appropriation	\$	113,153,267
34		Federal Fund Appropriation	\$	4,650,000
35		State Fund Appropriation		68,458
36		Special Fund Appropriation		565,000
37	757	SPECIAL CAREER AND TECHNOLOGY INSTRUCTION		
38		Education Fund Appropriation	\$	5,531,936
39		Federal Fund Appropriation	\$	468,429
40	758	GIFTED AND TALENTED INSTRUCTION		
41		Education Fund Appropriation	\$	2,965,955
42		State Fund Appropriation	\$	1,058,880
43	762	FOOD SERVICES		
44		Education Fund Appropriation		34,250
45		Federal Fund Appropriation	\$	20,132,000
46		State Fund Appropriation	\$	1,400,000

1		(Bill No. 1226)	\$	4,200,000
		Special Fund Appropriation		
2	763	FISCAL MANAGEMENT		
3		Education Fund Appropriation	\$	1,178,082
4		Federal Fund Appropriation	\$	515,714
5	764	TRANSPORTATION		
6		Motor Vehicle Fund Appropriation		3,654,000
7		Education Fund Appropriation		14,102,537
8		Federal Fund Appropriation	\$	409,756
9		State Fund Appropriation	\$	8,287,000
10		Special Fund Appropriation		13,570
11	765	PROCUREMENT		
12		Education Fund Appropriation	\$	1,249,684
13		Federal Fund Appropriation	\$	287,007
14	767	FACILITIES		
15		Education Fund Appropriation	\$	62,085,539
16		Federal Fund Appropriation		100,000
17		State Fund Appropriation		40,000
18	768	SCHOOL POLICE		
19		Education Fund Appropriation	\$	5,554,863
20	769	PERSONNEL SERVICES		
21		Education Fund Appropriation		2,112,043
22		Federal Fund Appropriation		679,822
23		Special Fund Appropriation	\$	335,022
24	780	EXTERNAL RELATIONS		
25		Education Fund Appropriation	\$	1,352,152
26		Federal Fund Appropriation	\$	160,403
27	781	PLANNING AND STRATEGIC BUDGETING		
28		Education Fund Appropriation	\$	510,982
29		Federal Fund Appropriation	\$	161,584
30	782	ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUATION		
31		Education Fund Appropriation	\$	898,965
32		Federal Fund Appropriation	\$	502,826
33		Special Fund Appropriation	\$	275,085
34	783	MANAGEMENT INFORMATION SYSTEMS		
35		Education Fund Appropriation	\$	3,764,166
36		Federal Fund Appropriation	\$	859,632
37		Special Fund Appropriation	\$	377,500
38	784	STAFF DEVELOPMENT		
39		Education Fund Appropriation	\$	1,705,958
40		Federal Fund Appropriation	\$	166,286
41		State Fund Appropriation	\$	221,649
42		Special Fund Appropriation	\$	40,765

ELECTIONS, SUPERVISORS OF

180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS

General Fund Appropriation	\$	<u>2,166,122</u>
		<u>2,152,838</u>

EMPLOYEES' RETIREMENT SYSTEMS, BOARD OF TRUSTEES OF

152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM

Special Fund Appropriation	\$	2,768,595
----------------------------------	----	-----------

FINANCE, DEPARTMENT OF

140 ADMINISTRATIVE DIRECTION AND CONTROL

General Fund Appropriation	\$	6-14,784
		<u>610,143</u>

141 BUDGET AND MANAGEMENT RESEARCH

General Fund Appropriation	\$	149,472.64
		<u>1,492,663</u>

144 PURCHASING

General Fund Appropriation	\$	<u>3,918,721</u>
		<u>3,945,272</u>

147 MANAGEMENT INFORMATION SERVICES

General Fund Appropriation	\$	<u>1,041,722</u>
		<u>4,040,831</u>

148 BUREAU OF ACCOUNTING OPERATIONS

General Fund Appropriation	\$	276,434,80
		<u>2,640,936</u>
Loan & Guarantee Enterprise Fund Appropriation	\$	3,591,453

150 TREASURY MANAGEMENT

General Fund Appropriation	\$	<u>1,367,826</u>
		<u>1,351,568</u>

FIRE, DEPARTMENT OF

210 ADMINISTRATIVE DIRECTION AND CONTROL

General Fund Appropriation	\$	1,536,882
----------------------------------	----	-----------

211 TRAINING

General Fund Appropriation	\$	693,905
----------------------------------	----	---------

212 FIRE SUPPRESSION

General Fund Appropriation	\$	73,026,677
State Fund Appropriation		70,000

213 FIRE PREVENTION

General Fund Appropriation	\$	1,926,593
----------------------------------	----	-----------

214 SUPPORT SERVICES

General Fund Appropriation	\$	3,701,660
State Fund Appropriation	\$	555,000

215 FIRE ALARM AND COMMUNICATIONS

General Fund Appropriation	\$	3,144,332
----------------------------------	----	-----------

1	219	NON-ACTUARIAL RETIREMENT BENEFITS		
2		General Fund Appropriation		700,000
3	319	AMBULANCE SERVICE		
4		General Fund Appropriation	S	8,003,346
5		Federal Fund Appropriation	S	12,000
6		Special Fund Appropriation	S	1,141,180
7		HEALTH, DEPARTMENT OF		
8	240	ANIMAL CONTROL		
9		General Fund Appropriation		<u>1,212,042</u>
10				<u>1,342,516</u>
11	300	ADMINISTRATIVE DIRECTION AND CONTROL		
12		General Fund Appropriation		370667324
13				<u>3,066,057</u>
14		Federal Fund Appropriation		89,503
15		State Fund Appropriation		32,913
16	302	ENVIRONMENTAL HEALTH		
17		General Fund Appropriation		4-78057a66
18				<u>1,805,163</u>
19		Federal Fund Appropriation		320,835
20		State Fund Appropriation		84,438
21	303	SPECIAL PURPOSE GRANTS		
22		General Fund Appropriation		227,443
23		Federal Fund Appropriation		3,704,668
24		State Fund Appropriation		2,068,600
25		Special Fund Appropriation		1,122,000
26	304	CLINICAL SERVICES		
27		General Fund Appropriation		<u>2,682,171</u>
28				<u>2,677,726</u>
29		Federal Fund Appropriation	\$	48,968,767
30		State Fund Appropriation		535,517
31		Special Fund Appropriation		76,000
32	305	MATERNAL AND INFANT SERVICES		
33		General Fund Appropriation		<u>1,521,706</u>
34				<u>1,524,582</u>
35		Federal Fund Appropriation	\$	10,984,923
36		State Fund Appropriation		583,885
37	306	GENERAL NURSING SERVICES		
38		General Fund Appropriation		<u>918,717</u>
39				<u>948,677</u>
40		State Fund Appropriation	S	3,522,534
41	307	MENTAL HEALTH SERVICES		
42		General Fund Appropriation		<u>757,112</u>
43				<u>757,057</u>
44		Federal Fund Appropriation	S	21,304,364
45		State Fund Appropriation	\$	24,702,184

1	308	CHILD, ADOLESCENT, AND FAMILY HEALTH		
2		General Fund Appropriation	\$	6367622-
3				<u>636,602</u>
4		Federal Fund Appropriation	\$	5,980,775
5		State Fund Appropriation	\$	1,262,143
6	310	SCHOOL HEALTH SERVICES		
7		General Fund Appropriation	\$	473367.609
8				<u>4,285,820</u>
9		Federal Fund Appropriation	\$	5,565,736
10		State. Fund Appropriation	\$	6,480,887
11		Special Fund Appropriation	\$	150,000
12	311	HEALTH SERVICES FOR THE AGING		
13		General Fund Appropriation	\$	2667676
14				<u>266,671</u>
15		Federal Fund Appropriation	\$	5,339,104
16		HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF		
17	177	ADMINISTRATIVE DIRECTION AND CONTROL		
18		General Fund Appropriation	\$	<u>1,802,297</u>
19				<u>1,800,914</u>
20		Federal Fund Appropriation	\$	1,488,925
21		State Fund Appropriation	\$	46,043
22		Special Fund Appropriation	\$	512,095
23	181	NEIGHBORHOOD HUBS		
24		General Fund Appropriation	\$	6667974
25				<u>855,630</u>
26		Federal Fund Appropriation	\$	1,329,286
27		State Fund Appropriation	\$	2,591,903
28		Special Fund Appropriation	\$	127,000
29	184	ENERGY, ASSISTANCE AND EMERGENCY FOOD		
30		State Fund Appropriation	\$	12,401,790
31	260	CONSTRUCTION AND BUILDING INSPECTION		
32		General Fund Appropriation	\$	4,80-778.80
33				<u>1,907,161</u>
34		Federal Fund Appropriation	\$	1,510,069
35	570	PRESERVATION OF HISTORIC PLACES		
36		General Fund Appropriation	\$	230,335
37				<u>229,906</u>
38		Federal Fund Appropriation		129,000
39	582	FINANCE AND DEVELOPMENT		
40		General Fund. Appropriation	\$	<u>1,973,475</u>
41				<u>1,972,752</u>
42		Federal Fund Appropriation	\$	2,187,185

1	583	NEIGHBORHOOD SERVICES		
2		General Fund Appropriation	\$	<u>4,831,172</u>
3				4,831,954
4		Federal Fund Appropriation	\$	3,162,032
5		State Fund Appropriation	\$	68,000
6		Special Fund Appropriation	\$	2,173,323
7	585	BALTIMORE DEVELOPMENT CORPORATION		
8		General Fund Appropriation	\$	<u>2,215,189</u>
9				2,215,189
10		Federal Fund Appropriation	\$	400,000
11		Special Fund Appropriation	\$	75,000
12	592	SPECIAL HOUSING GRANTS		
13		Federal Fund Appropriation	\$	4,538,290
14		State Fund Appropriation	\$	1,638,098
15	593	COMMUNITY SUPPORT-PROJECTS		
16		General Fund Appropriation	\$	650,040
17		Federal Fund Appropriation	\$	8,997,492
18	597	WEATHERIZATION		
19		State Fund Appropriation	\$	2,077,247
20	604	CHILD CARE CENTERS		
21		General Fund Appropriation	\$	<u>1,106,611</u>
22				1,403,671
23	605	HEAD START		
24		General Fund Appropriation		128,881
25		Federal Fund Appropriation	\$	15,319,760
26	606	ARTS AND EDUCATION		
27		Federal Fund Appropriation	\$	33,250
28		State Fund Appropriation	\$	78,610
29		LAW, DEPARTMENT OF		
30	175	LEGAL SERVICES		
31		General Fund Appropriation	\$	<u>6,122,660</u>
32				5,118,280
33		LEGISLATIVE REFERENCE, DEPARTMENT OF		
34	106	LEGISLATIVE REFERENCE SERVICES		
35		General Fund Appropriation	\$	32471-84
36				330,674
37		Special Fund Appropriation	\$	78,994
38	107	ARCHIVES AND RECORDS MANAGEMENT		
39		General Fund Appropriation	\$	308,-aga
40				308,952
41		LIBRARY, ENOCH PRATT FREE		
42	450	ADMINISTRATIVE AND TECHNICAL SERVICES		
43		General Fund Appropriation	\$	410,366
44		State Fund Appropriation	\$	137,139

1	Special Fund Appropriation	\$	119,840
2	452 EXTENSION SERVICES		
3	General Fund Appropriation	\$	10,207,466
4	453 STATE LIBRARY RESOURCE CENTER		
5	General Fund Appropriation	\$	6,054,861
6	State Fund Appropriation	\$	3,870,328
7	LIQUOR LICENSE COMMISSIONERS, BOARD OF		
8	250 LIQUOR CONTROL		
9	General Fund Appropriation	\$	1,090,600
10			<u>1,089,867</u>
11	MAYORALTY		
12	125 EXECUTIVE DIRECTION AND CONTROL		
13	General Fund Appropriation	\$	3,113,660
14			<u>3,138,220</u>
15	127 MAYOR'S OFFICE OF STATE RELATIONS		
16	General Fund Appropriation	\$	326,309
17			<u>320,617</u>
18	350 OFFICE OF CHILDREN AND YOUTH		
19	General Fund Appropriation	\$	282,113
20			<u>281,979</u>
21	State Fund Appropriation	\$	110,500
22	599 OFFICE OF INTERNATIONAL PROGRAMS		
23	General Fund Appropriation	\$	117,028
24			<u>145,991</u>
25	MAYORALTY-RELATED: ART AND CULTURE		
26	492 PROMOTION OF ART AND CULTURE		
27	General Fund Appropriation	\$	4667644
28			<u>565,443</u>
29	Federal Fund Appropriation	\$	16,500
30	State Fund Appropriation	\$	73,575
31	Special Fund Appropriation	\$	225,740
32	493 ART AND CULTURE GRANTS		
33	General Fund Appropriation	\$	4,312,956
34	MAYORALTY-RELATED: CABLE AND COMMUNICATIONS		
35	572 CABLE AND COMMUNICATIONS COORDINATION		
36	General Fund Appropriation	\$	6487641-
37			<u>567,501</u>
38	Special Fund Appropriation	\$	90,000
39	MAYORALTY-RELATED: CIVIC PROMOTION		
40	590 CIVIC PROMOTION		
41	General Fund Appropriation	\$	5,027,713

MAYORALTY-RELATED: COMMISSION FOR WOMEN

120 PROMOTION OF EQUAL RIGHTS FOR WOMEN

General Fund Appropriation	\$	178,726
		<u>178,647</u>
Special Fund Appropriation	\$	32,884

MAYORALTY-RELATED: COMMISSION ON AGING

324 AGING AND RETIREMENT EDUCATION

General Fund Appropriation	\$	6247463
		<u>689,387</u>
Motor Vehicle Fund Appropriation	\$	325,000
Federal Fund Appropriation	\$	5,943,361
State Fund Appropriation	\$	3,518,324
Special Fund Appropriation	\$	73,254

MAYORALTY-RELATED: CONDITIONAL PURCHASE AGREEMENTS

129 CONDITIONAL PURCHASE AGREEMENT PAYMENTS

General Fund Appropriation	\$	9,077,575
Loan & Guarantee Enterprise Fund Appropriation	\$	187,607
Education Fund Appropriation	\$	0
Special Fund Appropriation	\$	0

MAYORALTY-RELATED: CONTINGENT FUND

121 CONTINGENT FUND

General Fund Appropriation	\$	4357G00
		<u>825,000</u>

MAYORALTY-RELATED: CONVENTION COMPLEX

531 CONVENTION CENTER OPERATIONS

General Fund Appropriation	\$	476667000
		<u>4,650,567</u>
State Fund Appropriation	\$	97,133

540 BALTIMORE ARENA OPERATIONS

General Fund Appropriation	\$	650,000
----------------------------------	----	---------

MAYORALTY-RELATED: COORD COUNCIL ON CRIM JUSTICE

224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE

General Fund Appropriation	\$	309,910
		<u>309,773</u>
Federal Fund Appropriation	\$	178,9312
Special Fund Appropriation	\$	275,000

MAYORALTY-RELATED: DEBT SERVICE

123 GENERAL DEBT SERVICE

General Fund Appropriation	\$	45,025,824
Motor Vehicle Fund Appropriation	\$	14,887,905
Education Fund Appropriation	\$	0

1	MAYORALTY-RELATED: EDUCATIONAL GRANTS		
2	446 EDUCATIONAL GRANTS		
3	General Fund Appropriation	\$	1,309,699
4	MAYORALTY-RELATED: HEALTH AND WELFARE GRANTS		
5	385 HEALTH AND WELFARE GRANTS		
6	General Fund Appropriation	\$	127,004
7	MAYORALTY-RELATED: LABOR COMMISSIONER		
8	128 LABOR RELATIONS		
9	General Fund Appropriation	\$	463,762
10			<u>452,950</u>
11	MAYORALTY-RELATED: LOCAL SHARE TO CITY SCHOOLS		
12	352 LOCAL SHARE TO CITY SCHOOLS		
13	General Fund Appropriation	\$	195,548,000
14	MAYORALTY-RELATED: MISCELLANEOUS GENERAL EXPENSES		
15	122 MISCELLANEOUS GENERAL EXPENSES		
16	General Fund Appropriation	\$	5,006,49a-
17			<u>4.495.224</u>
18	MAYORALTY-RELATED: OFFICE OF EMPLOYMENT DEVELOPMENT		
19	630 ADMINISTRATION (TITLE I)		
20	General Fund Appropriation	\$	169,037
21	631 JOB TRAINING PARTNERSHIP (TITLES II/III)		
22	Federal Fund Appropriation	\$	12,610,263
23	639 SPECIAL SERVICES		
24	General Fund Appropriation	\$	<u>738,738</u>
25			738,598
26	Federal Fund Appropriation	\$	8,852,738
27	State Fund Appropriation	\$	4,158,321
28	MAYORALTY-RELATED: RETIREES' HEALTH BENEFITS		
29	351 RETIREES' HEALTH BENEFITS		
30	General Fund Appropriation	\$	32,878,094
31	MAYORALTY-RELATED: SELF-INSURANCE FUND		
32	126 CONTRIBUTION TO SELF-INSURANCE FUND		
33	General Fund Appropriation	\$	467,604,704
34			16,082,164
35	Motor Vehicle Fund Appropriation	\$	3,837,145

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41

MUSEUM OF ART

489 OPERATION OF MUSEUM OF ART

General Fund Appropriation	\$	279,837,294
		<u>2,982,571</u>

PLANNING, DEPARTMENT OF

187 CITY PLANNING

General Fund Appropriation	\$	<u>1,667,242</u>
		<u>1,657,155</u>
Motor Vehicle Fund Appropriation	\$	957,568
Federal Fund Appropriation	\$	517,568
State Fund Appropriation	\$	46,000

POLICE, DEPARTMENT OF

200 ADMINISTRATIVE-DIRECTION AND CONTROL

General Fund Appropriation	\$	7,955,589
----------------------------------	----	-----------

201 NEIGHBORHOOD PATROL

General Fund Appropriation	\$	124,780,748
Federal Fund Appropriation	\$	2,638,216
State Fund Appropriation	\$	7,300,000

202 CRIMINAL INVESTIGATIONS

General Fund Appropriation	\$	16,666,909
Special Fund Appropriation	\$	350,000

203 TRAFFIC

Motor Vehicle Fund Appropriation	\$	9,146,106
State Fund Appropriation	\$	50,000

204 TECHNICAL SERVICES

General Fund Appropriation	\$	24,498,293
Federal Fund Appropriation		188,288
Special Fund Appropriation	\$	1,663,392

205 NON-ACTUARIAL RETIREMENT BENEFITS

General Fund Appropriation	\$	7,315,000
----------------------------------	----	-----------

207 RESEARCH AND DEVELOPMENT

General Fund Appropriation	\$	4,190,235
----------------------------------	----	-----------

PUBLIC WORKS, DEPARTMENT OF

190 DEPARTMENTAL ADMINISTRATION

General Fund Appropriation		\$
		<u>747,137</u>
Motor Vehicle Fund Appropriation	\$	375,503

191 PERMITS

General Fund Appropriation	\$	444,744
		<u>414,640</u>
Motor Vehicle Fund Appropriation	\$	1,867,846

1	193	BUILDING MAINTENANCE		
2		General Fund Appropriation	\$	12/466r206
3				<u>12,455,870</u>
4	195	TOWING		
5		General Fund Appropriation	\$	427,248
6		Motor Vehicle Fund Appropriation	\$	4,625,655
7		State Fund Appropriation	\$	18,762
8	198	BUILDING ENGINEERING		
9		General Fund Appropriation	\$	2657856
10				<u>265,606</u>
11	230	BUREAU ADMINISTRATION		
12		Molar Vehicle Fund Appropriation	\$	6,938,807
13		Federal Fund Appropriation	\$	90,000
14				
15	231	TRAFFIC ENGINEERING		
16		Motor Vehicle Fund Appropriation	\$	3,903,970
17	232	PARKING MANAGEMENT		
18		Parking Management Fund Appropriation	\$	3,929,011
19		Federal Fund Appropriation	\$	168,722
20	233	SIGNS & MARKINGS		
21		Motor Vehicle Fund Appropriation	\$	3,983,813
22		State Fund Appropriation	\$	13,000
23	235	PARKING ENFORCEMENT		
24		Parking Management Fund Appropriation	\$	4,041,671
25	239	TRAFFIC COMPUTER & COMMUNICATIONS		
26		Motor Vehicle Fund Appropriation	\$	1,601,039
27	500	STREET LIGHTING		
28		Motor Vehicle Fund Appropriation	\$	15,695,285
29	501	HIGHWAY MAINTENANCE		
30		General Fund Appropriation	\$	82•0762.2
31				<u>828,581</u>
32		Motor Vehicle Fund Appropriation	\$	30,751,514
33	503	HIGHWAY ENGINEERING		
34		General Fund Appropriation	\$	1,201,861
35				<u>1,204,633</u>
36		Motor Vehicle Fund Appropriation	\$	1,627,383
37	513	SOLID WASTE MAINTENANCE		
38		General Fund Appropriation	\$	4.627661-
39				<u>762,100</u>
40		Motor Vehicle Fund Appropriation	\$	18,715,867
41	515	SOLID WASTE COLLECTION		
42		General Fund Appropriation	\$	16.620.291
43				<u>15,518,180</u>
44		Motor Vehicle Fund Appropriation	\$	2,167,643
45	516	SOLID WASTE DISPOSAL		

1		General Fund Appropriation	\$ 17,216,084
2			<u>17,214,189</u>
3		Motor Vehicle Fund Appropriation	\$ 1,023,261
4	518	STORM WATER MAINTENANCE	
5		Motor Vehicle Fund Appropriation	\$ 3,403,648
6	544	SANITARY MAINTENANCE	
7		Waste Water Utility Fund Appropriation	\$ 9,537,374
8	546	WATER MAINTENANCE	
9		Water Utility Fund Appropriation	\$ 18,968,427
10	548	CONDUITS	
11		General Fund Appropriation	\$ 1,978,582
12	550	WASTE WATER FACILITIES	
13		Waste Water Utility Fund Appropriation	\$ 67,517,549
14	552	WATER FACILITIES	
15		Water Utility Fund Appropriation	\$ 21,338,769
16	553	WATER ENGINEERING	
17		Water Utility Fund Appropriation	\$ 7,298,319
18	554	WASTE WATER ENGINEERING	
19		Waste Water Utility Fund Appropriation	\$ 11,082,201
20	555	ENVIRONMENTAL SERVICES	
21		Waste Water Utility Fund Appropriation	\$ 2,831,144
22		Water Utility Fund Appropriation	\$ 596,775
23	560	FACILITIES ENGINEERING	
24		Waste Water Utility Fund Appropriation	\$ 486,443
25		Water Utility Fund Appropriation	\$ 179,838
26	561	UTILITY BILLING	
27		Water Utility Fund Appropriation	\$ 7,016,765
28	565	UTILITY DEBT SERVICE	
29		Waste Water Utility Fund Appropriation	\$ 9,699,583
30		Water Utility Fund Appropriation	\$ 11,406,144
31	580	PARKING ENTERPRISE FACILITIES	
32		Parking Enterprise Fund Appropriation	\$ 13,388,365
33		RECREATION AND PARKS, DEPARTMENT OF	
34	471	ADMINISTRATIVE DIRECTION AND CONTROL	
35		General Fund Appropriation	\$ 2,142,673
36		State Fund Appropriation	\$ 81,057
37	2	MUNICIPAL CONCERTS AND OTHER MUSICAL EVENTS	
38		General Fund Appropriation	\$ 60,692
40	478	GENERAL PARK SERVICES	
41		General Fund Appropriation	\$ 13,381,290

(Bill No. 1226)

1	Motor Vehicle Fund Appropriation	219,102
2	State Fund Appropriation	\$ 807,600
3	479 SPECIAL FACILITIES	
4	General Fund Appropriation	\$ 2,246,911
5	Special Fund Appropriation	\$ 143,000
6	480 REGULAR RECREATIONAL SERVICES	
7	General Fund Appropriation	\$ 13,225,866
8	Special Fund Appropriation	\$ 12,630
9	482 SUPPLEMENTARY RECREATIONAL SERVICES	
10	State Fund Appropriation	\$ 31,863
11	Special Fund Appropriation	\$ 1,331,969
12	505 PARK AND STREET TREES	
13	General Fund Appropriation	\$ 241,220
14	Motor Vehicle Fund Appropriation	\$ 2,221,395
15	SHERIFF, OFFICE OF	
16	118 SHERIFF SERVICES	
17	General Fund Appropriation	\$ 4,762,000
18		<u>4,760,292</u>
19	SOCIAL SERVICES, DEPARTMENT OF	
20	365 PUBLIC ASSISTANCE	
21	General Fund Appropriation	\$ 501,000
22	STATE'S ATTORNEY, OFFICE OF	
23	115 PROSECUTION OF CRIMINALS	
24	General Fund Appropriation	\$ 12,632,000
25	Federal Fund Appropriation	\$ 978,457
26	State Fund Appropriation	\$ 133,986
27	Special Fund Appropriation	\$ 81,455
28	WAGE COMMISSION	
29	165 WAGE ENFORCEMENT	
30	General Fund Appropriation	\$ 187,463
31		<u>187,345</u>
32	WAR MEMORIAL COMMISSION	
33	487 OPERATION OF WAR MEMORIAL BUILDING	
34	General Fund Appropriation	\$ 464,706
35		<u>263,929</u>
36	ZONING APPEALS, DEPARTMENT OF MUNICIPAL AND	
37		
38	185 ZONING, TAX, AND OTHER APPEALS	
39	General Fund Appropriation	356,230
40		<u>356,135</u>
41	INTERNAL SERVICE FUND AUTHORIZATIONS	
42		

Civil Service Commission

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.

Comptroller, Department of

130 Executive Direction and Control

An internal service fund is hereby authorized to provide for the administration of the Municipal Telephone Exchange and the Municipal Post Office, the cost of which is to be recovered from using agencies.

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.

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.

An internal service fund is hereby authorized to provide for Centralized Automotive Parts Warehousing and Inventory, the costs of which are to be recovered from using agencies.

145 Risk Management Services

An internal service fund is hereby authorized to provide for the operation of the Risk Management Office, the costs of which are to be recovered from the Self-Insurance Fund.

148 Bureau of Accounting Operations

An internal service fund is hereby authorized to provide for accounting services of the Mobile Equipment Program, the costs of which are to be recovered from using agencies.

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 and Employee Liability, the costs of which are to be recovered from the Self-Insurance Fund.

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.

190 Departmental Administration

budget\CC-1226.3RD\CD

An internal service fund is hereby authorized to provide for the administration of all City contracts for construction or alteration of streets, highways, bridges, public buildings, or other municipal facilities, the costs of which are to be recovered from capital project appropriations.

198 Building Engineering

An internal service fund is hereby authorized to provide for inspection of construction or alterations of City-owned buildings, the costs of which are to be recovered from capital project appropriations or using agencies.

230 Bureau Administration (Transportation)

An internal service fund is hereby authorized to provide for testing of materials and inspection services of highway construction and reconstruction projects, the costs of which are to be recovered from capital project appropriations.

500 Street Lighting

An internal service fund is hereby authorized to provide for operation of a City-owned Two-way Radio System, the costs of which are to be recovered from using agencies.

553 Water Engineering

An internal service fund is hereby authorized to provide for inspection service for the construction or alteration of the City's water system, the costs of which are to be recovered from capital project appropriations.

560 Facilities Engineering

An internal service fund is hereby authorized to provide for inspection service for Municipal Facilities, the costs of which are to be recovered from capital project appropriations.

B. CAPITAL BUDGET

SEC. 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

417-001 EDUCATION CONSTRUCTION RESERVE

City Loan Fund Appropriation	\$ 693,000
------------------------------------	------------

Mayor and City Council Real Property Fund Appropriation	\$ 500,000
---	------------

417-010 JAMES McHENRY ELEMENTARY - WINDOWS/CHILLER

City Loan Fund Appropriation	\$ 112,000
------------------------------------	------------

State Fund Appropriation	\$ 262,000
--------------------------------	------------

417-013 TENCH TILGHMAN ELEMENTARY #13 - ROOF REPAIR

City Loan Fund Appropriation	\$ 66,000
------------------------------------	-----------

State Fund Appropriation	\$ 163,000
--------------------------------	------------

417-014 PARK HEIGHTS ELEMENTARY #14 - ROOF REPAIR

City Loan Fund Appropriation	\$ 59,000
------------------------------------	-----------

State Fund Appropriation	\$ 141,000
--------------------------------	------------

417-016 JOHNSTON SQUARE ELEMENTARY - WINDOWS

City Loan Fund Appropriation	
------------------------------------	--

72,000

(Bill No. 1226)

1	State Fund Appropriation	\$	178,000
2	417-026 MADISON SQUARE ELEMENTARY - WINDOWS		
3	City Loan Fund Appropriation	\$	127,000
4	State Fund Appropriation	\$	314,000
5	417-049 NORTHEAST MIDDLE SCHOOL #49 - ROOF		
6	City Loan Fund Appropriation	\$	113,000
7	State Fund Appropriation	\$	281,000
8	417-083 WILLIAM PACA ELEMENTARY #83 - ROOF		
9	City Loan Fund Appropriation	\$	46,000
10	State Fund Appropriation	\$	113,000
11	417-115 VENABLE SENIOR HIGH - WINDOWS		
12	City Loan Fund Appropriation	\$	66,000
13	State Fund Appropriation	\$	163,000
14	417-125 FURMAN L. TEMPLETON ELEMENTARY #125 - ROOF		
15	City Loan Fund Appropriation	\$	86,000
16	State Fund Appropriation	\$	212,000
17	417-160 CARTER GODWIN-WOODSON ELEMENTARY #160		
18	City Loan Fund Appropriation	\$	149,000
19	State Fund Appropriation	\$	402,000
20	417-180 ARNETT J. BROWN JR. MIDDLE #180 - ROOF		
21	City Loan Fund Appropriation	\$	188,000
22	State Fund Appropriation	\$	465,000
23	417-216 FRANKFORD INTERMEDIATE - WINDOWS		
24	City Loan Fund Appropriation	\$	112,000
25	State Fund Appropriation	\$	278,000
26	417-225 WESTPORT ELEMENTARY #225		
27	City Loan Fund Appropriation	\$	74,000
28	State Fund Appropriation	\$	109,000
29	417-226 VIOLETVILLE ELEMENTARY #226 - WINDOWS		
30	City Loan Fund Appropriation	\$	48,000
31	State Fund Appropriation	\$	118,000
32	417-228 JOHN RUHRAH ELEMENTARY #228 - ROOF		
33	City Loan Fund Appropriation	\$	55,000
34	State Fund Appropriation	\$	137,000
35	417-241 FALLSTAFF MIDDLE #241		
36	City Loan Fund Appropriation	\$	119,000
37	State Fund Appropriation	\$	295,000
38	417-242 NORTHWOOD ELEMENTARY #242 - ROOF		
39	City Loan Fund Appropriation	\$	68,000
40	State Fund Appropriation	\$	168,000
41	417-405 PATTERSON HIGH SCHOOL SCIENCE LABORATORY		
42	City Loan Fund Appropriation	\$	162,000
43	State Fund Appropriation	\$	486,000

1	417-454 CARVER HIGH SCHOOL #454 "LOOK OF THE FUTURE"		
2	City Loan Fund Appropriation	\$	130,000
3	State Fund Appropriation	\$	392,000
4	417-480 CITY COLLEGE - ROOF		
5	City Loan Fund Appropriation	\$	292,000
6	418-020 SCHOOL CONSTRUCTION - ASBESTOS REMOVAL		
7	City Loan Fund Appropriation	\$	1,661,000
8	418-058 ASHBURTON ELEMENTARY SCHOOL #58		
9	City Loan Fund Appropriation	\$	612,000
10	418-232 THOMAS JEFFERSON ELEMENTARY SCHOOL #232		
11	City Loan Fund Appropriation		387,000
12	418-247 CROSS COUNTRY ELEMENTARY SCHOOL #247		
13	City Loan Fund Appropriation	\$	2,113,000
14	State Fund Appropriation	\$	2,622,000
15	418-410 MERGENTHALER HIGH SCHOOL #410		
16	City Loan Fund Appropriation	\$	390,000
17	BALTIMORE DEVELOPMENT CORPORATION		
18	601-854 ENTERPRISE DEVELOPMENT FUND		
19	Mayor and City Council Real Property Fund Appropriation		500,000
20	601-858 FUTURE BALTIMORE DEVELOPMENT PROJECTS		
21	City Loan Fund Appropriation	\$	1,000,000
22	Federal Fund Appropriation	\$	1,500,000
23	601-865 BIOTECHNOLOGY INITIATIVES		
24	City Loan Fund Appropriation	\$	1,250,000
25	603-106 PRESIDENT STREET STATION - RESTORATION		
26	Federal Fund Appropriation	\$	118,000
27	603-113 POWER PLANT - IMPROVEMENTS		
28	General Fund Appropriation	\$	200,000
29	603-118 PEDESTRIAN BRIDGE - PIERS 3 AND 4		
30	City Loan Fund Appropriation	\$	1,080,000
31	603-303 VISITOR'S CENTER		
32	State Fund Appropriation	\$	131,000
33	603-504 CHILDREN'S MUSEUM - DEVELOPMENT		
34	Other Special Fund Appropriation	\$	18,000,000
35	State Fund Appropriation		1,000,000
36	603-700 HOWARD STREET REVITALIZATION		
37	City Loan Fund Appropriation	\$	1,570,000
38	603-901 DOWNTOWN PARTNERSHIP - IMPROVEMENTS		
39	City Loan Fund Appropriation	\$	250,000

1	BALTIMORE MUSEUM OF ART		
2	488-008 MUSEUM OF ART - PARKING PLAZA		
3	Federal Fund Deappropriation	\$	(200,000)
4	General Fund Deappropriation	\$	(98,000)
5	Motor Vehicle Fund Deappropriation	\$	(100,000)
6	488-019 MUSEUM OF ART - SYSTEM IMPROVEMENTS		
7	General Fund Appropriation	\$	72,000
8	488-020 MUSEUM OF ART - ENTRANCE - DESIGN STUDY		
9	General Fund Appropriation	\$	30,000
10	CITY LIFE MUSEUMS		
11	491-019 CARROLL MANSION RENOVATIONS - COURTYARD		
12	General Fund Appropriation	\$	98,000
13	Other Special Fund Appropriation	\$	294,000
14	COMPTROLLER		
15	537-005 RECREATION PIER - REPAIRS		
16	General Fund Deappropriation	\$	(1,000)
17	ENOCH PRATT FREE LIBRARY		
18	457-021 LIBRARIES - PUBLIC ACCESS TECHNOLOGY - CIRCULATION		
19	General Fund Appropriation	\$	100,000
20	Other Special Fund Appropriation	\$	50,000
21	457-022 CD-ROM DATABASE NETWORK SYSTEM		
22	General Fund Appropriation	\$	75,000
23	Other Special Fund Appropriation	\$	25,000
24	457-029 ISDN TELECOMMUNICATION INSTALLATION		
25	General Fund Appropriation	\$	50,000
26	FIRE		
27	208-001 FIRE DEPARTMENT IMPROVEMENTS		
28	General Fund Deappropriation	\$	(1,000)
29	208-026 COMMUNICATION SYSTEM - MODERNIZATION		
30	All Other Debt Appropriation	\$	14,620,000
31	208-027 FIREBOAT - PURCHASE		
32	State Fund Appropriation	\$	35,000
33	HEALTH		
34	312-002 EASTERN HEALTH DISTRICT - EXPANSION		
35	City Loan Fund Appropriation	\$	3,000,000
36	Other Special Fund Appropriation	\$	61,000

1

HOUSING AND COMMUNITY DEVELOPMENT

2	571-006 BATTLE MONUMENT PLAZA		
3	Federal Fund Appropriation	\$	55,000
4	Motor Vehicle Fund Appropriation	\$	25,000
5	Other Special Fund Appropriation	\$	15,000
6	State Fund Appropriation	\$	15,000
7	588-001 COMMUNITY DEVELOPMENT IMPROVEMENTS		
8	General Fund Deappropriation	\$	(11,000)
9	588-012 EUBIE BLAKE CENTER		
10	State Fund Appropriation	\$	200,000
11	588-202 PARK HEIGHTS - COMMUNITY DEVELOPMENT		
12	CDBG Loan Fund Appropriation	\$	300,000
13	588-283 PIMLICO RACE TRACK IMPACT PROGRAM		
14	State Fund Appropriation	\$	398,000
15	588-301 DRUID HEIGHTS - COMMUNITY DEVELOPMENT		
16	CDBG Loan Fund Appropriation	\$	100,000
17	588-302 HARLEM PARK - COMMUNITY DEVELOPMENT		
18	CDBG Loan Fund Appropriation	\$	100,000
19	588-303 RESERVOIR HILL - COMMUNITY DEVELOPMENT		
20	CDBG Loan Fund Appropriation	\$	2,356,000
21	588-305 ROSEMONT - COMMUNITY DEVELOPMENT		
22	CDBG Loan Fund Appropriation	\$	75,000
23	588-306 SANDTOWN WINCHESTER - COMMUNITY DEVELOPMENT		
24	City Loan Fund Appropriation	\$	1,000,000
25	588-307 UPTON - COMMUNITY DEVELOPMENT		
26	CDBG Loan Fund Appropriation	\$	226,000
27	State Fund Appropriation	\$	800,000
28	588-308 PENN NORTH - COMMUNITY DEVELOPMENT		
29	CDBG Loan Fund Appropriation	\$	60,000
30	588-313 MADISON PARK NORTH - COMMUNITY DEVELOPMENT		
31	City Loan Fund Appropriation	\$	300,000
32	588-318 INNER BLOCK PARKS - RENOVATION		
33	City Loan Fund Appropriation	\$	100,000
34	588-332 PENNSYLVANIA AVENUE COMMERCIAL AREA		
35	City Loan Fund Appropriation	\$	100,000
36	588-340 DOLFIELD COMMERCIAL AREA		
37	City Loan Fund Appropriation	\$	150,000
38	588-406 POPPLETON - COMMUNITY DEVELOPMENT		
39	CDBG Loan Fund Appropriation	\$	100,000

1	588-409 WASHINGTON VILLAGE - IMPROVEMENTS		
2	CDBG Loan Fund Appropriation	\$	150,000
3	588-505 JONESTOWN - COMMUNITY DEVELOPMENT		
4	CDBG Loan Fund Appropriation		
	103,000		
5	588-506 MIDDLE EAST - COMMUNITY DEVELOPMENT		
6	CDBG Loan Fund Appropriation		
	225,000		
7	588-508 WASHINGTON HILL CHAPEL		
8	CDBG Loan Fund Appropriation		
	129,000		
9	588-512 SOUTHEAST SECTOR OUTER CITY		
10	CDBG Loan Fund Appropriation		
	150,000		
11	588-584 WATERFRONT IMPROVEMENTS		
12	City Loan Fund Appropriation		
	100,000		
13	588-601 COLDSTREAM/HOMESTEAD/MONTEBELLO - COMMUNITY DEVELOPMENT		
14	CDBG Loan Fund Appropriation		41,000
15	588-604 GREENMOUNT WEST - COMMUNITY DEVELOPMENT		
16	CDBG Loan Fund Appropriation		
	150,000		
17	588-605 JOHNSTON SQUARE - COMMUNITY DEVELOPMENT		
18	CDBG Loan Fund Appropriation		
	100,000		
19	588-607 OLDTOWN - COMMUNITY DEVELOPMENT		
20	CDBG Loan Fund Appropriation	\$	100,000
21	588-608 OLIVER - COMMUNITY DEVELOPMENT		
22	CDBG Loan Fund Appropriation		
	105,000		
23	588-616 NEHEMIAH HOUSING III		
24	CDBG Loan Fund Appropriation	\$	1,045,000
25	588-684 BROADWAY EAST - COMMUNITY DEVELOPMENT		
26	CDBG Loan Fund Appropriation		
	200,000		
27	588-802 CITY HOUSING ASSISTANCE PROGRAM LOANS		
28	CDBG Loan Fund Appropriation		
	400,000		
29	588-803 DEFERRED LOAN PROGRAM		
30	CDBG Loan Fund Appropriation	\$	1,100,000
31	588-810 DIRECT HOMEOWNERSHIP ASSISTANCE PROGRAM		
32	CDBG Loan Fund Appropriation	\$	1,000,000

33	588-815 NEHEMIAH HOUSING I	
34	CDBG Loan Fund Appropriation	\$ 2,714,000
35	588-816 REVOLVING LOAN/DEFERRED LOAN PROGRAM	
36	CDBG Loan Fund Appropriation	
	150,000	
37	588-824 EMERGENCY SHELTER GRANTS	
38	Federal Fund Appropriation	
	813,000	

(Bill No. 1226)

1	588-830 APPROACHWAY IMPROVEMENTS		
2	City Loan Fund Appropriation	\$	100,000
3	588-831 COMMERCIAL REVITALIZATION		
4	City Loan Fund Appropriation	\$	250,000
5	588-848 HOME PROGRAM		
6	City Loan Fund Appropriation	\$	1,000,000
7	588-849 PARTNERSHIP RENTAL PROJECT		
8	City Loan Fund Appropriation	\$	500,000
9	588-852 RENTAL REHABILITATION		
10	Federal Fund Appropriation	\$	500,000
11	588-853 VACANT HOUSE DEMOLITION		
12	City Loan Fund Appropriation	\$	250,000
13	CDBG Loan Fund Appropriation	\$	750,000
14	588-880 PUBLIC HOUSING - REPLACEMENT		
15	CDBG Loan Fund Appropriation	\$	800,000
16	588-885 EMERGENCY DEMOLITION		
17	CDBG Loan Fund Appropriation	\$	450,000
18	588-886 CONSERVATION AREAS		
19	City Loan Fund Appropriation	\$	300,000
20	588-887 EMERGENCY ACQUISITION FUND		
21	City Loan Fund Appropriation	\$	500,000
22	588-888 HARDSHIP HOME REPAIR FOR THE ELDERLY		
23	CDBG Loan Fund Appropriation	\$	200,000
24	588-893 NEIGHBORHOOD SERVICES AND IMPROVEMENT PROGRAM		
25	City Loan Fund Appropriation	\$	1,450,000
26	Mayor and City Council Real Property Fund Appropriation	\$	500,000
27	Other Special Fund Appropriation	\$	600,000
28	588-894 NEIGHBORHOOD INCENTIVE PROGRAM		
29	City Loan Fund Appropriation	\$	300,000
30	588-895 GEOGRAPHIC INFORMATION SYSTEM MAP		
31	Mayor and City Council Real Property Fund Appropriation	\$	100,000
32	588-896 VACANT HOUSE INITIATIVE		
33	City Loan Fund Appropriation	\$	500,000
34	CDBG Loan Fund Appropriation	\$	300,000
35	588-897 VACANT LOT PROGRAM		
36	General Fund Deappropriation	\$	(80,000)
37	588-899 LOCAL PUBLIC AGENCY - REHABILITATION		
38	CDBG Loan Fund Appropriation	\$	950,000
39	588-916 OLD HOLLINS BRANCH LIBRARY (#2)		
40	CDBG Loan Fund Appropriation	\$	100,000

1	588-920 STREET TREES		
2	City Loan Fund Appropriation	\$	100,000
3	588-947 BALTIMORE UNEMPLOYMENT COUNCIL		
4	CDBG Loan Fund Appropriation	\$	50,000
5	588-948 FRANCISCAN CENTER		
6	CDBG Loan Fund Appropriation	\$	70,000
7	588-949 WEST BALTIMORE PROPERTY REHABILITATION		
8	CDBG Loan Fund Appropriation	\$	400,000
9	588-950 HOUSE OF RUTH		
10	CDBG Loan Fund Appropriation	\$	100,000
11	MAYORALTY		
12	127-004 MARYLAND GENERAL HOSPITAL - RENOVATION		
13	City Loan Fund Appropriation	\$	1,000,000
14	127-005 LYRIC OPERA HOUSE - IMPROVEMENTS		
15	City Loan Fund Appropriation	\$	600,000
16	127-067 PATTERSON PARK CASINO BUILDING RENOVATION		
17	Other Special Fund Appropriation	\$	7,000
18	State Fund Appropriation	\$	187,000
19	127-095 NEIGHBORHOOD FACILITIES - RENOVATION		
20	General Fund Deappropriation	\$	(15,000)
21	127-110 MUSEUM OF INDUSTRY - WATERFRONT DEVELOPMENT		
22	General Fund Appropriation	\$	100,000
23	Other Special Fund Appropriation	\$	100,000
24	State Fund Appropriation	\$	150,000
25	127-111 MUSEUM OF INDUSTRY - RENOVATION/ROOF REPAIR		
26	Other Special Fund Appropriation	\$	150,000
27	127-112 MUSEUM OF INDUSTRY - PARK/CONFERENCE CENTER		
28	Other Special Fund Appropriation	\$	205,000
29	State Fund Appropriation	\$	350,000
30	127-115 WALTERS ART GALLERY - 1974 WING RENOVATION		
31	City Loan Fund Appropriation	\$	750,000
32	Other Special Fund Appropriation	\$	500,000
33	State Fund Appropriation	\$	750,000
34	127-118 WALTERS ART GALLERY COMPUTER SYSTEM		
35	Other Special Fund Appropriation	\$	80,000
36	129-001 MAYOR'S OFFICE CONSTRUCTION RESERVE ACCOUNT		
37	General Fund Deappropriation	\$	(28,000)
38	483-010 BALTIMORE ZOO - CHIMPANZEE FOREST - CONSTRUCTION		
39	Other Special Fund Appropriation	\$	402,000
40	483-016 BALTIMORE ZOO - INTERNATIONAL VALLEY - RECONSTRUCTION		

1	Other Special Fund Appropriation	\$	1,100,000
2	524-021 MUNICIPAL MARKETS - HVAC RENOVATIONS		
3	General Fund Appropriation	\$	250,000
4	529-025 AQUARIUM - RING TANKS - RENOVATION		
5	State Fund Appropriation	\$	1,000,000
6	POLICE		
7	206-005 NORTHERN DISTRICT STATION - REPLACEMENT		
8	General Fund Deappropriation	\$	(150,000)
9	PUBLIC WORKS		
10	197-001 PUBLIC IMPROVEMENTS		
11	General Fund Deappropriation	\$	(38,000)
12	197-013 DISTRICT POLICE BUILDINGS - RENOVATION		
13	General Fund Appropriation	\$	160,000
14	197-031 GENERAL SERVICES MAINTENANCE BUILDING		
15	General Fund Appropriation	\$	130,000
16	197-120 WOLMAN BUILDING - WINDOW REPLACEMENT		
17	General Fund Deappropriation	\$	(5,000)
18	197-136 UNDERGROUND STORAGE TANK REMOVAL		
19	General Fund Deappropriation	\$	(269,000)
20	504-100 FOOTWAY PAVING CONSTRUCTION RESERVE		
21	Motor Vehicle Fund Appropriation	\$	100,000
22	Other Special Fund Appropriation	\$	1,000,000
23	504-200 ALLEY PAVING CONSTRUCTION RESERVE		
24	Motor Vehicle Fund Appropriation	\$	1,000,000
25	Other Special Fund Appropriation	\$	1,000,000
26	504-300 SIDEWALKS DAMAGED BY TREE ROOTS - REPAIRS		
27	Motor Vehicle Fund Appropriation	\$	1,900,000
28	507-001 INTERSTATE PROGRAM CONSTRUCTION RESERVE		
29	Motor Vehicle Fund Appropriation	\$	700,000
30	Other Special Fund Appropriation	\$	500,000
31	507-002 PROJECT VISION STREETS - RESURFACING		
32	Federal Fund Appropriation	\$	998,000
33	Motor Vehicle Fund Appropriation	\$	249,000
34	507-185 CENTRAL AVENUE - RECONSTRUCTION		
35	Motor Vehicle Fund Appropriation	\$	12,866,000
36	507-215 B & O MUSEUM STUDY/ACQUISITION		
37	Federal Fund Appropriation	\$	1,296,000
38	Other Special Fund Appropriation	\$	1,160,000
39	507-217 HARRIS CREEK		
40	Federal Fund Appropriation	\$	207,000

1	Other Special Fund Appropriation		
	190,000		
2	507-222 INNER HARBOR PROMENADE		
3	Federal Fund Appropriation		
	358,000		
4	507-312 CLEANING AND PAINTING VARIOUS BRIDGES		
5	Federal Fund Appropriation	\$	240,000
6	Motor Vehicle Fund Appropriation	\$	60,000
7	507-313 ISTEAD ENHANCEMENT RESERVE ACCOUNT		
8	Federal Fund. Appropriation	\$	750,000
9	Other Special Fund Appropriation	\$	750,000
10	507-815 MONROE STREET VIADUCT (BC# 5214) - REPLACEMENT		
11	Federal Fund Appropriation	\$	800,000
12	Motor Vehicle Fund Appropriation	\$	200,000
13	507-817 FREDERICK AVENUE BRIDGE (BC#9013) - REHABILITATION		
14	Federal Fund Appropriation	\$	2,400,000
15	Motor Vehicle Fund Appropriation	\$	600,000
16	507-913 TRAFFIC CONTROL SYSTEM STUDY		
17	Federal Fund Deappropriation		
	(600,000)		
18	507-914 TRAFFIC SIGNAL CONFLICT MONITOR STUDY		
19	Federal Fund Deappropriation		
	(100,000)		
20	507-915 TRAFFIC SIGNAL DETECTORS - INSTALLATION		
21	Federal Fund Deappropriation	\$	(100,000)
22	Motor Vehicle Fund Appropriation	\$	500,000
23	508-077 COLD SPRING LANE (KERNWOOD TO ROLAND) - RESURFACING		
24	Motor Vehicle Fund Appropriation	\$	725,000
25	508-108 CEDONIA AVENUE - RECONSTRUCTION		
26	Motor Vehicle Fund Appropriation	\$	42,000
27	508-127 SUN STREET - RECONSTRUCTION		
28	Motor Vehicle Fund Appropriation		
	200,000		
29	508-421 PATAPSCO/PENNINGTON/CURTIS AVE INTERSECTION - RECONSTRUCTION		
30	Motor Vehicle Fund Appropriation	\$	100,000
31	508-441 CRUISE SHIP TERMINAL AREA STREETS		
32	Motor Vehicle Fund Appropriation	\$	3,350,000
33	508-443 MARKET PLACE STREET IMPROVEMENTS		
34	Motor Vehicle Fund Appropriation	\$	1,000,000
35	508-444 CAROLINE STREET - RECONSTRUCTION		
36	Motor Vehicle Fund Appropriation	\$	1,500,000
37	508-482 LAWRENCE STREET - RECONSTRUCTION		
38	Motor Vehicle Fund Appropriation		

400,000

39	508-489 HOUSING & COMMUNITY DEVELOPMENT STREET IMPROVEMENTS	
40	Motor Vehicle Fund Appropriation	
	500,000	

DLR/161841/3-24-94

budget/CC-12263RD/CD

171

1	508-502 INNER HARBOR EAST STREET IMPROVEMENTS		
2	Motor Vehicle Fund Appropriation	\$	250,000
3	508-546 ARABIA AVENUE - RECONSTRUCTION		
4	Motor Vehicle Fund Appropriation	\$	25,000
5	508-555 LANCASTER STREET AND ADJACENT BULKHEAD - RECONSTRUCTION		
6	Motor Vehicle Fund Appropriation	\$	250,000
7	508-559 MINERVA AVENUE - RECONSTRUCTION		
8	Motor Vehicle Fund Appropriation	\$	15,000
9	508-606 HOPKINS/BAYVIEW RESEARCH PARK INTERNAL STREET		
10	Motor Vehicle Fund Appropriation	\$	2,000,000
11	Other Special Fund Appropriation	\$	2,000,000
12	508-846 MAPPING PROGRAM - HIGHWAYS		
13	Motor Vehicle Fund Appropriation	\$	100,000
14	508-910 CHRISTOPHER COLUMBUS CENTER BULKHEAD		
15	Motor Vehicle Fund Appropriation	\$	6,300,000
16	509-026 MONTGOMERY STREET - RECONSTRUCTION		
17	Motor Vehicle Fund Appropriation	\$	100,000
18	509-098 PLEASANT STREET TO FALLSWAY CONNECTOR ROADWAY		
19	Motor Vehicle Fund Appropriation	\$	201,000
20	509-100 ARBUTON AVENUE - RECONSTRUCTION		
21	Motor Vehicle Fund Appropriation	\$	370,000
22	509-101 FAIRFIELD ECOLOGICAL INDUSTRIAL PARK - ROAD RECONSTRUCTION		
23	Motor Vehicle Fund Appropriation	\$	205,000
24	509-102 COLLEGE, COX, AND COURT STREETS - RECONSTRUCTION		
25	Motor Vehicle Fund Appropriation	\$	28,000
26	509-104 CHURCHILL AND ELBERT STREETS - RECONSTRUCTION		
27	Motor Vehicle Fund Appropriation	\$	226,000
28	509-106 GREENSPRING AVENUE/NORTHERN PARKWAY - RECONSTRUCTION		
29	Motor Vehicle Fund Appropriation	\$	50,000
30	509-107 HIGHMAN, PARKMAN, AND INVERNESS AVENUES		
31	Motor Vehicle Fund Appropriation	\$	321,000
32	509-108 HAWKINS POINT ROAD RESURFACING		
33	Motor Vehicle Fund Appropriation	\$	800,000
34	509-109 CHESLEY AVENUE - RECONSTRUCTION		
35	Motor Vehicle Fund Appropriation	\$	75,000
36	509-110 PEDESTRIAN WALKWAY BRIDGES - REFURBISHMENT		
37	Motor Vehicle Fund Appropriation	\$	1,000,000
38	509-114 ART MUSEUM DRIVE RECONFIGURATION		
39	Motor Vehicle Fund Appropriation	\$	800,000

1	509-115 HOLLINS FERRY ROAD - RECONSTRUCTION		
2	Motor Vehicle Fund Appropriation	\$	750,000
3	509-124 PINWOOD AVENUE - RECONSTRUCTION		
4	Motor Vehicle Fund Appropriation	\$	570,000
5	509-129 BANGER STREET - RECONSTRUCTION		
6	Motor Vehicle Fund Appropriation	\$	86,000
7	509-531 PLEASANT VIEW AVENUE - RECONSTRUCTION		
8	Motor Vehicle Fund Appropriation	\$	180,000
9	509-547 EASTBOURNE AVENUE - RECONSTRUCTION		
10	Motor Vehicle Fund Appropriation	\$	345,000
11	509-548 ELSRODE AVENUE - RECONSTRUCTION		
12	Motor Vehicle Fund Appropriation	\$	56,000
13	509-596 TUNBRIDGE ROAD - RECONSTRUCTION		
14	Motor Vehicle Fund Appropriation	\$	77,000
15	509-669 YORKSHIRE DRIVE - RECONSTRUCTION		
16	Motor Vehicle Fund Appropriation	\$	24,000
17	509-674 CHESAPEAKE AVENUE - RECONSTRUCTION		
18	Motor Vehicle Fund Appropriation	\$	301,000
19	509-732 ROADWAY CAPACITY AND SAFETY IMPROVEMENTS		
20	Motor Vehicle Fund Appropriation	\$	300,000
21	509-840 BROADWAY PLAZA IMPROVEMENTS		
22	Federal Fund Deappropriation	\$	(100,000)
23	Motor Vehicle Fund Appropriation	\$	100,000
24	509-845 HOMELAND AVENUE - RECONSTRUCTION		
25	Motor Vehicle Fund Appropriation	\$	1,118,000
26	510-005 DOWNTOWN STREET LIGHTING		
27	Motor Vehicle Fund Appropriation	\$	500,000
28	510-006 JONES FALLS STREET LIGHTING		
29	Motor Vehicle Fund Appropriation	\$	220,000
30	510-007 SERIES CIRCUIT STREET LIGHTING		
31	Motor Vehicle Fund Appropriation	\$	610,000
32	512-003 CITY SIGN SHOP ROOF		
33	Motor Vehicle Fund Appropriation	\$	160,000
34	512-004 TRAFFIC SIGNAL CONFLICT MONITORS		
35	Motor Vehicle Fund Appropriation	\$	500,000
36	514-100 STREET RECONSTRUCTION RESERVE		
37	Motor Vehicle Fund Deappropriation	\$	(800,000)
38	514-200 LOCAL STREET RESURFACING PROGRAM		
39	Motor Vehicle Fund Appropriation	\$	15,000,000

1	514-432 CHARLES STREET (COLD SPRING TO HOMELAND) - RESURFACING		
2	Motor Vehicle Fund Appropriation	\$	362,000
3	514-435 BELLEMORE ROAD - RESURFACING		
4	Motor Vehicle Fund Appropriation	\$	225,000
5	514-436 MONROE STREET - RESURFACING		
6	Motor Vehicle Fund Appropriation	\$	231,000
7	514-438 BLOOMINGDALE ROAD - RESURFACING		
8	Motor Vehicle Fund Appropriation	\$	205,000
9	514-441 CALVERT STREET (MADISON TO MT ROYAL) - RESURFACING		
10	Motor Vehicle Fund Appropriation	\$	232,000
11	514-443 CHARLES STREET (WINDER TO MONTGOMERY) - RESURFACING		
12	Motor Vehicle Fund Appropriation	\$	290,000
13	514-444 CHASE STREET - RESURFACING		
14	Motor Vehicle Fund Appropriation	\$	280,000
15	514-447 GRANADA AVENUE - RESURFACING		
16	Motor Vehicle Fund Appropriation	\$	291,000
17	514-448 GREENE STREET - RESURFACING		
18	Motor Vehicle Fund Appropriation	\$	300,000
19	514-449 REISTERSTOWN ROAD (WOODLAND TO HAYWARD)		
20	Motor Vehicle Fund Appropriation	\$	475,000
21	517-063 PILOT METHANE SYSTEM - REPLACEMENT		
22	General Fund Appropriation	\$	335,000
23	Other Special Fund Appropriation	\$	75,000
24	517-066 SANITARY LANDFILL FEASIBILITY STUDY		
25	General Fund Deappropriation	\$	(100,000)
26	517-068 SWEEPER PAD - CONSTRUCTION		
27	Motor Vehicle Fund Appropriation	\$	250,000
28	Revenue Bond Fund Appropriation	\$	25,000
29	517-500 SOLID WASTE - ANNUAL IMPROVEMENTS		
30	General Fund Deappropriation	\$	(3,000)
31	520-030 CSX RAILROAD (formerly B&O RR) STORM DRAIN - CONSTRUCTION		
32	Motor Vehicle Fund Appropriation	\$	200,000
33	520-099 SMALL STORM DRAIN REPAIRS		
34	Motor Vehicle Fund Appropriation	\$	340,000
35	520-127 FAIRFIELD DRAINAGE IMPROVEMENTS		
36	Motor Vehicle Fund Appropriation	\$	1,819,000
37	520-130 O'DONNELL HEIGHTS DRAINAGE IMPROVEMENTS		
38	Motor Vehicle Fund Appropriation	\$	150,000
39	520-158 COLD SPRING LANE STORM DRAIN - IMPROVEMENT		

1	Motor Vehicle Fund Appropriation	\$	680,000
2	520-161 COLLEGE AVENUE STORM DRAIN OUTFALL		
3	Motor Vehicle Fund Appropriation	\$	290,000
4	525-027 BROOKLYN FLOOD CONTROL I		
5	Motor Vehicle Fund Appropriation	\$	300,000
6	525-141 FLOOD PLAIN DATA BASE STUDY		
7	Motor Vehicle Fund Appropriation	\$	100,000
8	525-303 FLOOD ALERT SYSTEM UPGRADES		
9	Motor Vehicle Fund Appropriation	\$	82,000
10	525-314 GWYNNS RUN POLLUTION CONTROL		
11	Motor Vehicle Fund Appropriation	\$	353,000
12	State Fund Appropriation	\$	50,000
13	525-431 GWYNNS FALLS DEBRIS COLLECTOR		
14	Motor Vehicle Fund Appropriation	\$	110,000
15	525-435 GWYNNS FALLS HABITAT IMPROVEMENT		
16	Federal Fund Appropriation	\$	500,000
17	Motor Vehicle Fund Appropriation	\$	250,000
18	State Fund Appropriation	\$	250,000
19	525-437 BROOKLYN STORM WATER - PHASE II		
20	Motor Vehicle Fund Appropriation	\$	200,000
21	525-514 RACE STREET ENVIRONMENTAL STUDY		
22	Motor Vehicle Fund Appropriation	\$	450,000
23	525-637 JONES FALLS STREAMBANK - SOUTH OF COLD SPRING LANE		
24	Motor Vehicle Fund Appropriation	\$	122,000
25	525-638 HERRING RUN AT HARFORD ROAD - EROSION CONTROL		
26	Motor Vehicle Fund Appropriation	\$	109,000
27	525-905 LOWER GWYNNS FALLS DIKE - PHASE II		
28	Motor Vehicle Fund Appropriation	5	800,000
29	State Fund Appropriation	\$	800,000
30	551-144 MAPPING PROGRAM - WASTE WATER SYSTEM		
31	Waste Water Utility Fund Appropriation	\$	350,000
32	551-233 WASTE WATER SYSTEM - ANNUAL IMPROVEMENTS		
33	County Fund Appropriation	\$	650,000
34	Revenue Bond Fund Appropriation	\$	650,000
35	551-315 PATAPSCO PLANT - SLUDGE FACILITIES - RENOVATION		
36	County Fund Appropriation	\$	3,522,000
37	Revenue Bond Fund Appropriation	\$	1,658,000
38	551-319 BACK RIVER PLANT - SECONDARY TREATMENT II - MODIFICATION		
39	County Fund Appropriation	S	4,007,000
40	Federal Fund Appropriation	S	9,796,000
41	Revenue Bond Fund Appropriation	S	4,007,000

1	551-321 BACK RIVER PLANT - ROAD SYSTEM - CONSTRUCTION		
2	County Fund Appropriation	\$	200,000
3	Revenue Bond Fund Appropriation	\$	200,000
4	551-402 COMBINED SEWER SEPARATION PROGRAM		
5	Revenue Bond Fund Appropriation	\$	275,000
6	551-409 UPPER JONES FALLS CONVEYANCE SYSTEM		
7	County Fund Appropriation	\$	225,000
8	Revenue Bond Fund Appropriation	\$	523,000
9	551-898 CONSTRUCTION GRANT PROGRAM		
10	County Fund Appropriation	\$	600,000
11	Waste Water Utility Fund Appropriation	\$	400,000
12	557-012 WATER STORAGE TANKS MAINTENANCE PROGRAM		
13	Revenue Bond Fund Appropriation	\$	750,000
14	557-034 GUILFORD AND CROMWELL PUMPING STATION - IMPROVEMENTS		
15	County Fund Appropriation	\$	519,000
16	Revenue Bond Fund Appropriation	\$	331,000
17	557-080 ASHBURTON AND VERNON PUMPING STATIONS - IMPROVEMENTS		
18	Revenue Bond Fund Appropriation	\$	429,000
19	557-083 CHLORINE LEAK DETECTION & TELEMETRY SYSTEM		
20	County Fund Appropriation	\$	458,000
21	Revenue Bond Fund Appropriation	\$	457,000
22	557-099 MAPPING PROGRAM - WATER SUPPLY SYSTEM		
23	Water Utility Fund Appropriation	\$	350,000
24	557-100 WATER INFRASTRUCTURE REHABILITATION		
25	Revenue Bond Fund Appropriation	\$	3,000,000
26	Water Utility Fund Appropriation	\$	2,650,000
27	557-101 WATER MAINS - INSTALLATION		
28	Revenue Bond Fund Appropriation	\$	1,000,000
29	557-112 WATER SYSTEM CATHODIC PROTECTION		
30	Water Utility Fund Appropriation		75,000
31	557-128 WATER METER CONVERSION & METER INSTALLATION		
32	Revenue Bond Fund Appropriation	\$	1,000,000
33	557-153 WATER QUALITY ASSURANCE STUDY		
34	County Fund Appropriation	\$	185,000
35	Revenue Bond Fund Appropriation	\$	315,000
36	557-300 WATER FACILITIES - ANNUAL IMPROVEMENTS		
37	County Fund Appropriation	\$	296,000
38	Revenue Bond Fund Appropriation	5	504,000
39	557-313 MAINTENANCE SHOP AND STORAGE BUILDING		
40	County Fund Appropriation	5	74,000
41	Revenue Bond Fund Appropriation	\$	126,000

1	557-911 HILLEN PUMPING STATION - CONSTRUCTION		
2	County Fund Appropriation	\$	7,110,000
3	Revenue Bond Fund Appropriation	\$	3,262,000
4	557-912 LEAKIN PARK PUMPING STATION - POWER UPGRADE		
5	County Fund Appropriation	\$	49,000
6	Revenue Bond Fund Appropriation	\$	1,000
7	RECREATION AND PARKS		
8	474-192 DRUID HILL PARK MASTER PLAN IMPLEMENTATION		
9	State Open Space Fund Appropriation	\$	450,000
10	474-193 CARROLL PARK IMPROVEMENTS		
11	State Open Space Fund Appropriation	\$	50,000
12	474-264 STREET TREE PLANTING PROGRAM		
13	Motor Vehicle Fund Appropriation	\$	100,000
14	474-454 BASKETBALL/TENNIS COURT RESURFACING PROGRAM		
15	General Fund Appropriation	\$	50,000
16	State Open Space Fund Appropriation	\$	200,000
17	State Open Space Fund Appropriation	\$	150,000
18	474-488 GWYNNS FALLS GREENWAY		
19	Federal Fund Appropriation	\$	1,370,000
20	Motor Vehicle Fund Appropriation	\$	40,000
21	State Open Space Fund Appropriation	\$	250,000
22	State Open Space Fund Appropriation	\$	110,000
23	474-496 RECREATION CENTER ROOF REPAIR PROGRAM - FISCAL 1996		
24	General Fund Appropriation	\$	104,000
25	State Open Space Fund Appropriation	\$	312,000
26	474-497 PARK REHABILITATION - HANLON PARK		
27	State Open Space Fund Appropriation	\$	300,000
28	474-498 BALTIMORE PLAYLOT PROJECT - FISCAL 1996		
29	State Open Space Fund Appropriation	\$	500,000
30	474-499 URBAN PARKS RECREATION AND RECOVERY		
31	Federal Fund Appropriation	\$	200,000
32	State Open Space Fund Appropriation	\$	36,000
33	474-505 PATTERSON PARK RENOVATION		
34	City Loan Fund Appropriation	\$	1,000,000
35	474-514 NEIGHBORHOOD WADING POOLS - RENOVATION		
36	General Fund Appropriation	\$	45,000
37	State Open Space Fund Appropriation	\$	135,000
38	474-515 ROBERT C. MARSHALL "DOME" BASKETBALL		
39	State Open Space Fund Appropriation	\$	150,000

40 SEC. 3. AND BE IT FURTHER ORDAINED, That the amounts set forth in Section 2 above
41 designated deappropriations and enclosed in parentheses shall revert to the surpluses of the respective

1 funds and be available for appropriation by this or subsequent ordinances.

2 SEC. 4. AND BE IT FURTHER ORDAINED, That (a) the City reasonably expects to reimburse the
3 expenditures described in Subsection (b) of this Section with the proceeds of one or more obligations
4 (as such term is used in Treas. Reg. Section 1.150-1(b) to be incurred by the City (or any entity
5 controlled by the City within the meaning of Treas. Reg. Section 1.150-1). The City intends that this
6 Section of this Ordinance of Estimates (as this Ordinance *of Estimates may be* amended from time to
7 time) shall serve as a declaration of the City's reasonable intention to reimburse expenditures as
8 required by Treas. Reg. Section 1.150-2 and any successor regulation.

9 (b) The City intends that this declaration will cover all reimbursement of expenditures for capital
10 projects or programs approved in the capital budget contained in this Ordinance of Estimates to the
11 extent that the City has appropriated in this Ordinance of Estimates to pay the cost thereof from one
12 or more obligations to be issued by the City (or any entity controlled by the City within the meaning
13 of Treas. Reg. Section 1.150-1). The term "obligation" (as such term is defined in Treas. Reg. Section
14 1.150(b) and as used in this Section) includes general obligation bonds and notes, revenue bonds and
15 notes, leases, conditional purchase agreements and other obligations of the City (or any entity
16 controlled by the City within the meaning of Treas. Reg. Section 1.150-1).

17 (c) The maximum anticipated debt expected to be incurred by the City to reimburse the cost of
18 each capital project or program in this Ordinance of Estimates is the applicable appropriation listed in
19 this Ordinance of Estimates from the proceeds of one or more obligations, as such appropriations may
20 be increased or decreased.

21 SEC. 5. AND BE IT FURTHER ORDAINED, That no part of the amounts appropriated in this
22 Ordinance of Estimates shall be made available to pay for costs of any capital project not specifically
23 approved through this Ordinance of Estimates or without the prior consent of the City Council; and
24 provided further that no part of the amounts appropriated in this Ordinance of Estimates shall be made
25 available to any agency without the prior approval of the City Council to pay for occupancy, by lease
26 or otherwise, of any facility whose costs exceed the amounts provided in the detail supporting this
27 Ordinance of Estimates.

SEC. 6. The foregoing in summary consist of:
appropriations

	Qpmairgi	Capital	Total
General	\$ &WI-74-6484	\$ 1,000,000	\$ 804,715,600
	802,573,449		803,573,449
Education	531,322,000	0	531,322,000
Motor Vehicle	131,929,455	68,766,000	200,695,455
Federal	249,009,821	36,150,000	285,159,821
State	111,659,946	16,058,000	127,717,946
Water Utility	66,805,037	3,075,000	69,880,037
Waste Water Utility	101,154,294	750,000	101,904,294
Loan & Guarantee	3,779,060	0	3,779,060
Parking Enterprise	13,388,365	0	13,388,365
Special	20,559,743	80,892,000*	101,451,743
Parking Management	7,970,682	0	7,970,682
City Loan	0	26,500,000	26,500,000
	<u>\$2,041,294,102</u>	<u>\$233,191,000</u>	<u>\$2,274,185,102</u>
	<u>2,040,151,852</u>		<u>2,273,342,852</u>

*Consisting Of:

County\$17,895,000
Revenue Bonds & Notes..... \$18,513,000
M&CC Real Property Account.... \$ 1,600,000
All Other Debt.....\$14,620,000
Other Fund Sources..... \$28,264,000

Approved by the Board of Estimates

President

Mayor

Comptroller

Director of Public Works

City Solicitor

BOARD OF ESTIMATES

RESOLVED BY THE CITY COUNCIL OF BALTIMORE, That the a^genc^y heads have discretion to a^{pp}y the cuts in an^y manner the^y deem a^{pp}ro^priate; and be it further

RESOLVED, That the Board of Estimates is reauested to accept the recommendation to reduce the anticipated revenue estimate loss in the container tax from \$1,300,000 to \$1,142,250; and be it further

1 RESOLVED, That the Department of Finance will make every effort to fund the Heritage Museum in the
2 amount of \$25,000; and

3 RESOLVED, That in the event that the actual revenue received from the container tax exceeds the revised
4 revenue Projections those funds in excess of anticipated revenue shall be restored to the agencies
5 affected by the program reductions contained in these amendments.

Certified as duly passed this 16-64- day
of 19 9:5--

(Signed) idary Paz Clarke

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this

(Signed) Leonard F. Wright

Chief Clerk

Approved this

day

of 19

Ci

(Signed) Kurt L. Sehmoke

Mayor, Baltimore City

.1 2, ~)
”
Dzki.4.1:tv
C2 bk k • ab
of F.2-4:v c

CITY OF BALTIMORE

ORDINANCE NO.

84

(Council Bill No. 1227)

APPROVED
the= favor

AN ORDINANCE concerning

JUN 27 1995

TO LEVY AND COLLECT A TAX

FOR the use of the Mayor and City Council of Baltimore for the
period of July 1, 1995 through June 30, 1996.

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF
BALTIMORE, That for the period July 1, 1995 through June 30,
1996, a tax of \$5.85 be and the same is hereby levied and imposed
on every \$100 of assessed or assessable value of property in the
City of Baltimore (excepting such property as may by provisions
of law be exempted from this rate) for the use of the Mayor and
City Council of Baltimore, and said tax shall be collected and
paid in the manner prescribed by law.

SEC. 2. AND BE IT FURTHER ORDAINED, That this ordinance
shall take effect on the date of its enactment.

EXPLANATION: CAPITALS INDICATE ADDED TO EXISTING LAW.
[BRACKETS] indicate material added from existing law.

Underlining indicates material added to bill.

SanIm.4m, Widnes =DM steidan hum dm
bai by amendmatt or debased ham the law by
amendment.

(Bill No. 1227)

Certified as duly _____ .1UN 15 1995____ day
of _____ 19

(ivied) ivied) Mary Pat Clarke

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

JUN ; 6 1995
this _____ day of _____ 19

(Signed) Leonard F. Wright

Chief Clerk

Approved this _____ JUN 27 1995 _____ day of

19

(Signed) Kurt'L, chmoke

Mayor, Baltimore City

4
!J.

cot,

-1.(4'02:4;41

o; ai::0t.

02?



Selected Financial Statements

SELECTED FINANCIAL STATEMENTS OF THE CITY OF BALTIMORE

Presented in this section are selected excerpts from the City's Comprehensive Annual Financial Report for the year ended June 30, 1994. This report was presented to the **Board** of Estimates by the Department of Finance on December 2, 1994.

Three tables are included which provide summary information about the financial condition of the City of Baltimore on June 30, 1994. The first table is a combined balance sheet showing assets and liabilities for all fund types. The second, is a combined statement of revenues, expenditures, and changes in fund balance for all fund types. The third, is a combined statement of revenues, expenditures, and encumbrances, and changes in fund balance for general and special revenue funds only.

CITY OF BALTIMORE

KURT L. SCHMOKE, Mayor

DEPARTMENT OF FINANCE

WILLIAM R. BROWN, JR., Director
469 City Hall
Baltimore, Maryland 21202

December 2, 1994

Honorable President and Members of
the Board of Estimates
City of Baltimore, Maryland

In compliance with Article VII, Section 8, of the revised City Charter (November, 1964), submitted herewith is the Comprehensive Annual Financial Report (CAFR) of the City of Baltimore, Maryland, (the City) for the year ended June 30, 1994, including the auditors' report thereon. This report was prepared by the City's Department of Finance. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe that the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City; and, that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been provided.

The CAFR is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, the City's organizational chart, a list of principal officials and the certificate of achievement for excellence in financial reporting. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multiyear basis.

The Reporting Entity and Its Services

This report includes all of the fund and account groups of the City which we consider to be part of, controlled by or dependent on the City. Professional judgment must be used to determine whether or not a potential component unit should be included in the reporting entity. Various potential component units were evaluated to determine whether they should be reported in the City's CAFR. A component unit was considered to be part of the City's reporting entity when it was concluded that the City was financially accountable for the entity or the nature and significance of the relationship between the City and the entity was such that exclusion would cause the City's financial statements to be misleading or incomplete.

The City provides the full range of municipal services contemplated by statute or charter. This includes public safety (police and fire protection), water and waste water utilities, highways and streets, sanitation, health and human services, culture and recreation, education (elementary through high school), public improvements, planning and zoning, parking facilities, mortgage loan programs, industrial development and general and administrative services; these activities are included in the reporting entity. The Housing Authority of Baltimore City is not included in the various funds or account groups of the City. The financial statement of this separate reporting entity is available upon request from the office of the Director of Finance.

Economic Condition and Outlook

Baltimore City is the center of the Baltimore Metropolitan area, the 15th largest metropolitan area in the country, and the location of about 395,000 jobs or 38% of the jobs in the metropolitan area. The City is the northern anchor of the Baltimore-Washington Common Market—the fourth largest consolidated metropolitan statistical area in the country. The City's large and diverse economy has a somewhat higher proportion of employment in the service, manufacturing and finance-insurance-real estate sectors than the balance of the State and a smaller proportion of employment in retail and wholesale trade sectors than the balance of the State. The large service sector has a high proportion of employment associated with over 30 health, hospital, college and university facilities located in the City.

The recovery from the recession in Maryland has been among the slowest in the nation. The City experienced significant declines in both resident employment and jobs. In 1993 and 1994 the employment declines have moderated significantly. Important signs in 1994 of an improving outlook for the local economy include:

- Retail sales activity, as reported by the Maryland State Comptroller's office, took a significant turn in 1994. Receipts in Baltimore City grew for the first time since peaking in 1989. While growth was moderate, 1.49%, the turn is important as three other Maryland jurisdictions had a decline in receipts.
- Property sales transaction volume increased for the first time in five years—an 8% increase in taxable sales transactions, and an 11 % increase in property transfer tax receipts.
- Hotel tax receipts continued their steady growth. This growth, sustained throughout the recession, reflects the strength of Baltimore as a visitor destination point.
- Import and export volumes increased 16% in Maryland Port Administration facilities. General cargo increased for nine consecutive quarters through the third quarter of calendar year 1994 and the Port of Baltimore maintained its rank as the ninth largest port in the nation in terms of shipment values.
- Baltimore-Washington International Airport became the nation's fastest growing airport in terms of passenger volume.
- Prime commercial office vacancy rates continued to decline and the overall office vacancy rate was below its recession peak.

The underlying strength of the local economy is reflected in selected major public and private development projects, a small portion of the \$4 billion in development planned or underway in the City, that made major steps forward in 1994. These include:

- Ground breaking on the \$151 million expansion of the Baltimore Convention Center, a City-State joint venture that will add 185,000 square feet of exhibition space and 45,000 square feet of meeting room space to the facility.
- Development of the American Visionary Art Museum located on Key Highway south of the Inner Harbor.
- Commitment of \$5 million in funding for the proposed Children's Museum (\$3 million from NationsBank and \$2 million from State approved funding) on the east side of downtown.
- Work on numerous private projects including the \$100 million Cancer Center at the world renowned Johns Hopkins Medical Institutions; recycling of the Camden Yards Warehouse and Montgomery Ward's regional distribution center as major employment centers; announcement of a second residential tower at the Harborview project and construction of major residential projects such as Montgomery Square in the Federal Hill community; major retail projects such as the Home Depot in East Baltimore; and the expansion of major league sports with the award of a Canadian Football League franchise which plays its home games at the City's Memorial Stadium.

Major Initiatives

After two years of state budget cuts and slow growth limiting the City's efforts to provide services to its residents, the fiscal 1994 budget reflected a continued commitment to sound fiscal management amid the lingering effects of the recession. Dampening effects of the recession on employment and income tax receipts, and real estate development and property tax receipts, require the City to manage scarce resources wisely. While maintaining the property tax rate at \$5.90 per \$100 of assessed value and the 4% limit on residential assessment increases, the fiscal 1994 budget contained additional funding for key priorities. Additional funding was provided to support 60 new police officers to move towards full implementation of the new community policing program. Local General Fund support for Baltimore City Public Schools was increased 5.6% to \$187 million and appropriations for the library system were increased 8.6% to \$14.6 million.

The City was able to add \$1.9 million to its General Fund reserve or "rainy day fund." The City ended fiscal 1994 with an unappropriated and undesignated General Fund balance of \$2,164,477. Selected major and unique functional initiatives and accomplishments are summarized in the following sections.

Public Safety—Community Policing

Public safety continues to be a major challenge and City resources have focused on implementing the community policing program:

- To move forward to full implementation of the City's community policing program, 60 additional police officer positions were authorized in fiscal 1994.
- 29 Community Policing Resource offices were strategically located throughout the City.
- 40 police officers were redeployed to bicycle patrol units and 40 Neighborhood Service Officers were working in the nine patrol districts.

- A nationally recognized consulting firm was retained to provide a complete assessment of the Department's use of its resources. Numerous management changes resulted from the evaluation.

Education—Privatization and Curriculum Initiatives

The City continued to be a national leader in the application of innovative education program efforts in an urban setting. Fiscal 1994 initiatives included:

- Expansion of a pilot model of privatization of school management from 9 to 12 schools.
- Creation of the Enterprise School site-based management concept shifting more authority and autonomy from the central office to the schools, calling upon the central office to provide support and services from an entrepreneurial, customer focused, market driven environment.
- Adoption of a new innovative curriculum in the George Street Academy of Mathematics and Science, supported by equipment grants from numerous business sponsors.
- The first public school in the State of Maryland to complete planning for and implement year-round schooling—the Robert Coleman Elementary School

These and other initiatives were undertaken within a budget constrained by the requirement that the City absorb a \$16 million expenditure increase in response to State legislation ending the State's subsidy of social security payments for professional education staff.

Public Health—Infant and Child Health Initiatives

The Health Department added to its stature as a national model for program innovation particularly in the area of infant and child health care as the City:

- Expanded the award winning "The Baltimore Project/Healthy Start" program. Two new "Neighborhood Healthy Start" program offices were opened and will broaden the City's efforts to reduce the infant mortality rate. Providing parenting classes and home visiting services, the program focuses on family and health issues from an ethnic perspective.
- Was awarded a \$150,000 grant from the Annie E. Casey Foundation to develop a model children's immunization tracking and monitoring system in Baltimore City. In making the award the Casey Foundation cited the Baltimore City Health Department's strong leadership and initiatives in childhood health.
- Implemented a Federal grant of \$15 million to benefit 600 children with severe emotional problems who reside in East Baltimore. These funds are being used to establish a comprehensive child and adolescent mental health system, known as the East Baltimore Mental Health Partnership, which will provide mental health services in 18 elementary, middle, and high schools in East Baltimore.
- Was the site of the first house in the country to be completed under a new \$5.7 million federal demonstration project, the Lead Abatement Action Project, designed to prevent child lead poisoning.

Housing—Meeting Diverse Needs

To deal with critical issues the City inaugurated a number of housing initiatives, some unique in the nation, that included:

- Enactment of a pioneering real property tax credit program to encourage rehabilitation of vacant abandoned housing.
- The Baltimore Housing Festival Auction offered houses in 60 City neighborhoods at an auction designed to sell homes in the City with no strings attached, free of liens, and with special financing available to include renovation and down payment assistance.
- Award of a \$7 million grant by HUD to provide a model housing program for the City's homeless veterans. The award supported facility acquisition and development, training services and transitional housing for 120 homeless veterans.
- Development of "HouseBaltimore," a unique plan involving the Federal National Mortgage Association and the City, in a five year partnership to maximize use of the secondary mortgage market in development of \$750 million in loans and investments to support low, moderate and middle income housing opportunities.

Public Works—Safety and Expenditure Savings

Management initiatives resulted in significant expenditure savings as the Department underwent a major reorganization and took other actions:

- Received the American Automobile Association's national award for outstanding program activities for pedestrian safety.
- Negotiated an end to a 1982 private incinerator contract thus relieving the City of potential expenditure liability for a share of an estimated \$70 million in capital improvement costs required under the Clean Air Act.
- Consolidated vehicle maintenance for Fire Department vehicles within the Central Garage.

Enoch Pratt Free Library—Community Libraries and Information Technology

The fiscal 1994 budget reflected the importance of library services, providing an 8.6% increase in City funds to support program improvements and initiatives:

- Introduced the PrattCat system, a computerized cataloging for on-line public access to books and other materials in the library collection.
- Became the first public library in the nation to connect its users to the Internet, the giant electronic information network.
- Reopened two branches, the Govans and Patterson Park branches, after extensive renovation.

Recreation and Parks—Linking the Inner Harbor to the Neighborhoods

The City achieved national recognition for recreation and park programs:

- In a unique pilot public-private partnership project, involving the Trust for Public Land, the State of Maryland and others, the City completed arrangements to acquire the final 14 acres necessary to develop the 14 mile Gwynns Falls Trail. This is a model project for the Trust's Green Cities Initiative. It will connect the City's Inner Harbor tourist center with 20 urban neighborhoods, as well as some of the City's most well known cultural and historic landmarks including the Carroll Mansion, the B&O Railroad Museum, and Leakin Park, the largest urban wilderness park east of the Mississippi River.
- The City was awarded the Tree City, USA and the 1994 Growth Award by the National Arbor Day Foundation in recognition of its accomplishments in urban and community forestry programs.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

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 included in this report conform to generally accepted accounting principles (GAAP) and reporting standards as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and other appropriate sources. The financial statements of the General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds are prepared on the modified accrual basis of accounting, whereby revenues are recorded when they become both measureable 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. The financial statements of the Enterprise, Internal Service, Nonexpendable Trust and Pension Trust Funds are prepared on the accrual basis of accounting whereby revenues are recorded at the time they are earned and expenses are recorded when liabilities are incurred. Encumbrance accounting, under which purchase orders, contracts, approved requisitions and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the General, Special Revenue and Capital Projects Funds. Encumbrances are treated as a reservation of fund balance for these funds.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Information related to this single audit, including the schedule of financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations, is included in the separate single audit report.

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.

General Fund Operations

The General Fund accounts for all revenues and expenditures which are not accounted for in other funds. It is the principal fund of the City and finances most City governmental functions.

General Fund revenues and other financing sources totaled \$1,129,933,000 for fiscal year 1994, as compared to \$1,077,965,000 for fiscal year 1993, an increase of \$51,968,000 or 4.8%. Property taxes produced 41.8% of these revenues in fiscal year 1994 as compared to 44.0% in 1993. The following tabulation shows the source of these revenues.

Source	1994 Amount (In Thousands)	Percent of Total	Increase (Decrease) From Fiscal 1993 (In Thousands)	Percent of Increase (Decrease)
Local taxes:				
Property	\$ 472,895	41.8%	\$ (1,076)	(.2)%
Income	121,858	10.8	(184)	(.1)
Other	70,172	6.2	2,316	3.4
Licenses and permits	15,448	1.4	439	2.9
Fines and forfeitures	2,657	.2	(2,806)	(51.4)
Interest, rentals and other investment income	29,635	2.6	(1,297)	(4.2)
Federal, state, and other grants:				
Education	309,392	27.4	19,633	6.8
Other Grants	40,622	3.6	29,340	260.1
Charges for current services	33,680	3.0	585	1.8
Other	15,466	1.4	11,940	338.6
Transfers from other funds	18,108	1.6	(6,922)	(27.7)
Totals	\$1,129,933	100.0%	\$51,968	4.8%

Revenues from real and personal property taxes in fiscal year 1994 decreased a modest \$1,076,000 or .2% compared to the prior year. Current year property tax collections were actually higher than last year; however, a decline in delinquent property tax collections resulted in a net decline of revenues from this source.

Income tax revenue for fiscal year 1994 was down a moderate \$184,000 over the prior year, attributed, in part, to the continued sluggish economy.

Grant revenues, noted above, were primarily from the State, and represent increased aid for Education of \$19,633,000 over the prior year. In addition, other State aid to the City increased by \$29,340,000 over the prior year attributed, in part, to restoration of aid withheld in fiscal year 1993 due to State budget deficit problems.

Other revenues were up \$11,940,000 over the prior year resulting, primarily, from proceeds from asbestos litigation settlements.

Certain assets of the Mortgage Loan Program Enterprise Fund, financed by revenue bonds no longer outstanding, have been transferred to the General Fund in the amount of \$8,828,000 and reported as a Residual Equity Transfer. This amount is in addition to the resources reported in the above chart.

Assessed valuations of all taxable property were \$8.232 billion, a decrease of .6% over fiscal year 1993. Real property assessed valuations totaled \$6.92 billion, an increase of .1 % over the previous year.

The City's 1994 total property tax levy was \$485,291,000, of which \$471,864,000 or 97.2% was collected through June 30, 1994, which compares to 96.3% for the previous year. Delinquent tax collections were \$1,993,000 lower than in fiscal year 1993. The ratio of total tax collections to the current levy was 98.2%, compared to 97.6% last year.

Budgetary based expenditures and encumbrances and other financing uses totaled \$1,134,830,000 for fiscal year 1994 as compared to \$1,077,417,000 for fiscal year 1993, an increase of \$57,413,000 or 5.3 %, as shown in the following tabulation.

Function	1994 Amount (In Thousands)	Percent of Total	Increase (Decrease) From Fiscal 1993 (In Thousands)	Percent of Increase (Decrease)
General government	\$ 142,409	12.5%	\$ 2,254	1.6%
Public safety and regulation	274,229	24.1	2,080	.8
Conservation of health	24,790	2.2	980	4.1
Social services	915	.1	(1,571)	(63.2)
Education	498,422	43.9	34,151	7.4
Public library	14,504	1.3	1,116	8.3
Recreation and culture	38,460	3.4	1,824	5.0
Highways	2,166	.2	1,830	544.6
Sanitation and waste removal	38,252	3.4	4,008	11.7
Public service	8,896	.8	(146)	(1.6)
Economic development	18,293	1.6	712	4.0
Transfers to other funds	73,494	6.5	10,175	16.1
Totals	\$1,134,830	100.0%	\$ 57,413	5.3%

Education expenditures were up \$34,151,000 or 7.4% over fiscal year 1993, attributed to increased funding for general and special instruction and other operations, which were supported from both increased State aid and City local share.

The City concluded fiscal year 1994 with an unreserved fund balance, on the budgetary basis, of \$14,365,000. Of this amount, \$10,130,000 has been designated for subsequent year's expenditures, primarily to fund continuing unencumbered appropriations and as a revenue source for the fiscal year 1995 budget. After allocating \$2,071,000 to satisfy liabilities recorded under generally accepted accounting principles, there remains an undesignated fund balance of \$2,164,000.

Special Revenue Funds

These funds are used to account for revenues derived from certain State shared taxes, governmental grants and other revenue sources that are restricted by law or administrative action to be expended for specific purposes. Following are comments on the individual funds included under this category.

Grants Revenue Fund—The City government currently administers approximately 600 Federal, State and other sources supported grant programs in this fund. For fiscal year 1994, a total of \$326,551 was expended for various governmental operating functions which were supported from the following funding sources:

Source	Amount (In Thousands)
Federal grants	\$216,419
State grants	95,739
Other grants	14,393
Total	\$326,551

Grant appropriations are not closed out annually, but are carried forward to succeeding fiscal years as on-going programs until concluded or otherwise liquidated.

Motor Vehicle Fund—This fund was established to account for highway user revenues distributed to Baltimore City by the State of Maryland which must be used for the construction, reconstruction or maintenance of the streets and highways in Baltimore City and other related activities as provided for under applicable provision of the State law.

Budgetary basis revenues credited to this fund, from State distributions and other sources, in fiscal year 1994 were \$164,454,000. Expenditures and encumbrances and other financing uses totaled \$145,545,000 for the year. At June 30, 1994, unreserved fund balance, on the budgetary basis, was \$30,645,000, of which \$16,052,000 was designated for subsequent year's expenditures.

Community Development Block Grant Fund—This fund was established to account for the financial activities of Federal grant entitlements awarded to the City by the U.S. Department of Housing and Urban Development under provisions of Title I of the Housing and Community Development Act of 1974. Generally, these grants replace a number of former categorical grant programs for certain urban renewal, neighborhood development and model cities activities. These grants, which are awarded annually, do not have termination dates for incurring expenditures and remain open until fully expended by grant years. During fiscal year 1994, the City received \$35,979,000 in Federal funds for a like amount of incurred expenditures and financing uses.

Special Racetrack Fund—This fund accounts for State distributions of certain horse racing tax revenues to assist in the funding of services and facilities located within six miles of specified race tracks. During fiscal year 1994, the City received from the State a total of \$584,000 and had recorded expenditures and encumbrances and other financing uses for the year totaling

\$670,000. At June 30, 1994, fund balance on the budgetary basis, was \$609,000 of which \$442,000 was appropriated for fiscal year 1995 operations.

Enterprise Funds

The Enterprise Funds account for those operations that are financed and operated in a manner similar to a private business enterprise, where the cost (expenses, including depreciation) of providing services to the general public is recovered in whole or in part through user charges.

The following summary (amounts expressed in thousands) reflects results of operations for the Enterprise Funds for the current fiscal year:

	Operating Revenues	Operating Expenses	Operating Income (Loss)	Non- Operating Revenues (Expenses)	Operating Transfers (Out)	Operating Transfers In	Loss on Early Exin- guishment of Debt	Net Income (Loss)
Water Utility	\$75,734	\$55,841	\$19,893	\$ (637)			\$ (137)	\$19,119
Waste Water Utility	89,988	86,196	3,792	(1,155)			(104)	2,533
Parking Facilities	33,429	4,700	28,729	(8,064)	\$(18,108)		(348)	2,209
Loan and Guarantee Program	1,865	4,516	(2,651)			\$1,994		(657)
Mortgage Loan Program	196	5	191					191
Industrial Development Authority	2,887	2,801	86					86

Retirement Plans

Professional employees of the Department of Education and the Enoch Pratt Free Library are members of the State of Maryland Retirement System to which the City is not required to contribute. The City contributes to four retirement plans established for all other City employees and elected officials.

City laws require that contributions to its three funded pension systems be based on actuarial valuations. City contributions to the old Unfunded Fire and Police Plan (for eligible employees hired prior to January 1, 1947, all of whom are now retired) are not actuarially determined and are equal to the benefits paid.

The City's contributions to its pension systems for fiscal year 1994, and the actuarial accrued liability at June 30, 1994 (expressed in thousands) are as follows:

	City Contributions FY 1994	Actuarial Accrued Liability at June 30, 1994
Fire and Police Employees' Retirement System (F&P)		\$32,393 \$7,493
Employees' Retirement System (ERS)		21,080 7,700
Elected Officials' Retirement System (EOS).....		337 516
Unfunded Fire and Police Plan		8,486 N/A
	\$62,296	

N/A-Not Available.

The funding periods of the actuarial accrued liabilities of the F&P, ERS and EOS are 20, 20 and 7 years, respectively. The Unfunded Fire and Police Plan is on a pay-as-you-go basis and since all of its members are retired, the City expects to continue to fund this plan in accordance with the present method.

Debt Administration

The ratio of net general bonded debt to assessed valuation and the amount of net general bonded debt per capita are useful indicators of the City's debt position and are listed below:

	1994	1993
Ratio of net general bonded debt to assessed valuation		44.0%
Net general bonded debt per capita		\$450

The following is a summary of general obligation debt activity (expressed in thousands) for fiscal year 1994:

Gross general bonded debt outstanding, July 1, 1993	\$407,190
Add:	
Bond and note sales	37,405
Subtotal	444,595
Deduct:	
Bonds and notes redeemed in fiscal year 1994	51,755
Gross general bonded debt outstanding, June 30, 1994	392,840
Deduct:	
Self-supporting debt	45,190
Funds available in Debt Service Fund	21,388
Net general bonded debt, June 30, 1994	\$326,262

The preceding totals do not include \$48,466,000 borrowed from the State of Maryland for capital construction purposes which

are not general obligation debt of the City as defined in the Maryland Constitution and the City is not required to levy taxes to meet the debt service requirements. The debt service is withheld by the State Comptroller from payments due the City as its share of distributions primarily from income taxes and highway user revenues.

As a hedge against an unfavorable fluctuation in market rates, the City has purchased interest rate protection agreements on debt totaling \$40,000,000 which provides for payments by major financial institutions to the City in the event that short-term market rates exceed the levels as defined in the various agreements.

Temporary Investment of Cash Balances

Baltimore City, through the Office of the Director of Finance, pursues an aggressive cash management and investment program to achieve maximum financial return on available funds. Depending on cash needs, excess funds are invested on a short, intermediate or long-term basis at best obtainable rates. Investments are limited generally to direct or indirect obligations of the U. S. government and fully collateralized repurchase agreements.

The City utilizes the practice of recording investment income in the period in which it is earned. Investment income for fiscal year 1994 totaled \$20,753,000 for an effective yield of 4.4%.

Earnings on investments include those funds which participate in the City's consolidated cash account. Not included are the Mortgage Loan Program Fund, Industrial Development Authority Fund, Pension Trust Funds and Employees Deferred Compensation Fund.

Risk Management

The City is self-insured in the area of casualty and property losses, including uninsured losses to City buildings and contents, vehicles, watercraft, boilers, machinery, workers' compensation and employers' liability, employees' health insurance, third party general liability and automobile liability losses. The fund is administered by the Office of Risk Management. The fund balance at June 30, 1994, was \$9,134,000.

Independent Audit

The City Charter established a Department of Audits under the general supervision of the City Comptroller. The Charter requires the City Auditor to "annually make a general comprehensive public report of the financial position of the City; in the discretion of the Comptroller, such report may be in the form of an opinion on the annual financial statements prepared by the Director of Finance." The Acting Comptroller has elected to have the City Auditor render his opinion as to the fairness of the Director of Finance's presentation of the City's combined financial statements. Additionally, the Board of Estimates awarded a contract to the nationally recognized independent certified public accounting firm, Deloitte & Touche LLP, to perform a joint audit with the City Auditor of the combined financial statements of the City for the year ended June 30, 1994. Their joint audit report is contained herein.

Future Operations

The General Fund adopted budget for fiscal 1995 estimates revenues and other financing sources at \$1,136,600,000, and includes \$993,000 for capital projects pay-as-you-go construction programs. The General Fund fiscal 1995 budget includes \$4,181,000 as a funding source from the unreserved fund balance of the prior year. The property tax rate has been reduced from \$5.90 to \$5.85 per \$100 of assessed valuation.

Overall, the General Fund fiscal 1995 budget reflects an increase of \$1 1,700,000 over the prior year, attributed principally to increased State aid for education. Wage and salary scales for fiscal year 1995 have been increased by 2.25% for most City employees.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Baltimore, Maryland, for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1993.

To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgement

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Bureau of Accounting Operations of the Department of Finance. We would like to express our appreciation to all members of the Bureau who assisted and contributed to its preparation. We would also like to thank the members of the Board of Estimates and City Council for their interest and support in planning and conducting the financial affairs of the City in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kurt L. Schmoke", is written over a solid black rectangular redaction box.

KURT L. SCHMOKE
Mayor

.

WILLIAM R. BROWN, JR.
Director of Finance

CITY OF BALTIMORE
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit
June 30, 1994
(Expressed in Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Unit	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Community Development Finance Corp.	Reporting Entity
ASSETS												
Cash and cash equivalents	\$ 50,033	\$ 1,922	\$ 14,457	\$ 8,912	\$ 131,556	\$ 80,918	\$ 4,012			\$ 291,810	\$ 6,566	\$ 298,376
Investments	52,218	13,781	7,350	78,418	1,535	17,227	2,048,854			2,219,383		2,219,383
Property taxes receivable	14,145									14,145		14,145
Other accounts receivable, net	25,125	446		8,088	64,132	904				98,695	189	98,884
Due from other governments	12,233	88,268								100,501		100,501
Due from other funds	4,718			24,337						29,055		29,055
Inventories, at cost	6,426	1,048			2,524	315				10,313		10,313
Notes and mortgages receivable, net	10,365	5,588	13,193		48,030					77,176	25,331	102,507
Other assets	2,680	122			6,825	33	2,127			11,787	3,762	15,549
Restricted assets:												
Cash and cash equivalents					34,671	47				34,718		34,718
Investments					20,964					20,964		20,964
Accounts receivable, net					7,075					7,075		7,075
Property, plant and equipment, net					942,839	35,997		\$ 1,710,071		2,688,907		2,688,907
Amount available in debt service fund for retirement of general long-term debt									\$ 21,388	21,388		21,388
Resources to be provided in future years									678,452	678,452		678,452
Total assets	\$ 177,943	\$ 111,175	\$ 35,000	\$ 119,755	\$ 1,260,151	\$ 135,441	\$ 2,054,993	\$ 1,710,071	\$ 699,840	\$ 6,304,369	\$ 35,848	\$ 6,340,217

	Governmental Fund Types				Proprietary Fund	Fiduciary Fund	Account Groups			Total (Memorandum Only)	Component Unit	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Community Development Finance Corp.	Reporting Entity
LIABILITIES, EQUITY AND OTHER CREDITS												
Liabilities:												
Accounts payable and accrued liabilities	\$ 70,504	\$ 23,609		\$ 10,045	\$ 16,300	\$ 1,718	\$ 12,672			\$ 134,848	\$ 281	\$ 135,129
Retainages payable				4,760						4,760		4,760
Property taxes payable-State	214									214		214
Due to other governments					2,442					2,442		2,442
Due to other funds		4,303			24,337	415				29,055		29,055
Deposits subject to refund	4,730				7					4,737		4,737
Estimated liability for claims in progress						76,352				76,352		76,352
Other liabilities					21,694	2,936	1,837			26,467	9,714	36,181
Accounts payable from restricted assets					7,699					7,699		7,699
Deferred revenue	35,981	48,294	\$13,193		926	342				98,736		98,736
Vested compensated absences									\$ 82,035	82,035		82,035
Notes payable					450					450		450
Revenue bonds payable, net					326,727					326,727	9,375	336,102
Matured bonds-principal and interest payable			419							419		419
Accrued retirement costs									58,388	58,388		58,388
Deferred compensation benefits							101,515			101,515		101,515
General long-term debt payable					14,858				444,315	459,173		459,173
Capital lease obligations									108,053	108,053		108,053
Landfill closure and post-closure liability									7,049	7,049		7,049
Total liabilities	111,429	76,206	13,612	14,805	415,440	81,763	116,024		699,840	1,529,119	19,370	1,548,489
Equity and other credits:												
Investment in general fixed assets								\$1,710,071		1,710,071		1,710,071
Contributed capital					768,186	45,987				814,173	16,478	830,651
Retained earnings:												
Reserved for:												
Revenue bond retirements					37,155					37,155		37,155
Self-insurance claims						9,134				9,134		9,134
Unreserved (deficit)					39,370	(1,443)				37,927		37,927
Fund balances:												
Reserved for:												
Budget stabilization	3,685									3,685		3,685
Landfill closure	3,231									3,231		3,231
Encumbrances	39,562	3,980		74,050						117,592		117,592
Inventories	6,426	1,048								7,474		7,474
Other assets	1,316	122								1,438		1,438
Pension benefits							1,932,149			1,932,149		1,932,149
Library services							2,106			2,106		2,106
Scholarships and memorials							4,714			4,714		4,714
Unreserved:												
Designated for:												
Debt service			21,388							21,388		21,388
Subsequent year's expenditures	10,130	16,494								26,624		26,624
Undesignated	2,164	13,325		30,900						46,389		46,389
Total equity and other credits	66,514	34,969	21,388	104,950	844,711	53,678	1,938,969	1,710,071		4,775,250	16,478	4,791,728
Total liabilities, equity and other credits	\$177,943	\$111,175	\$35,000	\$119,755	\$1,260,151	\$135,441	\$2,054,993	\$1,710,071	\$699,840	\$6,304,369	\$ 35,848	\$6,340,217

CITY OF BALTIMORE
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types and Expendable Trust Funds
for the year ended June 30, 1994

(Expressed in Thousands)

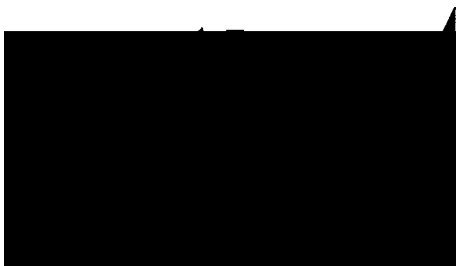
	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Taxes-local	\$ 664,925					\$ 664,925
State shared revenue.....		\$159,982				159,982
Licenses and permits	15,448	121				15,569
Fines and forfeitures	2,657					2,657
Interest, rentals and other investment income	29,635	3,048	\$ 1,017	\$ 8,281	\$ 88	42,069
Federal grants	72	252,398		20,467		272,937
State grants	349,742	95,739		6,448		451,929
Other grants	200	14,393		1,473		16,066
Charges for current services	33,680	1,882		7,165		42,727
Miscellaneous.....	15,466	5	19	4,635	22	20,147
Total revenues	1,111,825	527,568	1,036	48,469	110	1,689,008
Expenditures:						
Current:						
General government	141,955	32,843				174,798
Public safety and regulation	274,760	35,844				310,604
Conservation of health	23,484	129,076				152,560
Social services	845	12,065				12,910
Education	508,167	118,126			47	626,340
Public library	14,247	3,892				18,139
Recitation and culture	38,015	2,619				40,634
Highways	2,157	42,205				44,362
Sanitation and waste removal	40,065	21,952				62,017
Public service	8,955					8,955
Economic development	18,225	49,079		46,024		113,328
Capital outlay				94,285		94,285
Debt Service:						
Principal retirements:						
City bonds			38,986			38,986
Bond anticipation notes			8,995			8,995
State construction loans			11,353			11,353
Federal loans			7,390			7,390
Interest payments:						
City bonds			23,982			23,982
Bond anticipation notes			2,170			2,170
State construction loans			3,599			3,599
Federal loans			1,256			1,256
Fiscal charges			1,966			1,966
Total expenditures	1,070,875	447,701	99,697	140,309	47	1,758,629
Excess (deficiency) of revenues over expenditures	40,950	79,867	(98,661)	(91,840)	63	(69,621)
Other financing sources (uses):						
Proceeds from capital leases				4,640		4,640
Proceeds of G.O. Bonds				37,405		37,405
Proceeds of Federal and State economic development loans				4,700		4,700
Sales of property				2,578		2,578
Operating transfers in	18,108		90,693	68,474		177,275
Operating transfers out	(73,494)	(62,342)		(25,325)		(161,161)
Total other financing sources (uses)	(55,386)	(62,342)	90,693	92,472		65,437
Excess (deficiency) of revenues over expenditures and other financing sources (uses) (GAAP basis)	(14,436)	17,525	(7,968)	632	63	(4,184)
Fund balances, July 1, 1993	72,122	17,444	29,356	104,318	1,796	225,036
Residual equity transfers in	8,828					8,828
Fund balances, June 30, 1994	\$ 66,514	\$ 34,969	\$ 21,388	\$104,950	\$1,859	\$ 229,680

CITY OF BALTIMORE
Combined Statement of Revenues, Expenditures and Encumbrances and
Changes in Fund Balance-Budget and Actual-General and Special Revenue Funds
for the year ended June 30, 1994

(Expressed in Thousands)

	General Fund			Budgeted Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes-local	\$ 666,963	\$ 664,925	\$ (2,038)			
State shared revenue.....				\$141,832	\$159,982	\$18,150
Licenses and permits	16,220	15,448	(772)	150	121	(29)
Fines and forfeitures	2,801	2,657	(144)			
Interest, rentals and other investment income	28,587	29,635	1,048	2,512	3,048	536
Federal grants	81	72	(9)			
State grants	353,780	349,742	(4,038)			
Other grants	200	200				
Charges for current services	34,350	33,680	(670)	1,857	1,882	25
Miscellaneous	16,683	15,466	(1,217)	1	5	4
Total revenues	1,119,665	1,111,825	(7,840)	146,352	165,038	18,686
Expenditures and encumbrances:						
General government	146,727	142,409	4,318	9,030	9,020	10
Public safety and regulation	275,078	274,229	849	27,065	26,820	245
Conservation of health	25,016	24,790	226			
Social services	915	915				
Education	502,581	498,422	4,159	3,654	3,654	
Public library	14,714	14,504	210			
Recreation and culture	38,490	38,460	30	12	12	
Highways	2,166	2,166		47,153	42,361	4,792
Sanitation and waste removal	38,278	38,252	26	20,597	20,597	
Public service	9,355	8,896	459			
Economic development	18,395	18,293	102	55	55	
Total expenditures and encumbrances	1,071,715	1,061,336	10,379	107,566	102,519	5,047
Excess of revenues over expenditures and encumbrances	47,950	50,489	2,539	38,786	62,519	23,733
Other financing sources (uses):						
Transfers from other funds	25,900	18,108	(7,792)			
Transfers to other funds	(75,719)	(73,494)	2,225	(45,394)	(43,696)	1,698
Total other financing (uses)	(49,819)	(55,386)	(5,567)	(45,394)	(43,696)	1,698
Excess (deficiency) of revenues over expenditures and						
encumbrances and other financing sources (uses)	(1,869)	(4,897)	(3,028)	(6,608)	18,823	25,431
Fund balances, July 1, 1993 (budgetary basis)	25,092	25,092		12,431	12,431	
Residual equity transfers in		8,828	8,828			
Fund balances, June 30, 1994 (budgetary basis)	\$ 23,223	29,023	\$ 5,800	\$ 5,823	31,254	\$25,431
Adjustments required under generally accepted accounting principles:						
Elimination of encumbrances outstanding		39,562			3,980	
Encumbrances cancelled, included in accounts payable		3,998			295	
Accounts payable		(6,069)			(560)	
Fund balances, June 30, 1994 (GAAP basis)	\$	66,514			\$ 34,969	

www.williamservicedanmfammefmwewpmevwa-: "wmlptm



GLOSSARY

ACTIVITY: A subdivision of a program which 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 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 authority to spend and obligate a specified amount from a designated fund account for a specific project.

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

ASSESSED VALUATION: A valuation set upon real estate and other taxable property by the City of Baltimore as a basis for levying taxes. By State law, all taxable property must be assessed annually at 100% 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 borrowings, 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.

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.

CONVENTION CENTER BOND REDEMPTION FUND: Established to budget and account for hotel tax revenue dedicated to support Convention Center expansion debt **service** principal and interest payments.

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.

EDUCATION FUND: Consolidates the basic education program of the Baltimore City School System which is supported by local resources and the State aid funding formulas.

EDUCATIONAL AIDE: Payments to employees who provide services such as educational assistants working in the classroom with full-time certified teachers, physical therapy assistants, lunch aides, etc.

FISCAL YEAR:_____The time frame to which the 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, the General Fund, the Internal Service Fund, the Loan and Guarantee Enterprise Fund, the Motor Vehicle Revenue Fund, the Parking Enterprise Fund, the Special Fund, the Water Utility Fund, the 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, i.e., General and Federal Funds.

FUNDING SOURCES: Income received which supports the appropriations.

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 restricted revenues are to support basic City operations and pay-as-you go 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 like services rendered by various agencies within the City will be charted together, e.g., Legislative, Executive, Public Safety, Social Services, Adjudications and Corrections, etc.

MOTOR VEHICLE REVENUE 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 costs to the City for medical coverage, social security, retirement, unemployment and workmen's compensation 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 over \$5,000 or repairs and maintenance over \$100,000.

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 City Council and approved by the Mayor, which gives legal effect to appropriations.

OUT-OF-TITLE PAY: Compensation received by an employee assigned, on a temporary basis normally not to exceed 90 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 the operation of these garages.

PARKING MANAGEMENT FUND: Established to achieve clear management accountability and improve performance of all parking activities in order to increase revenues and improve public service in the most cost-effective manner.

POSITIONS:_____Represents those permanent full and part-time jobs which 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 at least 50% of the scheduled normal work week on a continuing basis.

PROGRAM CODE:_____A 3 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 or filled by an employee in a lower pay classification.

SEVERANCE PAY: Payments to permanent full- and permanent part-time employees for amounts due them for accumulated leave balances to include vacation, personal, sick, etc., pursuant to provisions of negotiated labor contracts and memoranda of understanding.

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 sub-division of an object of expenditure in which groups of like services or related articles are broken down into more specific types of expenditures.

SUBSTITUTE TEACHERS: _____ Payments rendered on a per diem basis to individuals replacing permanent full-time teachers who are not on school duty. The per diem payment is related to the educational qualifications of the individual.

SUPPLEMENTARY APPROPRIATIONS: _____ Grants from private or governmental sources which could not be reasonably expected at the time of formulation of the fiscal budget, but are later available. Such additional appropriations must be embodied in a

separate ordinance limited to a single program, purpose, activity or project and provide the revenue necessary to pay the appropriation.

TRANSFERS: Charges or credits used as follows:

- . To credit a program for costs which are charged as overhead to special grants.
- . To transfer proposed appropriations between funds in order to adjust the amounts derived from various sources for a multi-funded program rather than split each object and sub-object of expenditure.
- . To reimburse a program for services rendered where the reimbursement is calculated on a fee basis rather than for specific expenditures.

WATER UTILITY FUND: _____ Established to budget for the operating and capital expenses of the City's water supply system.

WASTE WATER UTILITY FUND: _____ Established to budget for the operating and capital expenses of the City's sewage facilities.



Baltimore at a Glance

BALTIMORE AT A GLANCE

Founded 1729 Incorporated 1797

Area: Land 80.3 sq mi Water 11.7 sq mi Total 92.0 sq mi

POPULATION

1990 U.S. Census: 736,014

Registered Voters: 319,953

City Employees: 26,271 full-time

CLIMATE

1993 Annual Precipitation: 44.65 in

1994 Average Temperatures: January 28.7 oF., July 82.1 oF.

PUBLIC SCHOOL SYSTEM

113,428 students enrolled in 180 schools:

107 elementary schools

17 senior high schools

41 combined elementary/middle schools,
and middle schools

10 exceptional children schools
5 alternative schools

COLLEGES AND UNIVERSITIES

Baltimore City Community College

Morgan State University

Baltimore International Culinary College

Peabody Conservatory of Music

College of Notre Dame

Sojourner-Douglas College

Coppin State College

The Johns Hopkins University

Loyola College

University of Baltimore

Maryland Institute College of Art

University of Maryland at Baltimore City

OTHER INSTITUTIONS

The Enoch Pratt Free Library: 2,300,000 volumes, 619,600 cardholders, and 1,501,400 circulation

Medical: 22 acute care and special care hospitals with 6,285 beds

Major Newspapers: Afro-American, Baltimore Business Journal, City Paper, The Daily Record,
The Sun, Warfield's Business Record

HOTEL AND CONVENTION FACILITIES

5,380 Downtown Vicinity hotel rooms

Baltimore Convention Center with 115,000 gross sq ft of exhibit area; expansion providing a total of 300,000 gross sq ft of exhibit area to be completed September, 1996

TRANSPORTATION

Plane: Baltimore-Washington International Airport with major passenger, freight, and charter carriers

Bus: Greyhound-Trailways long distance service, and Mass Transit Administration local service

Light Rail: Mass Transit Administration service between Timonium and Cromwell Station/Glen Burnie Metro

Rail: Mass Transit Administration service: Johns Hopkins Hospital - Charles Center - Owings Mills Train:

Amtrak and MARC passenger service from downtown and mid-town; freight service on Amtrak,
Conrail, and CSX Transportation

LEISURE AND RECREATION ATTRACTIONS

B & O Railroad Museum
Babe Ruth Birthplace/
Baltimore Orioles Museum
Baltimore Public Works
Museum
Baltimore Arena
Baltimore Maritime Museum
Baltimore Museum of Art
Baltimore City Fire Museum
Baltimore Streetcar Museum
Baltimore Zoo
Baltimore Museum of
Industry
Basilica of the Assumption
Bums Arena
Carroll Mansion
Center for Urban
Archaeology

Cylburn Arboretum
DiPietro Ice Rink
Edgar Allen Poe House and
Museum
Eubie Blake Cultural Center
Evergreen House Museum
Great Blacks in Wax Museum
Homewood House Museum
Jewish Heritage Center
Maryland Historical Society
Memorial Stadium
Mencken House
Mount Clare Mansion
Mount Pleasant Ice Rink
Mount Vernon Museum of
Incandescent Lighting

Mother Seton House
Museum of Dentistry
Myers Indoor Soccer Pavilion
National Museum of Ceramic
Art and Glass
Nine North Front Street
Peale Museum
Pimlico Race Track
Robert Long House
Sherwood Gardens
Shot Tower
Star-Spangled Banner
Flag House and 1812
Museum The 1840
House
The Enoch Pratt Free Library
Walters Art Gallery
Washington Monument

INNER HARBOR AND PORT ATTRACTIONS

Camden Station
Canton
Federal Hill
Fells Point
Fort McHenry National
Monument & Historic Shrine
Harborplace

Holocaust Memorial
Lightship Chesapeake
Littly Italy
Maryland Science Center and
Davis Planetarium
National Aquarium

Old Otterbein United Methodist
Church
Oriole Park at Camden Yards
The Gallery
Top of the World
U.S. Frigate Constellation
U.S.S. Torsk

PROFESSIONAL SPORTS TEAMS

Baseball: Baltimore Orioles
Soccer: Baltimore Spirit
Hockey: Baltimore Bandits

Box Lacrosse: Baltimore Thunder
Football: Baltimore Stallions

THEATERS. STAGES. AND HALLS

Arena Players
Center Stage
Convention Center
Fells Point Corner Theatre

Lyric Opera House
Meyerhoff Symphony Hall
Morris A. Mechanic Theatre
Peabody Conservatory of
Music

Pier Six Concert Pavilion
Spotbghters' Theatre
Theater Project Theatre
Hopkins Vagabond
Theatre

RADIO AND TELEVISION STATIONS

Television Channels: 2, 11, 13, 22, 45, 54, and 67

FM Radio: WBJC, WBSB, **WGRX**, WIYY, WJHU, WLIF, WPOC, WQSR, WWIN, WXYV, and WYST AM
Radio: WBAL, WBGR, WCAO, WCBM, WEBB, WFBR, WFEL, WITH, WRBS, WWIN, and **WYST**



CITY OF BALTIMORE

Bureau of the Budget and Management Research

Room 469, City Hall

Baltimore, Maryland 21202

Printed on Recycled® Paper

