

# FISCAL 2010

## Preliminary Budget Plan



Sheila Dixon, Mayor  
City of Baltimore, Maryland



## BOARD OF ESTIMATES

Stephanie Rawlings-Blake, President  
Sheila Dixon, Mayor  
Joan M. Pratt, Comptroller  
George A. Nilson, City Solicitor  
David E. Scott, Director of Public Works

## CITY COUNCIL

President, Stephanie Rawlings-Blake  
Vice President, Edward L. Reisinger



### FIRST DISTRICT

James B. Kraft

### SECOND DISTRICT

Nicholas D'Adamo, Jr.

### THIRD DISTRICT

Robert W. Curran

### FOURTH DISTRICT

Bill Henry

### FIFTH DISTRICT

Rochelle Spector

### SIXTH DISTRICT

Sharon G. Middleton

### SEVENTH DISTRICT

Belinda K. Conaway

### EIGHTH DISTRICT

Helen L. Holton

### NINTH DISTRICT

Agnes Welch

### TENTH DISTRICT

Edward L. Reisinger

### ELEVENTH DISTRICT

William H. Cole, IV

### TWELFTH DISTRICT

Bernard C. Young

### THIRTEENTH DISTRICT

Warren Branch

### FOURTEENTH DISTRICT

Mary Pat Clarke

## DEPARTMENT OF FINANCE

Edward J. Gallagher  
Director of Finance

Cover: The City of Baltimore provides an array of essential services, including public health, trash/single stream recycling collection, road resurfacing and public safety.

Photo Credit: Mark L. Dennis, Office of the Mayor and Steve Cuffie, Department of Public Works

## Table of Contents

---

### Introduction

|                                    |     |
|------------------------------------|-----|
| Municipal Organization Chart ..... | ii  |
| Letter of Transmittal .....        | iii |
| The Budget Process .....           | iv  |

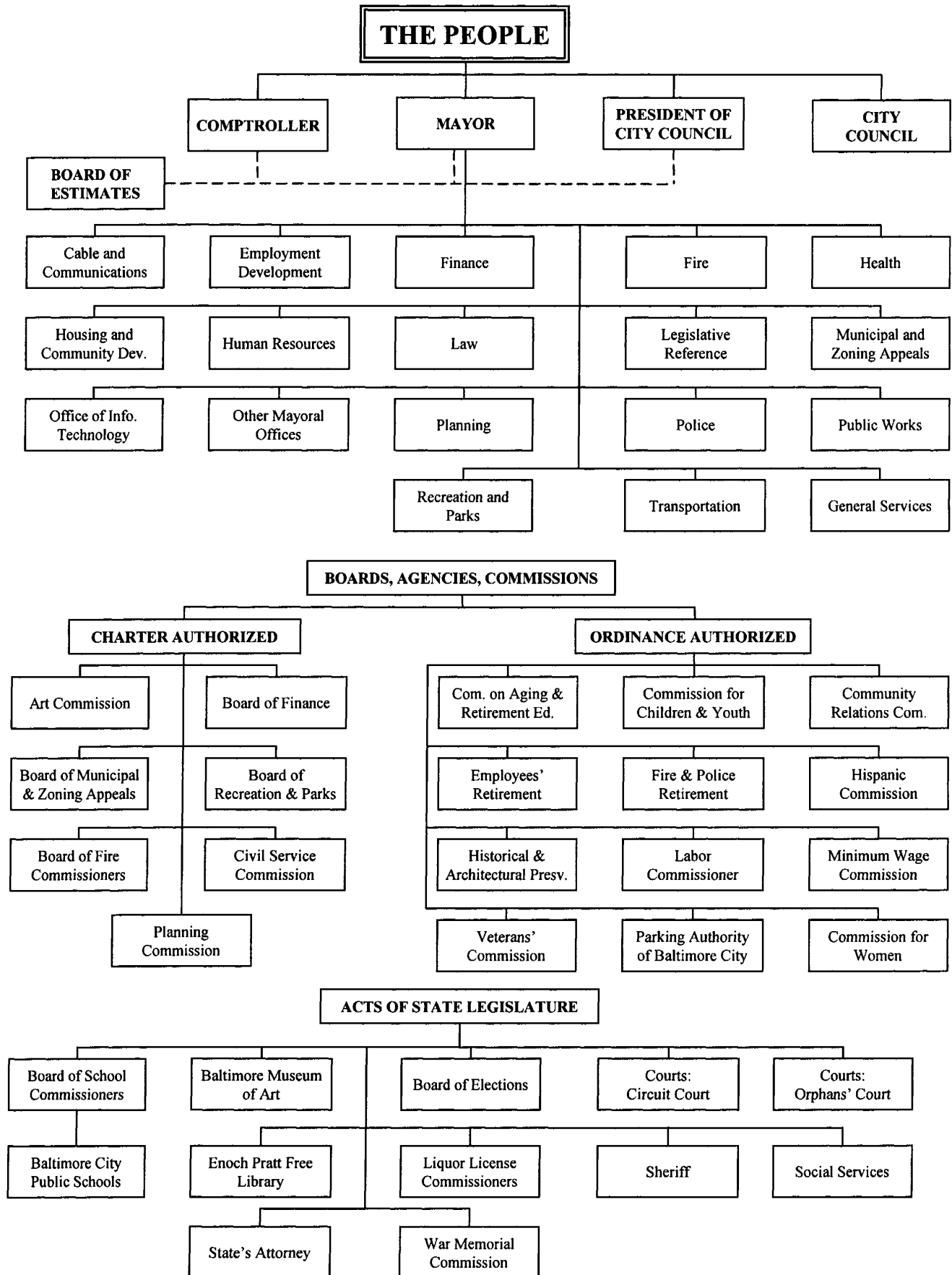
### Summary of Recommendations

|   |    |
|---|----|
| Recommended Budget Appropriation Levels ..... | 3  |
| Economic Outlook .....                        | 5  |
| Revenue Forecast – Major Revenues .....       | 11 |
| Energy Tax Rate Calculation.....              | 17 |
| Operating Budget Recommendations .....        | 19 |
| Capital Budget Recommendations .....          | 41 |

### Summary Tables

|  |    |
|--|----|
| Operating and Capital Budget Fund Distribution .....             | 45 |
| Finance Recommendations by Fund.....                             | 46 |
| Operating Budget   |    |
| Compared with Current Services and Prior Year Budget.....        | 49 |
| Changes to Permanent Full-Time Positions by Agency and Fund..... | 55 |
| Capital Budget   |    |
| Total Capital Recommendations .....                              | 59 |
| Fund Distribution by Agency Detail .....                         | 60 |
| Glossary.....  | 61 |

# MUNICIPAL ORGANIZATION CHART



CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF FINANCE

EDWARD J. GALLAGHER, Director  
469 City Hall  
Baltimore, Maryland 21202  
(410) 396-4940

March 18, 2009

The Honorable Members of the Board of Estimates  
City Hall, Room 204  
100 N. Holliday Street  
Baltimore, Maryland 21202

Dear Madam President and Members:

Re: Preliminary Operating and Capital Budget Plan - Fiscal 2010

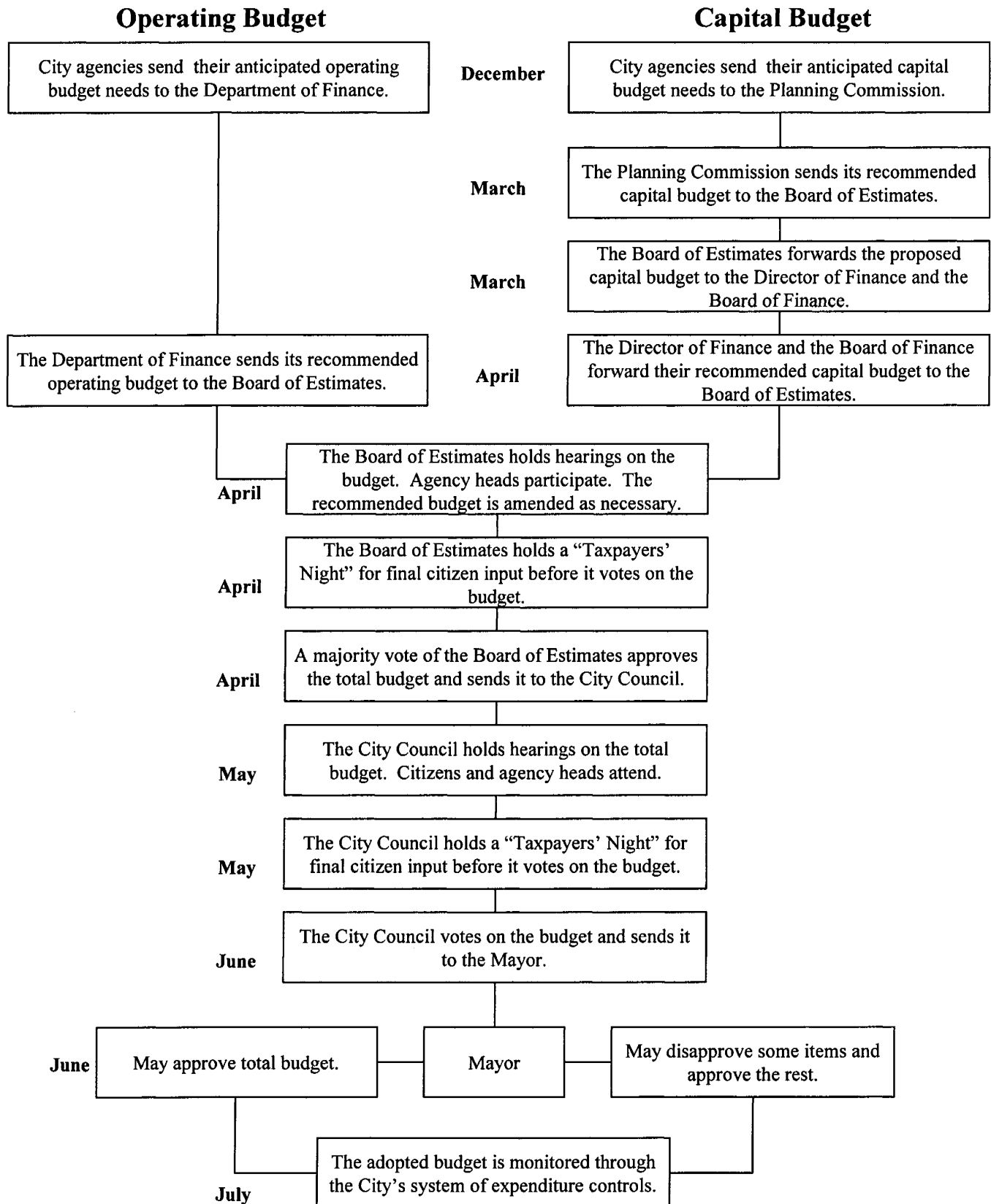
Pursuant to Article VI, Section 4(a) of the Baltimore City Charter, transmitted herewith are the Fiscal 2010 Preliminary Operating and Capital Budget Plans, as prepared by the Department of Finance.

Respectfully submitted,

Andrew Kleine  
Budget Director  
Department of Finance



# The City of Baltimore's Budget Process



# Fiscal 2010 Preliminary Budget Plan

## SUMMARY OF RECOMMENDATIONS







## Recommended Budget Appropriation Levels

---

| <b>FISCAL 2010</b> | <b>Recommended Amount</b> | <b>Change From Fiscal 2009</b> | <b>Percent Change</b> |
|--------------------|---------------------------|--------------------------------|-----------------------|
| OPERATING PLAN     | \$2.229 billion           | \$34.5 million                 | 1.6%                  |
| CAPITAL PLAN       | \$522.2 million           | \$(220.5) million              | (29.7)%               |
| <b>TOTAL PLAN</b>  | <b>\$2.751 billion</b>    | <b>\$(186.0) million</b>       | <b>(6.3)%</b>         |

The total Fiscal 2010 appropriation plan recommended by the Department of Finance for the City of Baltimore is \$2.8 billion. This is a decrease of \$186.0 million or 6.3% below the Fiscal 2009 adopted budget.

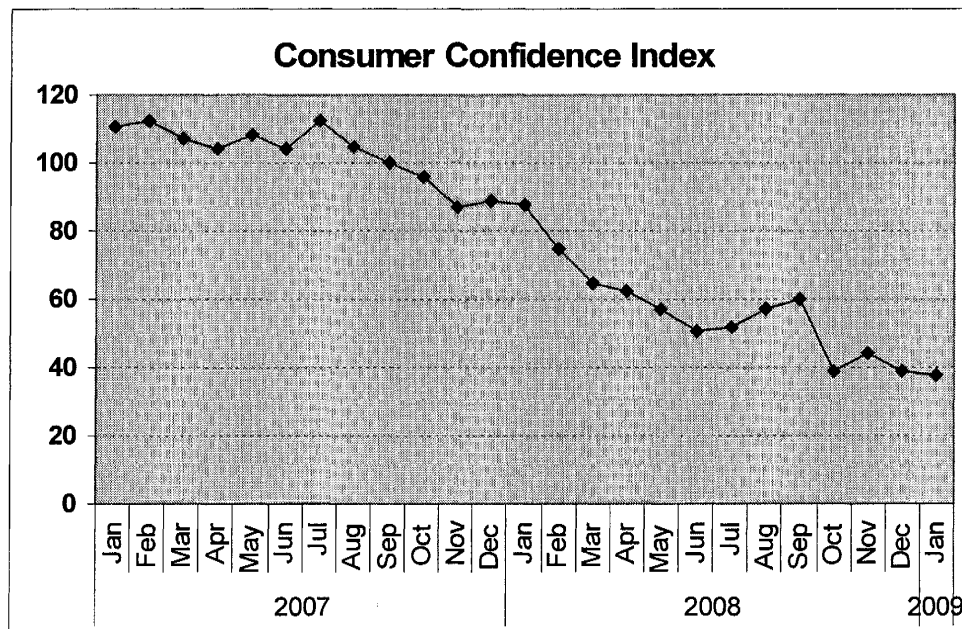
The two components of the total recommended appropriation plan are the operating budget plan and the capital budget plan. The operating plan is recommended at \$2.2 billion, which is an increase of \$34.5 million or 1.6%. The capital plan is recommended at \$522.2 million, which is a decrease of \$220.5 million or 29.7%.



## Economic Outlook

The global economy is mired in the worst recession in at least a generation, and Baltimore is feeling the effects. A look at some key national indicators is sobering:

- Gross Domestic Product (GDP, the value of all goods and services produced within the United States, U.S.) decreased at an annual rate of 6.2% in the fourth quarter of 2008. This is the worst contraction since the first quarter of 1982 (6.4%).
- The Dow Jones Industrial Average has lost about half of its value over the past year. In February it reached its lowest level in a decade.
- The Consumer Confidence Index reached an historic low of 37.7 in January 2009. The index was above 100 in mid-2007 and has fallen steadily for the past 18 months.



Source: The Conference Board

### *Housing Market Collapse*

The bursting of the housing bubble precipitated the economic meltdown. In Baltimore:

- Home sales have dropped 60.0% since 2005.
- Home prices were resilient through 2008, but January 2009's average sales price slipped to 16.0% percent below a year ago. Baltimore's triennial property tax

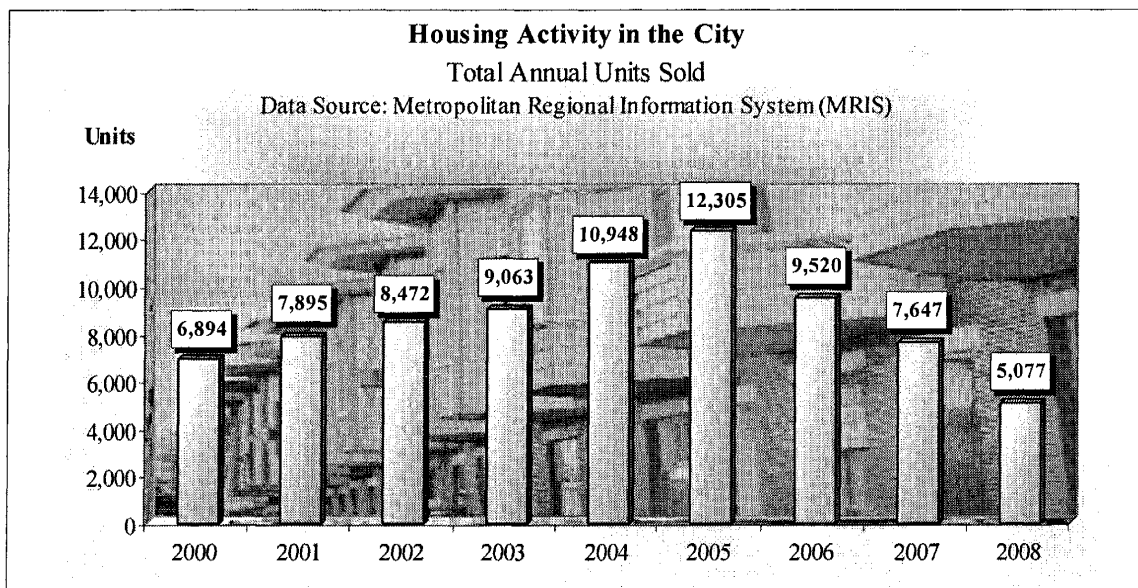
assessment growth for Fiscal 2010 was the highest in Maryland at 21.0%, representing the residual effect of the housing bubble; assessment growth is expected to flatten considerably in coming years.

- Foreclosure filings are on the rise. The more than 4,000 filings in 2007 were the most since 2001. Preliminary data show somewhat fewer filings in 2008 – in part due to State law changes – but the City’s Department of Housing and Community Development expects the number to grow in 2009 as the job market weakens and hundreds more adjustable rate mortgages reset. Roughly half of foreclosure filings result in foreclosures, which negatively impact neighborhoods and drag down property values.

A struggling real estate market threatens some of the City’s most important revenue sources. Already, the City has seen its Transfer and Recordation tax revenues – tied to real estate transactions and housing prices – fall from \$116.0 million in Fiscal 2006 to an estimated \$48.0 million in Fiscal 2009.

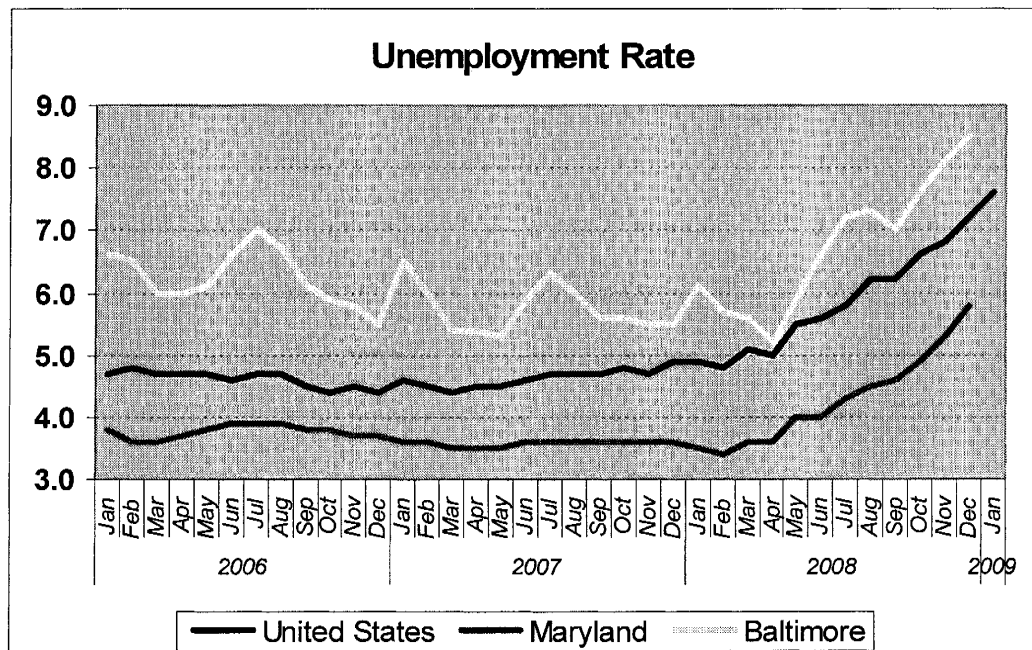
Property Tax revenues are relatively stable, as only one-third of City properties are reassessed each year, new assessment levels are phased in over three years, and the Homestead Tax Credit limits tax growth resulting from assessment increases for owner-occupied homes. Fiscal 2010 is a case in point. In a year when most revenues are declining, Property Tax revenues are projected to increase by \$42.5 million (6.0%), buoyed by the recent assessments (discussed above) and the fact that many households’ tax bills are still phasing in the housing bubble’s strong assessment growth.

The Property Tax’s stabilizing features notwithstanding, a prolonged housing slump would ultimately take its toll on City revenues. Moreover, for the same reasons that Property Tax revenues fall gradually in an economic downturn, they will recover slowly when the economy improves.



## Job Losses

In 2008, losses on mortgage-backed securities froze credit markets and spread the economic pain across virtually every sector. One result is rising unemployment. The U.S. economy lost 2.6 million jobs in 2008 and another 596,000 in January 2009. In Baltimore, the unemployment rate jumped from 5.5% to 8.5% in 2008. The local economic firm Sage Policy Group predicts that Baltimore residents will suffer further job losses in the coming year due to cutbacks in the construction and retail sectors. Baltimore is fortunate to have a concentration of jobs in health services and education – two solid sectors – but many are filled by non-City residents.



Source: U.S. Bureau of Labor Statistics

Higher unemployment is one factor depressing City Income Tax revenue and increasing residents' needs for services.

From Fiscal 2004 through Fiscal 2008, Income Tax revenue grew by 46.0%, from \$183.0 million to \$268.0 million. It is projected to fall to \$262.0 million in Fiscal 2009 and another \$10.0 million in Fiscal 2010. Because current economic conditions are without historical precedent, the Administration is highly cautious about the Income Tax projection and is monitoring it closely.

As just one example of the growing need for services, 60,000 residents visited City career counseling centers in the second half of 2008, 30.0% more than the same period a year before.

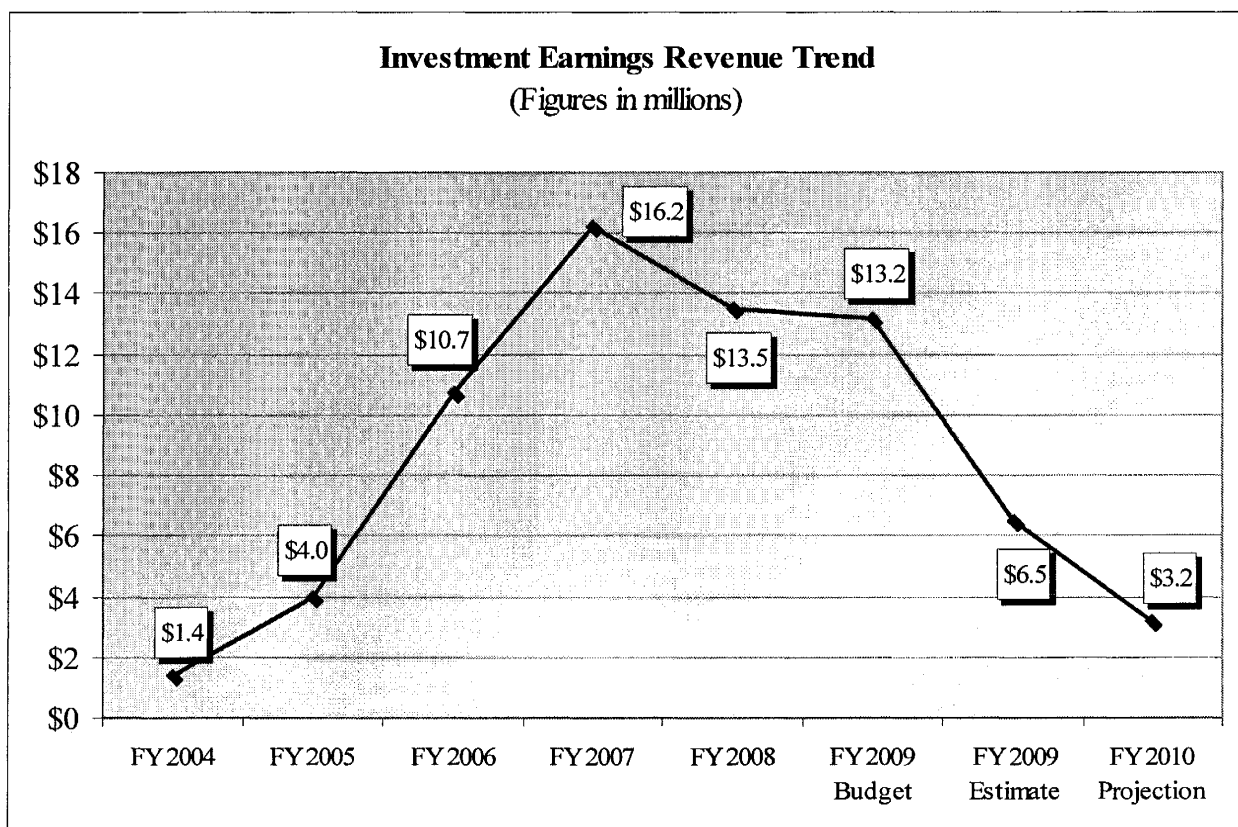
## Disappearing Investment Returns

The stock market nosedive and the Federal Reserve's cutting of interest rates to spur the economy have spelled trouble for the City's long and short-term investments.

The City's pension funds have suffered deep losses, with the Fire and Police Retirement System losing 27.0% of its value and the Employees' Retirement System 21.0% in the first half of Fiscal 2009.

City contributions to meet pension obligations are based on fund performance as of one year prior to the start of the fiscal year (meaning that the Fiscal 2010 contribution is based on fund results as of June 2008). To meet pension obligations, General Fund contributions will total \$99.3 million in Fiscal 2010, up nearly \$16.0 million from Fiscal 2009. Barring a miraculous rebound between now and June 30, 2009, the City will face massive pension obligation costs in Fiscal 2011, even if proposed pension reforms are enacted.

Interest earnings from short-term investment of fund balances are also down dramatically. As shown in the chart below, these earnings have dropped from \$16.2 million in Fiscal 2007 to a projected \$3.2 million in Fiscal 2010.



### *Maryland's Fiscal Troubles*

The State of Maryland's fiscal condition continues to deteriorate. Having already written down Fiscal 2009 General Fund revenue estimates by more than \$850.0 million, State officials are signaling a further reduction of up to \$500.0 million in March. In a February 17<sup>th</sup> letter to the Governor, the State Comptroller reported "alarmingly weak" estimated payments for the individual income tax and "disappointing" sales tax performance in the fourth quarter of 2008. The Board of Revenue Estimates' Fiscal 2010 General Fund

projection of \$13.7 billion would mean a nearly \$2.0 billion current services deficit. State Highway User Revenues have also fallen due to collapsed automobile sales and reduced demand for vehicle fuels. Baltimore's share of these revenues fell 14.0% in Fiscal 2009, with no growth expected for Fiscal 2010.

Baltimore relies heavily on State aid and grants, and while the Governor's Fiscal 2010 budget largely protects local jurisdictions from deep cuts, the General Assembly is considering bills that would negatively impact the City. These include proposals to freeze the State's contribution to the Teacher Pension Fund and scale back the Income Tax Disparity Grant.

### *Looking Ahead*

One positive development is the recently enacted \$787.0 billion federal stimulus package, which will deliver approximately \$3.8 billion to the State's coffers over the next two years and forestall deep cuts to education, transportation, and other vital services. Another is lower prices for energy and other commodities. Crude oil prices plummeted from \$140.0 a barrel to \$35.0 a barrel in the second half of 2008, pulling the Consumer Price Index down for the last three months of the year. Consumer prices were flat over the past 12 months and are expected to remain stable in 2009, helping to mitigate the impact of lost income and wealth.

In spite of the stimulus package, bank bailouts, and other federal interventions, the depth and duration of the recession is uncertain. In February, the Federal Reserve downgraded its outlook, predicting that the U.S. economy will shrink between 0.5% and 1.3% in 2009 and that the recovery will be "unusually gradual and prolonged." According to the Federal Reserve, the national jobless rate will reach 8.5 to 8.8% by the end of the year (up from 7.6% in January) and remain higher than normal through 2011, which could mean that the City will see unemployment near 10.0%.

In its December 2008 report, the State's Board of Revenue Estimates reported that the Maryland housing market had not yet hit bottom, and that as a result, it did not expect economic growth to resume until 2010 at the earliest.

### *Conclusion*

City leaders should brace themselves for a series of difficult budgets. The Fiscal 2010 budget recommendation is based on an assumption of near-zero revenue growth, well below what is needed to sustain the current level of City services. Federal stimulus money will provide one-time infusions for some programs, but does not offer long-term budget relief, neither will furloughs, rainy day funds, or other stopgap measures that deplete resources and defer tough choices. Balancing City budgets in the face of a prolonged economic slide will, unfortunately, mean service reductions and layoffs. Making the most of available dollars will demand clear priorities, a commitment to fiscal responsibility, and a relentless focus on efficiency.





## Revenue Forecast – Major Revenues

**GENERAL FUND**

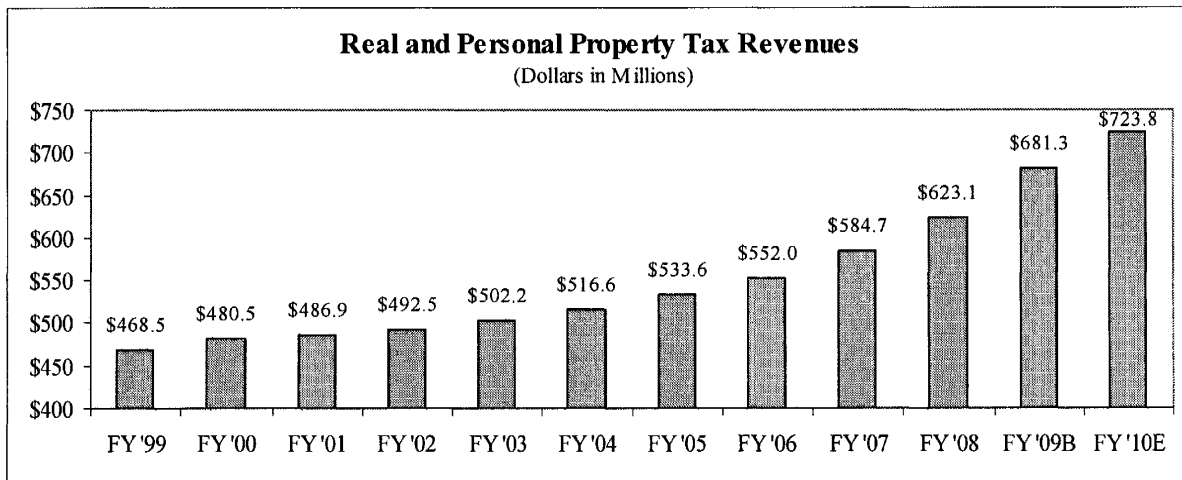
|                                   | Fiscal 2008<br>Actual  | Fiscal 2009<br>Budget  | Fiscal 2010<br>Estimated | Dollar<br>Change | Percent<br>Change |
|-----------------------------------|------------------------|------------------------|--------------------------|------------------|-------------------|
| <b>Revenue Category</b>           |                        |                        |                          |                  |                   |
| Property Taxes                    | \$623,126,313          | \$681,316,000          | \$723,769,000            | 42,453,000       | 6.2               |
| Income Taxes                      | 267,624,939            | 262,000,000            | 251,983,000              | (10,017,000)     | (3.8)             |
| Recordation Tax                   | 39,186,698             | 32,000,000             | 23,100,000               | (8,900,000)      | (27.8)            |
| Transfer Tax                      | 36,495,044             | 31,200,000             | 24,700,000               | (6,500,000)      | (20.8)            |
| Hotel Tax                         | 17,195,252             | 17,500,000             | 15,582,000               | (1,918,000)      | (11.0)            |
| State Aid                         | 99,844,546             | 98,554,000             | 99,014,000               | 460,000          | 0.5               |
| Telecommunication Tax             | 29,374,462             | 29,200,000             | 29,195,000               | (5,000)          | (0.0)             |
| Energy Tax                        | 29,111,781             | 30,753,000             | 31,838,000               | 1,085,000        | 3.5               |
| Interest Earnings                 | 13,513,090             | 13,245,000             | 3,175,000                | (10,070,000)     | (76.0)            |
| Net Parking Revenue               | 30,697,201             | 29,000,000             | 27,341,000               | (1,659,000)      | (5.7)             |
| All Other                         | 139,446,176            | 120,757,000            | 118,392,000              | (2,365,000)      | (2.0)             |
| <b>Total General Fund Revenue</b> | <b>\$1,325,615,502</b> | <b>\$1,345,525,000</b> | <b>\$1,348,089,000</b>   | <b>2,564,000</b> | <b>0.2</b>        |

Funding sources for the General Fund are anticipated to total \$1.348 billion, an increase of \$2.6 million or 0.2% above the Fiscal 2009 adopted budget of \$1.346 billion – virtually zero growth.

The economic downturn has severely impacted General Fund revenues. From Fiscal 2003 through Fiscal 2008, the City enjoyed 6.0% annual revenue growth, fueled largely by the housing bubble. Today, the City confronts the combination of a housing market meltdown, a steeply declining stock market, rising unemployment and great uncertainty about the depth and duration of the recession.

Moderate growth in real property tax receipts is offset by declines in transfer and recordation taxes, the income tax, investment earnings and other revenues.

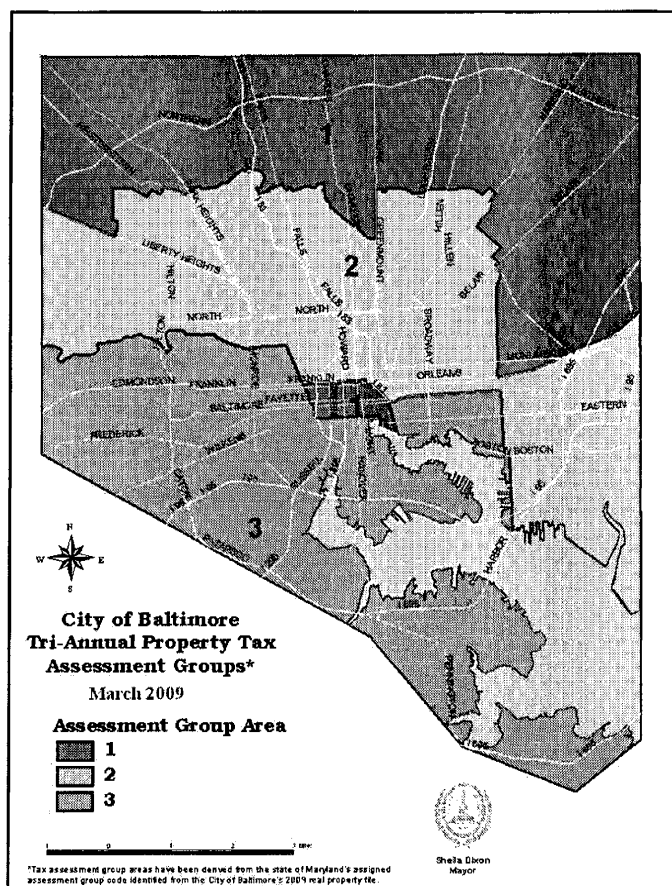
**PROPERTY TAXES** – The real and personal property tax rates are maintained at \$2.268 and \$5.67 per \$100 of assessed value respectively. The State Department of Assessments and Taxation (SDAT) estimates the value of all taxable property and issues new assessments for about one-third of the properties each year. All personal property is assessed annually with valuations established by the State based upon returns filed by the individual businesses.



### *Real Property*

Real property tax yield, after the adjustments for the 4.0% owner-occupied assessment cap, is forecasted to increase \$39.4 million or 6.7%, from \$585.1 million in Fiscal 2009 to \$624.1 million in Fiscal 2010.

The SDAT reassessed Group 3 for Fiscal 2010. Group 3 is defined as the lower third section of the City, as shown in the map below.



The Statewide average assessment for Group 3 increased 0.3% on an annual basis, a growth rate well below the Fiscal 2009 annual increase of 11.1%. For the City, the current year base assessment, effective Fiscal 2010, reflects an annual phase-in value increase of 7.0% with a total triennial assessment growth of 20.9%.

The 7.0% assessment growth represents the lowest growth rate for Group 3 since Fiscal 2001, but is the largest assessment increase in Maryland. It reflects the residual effect of the housing bubble and relatively stable housing prices in the City at the onset of the recession.

| Fiscal Year<br>Reassessment | Assessment<br>Group | Full Cash Value<br>Assessment<br>Increase | Phase-in<br>Assessment<br>Increase |
|-----------------------------|---------------------|---|------------------------------------|
| 2000                        | Group II            | 2.8%                                      | 0.9%                               |
| 2001                        | Group III           | 7.3%                                      | 2.4%                               |
| 2002                        | Group I             | 10.3%                                     | 3.4%                               |
| 2003                        | Group II            | 6.1%                                      | 2.0%                               |
| 2004                        | Group III           | 23.0%                                     | 7.7%                               |
| 2005                        | Group I             | 18.5%                                     | 6.2%                               |
| 2006                        | Group II            | 21.6%                                     | 7.2%                               |
| 2007                        | Group III           | 45.6%                                     | 15.2%                              |
| 2008                        | Group I             | 58.5%                                     | 19.5%                              |
| 2009                        | Group II            | 75.0%                                     | 25.0%                              |
| 2010                        | Group III           | 20.9%                                     | 7.0%                               |

Source: State Department of Assessments and Taxation

Owner occupied residential properties are protected from the impact of assessment increases by the Mayor and City Council decision to maintain the 4.0% assessment growth cap. This tax credit limits growth in taxable assessments to no more than 4.0% over the prior year, one of the most taxpayer friendly caps in the State. Over 117,000 homeowners are estimated to receive tax relief totaling about \$153.4 million in Fiscal 2010. This is a 32.1%, or \$38.0 million, increase in tax relief compared to Fiscal 2009. The City's cost of the 4.0% cap was as low as \$12.2 million as recently as Fiscal 2004.

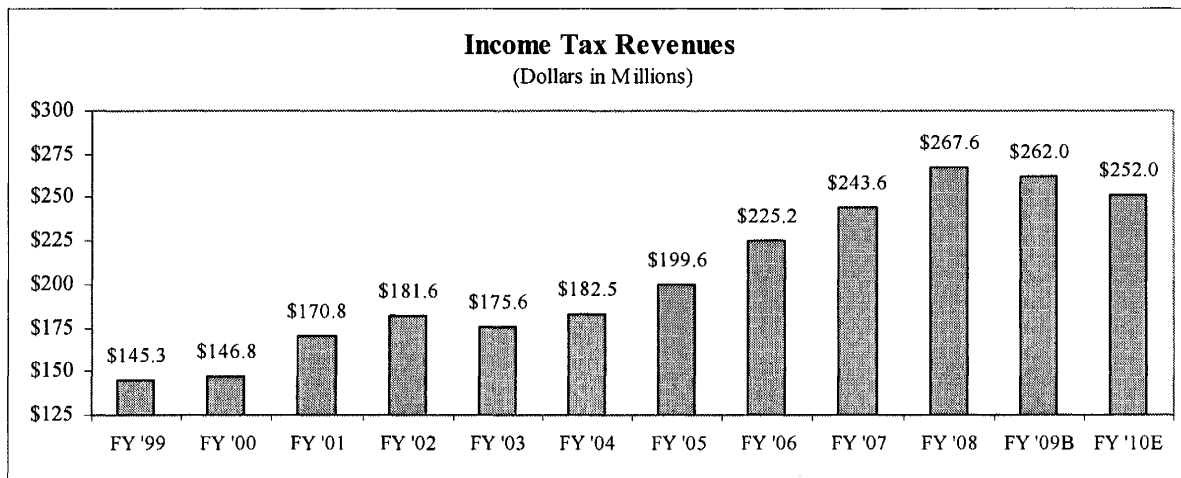
#### *Business and Public Utility Personal Property*

Total business and public utility personal property taxes are estimated to be \$99.3 million, an increase of 3.1% in Fiscal 2009.

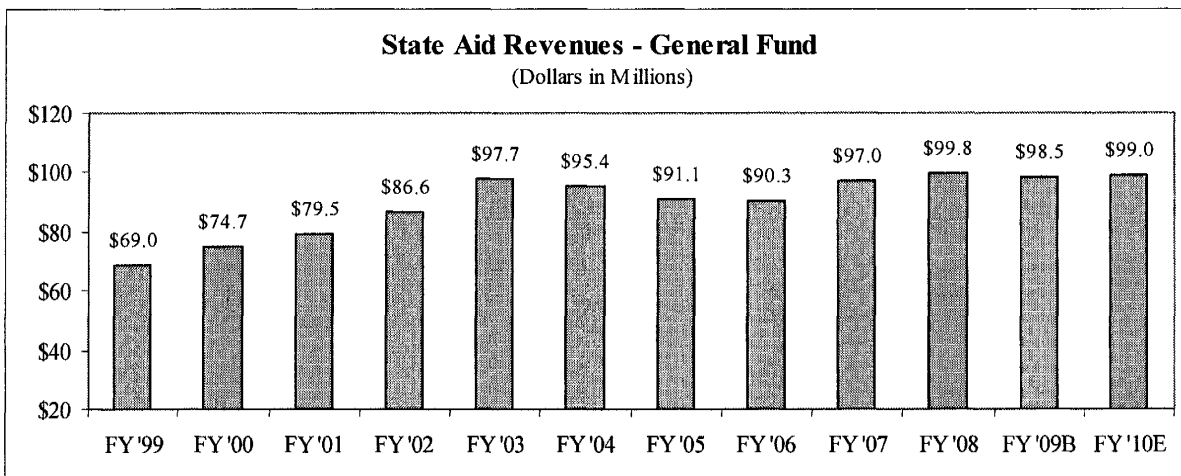
**INCOME TAXES** – The City's income tax rate for Fiscal 2010 remains unchanged at 3.05%. Local income taxes are anticipated to yield \$252.0 million or 4.1% less than the Fiscal 2009 budget of \$262.0 million. There are several factors explaining the forecasted decrease:

- The City's unemployment rate rose from 5.5% to 8.5% in 2008.
- Average weekly wages and salaries in the City are decelerating.
- Stock market losses have greatly reduced potential revenue from capital gains.

The Fiscal 2010 forecast considers the effects of Maryland's Income Tax Reform Act of 2007, which made major changes in the income tax structure, including increasing the amount of income exempt from taxation.



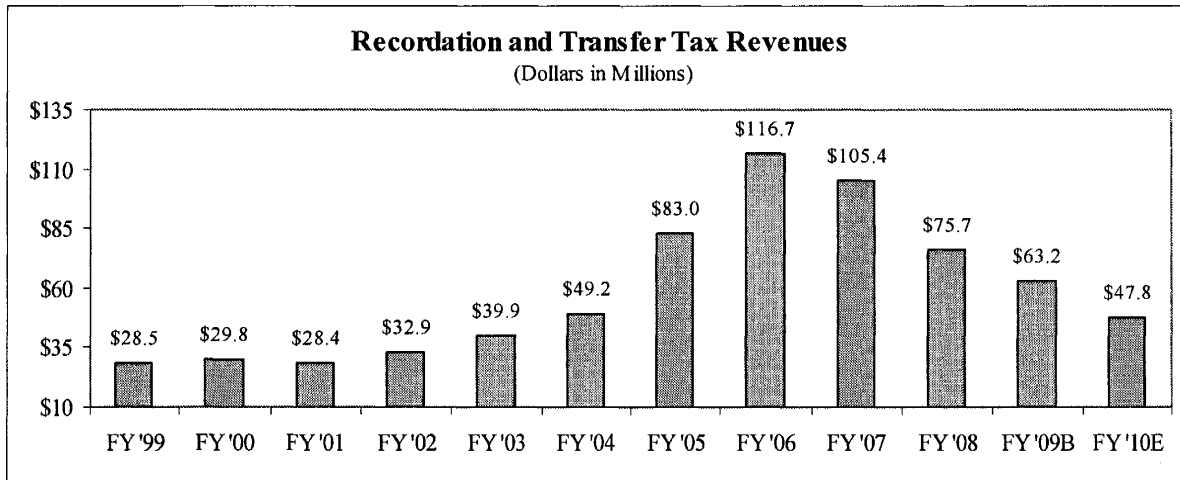
**STATE AID** - State Aid budgeted in the General Fund is projected to increase by \$460,000 or 0.5%, from the \$98.6 million received in Fiscal 2009 and the \$99.0 million projected in Fiscal 2010. The largest portion of this increase is attributable to the Income Tax Disparity Grant. Based on the Governor's proposed budget, this aid program will provide \$79.1 million or \$3.6 million above the Fiscal 2009 grant of \$75.5 million. The aid is based on a formula designed to assure that all subdivisions receive per capita income tax receipts equivalent to 75.0% of the statewide average per capita local income tax yield. The calculation is based on tax receipts for the most recent tax year filings through September 1. The Fiscal 2010 grant is based on Calendar 2007 tax returns.



Most of the increase from the Disparity Grant is offset by a \$2.8 million, or 21.4%, reduction in the grant for Local Health Operations. Additionally, Library Services is projected to decrease from \$6.6 million to \$6.4 million.

The Governor's proposed budget is currently under consideration by the General Assembly. The availability of federal stimulus funding may forestall further cuts in State aid to local jurisdictions, but this remains uncertain.

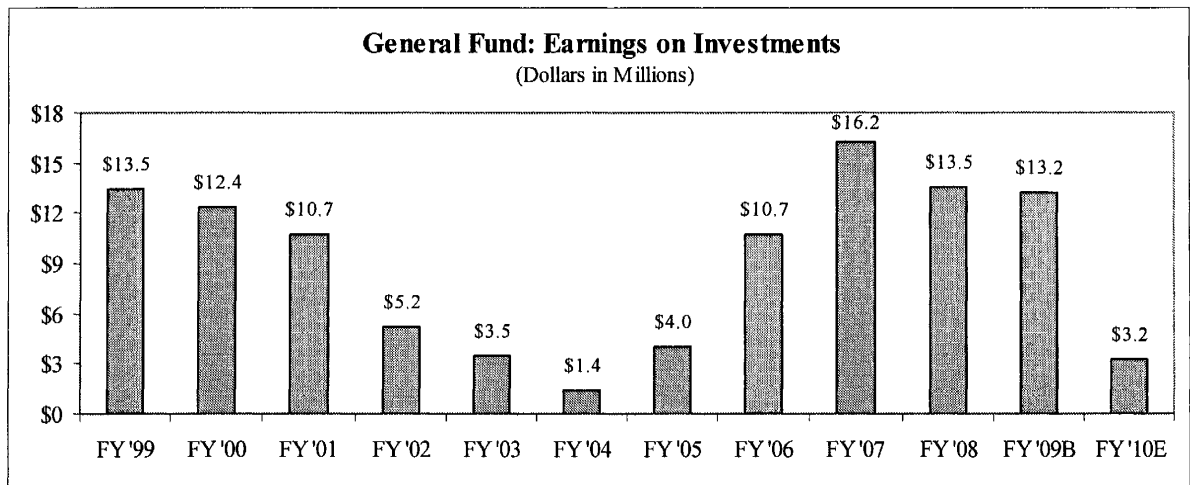
**RECORDATION AND TRANSFER TAX** - The City's estimated revenue from recordation and transfer taxes is expected to total \$47.8 million for Fiscal 2010, a decrease of \$15.4 million or 24.4% compared to the Fiscal 2009 budget estimate.



The current year revenue collections show the consequences of the housing market collapse and its collateral effects in the rest of the economy. The total number of real estate transactions subject to the City's transfer tax has declined by 32.5% from 11,884 to 8,026 during the first eight months of Fiscal 2009. By comparison, real estate transactions totaled 18,100 during the same period in Fiscal 2006. Total revenue has declined from \$24.3 million in Fiscal 2008 to \$15.9 million as of February 2009. Year to date collections are \$23.5 million or 59.6% lower than the same period three years ago. In addition, the Metropolitan Regional Information Systems (MRIS) reports that it takes an average of 130 days for a home in the City to be sold, more than triple the 42 day average in 2006.

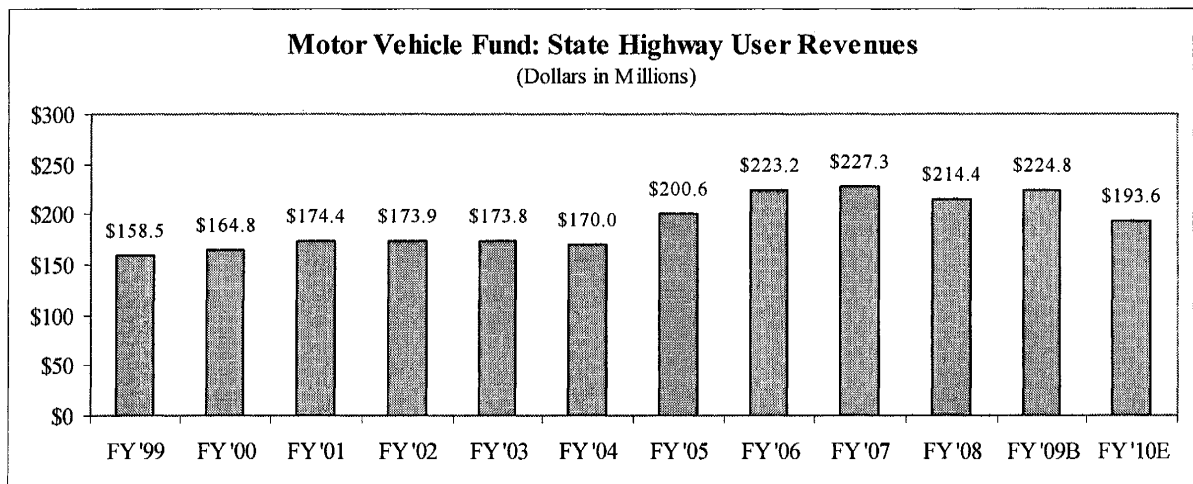
Fiscal 2010 recordation tax receipts are anticipated to decline \$8.9 million, or 27.8%, from the \$32.0 million budgeted in Fiscal 2009.

**EARNINGS ON INVESTMENTS** - City returns on cash investments for Fiscal 2010 are forecasted at \$3.2 million, which represents a decline of \$10.1 million or 75.8% compared to the Fiscal 2009 budget. To shore up the failing economy, the Federal Reserve reduced key interest rates during 2008. One side effect was the abrupt reduction of short-term investment earnings. The estimate assumes that the returns for City cash investments will continue to decline.



**MOTOR VEHICLE FUND** - Motor Vehicle Fund financing sources are expected to decline from \$241.8 million in Fiscal 2009 to \$208.1 million in Fiscal 2010. This \$33.7 million, or 13.9% reduction, is comprised entirely of State-shared motor vehicle revenues (vehicle fuel taxes, vehicle registration fees, titling taxes and other sources).

The anticipated State highway user revenue for Fiscal 2010 is 193.6 million, which is \$31.2 million or 13.9% below the budgeted Fiscal 2009 receipts of \$224.8 million. As of December 2008, the number of new and used vehicles sold in the State had declined by 18.3% and 8.9% respectively compared to 2007. In addition, total vehicle fuel consumption in Maryland was 1.1% lower between January to October of 2008 compared to the same period in 2007, as reported by the Motor Fuel Tax Division of the State Comptroller's Office.



## Energy Tax Rate Calculation

---

### ENERGY TAX RATE CALCULATION

The Baltimore City Code mandates the City's energy tax be imposed as a unit tax based on the number of units of energy delivered to users in Baltimore City. The units are as follows: therms for natural gas, kilowatt hours for electricity, pounds for steam and gallons for fuel oil and liquefied petroleum gas.

In accordance with Article 28, Section 25-14(c) of the Baltimore City Code, initial tax rates were established for the Fiscal 2005 tax year based upon information provided by the companies for calendar year 2004. If the companies failed to provide the required information, the Director of Finance was authorized to use any reasonable data to review a proposed rate of taxation. The base year tax rates for Fiscal 2005 used data provided by suppliers for gas, electricity and steam. Where data was lacking for fuel oil and liquid petroleum gas, the Department used information available from the United States Department of Energy.

The ordinance requires the Director of Finance, beginning in Fiscal 2009 and subsequent fiscal years, to adjust the tax rates by the annual percent change in the Baltimore-Washington Consumer Price Index (CPI) as reported for December by the United States Department of Labor. The CPI that is available as of December represents the bi-monthly federal calculation for the month of November. Accordingly, the annual change from November to November in the CPI is used to adjust the tax rates. The CPI November 2007 to November 2008 change used for Fiscal 2010 is 2.5%.

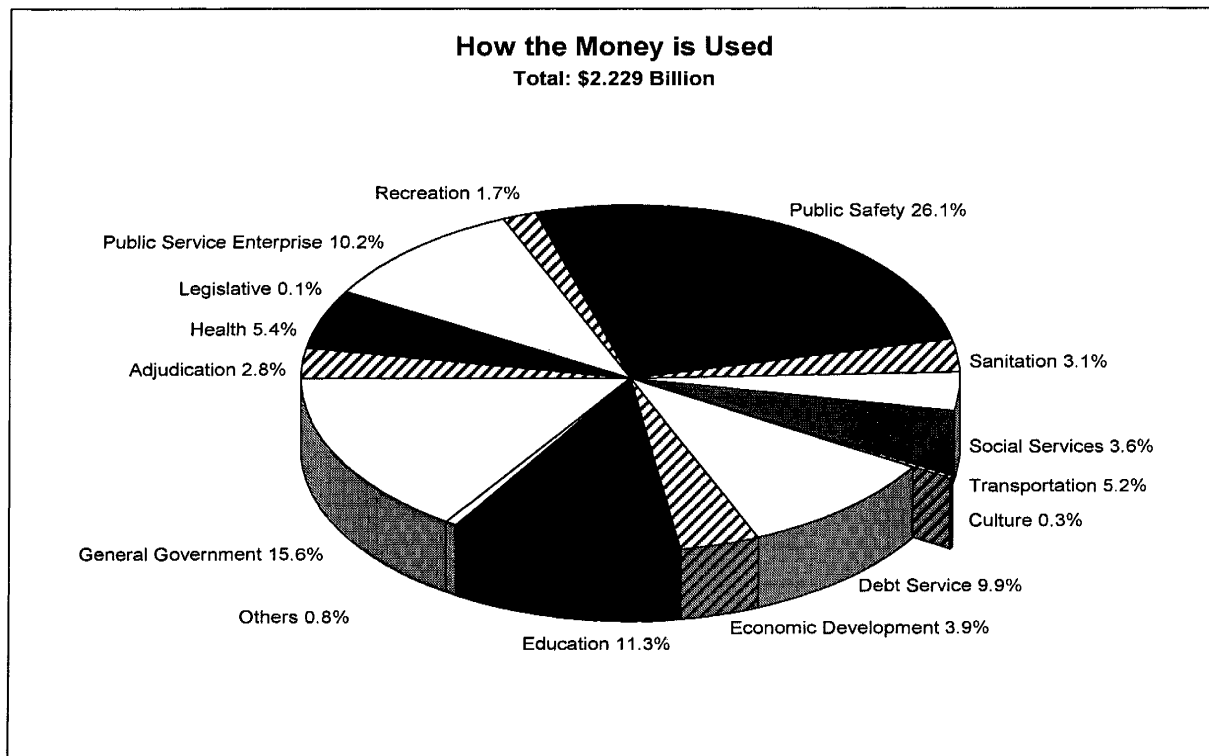
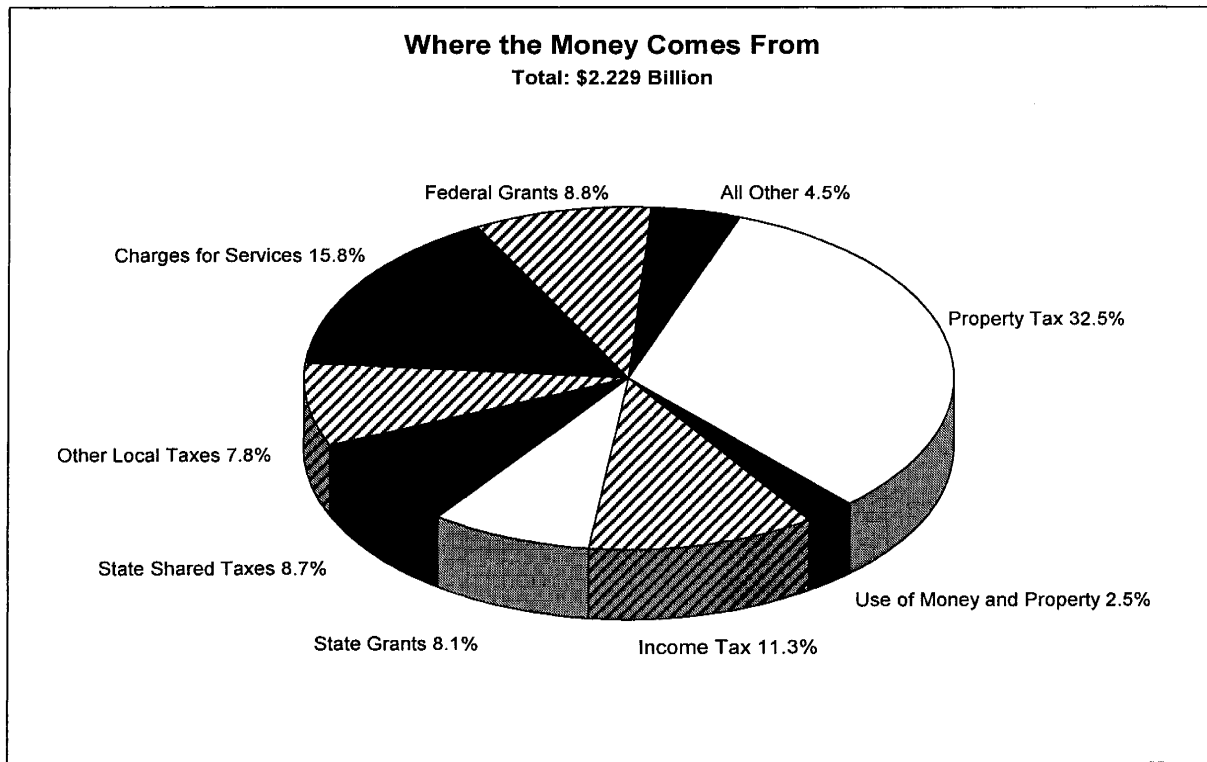
Article 28, Section 25-14(g) of the Baltimore City Code mandates that the tax rates computed be included annually in the proposed operating budget submitted by the Board of Estimates. For Fiscal 2010, the recommended rates are as follow:

#### Fiscal Year 2010 Energy Tax Rates (\$) by User Group and Energy Type

| User Group  | Electricity<br>(KWh) | Natural Gas<br>(therm) | Fuel Oil (gal) | LPG (gal) | Steam (lb) |
|-------------|----------------------|------------------------|----------------|-----------|------------|
| Commercial  | 0.006427             | 0.083115               | 0.094992       | 0.115930  | 0.002022   |
| Residential | 0.002057             | 0.024429               | 0.034284       | 0.036721  | 0.000580   |
| Non-Profit  | 0.003887             | 0.056948               | 0.070711       | 0.086948  | 0.001031   |

## FISCAL 2010

### OPERATING BUDGET RECOMMENDATIONS





## Operating Budget Recommendations

### FUND SUMMARY

#### Recommended Appropriations by Fund

|                       | Fiscal 2009 Budget   | Fiscal 2010 Budget   | Dollar Change       | Percent Change |
|-----------------------|----------------------|----------------------|---------------------|----------------|
| <b>General</b>        |                      |                      |                     |                |
| Operating             | 1,336,914,000        | 1,344,566,000        | 7,652,000           | 0.6            |
| Pay-As-You-Go Capital | 8,611,000            | 3,523,000            | (5,088,000)         | (59.1)         |
| <b>Total</b>          | <b>1,345,525,000</b> | <b>1,348,089,000</b> | <b>2,564,000</b>    | <b>0.2</b>     |
| <b>Motor Vehicle</b>  |                      |                      |                     |                |
| Operating             | 194,427,000          | 194,400,000          | (27,000)            | 0.0            |
| Pay-As-You-Go Capital | 47,400,000           | 13,700,000           | (33,700,000)        | (71.1)         |
| <b>Total</b>          | <b>241,827,000</b>   | <b>208,100,000</b>   | <b>(33,727,000)</b> | <b>(13.9)</b>  |
| <b>Enterprise</b>     |                      |                      |                     |                |
| Operating             | 340,266,000          | 340,600,000          | 334,000             | 0.1            |
| Pay-As-You-Go Capital | 28,606,000           | 19,263,000           | (9,343,000)         | (32.7)         |
| <b>Total</b>          | <b>368,872,000</b>   | <b>359,863,000</b>   | <b>(9,009,000)</b>  | <b>(2.4)</b>   |
| <b>Federal</b>        |                      |                      |                     |                |
| Operating             | 183,976,374          | 195,301,363          | 11,324,989          | 6.2            |
| Capital               | 105,441,000          | 70,673,000           | (34,768,000)        | (33.0)         |
| <b>Total</b>          | <b>289,417,374</b>   | <b>265,974,363</b>   | <b>(23,443,011)</b> | <b>(8.1)</b>   |
| <b>State</b>          |                      |                      |                     |                |
| Operating             | 73,656,939           | 80,855,004           | 7,198,065           | 9.8            |
| Capital               | 184,849,000          | 78,153,000           | (106,696,000)       | (57.7)         |
| <b>Total</b>          | <b>258,505,939</b>   | <b>159,008,004</b>   | <b>(99,497,935)</b> | <b>(38.5)</b>  |
| <b>Other</b>          |                      |                      |                     |                |
| Operating             | 65,252,576           | 73,286,072           | 8,033,496           | 14.9           |
| Capital               | 367,912,000          | 336,954,000          | (30,958,000)        | (8.4)          |
| <b>Total</b>          | <b>433,164,576</b>   | <b>410,240,072</b>   | <b>(22,924,504)</b> | <b>(5.3)</b>   |

#### General Fund Overview

The General Fund Budget for Fiscal 2010 is \$1.348.1 billion, representing growth of approximately \$2.6 million or 0.2% above the Fiscal 2009 adopted budget of \$1.345.6 billion. The operating portion of the Fiscal 2010 budget is recommended at \$1.3 billion, an increase of \$7.7 million or 0.6%. The capital budget is recommended at \$3.5 million, a decrease in Pay-As-You-Go (PAYGO) expenditures of \$5.1 million compared to Fiscal 2009.

General Fund revenue falls \$65.0 million short of what is needed to maintain the current level of City services. In order to cover rising costs of pension and health benefits, debt service, and other fixed expenses, this budget includes reductions from Fiscal 2009 levels for nearly all departments.

In spite of the fiscal challenges, the recommended General Fund budget keeps Baltimore moving forward by protecting the Mayor's priorities for a Cleaner, Greener, Safer, Healthier City. It is a responsible, realistic budget that promotes efficiency and includes no tax increases. Highlights include:

- **Increased staffing for law enforcement.** The recommendation puts more police officers on patrol by redeploying 24 sworn positions from Police Athletic League

(PAL) Centers, which are being transferred to the Department of Recreation and Parks.

- **A shift to “1+1” trash and recycling collection**, in line with most other big cities. In addition to 1+1, the City has redrawn collection routes to maximize efficiency. A portion of the related savings is used to ramp up street and alley cleaning and purchase equipment for the Northwest Transfer Station. The change to 1+1 is subject to City Council approval of a revision to the Baltimore City Code.
- **Consolidation of recreation facilities under the Department of Recreation and Parks.** The recommended budget reflects significant changes in the management and operation of City recreation facilities. The result will be a network of 57 recreation centers (up from the current 46), including two run by non-profit community organizations, and an overall increase in structured recreational programming for children and youth. The City will convert 14 of 18 Police Athletic League (PAL) centers into recreation centers with increased programming (two will be closed and two returned to the school system). Three underutilized recreation centers will also be closed, and eight recreation centers will reduce hours to focus on after-school activities, as they are little used during other times of the day.
- **Continuation of the YouthWorks summer jobs program** at a record \$2.7 million funding level. In the summer of 2008, the program employed 6,800 young people.
- **Funding for operation of a permanent year-round homeless shelter** with case management and support services, consistent with the Mayor’s Ten Year Plan to End Homelessness.

The recommendation does include service reductions and position abolishments. With no new revenue and the challenge of \$65.0 million of built - in cost increases to maintain current services, they are unavoidable. Service reductions include:

- **Reduced library hours.** Sunday hours will be eliminated at all branches, and all branches except Central and Southeast will be closed on Monday or Friday in order to maintain Saturday service.
- **Reduced swimming pool program.** The City will close three walk-to pools and reduce the swim season at all pools by one week.
- **Converting Fire Suppression Units to ALS Medic Units.** This action will reduce reliance on overtime with minimal impact on emergency response. No Fire stations will close.
- **Elimination of the night shift at the 311 call center.** The night shift handles 4.5% of 311 calls but consumes 9.0% of the 311 budget; urgent calls will be routed to City dispatchers in relevant agencies.

- **Closing the two remaining Recreation and Parks child care centers.** This completes the Department's divestiture of the child care function, which is not part of its core mission (3 sites were closed in 2004 and 1 in 2006). The Department will work with affected families to place children with other subsidized care providers.
  - **Closing one of six Community Action Centers.** The Department of Housing and Community Development will explore alternative ways to connect residents with the services they need.
  - The General Fund recommendation requires the abolishment of 107 filled and 171 vacant positions.
-

## AGENCY HIGHLIGHTS

### ART AND CULTURE GRANTS

| Fund    | Fiscal 2009 | Fiscal 2010 | Change      | %      |
|---------|-------------|-------------|-------------|--------|
| General | 7,924,158   | 6,610,112   | (1,314,046) | (16.6) |

#### General Fund

The recommendation for Fiscal 2010 is \$6.6 million, a decrease of \$1.3 million or 16.6% below the Fiscal 2009 level of appropriation. The recommendation includes an increase in Other Personnel Costs for the Walters Art Gallery and Baltimore Museum of Art in the amount of \$157,900. The grant for the Maryland Zoo in Baltimore is reduced from \$600,000 to \$540,000, a reduction of 10.0%. All other grantees are reduced on average by 30.0%, or \$1.4 million.

### BALTIMORE CITY PUBLIC SCHOOLS

| Fund          | Fiscal 2009 | Fiscal 2010 | Change    | %   |
|---------------|-------------|-------------|-----------|-----|
| General       | 204,659,716 | 206,364,415 | 1,704,699 | 0.8 |
| Motor Vehicle | 3,654,000   | 3,654,000   | 0         | 0.0 |

#### Overview

The recommendation for Fiscal 2010 is \$210.0 million, an increase of \$1.7 million or 0.8% above the Fiscal 2009 level of appropriation. The school system has reported a 0.8% increase in full-time equivalent enrollment (587.25 FTE students). This enrollment figure is used to calculate the City's local share amount and State aid.

#### General Fund

The recommendation for Fiscal 2010 is \$206.4 million, an increase of \$1.7 million or 0.8% above the Fiscal 2009 level of appropriation. The local share portion of this amount is \$199.4 million, an increase of \$1.5 million or 0.8% above the Fiscal 2009 amount of \$197.8 million. The Fiscal 2010 recommendation also includes \$4.2 million for support of certain transition services and \$2.8 million for employee termination leave as specified in State law. These transition services are increased by \$201,000, or 5.0% as a result of salary and benefit increases.

#### Motor Vehicle Fund

The recommendation for Fiscal 2010 is \$3.7 million, unchanged from the Fiscal 2009 level of appropriation. This appropriation funds a portion of students' cost to use public transportation to attend school.

In addition to the basic direct contribution to the public schools outlined above, the City also provides General Fund support to cover the school system's cost for retiree health benefits (\$29.5 million) as well as support for the school health program (\$4.2 million), school crossing guards (\$5.2 million), and debt service (\$21.8 million). The amount of total funding by the City for these four non-direct categories of expenditure is recommended to increase 16.3% from a total of \$52.3 million in Fiscal 2009 to \$60.8 million in Fiscal 2010. Because the City provides health benefits directly to school system retirees rather than the school system itself, the

contribution is not reflected in the local Maintenance of Effort calculation as it is in other Maryland subdivisions. Total City operating support will increase \$106 per pupil in Fiscal 2010 from \$3,373 in Fiscal 2009 to \$3,479 in Fiscal 2010.

The City's six-year capital improvement program includes \$23.0 million in General Obligation bonds for the school system in Fiscal 2010, an increase of \$5.0 million from Fiscal 2009. The Fiscal 2010 recommendation is almost double the Fiscal 2000 amount of \$12.0 million.

| <b>City Support for the Baltimore City Public Schools<br/>Fiscal 2009 v. Fiscal 2010</b> |                                 |                                    |
|--|---------------------------------|------------------------------------|
| <b>Category of Expense</b>   | <b>Fiscal 2009<br/>Budgeted</b> | <b>Fiscal 2010<br/>Recommended</b> |
| <b>Part I: Direct Payment by the City to the Schools</b>                                 |                                 |                                    |
| Required Maintenance of Effort (MOE)   | 195,307,756                     | 199,352,685                        |
| Funding in Excess of MOE   | 2,540,789                       | 0                                  |
| <b>Sub Total</b>   | <b>\$ 197,848,545</b>           | <b>\$ 199,352,685</b>              |
| Transition Services  | 4,011,171                       | 4,211,730                          |
| BCPS Termination Leave   | 2,800,000                       | 2,800,000                          |
| BCPS Grant Support for Transportation (MVR Fund)   | 3,654,000                       | 3,654,000                          |
| <b>Sub Total Direct Cost</b>   | <b>\$ 208,313,716</b>           | <b>\$ 210,018,415</b>              |
| <b>Part II: Costs of the City in Support of the Schools</b>                              |                                 |                                    |
| Health/School Nurse Program (General Fund portion)                                       | 5,011,169                       | 4,199,322                          |
| School Crossing Guards   | 5,214,000                       | 5,247,800                          |
| Retiree Health Benefits  | 28,353,749                      | 29,487,900                         |
| Debt Service/COPs for Schools  | 13,692,666                      | 21,847,487                         |
| <b>Sub Total: In Support of Schools</b>  | <b>\$ 52,271,584</b>            | <b>\$ 60,782,509</b>               |
| <b>Total City Costs</b>  | <b>\$ 260,585,300</b>           | <b>\$ 270,800,924</b>              |
| <i>Source: Bureau of the Budget and Management Research</i>                              |                                 |                                    |

## CIVIC PROMOTION GRANTS

| Fund          | Fiscal 2009 | Fiscal 2010 | Change      | %     |
|---------------|-------------|-------------|-------------|-------|
| General       | 12,327,156  | 11,101,800  | (1,225,356) | (9.8) |
| Motor Vehicle | 300,000     | 290,000     | (10,000)    | (3.3) |

### Overview

The recommendation for Fiscal 2010 is \$11.4 million, a decrease of \$1.2 million or 9.5% below the fiscal 2009 level of appropriation.

### General Fund

The recommendation for Fiscal 2010 is \$11.1 million, a decrease of \$1.2 million or 9.8% below the Fiscal 2009 level of appropriation. The recommendation for the Baltimore Area Convention and Visitors Association (BACVA) is decreased from \$9.1 million to \$8.3 million. The City's annual grant to BACVA is based on State legislation, which requires the City's General Fund to appropriate an amount equal to 40.0% of the City's gross hotel tax receipts plus a reconciliation between budgeted and actual receipts based on the most recently completed fiscal year. The budget plan includes a \$273,300 reduction in the operating grant for the Baltimore Office of Promotion and the Arts. In addition, all other grantees are reduced on average by 30.0%. These reductions total \$220,000.

### Motor Vehicle Fund

The recommendation for Fiscal 2010 is \$290,000, a decrease of \$10,000 or 3.3% below the Fiscal 2009 level of appropriation.

## EMPLOYEES' RETIREMENT CONTRIBUTION

| Fund          | Fiscal 2009 | Fiscal 2010 | Change     | %    |
|---------------|-------------|-------------|------------|------|
| General       | 95,744,524  | 109,122,056 | 13,377,532 | 13.9 |
| Motor Vehicle | 7,249,000   | 8,430,000   | 1,181,000  | 16.2 |

### Overview

The recommendation for all funds for Fiscal 2010 is \$131.3 million, an increase of \$12.5 million or 10.5% above the Fiscal 2009 level of appropriation. The budget plan includes:

### General Fund

- **Fire and Police Retirement System** - The recommendation for all funds is \$81.9 million, an increase of \$13.0 million or 18.8% above the Fiscal 2009 level of appropriation. The General Fund portion is \$79.5 million, an increase of \$12.9 million or 19.3% above the Fiscal 2009 level of appropriation. Also, an additional \$5.7 million is recommended to be used for reducing the accrued liabilities in the Benefit Improvement Fund and the Employees' Retirement Fund of the system.
- **Employees' Retirement System** - The recommendation for all funds is \$43.6 million, an increase of \$6.4 million or 17.2% above the Fiscal 2009 level of appropriation. The General Fund portion is \$19.9 million, an increase of \$3.0 million or 17.7% above the Fiscal 2009 level of appropriation.

- **Other Post Employment Benefits (OPEB)** - The Government Accounting Standards Board (GASB) has instituted an accounting rule change that mandates that OPEB benefits be recorded as accrued liabilities in the financial statements of governmental entities. Pursuant to this change, the City has established an OPEB Trust, and the General Fund contribution includes \$4.1 million as a contribution to the Trust in Fiscal 2010. This represents a decrease of \$2.4 million or 36.9% below the Fiscal 2009 level of appropriation.

### **Motor Vehicle Fund**

- **Fire and Police Retirement Contribution** - The recommendation for all funds is \$81.9 million, an increase of \$13.0 million or 18.8% above the Fiscal 2009 level of appropriation. The Motor Vehicle Fund portion is \$1.4 million, an increase of \$222,000 or 18.5% above the Fiscal 2009 level of appropriation.
- **Employees' Retirement System** - The recommendation for all funds is \$43.6 million, an increase of \$6.4 million or 17.2% above the Fiscal 2009 level of appropriation. The Motor Vehicle Fund portion is \$7.0 million, an increase of \$959,000 or 15.7% above the Fiscal 2009 level of appropriation.

Please note that the contributions made from other fund sources reside in the budgets of individual agencies.

### **ENOCH PRATT FREE LIBRARY**

| <b>Fund</b> | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|-------------|--------------------|--------------------|---------------|----------|
| General     | 24,251,167         | 22,901,198         | (1,349,969)   | (5.6)    |
| State       | 10,567,382         | 10,573,461         | 6,079         | 0.1      |
| Special     | 583,049            | 480,063            | (102,986)     | (17.7)   |

### **Overview**

The Enoch Pratt Free Library's Fiscal 2010 operating budget recommendation is \$34.0 million, an overall decrease of \$1.4 million. Sunday hours will be eliminated at all branches and all branches except Central and the Southeast Anchor Library will be closed on Monday or Friday in order to maintain Saturday service. Funding is provided to reopen the Reisterstown Road and Edmondson Avenue branches when renovations are complete in the second half of Fiscal 2010.

### **General Fund**

The recommendation for Fiscal 2010 is \$22.9 million, a decrease of \$1.3 million or 5.6% below the Fiscal 2009 level of appropriation. The recommendation abolishes 17 positions (14 vacant, 3 filled) for a \$1.3 million savings. Funding for books and software is reduced by \$655,900 or 25.9%.

### **State Fund**

The recommendation for Fiscal 2010 is \$10.6 million, an increase of \$6,100 or approximately the same amount as the Fiscal 2009 level of appropriation. Three vacant positions are abolished, saving \$154,400. The recommendation includes a \$26,900 increase for maintenance of the Sailor database system and \$69,800 book funding reduction.

### Special Fund

The recommendation for Fiscal 2010 is \$480,100, a decrease of \$103,000 or 17.7% below the Fiscal 2009 level of appropriation. One filled position is recommended to be abolished.

## FIRE DEPARTMENT

| Fund    | Fiscal 2009 | Fiscal 2010 | Change      | %     |
|---------|-------------|-------------|-------------|-------|
| General | 142,153,500 | 139,131,885 | (3,021,615) | (2.1) |
| Federal | 2,314,455   | 2,304,455   | (10,000)    | (0.6) |
| State   | 1,176,730   | 1,126,900   | (49,830)    | (4.2) |
| Special | 11,000,000  | 11,000,000  | 0           | 0.0   |

### Overview

The recommendation for Fiscal 2010 is \$153.6 million. The recommendation reflects a new staffing management plan that will reduce overtime spending from \$6.6 million to \$3.2 million with minimal impact on emergency response time. The recommendation replaces one fire engine and one ladder truck with two new ALS medic units. The suppression units being replaced are located within areas where the Fire Department exceeds response time standards and nearby units can provide service. The recommendation would abolish 14 vacant positions. No fire stations will be closed.

### General Fund

The recommendation for Fiscal 2010 is \$139.1 million, a decrease of \$3.0 million or 2.1% below the Fiscal 2009 level of appropriation. The recommendation includes a facilities maintenance funding increase of \$138,000, and \$78,500 is included for the purchase of upgraded smoke detectors for distribution by the Fire Prevention Bureau. The apparatus budget is reduced by \$560,100 to \$983,900, slightly higher than the level required to match the State apparatus grant award.

### Federal Fund

The recommendation for Fiscal 2010 is \$2.3 million, a decrease of \$10,000 or approximately the same as the Fiscal 2009 level of appropriation and is based upon the anticipated level of grant awards. The decrease in funding is primarily due to the elimination of a one-time federal Department of Health and Human Service grant.

### State Fund

The recommendation for Fiscal 2010 is \$1.1 million, a decrease of \$49,800 or 4.2% below the Fiscal 2009 level of appropriation and is based upon the anticipated level of grant awards. The decrease in funding is primarily due to a \$40,000 reduction in the Waterways Improvement grant and the elimination of the MIEMMS Highway Safety grant.

### Special Fund

The recommendation for Fiscal 2010 is \$11.0 million, the same as the Fiscal 2009 level of appropriation. This represents projected revenue from the City's emergency transport fee.



## DEPARTMENT OF GENERAL SERVICES

| Fund                         | Fiscal 2009 | Fiscal 2010 | Change      | %     |
|------------------------------|-------------|-------------|-------------|-------|
| General                      | 26,428,476  | 23,876,819  | (2,551,657) | (9.7) |
| Motor Vehicle                | 2,440,749   | 2,483,000   | 42,251      | 1.7   |
| Internal Service Fund-Fleet  | 50,195,284  | 48,637,157  | (1,558,127) | (3.1) |
| Internal Service Fund-Energy | 0           | 1,148,147   | 1,148,147   | 100.0 |

### Overview

The Department of General Services was approved by the citizens of Baltimore in the November 2008 General Election and will begin operations as an independent agency on July 2009. The transition will be cost neutral. General Services will continue to oversee Fleet Management, Building Maintenance, Development Center/Permits, Energy Conservation and Engineering/ Construction Management. The recommendation for Fiscal 2010 is \$76.1 million.

Initiatives in Fiscal 2010 include refocusing the Energy Office to implement technologies to reduce the use of costly and dirty renewable energy sources, thereby helping the environment and saving the City millions of dollars. The Energy Office's goal is to reduce the City's energy use by 20.0% and to generate 20.0% of its energy needs from renewable sources by Fiscal 2015, consistent with the City's Sustainability Plan and State targets.

### General Fund

The recommendation for Fiscal 2010 is \$23.9 million, a decrease of \$2.5 million or 9.7% below the Fiscal 2009 level of appropriation. Non-labor expenses are decreased by \$2.3 million due to savings in custodial contracts as well as in gas, electric, and steam expense, chilled water and filter service. Three positions totaling \$273,900 have been created. These positions include a Director of General Services, a Division Chief to manage the combined functions of the Building Engineering Division and the Construction Management/ Inspection Division, and a Public Building Maintenance Coordinator. Seven positions totaling \$379,800 have been transferred to the Energy Office and two positions totaling \$169,800 have been abolished.

### Motor Vehicle Fund

The recommendation for Fiscal 2010 is \$2.4 million, an increase of \$42,200 above the Fiscal 2009 level of appropriation. Expenditure reimbursements in the amount of \$385,000 partially offsets the cost of the Street Cut Permit Section.

### Internal Service Fund - Fleet Management

The recommendation for Fiscal 2010 is \$48.6 million, a decrease of \$1.5 million or 3.10% below the Fiscal 2009 level of appropriation. The budget plan includes \$474,000 for approved salary and benefit increases as well as for the creation of two new positions. Fleet Management relocated to a new garage facility in Fiscal 2009. The new, state of the art central garage is anticipated to generate cost savings in maintenance and equipment repairs. The budget plan includes a reduction of \$500,000 for repairs made by outside vendors, as more repairs will be performed in-house. Motor Fuels expense in the amount of \$2.4 million is removed from the Internal Service Fund and will be included in agency budgets, to encourage conservation. Funding for replacement vehicles is increased by \$400,000, from \$6.1 million to \$6.5 million.

### **Internal Service Fund – Energy Office**

The recommendation for Fiscal 2010 is \$1.1 million. There was no Fiscal 2009 Internal Service Fund budget, as this was previously part of the General Fund. The Energy Office is anticipated to generate expenditure reimbursements in the amount of \$1.1 million from the sale of energy credits and energy projects management, maintenance and performance evaluation fees. The budget plan includes \$546,000 for salaries and benefits for seven positions transferred from the General Fund and \$515,200 is included for the creation of eight new positions to fully staff the new Energy Office.

## **HEALTH DEPARTMENT**

| <b>Fund</b> | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|-------------|--------------------|--------------------|---------------|----------|
| General     | 25,910,507         | 23,884,202         | (2,026,305)   | (7.8)    |
| Federal     | 65,355,617         | 66,440,537         | 1,084,920     | 1.7      |
| State       | 15,308,575         | 19,352,105         | 4,043,530     | 26.4     |
| Special     | 9,061,297          | 9,296,488          | 235,191       | 2.6      |

### **Overview**

The recommendation for Fiscal 2010 is \$119.0 million, an increase of \$3.3 million or 2.8% above the Fiscal 2009 level of appropriation. The recommendation includes three major areas of reduction in the General Fund:

- School Health - The agency's subsidy will be reduced from \$5.0 million to \$4.2 million. The Health Department, in conjunction with Baltimore City Public Schools, has established a baseline school health service model which can be augmented for an additional payment by individual schools.
- Administration - The agency has reduced the appropriation for administration by \$284,000.
- Men's Health Center - The agency has reduced its subsidy of the Men's Health Center by \$150,000. Privatization has resulted in sufficient efficiencies to accommodate this reduction.

### **General Fund**

The recommendation for Fiscal 2010 is \$23.9 million, a decrease of \$2.0 million or 7.8% below the Fiscal 2009 level of appropriation. Twenty - four positions (5 filled, 19 vacant) with a value of approximately \$1.4 million have been abolished, primarily in two programs: Administration (11 positions, \$541,000) and Clinical Services (12 positions, \$655,000). Seven positions budgeted under the Mens' Health Center activity have been transferred to the Federal Fund.

### **Federal Fund**

The recommendation for Fiscal 2010 is \$66.4 million, an increase of \$1.1 million or 1.7% above the Fiscal 2009 level of appropriation. Significant changes in grants by program are as follows:

- Clinical Services - \$326,000 increase for Expanded HIV Testing.
- Chronic Disease Prevention - \$2.0 million increase in a major grant for comprehensive health and support services for individuals and families affected by HIV (Ryan White grant).
- Maternal and Child Health - \$1.3 million increase in three separate grants.
- Operation Safe Kids - \$805,000 decrease due to elimination of Safe Streets grant.
- Health Services for the Aging - \$314,000 decrease in two separate grants based on decrease in evaluations and clients served.

- Healthy Homes - \$853,000 decrease in several lead grants based on revised awards.
- School Health - \$500,000 decrease due to elimination of grant which ended in September 2007.

#### **State Fund**

The recommendation for Fiscal 2010 is \$19.4 million, an increase of \$4.0 million or 26.4% above the Fiscal 2009 level of appropriation. Significant changes in grants by program are as follows:

- Mental Health Services - \$2.4 million increase in grant to Baltimore Substance Abuse Systems, Inc.
- Operation Safe Kids - \$753,000 increase to expand community mobilization and outreach programs targeting at-risk youth.
- General Nursing Services - \$484,000 increase in Medical Assistance Transportation grant based on revised Fiscal 2009 award.

#### **Special Fund**

The recommendation for Fiscal 2010 is \$9.3 million, an increase of \$235,200 or 2.6% above the Fiscal 2009 level of appropriation. Significant changes in grants by program are as follows:

- Clinical Services - new \$157,000 grant to provide dental care to Medicaid-eligible and underinsured clients.

### **DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**

| <b>Fund</b> | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|-------------|--------------------|--------------------|---------------|----------|
| General     | 35,035,368         | 37,548,233         | 2,512,865     | 7.2      |
| Federal     | 62,509,592         | 72,145,470         | 9,635,878     | 15.4     |
| State       | 15,691,294         | 17,629,265         | 1,937,971     | 12.4     |
| Special     | 531,416            | 491,214            | (40,202)      | (7.6)    |

#### **Overview**

The recommendation for Fiscal 2010 is \$127.8 million, an increase of \$14.0 million or 11.0% above the Fiscal 2009 level of appropriation. This recommendation includes the closure of one Community Action Center, the transfer of the Environmental Crimes Unit from the Department of Public Works at a cost of \$350,000 and an \$11.0 million, or 42.0% increase in funding for the Homeless Services Program.

#### **General Fund**

The recommendation for Fiscal 2010 is \$37.5 million, an increase of \$2.5 million or 7.2% above the Fiscal 2009 level of appropriation. The budget includes a \$2.8 million contribution to the City's Affordable Housing Plan. It also provides a \$992,800 increase for the Homeless Services Program, consistent with the Mayor's Ten Year Plan to End Homelessness.

The recommendation closes one of the City's six Community Action Centers, saving \$780,000. HCD will study alternative ways to connect citizens in need with City services. Savings of \$954,300 are realized by accounting for historical employee turnover in the housing inspector and code enforcement officer functions; this savings will not impact service levels. The LIVE Baltimore program is reduced by \$150,000.

### **Federal Fund**

The recommendation for Fiscal 2010 is \$72.1 million, an increase of \$9.6 million or 15.4% above the Fiscal 2009 level of appropriation. The entire increase is in the Homeless Services Program: \$1.7 million for HOPWA Entitlement grants, \$5.8 million for Supportive Housing grants and \$2.2 million for Shelter Plus Care grants.

### **State Fund**

The recommendation for Fiscal 2010 is \$17.6 million, an increase of \$1.9 million or 12.4% above the Fiscal 2009 level of appropriation. Increases include \$1.1 million increase for the Summer Food Program and \$1.1 million for the Energy Assistance Program. A net increase of \$307,000 is recommended for the Department of Energy Grant (\$150,000), MEAP Weatherization grant (\$100,000) and Weatherization - BGE (\$80,000). These increases are offset by a reduction of \$23,000 in the Electrical Universal Services grant.

### **Special Fund**

The recommendation for Fiscal 2010 is \$491,200, a decrease of \$40,200 or 7.6% below the Fiscal 2009 level of appropriation. It is recommended that the Homeless Services Program charge overhead costs associated with grants directly to each Federal and State grant.

## **MAYOR'S OFFICE OF CABLE AND COMMUNICATION**

| <b>Fund</b> | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|-------------|--------------------|--------------------|---------------|----------|
| General     | 1,236,000          | 702,984            | (533,016)     | (43.1)   |
| Special     | 1,077,000          | 1,290,806          | 213,806       | 19.9     |

### **Overview**

The recommendation for Fiscal 2010 is \$2.0 million, a decrease of \$319,200 or 13.7% below the Fiscal 2009 level of appropriation.

- The City is currently studying ways for the Office of Cable and Communication to become more self-sustaining, thereby no longer reliant on General Funds for operating dollars.

### **General Fund**

The recommendation for Fiscal 2010 is \$703,000, a reduction of \$533,000 or 43.1% below the Fiscal 2009 level of appropriation. The agency has abolished four vacant positions (\$218,000) and plans to use remaining revenue from a settlement with United Artist Cable to fund its Fiscal 2009 non-personnel operating expenses.

### **Special Fund**

The recommendation for Fiscal 2010 is \$1.3 million, an increase of \$213,800 or 19.9% above the Fiscal 2009 level of appropriation. The agency receives two major sources of revenue in this fund - \$708,000 from a \$0.52 per subscriber per month cable fee and approximately \$300,000 from programming and on-air charges for use of the City's cable TV station.

## MISCELLANEOUS GENERAL EXPENSES

| Fund          | Fiscal 2009 | Fiscal 2010 | Change    | %      |
|---------------|-------------|-------------|-----------|--------|
| General       | 17,280,123  | 19,932,457  | 2,652,334 | 15.3   |
| Motor Vehicle | 1,458,850   | 1,236,850   | (222,000) | (15.2) |

### Overview

The recommendation for all funds for Fiscal 2010 is \$21.2 million, an increase of \$2.4 million or 12.8% above the Fiscal 2009 level of appropriation.

### General Fund

The recommendation for Fiscal 2010 is \$19.9 million, an increase of \$2.7 million or 15.3% above the Fiscal 2009 level of appropriation. Three new activities are recommended:

- \$2.4 million for Income Tax Reserve Repayment, a repayment to the State in the amount of \$2.4 million to replenish a fund that would be tapped as part of the Governor's budget plan.
- \$3.5 million to reimburse the State for a portion of the budget of the State Department of Assessments and Taxation relating to real property valuation, personal property valuation and information technology projects. This is part of the Governor's budget plan.
- \$171,200 for costs associated with the 2010 Census.

Children's programs are funded at \$5.2 million. After school programs (After School Matters, BOOST and Youth Places) are held harmless from reductions and remain at the Fiscal 2009 level of \$4.47 million.

Community Schools Program is funded at \$729,000, a reduction of \$771,000 or 51.0% from Fiscal 2009. These funds will be prioritized based on school needs, community resources, and the past performance of the sites. The program's effectiveness is being evaluated by an outside consultant, with a goal of better measuring outcomes.

Funding for MAPS Classification Study in the amount of \$2.1 million has been deferred.

### Motor Vehicle Fund

The recommendation for Fiscal 2010 is \$1.2 million, a decrease of \$222,000 or 15.2% below the Fiscal 2009 level of appropriation. The decrease represents the deferral of funding for the MAPS Classification Study.

## OFFICE OF EMPLOYMENT DEVELOPMENT (OED)

| Fund    | Fiscal 2009 | Fiscal 2010 | Change      | %      |
|---------|-------------|-------------|-------------|--------|
| General | 7,835,543   | 6,374,702   | (1,460,841) | (18.6) |
| Federal | 21,436,547  | 22,445,223  | 1,008,686   | 4.7    |
| State   | 1,142,930   | 2,257,870   | 1,114,940   | 97.6   |
| Special | 1,000,000   | 1,000,000   | 0           | 0.0    |

### Overview

The recommendation for Fiscal 2010 is \$32.1 million, an increase of \$662,800 or 2.1% above the Fiscal 2009 level of appropriation. This recommendation continues funding for the

YouthWorks summer jobs program at a record \$2.7 million level. In the summer of 2008, the program employed 6,800 young people.

### **General Fund**

The recommendation for Fiscal 2010 is \$6.4 million, a decrease of \$1.5 million or 18.6% below the Fiscal 2009 level of appropriation. Funding for the YouthWorks summer jobs program is increased by \$258,000 for the higher minimum wage, effective July 2009. The Youth Opportunity Program is decreased \$372,600, however OED was able to secure supplemental funding from the Maryland Department of Labor, Licensing and Regulation and the program will not be adversely impacted. Workforce Investment Act (WIA) General Fund support is reduced by \$88,100, which may result in 30 fewer occupational skills training opportunities. Other General Fund reductions are offset by \$1.0 million increase in federal funds.

### **Federal Fund**

The recommendation for Fiscal 2010 is \$22.4 million, an increase of \$1.0 million or 4.7% above the Fiscal 2009 level of appropriation.

### **State Fund**

The recommendation for Fiscal 2010 is \$2.2 million, an increase of \$1.1 million or 97.6% above the Fiscal 2009 level of appropriation. The \$1.1 million increase relates to two contracts with the Baltimore City Public Schools to provide services to:

- 450 in-school youth in the area Drop-Out Prevention (FUTURES) program
- 250 out-of-school youth in the area of Workforce Development

### **Special Fund**

Current levels are maintained, \$1.0 million for unallocated grants is the same appropriation level as Fiscal 2009.

## **POLICE DEPARTMENT**

| <b>Fund</b>   | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|---------------|--------------------|--------------------|---------------|----------|
| General       | 311,044,000        | 312,618,819        | 1,574,819     | 0.5      |
| Motor Vehicle | 12,894,000         | 12,882,000         | (12,000)      | 0.0      |
| Federal       | 10,548,578         | 10,569,550         | 20,972        | 0.0      |
| State         | 7,315,525          | 7,315,525          | 0             | 0.0      |
| Special       | 9,413,704          | 9,549,236          | 135,532       | 1.1      |

### **Overview**

The recommendation for Fiscal 2010 is \$352.9 million, an increase of \$1.7 million or 0.5% above the Fiscal 2009 level of appropriation. This recommendation increases funding for law enforcement by putting more police officers on patrol by redeploying 24 sworn positions from Police Athletic League (PAL) Centers, which are being turned over to the Department of Recreation and Parks, and increasing funding for sworn overtime by \$7.5 million.

### **General Fund**

The recommendation for Fiscal 2010 is \$312.6 million, an increase of \$1.6 million or 0.5% above the Fiscal 2009 level of appropriation. Overtime funding for sworn positions is increased \$7.5 million for a total of \$16.4 million. The recommendation removes \$2.8 million for 90 vacant

positions (16 sworn, 74 civilian). Funding for contractual employees is decreased \$1.4 million eliminating 37 Police retiree contracts and 7 PAL contracts. Funds for advertising are decreased by \$455,000, and tuition reimbursement is eliminated for a savings of \$400,000.

Eleven positions with a cost of \$547,000, seven contract positions with a cost of \$210,000 and \$161,050 in non-labor costs are abolished due to the transfer of PAL Centers to the Department of Recreation and Parks. Twenty four sworn positions that were assigned to PAL Centers will be redeployed to direct service in patrol.

#### **Motor Vehicle Fund**

The recommendation for Fiscal 2010 is \$12.9 million, the same as the Fiscal 2009 level of appropriation. Overtime is decreased \$36,900. Crossing guard reimbursement to the Department of Transportation is increased by \$33,000.

#### **Federal Fund**

The recommendation for Fiscal 2010 is \$10.6 million, the same as the Fiscal 2009 level of appropriation. Current levels are maintained, \$10.0 million for unallocated federal grants, primarily in the area of Homeland Security.

#### **State Fund**

The recommendation for Fiscal 2010 is \$7.3 million, the same as the Fiscal 2009 level of appropriation. The recommendation funds the Special Foot Patrol, Violent Crime Reduction and Neighborhood Service Officers grants.

#### **Special Fund**

The recommendation for Fiscal 2010 is \$9.5 million, an increase of \$135,500 or 1.1% above the Fiscal 2009 level of appropriation. This increase covers projected costs for salary and benefits in the Police 911 Emergency Telephone Service.

### **DEPARTMENT OF PUBLIC WORKS – BUREAU OF SOLID WASTE**

| <b>Fund</b>   | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|---------------|--------------------|--------------------|---------------|----------|
| General       | 48,659,740         | 45,147,826         | (3,511,914)   | (7.2)    |
| Motor Vehicle | 27,992,032         | 27,847,523         | (144,509)     | (0.5)    |

#### **Overview**

The Department of Public Works – Bureau of Solid Waste budget recommendation is based on the implementation of 1+1 trash and recycling collection, which is subject to City Council approval of a revision to the Baltimore City Code. This shift is in line with most other big cities and means that trash and recycling collection will each be picked up once a week; one collection day for trash and one for recycling. Collection routes have been rebalanced for efficiency and cleaning crews will no longer be required to collect recyclables. Alley cleaning crews will now be assigned to each district of the city and proactively clean alleys rather than only responding to 311 service requests. The implementation of 1+1 and consolidation of the street and alley cleaning crews will result in the abolishment of 157 permanent full-time positions; 71 in the General Fund and 86 in the Motor Vehicle Fund. These abolishments include 74 filled positions.

### **General Fund**

The recommendation for Fiscal 2010 is \$45.1 million, a decrease of \$3.5 million or 7.2% below the Fiscal 2009 level of appropriation. The budget plan includes a decrease of \$1.1 million in salary and benefits related to the abolishment of 71 positions from Solid Waste. Forty-three positions are transferred into the General Fund from the Motor Vehicle Fund to appropriately budget staff where they work. Equipment costs are reduced by \$641,300 due to the budget plan for the 1+1 trash and recycling collection. The budget plan includes \$254,000 for replacement trailers at the Quarantine Road Landfill and the Northwest Transfer Station.

### **Motor Vehicle Fund**

The recommendation for Fiscal 2010 is \$27.8 million, a decrease of \$144,500 or 0.5% below the Fiscal 2009 level of appropriation. The budget plan includes a \$4.6 million decrease in salary and benefits related to the abolishment of 86 positions and the transfer of 43 positions to the General Fund. Contractual Services is recommended to increase by \$385,200, including contracts transferred from the General Fund. Included are cleaning contracts with the Downtown Partnership in the amount of \$459,000, a reduction of \$51,000 from last fiscal year and Living Classrooms in the amount of \$600,000. The contract with the Department of Public Safety and Corrections (\$370,000) has been eliminated in Fiscal 2010. The budget plan includes \$389,700 for the purchase of additional Bobcats, trailers, and sweepers to enhance street and alley cleaning operations.

## **DEPARTMENT OF PUBLIC WORKS - BUREAU OF WATER AND WASTEWATER**

| <b>Fund</b>             | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|-------------------------|--------------------|--------------------|---------------|----------|
| Water Utility Fund      | 129,421,000        | 130,099,000        | 678,000       | 0.5      |
| Wastewater Utility Fund | 171,124,000        | 171,070,000        | (54,000)      | 0.0      |
| Motor Vehicle Fund      | 5,199,968          | 5,436,432          | 236,464       | 4.5      |

### **Overview**

The total recommendation for Fiscal 2010 is \$306.6 million, which represents a 0.2% increase over the Fiscal 2009 appropriation. On the revenue side, water consumption dropped by 5.0% in Fiscal 2009, and is expected to be flat in Fiscal 2010. The Bureau is proposing a 9.0% rate increase, effective July 1, 2009. On the expenditure side, the Bureau is proposing a net reduction of 97 positions, while increasing debt service spending.

### **Water Utility Fund**

The recommendation for Fiscal 2010 is \$130.1 million, an increase of \$678,000, or 0.5% above the Fiscal 2009 appropriation. This funding is used to manage the City's water distribution system. Debt Service payments will increase by \$5.0 million or 17.5%. This increase is in accordance with the Utility's long-term plan to upgrade aging infrastructure. The recommendation also includes a net decrease of 37 positions, including the abolishment of 11 filled and 29 vacant positions.

### **Wastewater Utility Fund**

The recommendation for Fiscal 2010 is \$171.1 million, a decrease of \$54,000 below the Fiscal 2009 appropriation. This funding is used to manage the wastewater collection and treatment system. Debt service payments will increase by \$5.8 million (14.7%). This increase is in accordance with the Utility's long-term plan to upgrade aging infrastructure.



The recommendation also includes a net decrease of 50 positions, and of this amount there were 58 vacant positions.

#### **Motor Vehicle Fund**

The recommendation for Fiscal 2010 is \$5.4 million, an increase of \$236,500 or 4.5% above the Fiscal 2009 level of appropriation. This funding is used to manage the City's stormwater system. Spending on supplies will increase by \$152,300. One Motor Vehicle Driver position is added for the Stormwater program.

### **DEPARTMENT OF RECREATION AND PARKS**

| <b>Fund</b>   | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|---------------|--------------------|--------------------|---------------|----------|
| General       | 27,169,470         | 25,683,006         | (1,486,464)   | (5.5)    |
| Motor Vehicle | 4,592,000          | 4,604,000          | 12,000        | 0.3      |
| Federal       | 120,000            | 0                  | (120,000)     | (100.0)  |
| State         | 805,561            | 268,475            | (537,086)     | (66.6)   |
| Special       | 1,017,012          | 423,352            | (593,660)     | (58.4)   |

#### **Overview**

The recommendation for Fiscal 2010 is \$31.0 million, a decrease of \$2.7 million or 8.0% below the Fiscal 2009 level of appropriation.

The recommended budget reflects significant changes in the management and operation of City recreation facilities. The result will be a network of 57 recreation centers, up from the current 46, including two run by non-profit community organizations, and an overall increase in structured recreational programming for children and youth. The City will convert 14 of 18 Police Athletic League (PAL) centers into recreation centers (two will be closed and two returned to the school system). Three underutilized recreation centers will also be closed, and eight recreation centers will reduce hours to focus on after-school activities, as they are little used during other times of the day.

The capital budget includes \$4.0 million in voter-approved bond funding for recreation center improvements.

#### **General Fund**

The recommendation for Fiscal 2010 is \$25.7 million, a decrease of \$1.5 million or 5.5% below the Fiscal 2009 level of appropriation. The recommendation includes \$1.2 million to transfer the operation of the PAL facilities from the Police Department. Additional steps to balance the Fiscal 2010 budget are outlined below:

- The Family League grant for after-school programs is reduced from \$500,000 to \$250,000.
- The Office of Partnerships' \$150,000 grant to the Parks and People Foundation has been eliminated.
- **Recreation Services**
  - The summer swim season will be reduced from seven to six weeks at walk-to-pools and from nine to eight weeks at park pools. The reduction will occur at the end of the season in August, which historically experiences lower participation. Druid Hill Park and Patterson Park pools will be open for the Memorial Day holiday and operate on weekends only until June 27, 2009. Pool maintenance functions will be

performed by part-time pool managers. Three full-time Stationary Engineer positions (two filled, one vacant) are abolished for a savings of \$128,000. Three walk-to pools will be closed.

- The Summer Extended Hours Program for teens at recreation centers will be reduced from seven to six weeks and from five days to three days per week.
- The Child Care Administration activity has been eliminated. One filled Recreation Program Assistant position (\$51,200) will be abolished. The agency will no longer provide school-age day care services. The larger portion of this program is budgeted in Special Funds.
- **Park Services**
  - 13 positions (3 filled, 10 vacant) are abolished for a savings of approximately \$552,000. Minimal impact on services is expected as two of the three filled positions are clerical. The agency will attempt to cover the loss of these incumbents with an agency-wide reassignment of remaining clerical staff.
  - The park ranger activity will be reduced from 11 to three people during the off-season from November to March and resume its full force from April to October for a savings of \$58,000.
- **Special Facilities**
  - Two filled Sports Facility Director positions assigned to the Mt. Pleasant Ice Rink and the Myers Soccer Pavilion and two other vacant positions have been abolished for a savings of \$227,000. The facilities will be managed by two incumbent Recreation Programmers. Additionally, the Myers Soccer Pavilion will be operated only during the peak season of October through May and be closed for the summer.

#### **Motor Vehicle Fund**

The recommendation for Fiscal 2010 is \$4.6 million for Forestry Services, an increase of \$12,000 or 0.3% above the Fiscal 2009 level of appropriation. No significant change in current services is anticipated.

#### **Federal Fund**

The recommendation for Fiscal 2010 is \$0, a decrease of \$120,000 or 100.0% below the Fiscal 2009 level of appropriation. This reduction eliminates appropriation for grants that are anticipated but not yet secured.

#### **State Fund**

The recommendation for Fiscal 2010 is \$268,500, a decrease of \$537,000 or 66.6% below the Fiscal 2009 level of appropriation. Based on the latest estimate from the State Department of Natural Resources the agency expects its Program Open Space grant to be \$225,000, reduced from \$690,000 in Fiscal 2009.

#### **Special Fund**

The recommendation for Fiscal 2010 is \$423,400, a decrease of \$593,700 or 58.4% below the Fiscal 2009 level of appropriation. The agency is eliminating its school-age child care program. Five child care positions (four filled and one vacant) are abolished (\$293,000). The department will assist affected families to enroll children in alternative programs.

The Director of the Office of Partnerships position, which was transferred from the General to the Special Fund in Fiscal 2009, is transferred back to the General Fund. The reduction also

represents the elimination of a \$225,000 appropriation for grants that are anticipated but not yet secured.

## STATE'S ATTORNEY'S OFFICE

| Fund    | Fiscal 2009 | Fiscal 2010 | Change  | %   |
|---------|-------------|-------------|---------|-----|
| General | 26,843,000  | 26,859,385  | 16,385  | 0.1 |
| Federal | 1,639,227   | 1,728,830   | 89,603  | 5.5 |
| State   | 4,494,797   | 4,775,280   | 280,483 | 6.2 |
| Special | 50,000      | 50,000      | 0       | 0.0 |

### Overview

The recommendation for Fiscal 2010 is \$33.4 million, an increase of \$386,500 or 1.2% over the Fiscal 2009 level of appropriation.

### General Fund

The recommendation for Fiscal 2010 is \$26.9 million, an increase of \$16,400 or 0.1% over the Fiscal 2009 level of appropriation. The recommendation includes freezing 11 positions (5 attorneys, 6 support staff) for a savings of \$726,000 and an additional \$300,000 reduction in other expenses.

### Federal Fund

The recommendation for Fiscal 2010 is \$1.7 million, an increase of \$89,600 or 5.5% above the Fiscal 2009 level of appropriation. The agency receives significant federal grants to operate the following activities: a Child Non-Support Enforcement unit (\$870,000); a specialized Drug Court (\$217,400); a Family Bereavement Center to provide services for crime victims (\$220,900); and a specialized major drug enforcement unit in conjunction with the U.S. Attorney's office (\$216,000). The increase in the fund is related to Fiscal 2010 adjustments in salaries and benefits in all of the grants.

### State Fund

The recommendation for Fiscal 2010 is \$4.8 million, an increase of \$280,500 or 6.2% above the Fiscal 2009 level of appropriation. The agency receives significant State grants to operate the following activities: a specialized unit to prosecute homicides and other violent crime (\$2.2 million); a unit to staff the Central Booking and Intake facility (\$927,400); and two grants for a specialized juvenile charging unit (\$580,300). The increase in the fund is related to Fiscal 2010 adjustments in salaries and benefits in all of the grants.

### Special Fund

The recommendation for Fiscal 2010 is \$50,000, unchanged from the Fiscal 2009 level of appropriation.

## DEPARTMENT OF TRANSPORTATION

| <b>Fund</b>        | <b>Fiscal 2009</b> | <b>Fiscal 2010</b> | <b>Change</b> | <b>%</b> |
|--------------------|--------------------|--------------------|---------------|----------|
| Motor Vehicle      | 99,559,000         | 99,400,000         | (159,000)     | (0.2)    |
| General            | 1,210,000          | 1,101,245          | (108,755)     | (9.0)    |
| Conduit Enterprise | 4,788,000          | 5,162,000          | 374,000       | 7.8      |
| Parking Enterprise | 31,123,000         | 30,462,000         | (661,000)     | (2.1)    |
| Parking Management | 15,267,000         | 16,567,000         | 1,300,000     | 8.5      |
| Federal            | 1,273,883          | 1,277,102          | 3,219         | 0.3      |
| State              | 106,737            | 106,737            | 0             | 0.0      |
| Special            | 858,500            | 7,191,061          | 6,332,561     | 737.6    |

### Overview

The recommendation for Fiscal 2010 is \$161.3 million, an increase of \$7.1 million or 3.8% above the Fiscal 2009 appropriation. The recommendation includes a \$6.3 million Special Fund increase for operation of the City's new downtown circulator shuttle bus service. The main source of funding for this service is incremental revenue from a parking tax increase enacted in 2008. The recommendation also realistically funds overtime and highway maintenance materials and supplies. To offset these increases, the recommendation abolishes 41 vacant positions for a savings of \$1.7 million and freezes another 18 vacant positions.

### Motor Vehicle Fund

The recommendation for Fiscal 2010 is \$99.4 million, a decrease of \$159,000 or 0.2% below the Fiscal 2009 appropriation. Overtime funding is increased by \$2.2 million and materials and supplies increased by \$1.8 million to better reflect historical spending trends. Full-time salaries and benefits are reduced \$1.5 million due to the abolishment of 39 vacant positions and the transfer of three positions to the Conduit Enterprise Fund and the Parking Management Fund. The agency also has frozen 18 vacant positions for a savings of \$971,600. Transfer credits are increased by \$2.8 million, largely due to the anticipated cost recovery for services provided to the City's capital project initiatives, the Unified Planning Work Program grant, and the Congestion Mitigation and Air Quality Improvement program.

### General Fund

The recommendation for Fiscal 2010 is \$1.1 million, a decrease of \$108,800 or 9.0% below the Fiscal 2009 level of appropriation. Two vacant survey technician positions are abolished for \$75,000 in savings. The \$100,000 cost of security guards in the Fallsway impound lot is transferred to the Motor Vehicle Fund. Lastly, the reimbursement from the Police Department for crossing guards is increased by \$33,000.

### Conduit Enterprise Fund

The recommendation for Fiscal 2010 is \$5.2 million, an increase of \$374,000 or 7.8% above the Fiscal 2009 level of appropriation. Full-time salaries and benefits are increased by \$168,200. Two positions are transferred from the Motor Vehicle Fund. Contractual Services are increased \$176,800, mainly for manhole cleaning.

### Parking Enterprise Fund

The recommendation for Fiscal 2010 is \$30.5 million, a decrease of \$661,000 or 2.1 % below the Fiscal 2009 level of appropriation. Parking Enterprise Debt Service is reduced by \$1.5 million. Contractual services are increased by \$874,000 mainly for an increase in payments on parking taxes and licenses to reflect the parking tax rate increase enacted by City Council in December

2008. Parking meter revenue is estimated to be \$8.3 million, \$318,300 higher than current budget, due to 180 new multi-space meters installed in Fiscal 2009.

#### **Parking Management Fund**

The recommendation for Fiscal 2010 is \$16.6 million, an increase of \$1.3 million or 8.5% above the Fiscal 2009 appropriation. One position is transferred to this fund from the Motor Vehicle Fund. The Parking Authority's operating expenses are increased by \$16,400 to cover office rental cost escalation. A new Valet Parking enforcement program is recommended at a cost of \$205,900, subject to City Council approval. Contractual Services are increased by \$1.3 million, including \$278,800 for maintenance and repair for Jones Falls A Lot and other metered lots, \$650,000 to cover payments to PayLock for the SmartBoot program, \$295,300 for payments on parking taxes and licenses to reflect the parking tax rate increase enacted in December 2008.

Estimated total revenue is \$4.5 million, an increase of \$238,700 above the Fiscal 2009 adopted budget, mainly due to increased parking volume at the West Street, Redwood Street and Marina garages.

#### **Federal Fund**

The recommendation for Fiscal 2010 is \$1.3 million, same as the Fiscal 2009 level of appropriation. The appropriation funds the Urban Youth Corps Program, Traffic Control and Pedestrian Safety.

#### **State Fund**

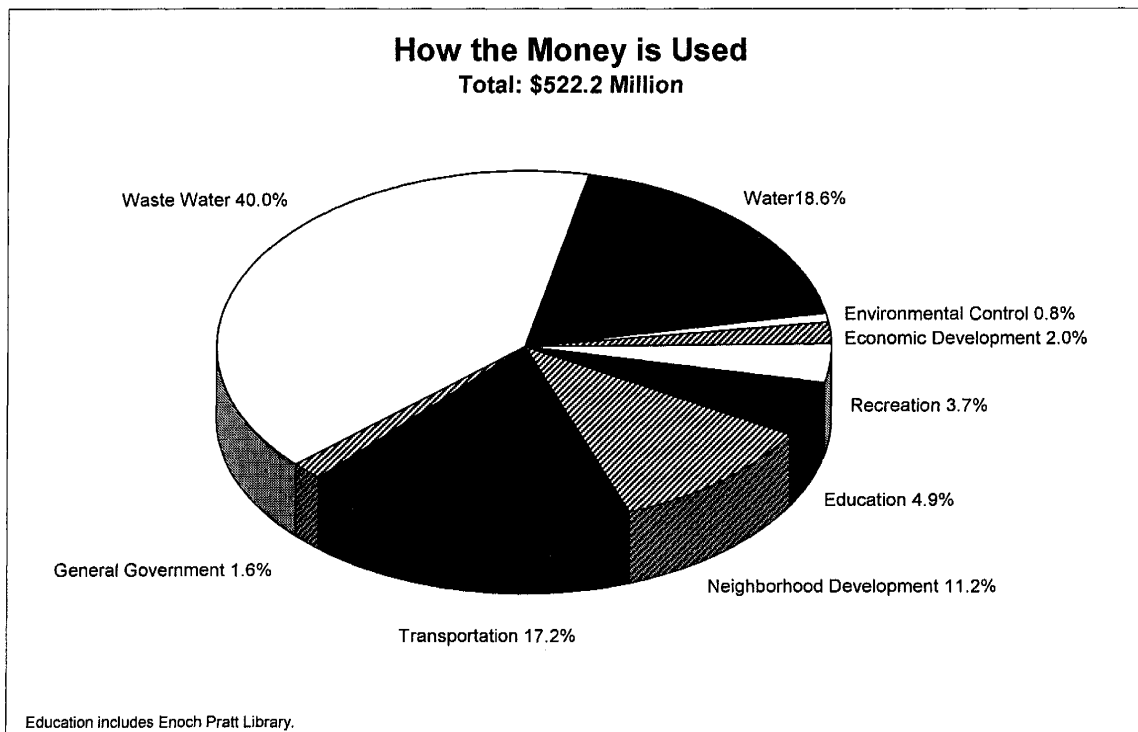
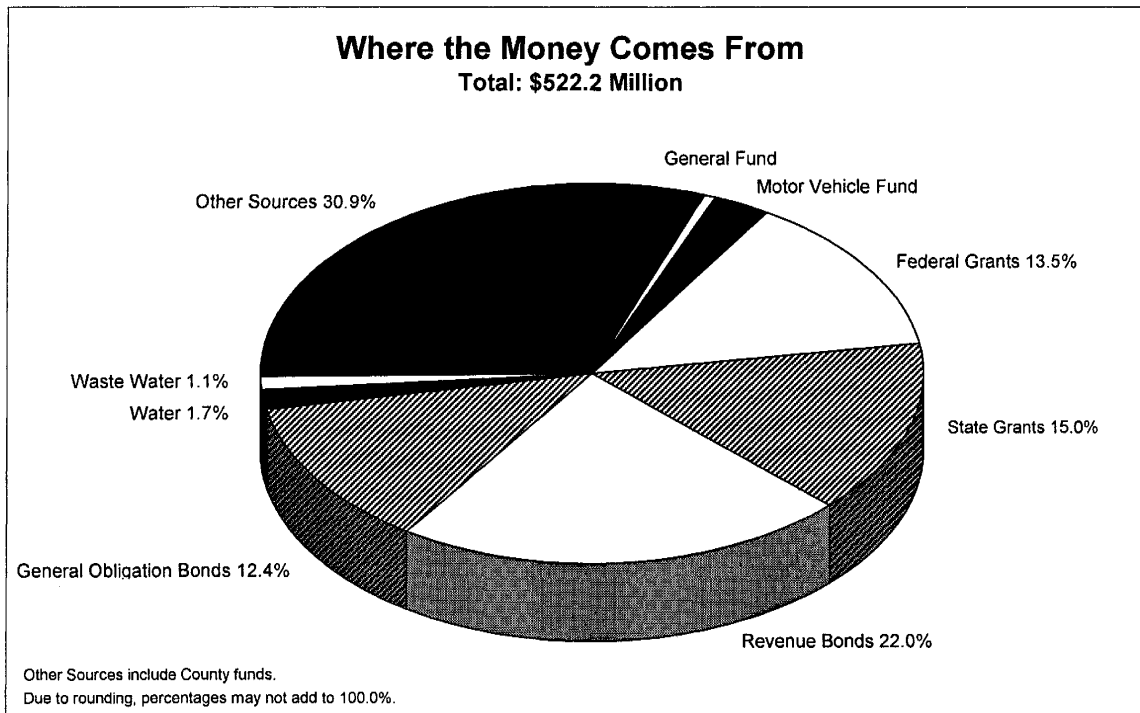
The recommendation for Fiscal 2010 is \$106,700, same as the Fiscal 2009 level of appropriation. The appropriation funds Pimlico Race Track Special Services and Ridesharing.

#### **Special Fund**

The recommendation for Fiscal 2010 is \$7.2 million, an increase of \$6.3 million or 700.0% above the Fiscal 2009 level of appropriation. The increase is due to the creation of the downtown circulator shuttle bus program. Revenues to support this program are from increased parking taxes, advertising revenues, contributions from East Baltimore Development, Inc., University of Maryland and private donors, and various other revenues.

## FISCAL 2010

### CAPITAL BUDGET RECOMMENDATIONS



## Capital Budget Recommendations

---

The recommendation for the Fiscal 2010 capital program is \$522.2 million, a decrease of \$220.5 million or 29.7% below the Fiscal 2009 level of appropriation.

General Fund Pay-As-You-Go (PAYGO) appropriations are recommended at \$3.5 million, a decrease of \$5.1 million or 59.1% below the Fiscal 2009 level of appropriation. The recommendation includes funding for asbestos management in City owned buildings and schools, parkland expansion and improvements, repair of City owned buildings, and general Citywide community projects.

General Obligation Bond appropriations are recommended at \$65.0 million, an increase of \$5.0 million or 8.3% above the Fiscal 2009 level of appropriation. The recommendation includes \$23.0 million for renovation and modernization at City schools, \$8.0 million for park improvements and \$22.2 million for community and economic development projects.

Motor Vehicle PAYGO appropriations are recommended at \$13.7 million, a decrease of \$33.7 million or 71.1% below the Fiscal 2009 level of appropriation. The recommendation includes \$3.1 million for local highways, \$1.4 million for traffic systems and \$2.7 million for storm water and erosion control.

Federal and State grant appropriations are recommended at \$148.8 million, a decrease of \$141.5 million or 48.70% below the Fiscal 2009 level of appropriation. Federal grants include \$14.2 million for local highways and \$34.8 million for community development projects. State grants include \$4.0 million for local highways, \$5.9 million for community development projects and \$63.8 million for waste water projects.

Revenue Bond fund appropriations are recommended at \$115.0 million, an increase of \$2.1 million or 1.9% above the Fiscal 2009 level of appropriation. The recommendation includes \$40.1 million for water and \$74.9 million for waste water system improvements. Significant projects include: Herring Run Interceptor - \$11.9 million, Water Infrastructure Rehabilitation - \$15.0 million and Sewer System Rehabilitation Projects - \$22.6 million.

In summary, the recommended fund allocations for Fiscal 2010 are:

*(Dollars in Millions)*

|                             |                 |
|-----------------------------|-----------------|
| General Funds (PAYGO)       | \$ 3.5          |
| General Obligation Bonds    | \$ 65.0         |
| Motor Vehicle Funds (PAYGO) | \$ 13.7         |
| Utility Funds (PAYGO)       | \$ 14.7         |
| Federal and State Grants    | \$ 148.8        |
| Revenue Bonds               | \$ 115.0        |
| All Other                   | \$ 161.5        |
| <b>Total</b>                | <b>\$ 522.2</b> |





# Fiscal 2010 Preliminary Budget Plan

## SUMMARY TABLES





## FISCAL 2010

## OPERATING AND CAPITAL BUDGET FUND DISTRIBUTION

## Finance Recommendations

|                                      | Operating Budget       | Capital Budget       | Total                  |
|--------------------------------------|------------------------|----------------------|------------------------|
| <b>Funds</b>                         |                        |                      |                        |
| General                              | \$1,344,566,000        | \$3,523,000          | \$1,348,089,000        |
| Motor Vehicle                        | 194,400,000            | 13,700,000           | 208,100,000            |
| Parking Management                   | 16,567,000             | 0                    | 16,567,000             |
| Convention Center Bond               | 4,596,000              | 0                    | 4,596,000              |
| Water and Waste Water Utilities      | 301,169,000            | 14,750,000           | 315,919,000            |
| Parking Enterprise                   | 30,462,000             | 0                    | 30,462,000             |
| Conduit Enterprise                   | 5,162,000              | 4,513,000            | 9,675,000              |
| Loan and Guarantee Enterprise        | 3,807,000              | 0                    | 3,807,000              |
| Federal Grants                       | 195,301,363            | 70,673,000           | 265,974,363            |
| State Grants                         | 80,855,004             | 78,153,000           | 159,008,004            |
| General Obligation Bonds             | 0                      | 65,000,000           | 65,000,000             |
| Mayor and City Council Real Property | 0                      | 2,000,000            | 2,000,000              |
| Revenue Bonds                        | 0                      | 114,997,000          | 114,997,000            |
| Counties                             | 0                      | 110,235,000          | 110,235,000            |
| Special                              | 52,123,072             | 2,762,000            | 54,885,072             |
| Other                                | 0                      | 41,960,000           | 41,960,000             |
| <b>Total - All Funds</b>             | <b>\$2,229,008,439</b> | <b>\$522,266,000</b> | <b>\$2,751,274,439</b> |

FISCAL 2010

FINANCE RECOMMENDATIONS BY FUND

|                                      | Fiscal 2009<br>Budget  | Fiscal 2010<br>Budget  | Dollar<br>Change       | Percent<br>Change |
|--------------------------------------|------------------------|------------------------|------------------------|-------------------|
| <b>Operating Funds</b>               |                        |                        |                        |                   |
| Local and State-shared Funds         |                        |                        |                        |                   |
| General                              | \$1,336,914,000        | \$1,344,566,000        | \$7,652,000            | 0.6%              |
| Motor Vehicle                        | 194,427,000            | 194,400,000            | (27,000)               | (0.0)             |
| Parking Management                   | 15,267,000             | 16,567,000             | 1,300,000              | 8.5               |
| Convention Center Bond               | 4,616,000              | 4,596,000              | (20,000)               | (0.4)             |
| Total                                | 1,551,224,000          | 1,560,129,000          | 8,905,000              | 0.6               |
| Enterprise Funds                     |                        |                        |                        |                   |
| Waste Water Utility                  | 171,124,000            | 171,070,000            | (54,000)               | (0.0)             |
| Water Utility                        | 129,421,000            | 130,099,000            | 678,000                | 0.5               |
| Parking Enterprise                   | 31,123,000             | 30,462,000             | (661,000)              | (2.1)             |
| Conduit Enterprise                   | 4,788,000              | 5,162,000              | 374,000                | 7.8               |
| Loan and Guarantee Enterprise        | 3,810,000              | 3,807,000              | (3,000)                | (0.1)             |
| Total                                | 340,266,000            | 340,600,000            | 334,000                | 0.1               |
| Grant Funds                          |                        |                        |                        |                   |
| Federal                              | 183,976,374            | 195,301,363            | 11,324,989             | 6.2               |
| State                                | 73,656,939             | 80,855,004             | 7,198,065              | 9.8               |
| Special                              | 45,369,576             | 52,123,072             | 6,753,496              | 14.9              |
| Total                                | 303,002,889            | 328,279,439            | 25,276,550             | 8.3               |
| <b>Total Operating - All Funds</b>   | <b>\$2,194,492,889</b> | <b>\$2,229,008,439</b> | <b>\$34,515,550</b>    | <b>1.6%</b>       |
| <b>Capital Funds</b>                 |                        |                        |                        |                   |
| Pay-As-You-Go                        |                        |                        |                        |                   |
| General                              | \$8,611,000            | \$3,523,000            | (\$5,088,000)          | (59.1)%           |
| Motor Vehicle                        | 47,400,000             | 13,700,000             | (33,700,000)           | (71.1)            |
| Conduit Enterprise                   | 3,419,000              | 4,513,000              | 1,094,000              | 32.0              |
| Waste Water Utility                  | 16,687,000             | 5,750,000              | (10,937,000)           | (65.5)            |
| Water Utility                        | 8,500,000              | 9,000,000              | 500,000                | 5.9               |
| Total                                | 84,617,000             | 36,486,000             | (48,131,000)           | (56.9)            |
| Grants                               |                        |                        |                        |                   |
| Federal                              | 105,441,000            | 70,673,000             | (34,768,000)           | (33.0)            |
| State                                | 184,849,000            | 78,153,000             | (106,696,000)          | (57.7)            |
| Special                              | 2,550,000              | 2,762,000              | 212,000                | 8.3               |
| Total                                | 292,840,000            | 151,588,000            | (141,252,000)          | (48.2)            |
| Loans and Bonds                      |                        |                        |                        |                   |
| Revenue Bonds                        | 112,862,000            | 114,997,000            | 2,135,000              | 1.9               |
| General Obligation Bonds             | 60,000,000             | 65,000,000             | 5,000,000              | 8.3               |
| Total                                | 172,862,000            | 179,997,000            | 7,135,000              | 4.1               |
| Mayor and City Council Real Property | 6,345,000              | 2,000,000              | (4,345,000)            | (68.5)            |
| All Other                            | 186,155,000            | 152,195,000            | (33,960,000)           | (18.2)            |
| <b>Total Capital - All Funds</b>     | <b>\$742,819,000</b>   | <b>\$522,266,000</b>   | <b>(\$220,553,000)</b> | <b>(29.7)%</b>    |

FISCAL 2010

FINANCE RECOMMENDATIONS BY FUND

|                                      | Fiscal 2009<br>Budget  | Fiscal 2010<br>Budget  | Dollar<br>Change       | Percent<br>Change |
|--------------------------------------|------------------------|------------------------|------------------------|-------------------|
| <b>Total Funds</b>                   |                        |                        |                        |                   |
| Local and State-shared Funds         |                        |                        |                        |                   |
| General                              | \$1,345,525,000        | \$1,348,089,000        | \$2,564,000            | 0.2%              |
| Motor Vehicle                        | 241,827,000            | 208,100,000            | (33,727,000)           | (13.9)            |
| Parking Management                   | 15,267,000             | 16,567,000             | 1,300,000              | 8.5               |
| Convention Center Bond               | 4,616,000              | 4,596,000              | (20,000)               | (0.4)             |
| Total                                | 1,607,235,000          | 1,577,352,000          | (29,883,000)           | (1.9)             |
| Enterprise Funds                     |                        |                        |                        |                   |
| Waste Water Utility                  | 187,811,000            | 176,820,000            | (10,991,000)           | (5.9)             |
| Water Utility                        | 137,921,000            | 139,099,000            | 1,178,000              | 0.9               |
| Parking Enterprise                   | 31,123,000             | 30,462,000             | (661,000)              | (2.1)             |
| Conduit Enterprise                   | 8,207,000              | 9,675,000              | 1,468,000              | 17.9              |
| Loan and Guarantee Enterprise        | 3,810,000              | 3,807,000              | (3,000)                | (0.1)             |
| Total                                | 368,872,000            | 359,863,000            | (9,009,000)            | (2.4)             |
| Grant Funds                          |                        |                        |                        |                   |
| Federal                              | 289,417,374            | 265,974,363            | (23,443,011)           | (8.1)             |
| State                                | 258,505,939            | 159,008,004            | (99,497,935)           | (38.5)            |
| Special                              | 47,919,576             | 54,885,072             | 6,965,496              | 14.5              |
| Total                                | 595,842,889            | 479,867,439            | (115,975,450)          | (19.5)            |
| Loans and Bonds                      |                        |                        |                        |                   |
| Revenue Bonds                        | 112,862,000            | 114,997,000            | 2,135,000              | 1.9               |
| General Obligation Bonds             | 60,000,000             | 65,000,000             | 5,000,000              | 8.3               |
| Total                                | 172,862,000            | 179,997,000            | 7,135,000              | 4.1               |
| Mayor and City Council Real Property | 6,345,000              | 2,000,000              | (4,345,000)            | (68.5)            |
| All Other                            | 186,155,000            | 152,195,000            | (33,960,000)           | (18.2)            |
| <b>Total - All Funds</b>             | <b>\$2,937,311,889</b> | <b>\$2,751,274,439</b> | <b>(\$186,037,450)</b> | <b>(6.3)%</b>     |



## FISCAL 2010

## OPERATING BUDGET COMPARED WITH CURRENT SERVICES AND PRIOR YEAR BUDGET

## Finance Recommendations

| AGENCY AND FUND                          | FISCAL 2009<br>BUDGET | FISCAL 2010<br>CURRENT SERVICES | FISCAL 2010<br>BUDGET | CHANGE IN<br>BUDGET |
|--|-----------------------|---------------------------------|-----------------------|---------------------|
| <b>Board of Elections</b>                | <b>5,081,940</b>      | <b>4,178,720</b>                | <b>4,219,298</b>      | <b>(862,642)</b>    |
| General                                  | 5,081,940             | 4,178,720                       | 4,219,298             | (862,642)           |
| <b>City Council</b>                      | <b>4,852,000</b>      | <b>4,955,626</b>                | <b>4,954,843</b>      | <b>102,843</b>      |
| General                                  | 4,852,000             | 4,955,626                       | 4,954,843             | 102,843             |
| <b>Community Relations Commission</b>    | <b>1,120,962</b>      | <b>1,124,909</b>                | <b>988,107</b>        | <b>(132,855)</b>    |
| General                                  | 1,054,000             | 1,055,643                       | 921,000               | (133,000)           |
| Federal                                  | 66,962                | 69,266                          | 67,107                | 145                 |
| <b>Comptroller</b>                       | <b>17,694,545</b>     | <b>18,332,725</b>               | <b>20,975,827</b>     | <b>3,281,282</b>    |
| General                                  | 4,363,000             | 4,886,979                       | 4,264,563             | (98,437)            |
| Special                                  | 141,857               | 147,346                         | 130,440               | (11,417)            |
| Internal Service                         | 13,189,688            | 13,298,400                      | 16,580,824            | 3,391,136           |
| <b>Council Services</b>                  | <b>593,000</b>        | <b>591,683</b>                  | <b>515,808</b>        | <b>(77,192)</b>     |
| General                                  | 593,000               | 591,683                         | 515,808               | (77,192)            |
| <b>Courts: Circuit Court</b>             | <b>16,788,392</b>     | <b>17,098,763</b>               | <b>16,695,492</b>     | <b>(92,900)</b>     |
| General                                  | 8,880,000             | 8,949,381                       | 8,526,134             | (353,866)           |
| Federal                                  | 1,484,278             | 1,533,639                       | 1,458,296             | (25,982)            |
| State                                    | 6,424,114             | 6,615,743                       | 6,626,062             | 201,948             |
| Special                                  | 0                     | 0                               | 85,000                | 85,000              |
| <b>Courts: Orphans' Court</b>            | <b>469,159</b>        | <b>486,565</b>                  | <b>486,565</b>        | <b>17,406</b>       |
| General                                  | 469,159               | 486,565                         | 486,565               | 17,406              |
| <b>Employees' Retirement Systems</b>     | <b>9,524,276</b>      | <b>9,748,817</b>                | <b>9,748,817</b>      | <b>224,541</b>      |
| Special                                  | 9,524,276             | 9,748,817                       | 9,748,817             | 224,541             |
| <b>Enoch Pratt Free Library</b>          | <b>35,401,598</b>     | <b>36,727,633</b>               | <b>33,954,722</b>     | <b>(1,446,876)</b>  |
| General                                  | 24,251,167            | 25,652,993                      | 22,901,198            | (1,349,969)         |
| State                                    | 10,567,382            | 10,483,305                      | 10,573,461            | 6,079               |
| Special                                  | 583,049               | 591,335                         | 480,063               | (102,986)           |
| <b>Finance</b>                           | <b>28,867,118</b>     | <b>29,880,847</b>               | <b>28,365,459</b>     | <b>(501,659)</b>    |
| General                                  | 14,842,357            | 15,737,059                      | 14,020,451            | (821,906)           |
| Loan and Guarantee Enterprise            | 3,229,000             | 3,233,780                       | 3,234,000             | 5,000               |
| Special                                  | 0                     | 0                               | 201,000               | 201,000             |
| Internal Service                         | 10,795,761            | 10,910,008                      | 10,910,008            | 114,247             |
| <b>Fire</b>                              | <b>156,644,685</b>    | <b>161,088,509</b>              | <b>153,563,240</b>    | <b>(3,081,445)</b>  |
| General                                  | 142,153,500           | 146,597,324                     | 139,131,885           | (3,021,615)         |
| Federal                                  | 2,314,455             | 2,314,455                       | 2,304,455             | (10,000)            |
| State                                    | 1,176,730             | 1,176,730                       | 1,126,900             | (49,830)            |
| Special                                  | 11,000,000            | 11,000,000                      | 11,000,000            | 0                   |
| <b>General Services</b>                  | <b>79,064,509</b>     | <b>82,405,651</b>               | <b>76,145,123</b>     | <b>(2,919,386)</b>  |
| General                                  | 26,428,476            | 28,122,247                      | 23,876,819            | (2,551,657)         |
| Motor Vehicle                            | 2,440,749             | 2,565,420                       | 2,483,000             | 42,251              |
| Internal Service                         | 50,195,284            | 51,717,984                      | 49,785,304            | (409,980)           |
| <b>Health</b>                            | <b>115,635,996</b>    | <b>120,417,575</b>              | <b>118,973,332</b>    | <b>3,337,336</b>    |
| General                                  | 25,910,507            | 26,839,537                      | 23,884,202            | (2,026,305)         |
| Federal                                  | 65,355,617            | 66,867,775                      | 66,440,537            | 1,084,920           |
| State                                    | 15,308,575            | 15,389,111                      | 19,352,105            | 4,043,530           |
| Special                                  | 9,061,297             | 11,321,152                      | 9,296,488             | 235,191             |
| <b>Housing and Community Development</b> | <b>113,767,670</b>    | <b>126,645,493</b>              | <b>127,814,182</b>    | <b>14,046,512</b>   |
| General                                  | 35,035,368            | 45,456,684                      | 37,548,233            | 2,512,865           |
| Federal                                  | 62,509,592            | 64,329,180                      | 72,145,470            | 9,635,878           |
| State                                    | 15,691,294            | 16,110,090                      | 17,629,265            | 1,937,971           |
| Special                                  | 531,416               | 749,539                         | 491,214               | (40,202)            |

## OPERATING BUDGET COMPARED WITH CURRENT SERVICES AND PRIOR YEAR BUDGET

## Finance Recommendations

| AGENCY AND FUND  | FISCAL 2009<br>BUDGET | FISCAL 2010<br>CURRENT SERVICES | FISCAL 2010<br>BUDGET | CHANGE IN<br>BUDGET |
|--|-----------------------|---------------------------------|-----------------------|---------------------|
| <b>Human Resources</b>                                   | <b>7,467,909</b>      | <b>7,727,336</b>                | <b>6,572,293</b>      | <b>(895,616)</b>    |
| General  | 4,626,100             | 4,882,632                       | 4,402,632             | (223,468)           |
| Internal Service   | 2,841,809             | 2,844,704                       | 2,169,661             | (672,148)           |
| <b>Law</b>   | <b>8,965,537</b>      | <b>9,111,416</b>                | <b>8,698,241</b>      | <b>(267,296)</b>    |
| General  | 4,153,000             | 4,185,612                       | 3,784,805             | (368,195)           |
| Special  | 397                   | 74,737                          | 74,527                | 74,130              |
| Internal Service   | 4,812,140             | 4,851,067                       | 4,838,909             | 26,769              |
| <b>Legislative Reference</b>                             | <b>824,400</b>        | <b>816,924</b>                  | <b>799,763</b>        | <b>(24,637)</b>     |
| General  | 813,000               | 805,524                         | 788,363               | (24,637)            |
| Special  | 11,400                | 11,400                          | 11,400                | 0                   |
| <b>Liquor License Board</b>                              | <b>1,936,663</b>      | <b>2,341,068</b>                | <b>2,337,538</b>      | <b>400,875</b>      |
| General  | 1,936,663             | 2,341,068                       | 2,337,538             | 400,875             |
| <b>Mayorality</b>  | <b>5,140,950</b>      | <b>5,409,928</b>                | <b>4,853,149</b>      | <b>(287,801)</b>    |
| General  | 4,712,672             | 4,981,650                       | 4,406,748             | (305,924)           |
| State  | 328,278               | 328,278                         | 346,401               | 18,123              |
| Special  | 100,000               | 100,000                         | 100,000               | 0                   |
| <b>M-R: Art and Culture</b>                              | <b>7,924,158</b>      | <b>7,682,035</b>                | <b>6,610,112</b>      | <b>(1,314,046)</b>  |
| General  | 7,924,158             | 7,682,035                       | 6,610,112             | (1,314,046)         |
| <b>M-R: Baltimore City Public Schools</b>                | <b>208,313,716</b>    | <b>210,313,716</b>              | <b>210,018,415</b>    | <b>1,704,699</b>    |
| General  | 204,659,716           | 206,659,716                     | 206,364,415           | 1,704,699           |
| Motor Vehicle  | 3,654,000             | 3,654,000                       | 3,654,000             | 0                   |
| <b>M-R: Cable and Communications</b>                     | <b>2,313,000</b>      | <b>2,310,185</b>                | <b>1,993,790</b>      | <b>(319,210)</b>    |
| General  | 1,236,000             | 1,233,185                       | 702,984               | (533,016)           |
| Special  | 1,077,000             | 1,077,000                       | 1,290,806             | 213,806             |
| <b>M-R: Civic Promotion</b>                              | <b>12,627,156</b>     | <b>12,464,958</b>               | <b>11,391,800</b>     | <b>(1,235,356)</b>  |
| General  | 12,327,156            | 12,164,958                      | 11,101,800            | (1,225,356)         |
| Motor Vehicle  | 300,000               | 300,000                         | 290,000               | (10,000)            |
| <b>M-R: Commission for Women</b>                         | <b>140,000</b>        | <b>110,495</b>                  | <b>0</b>              | <b>(140,000)</b>    |
| General  | 140,000               | 110,495                         | 0                     | (140,000)           |
| <b>M-R: Commission on Aging and Retirement Education</b> | <b>12,992,718</b>     | <b>13,473,114</b>               | <b>13,331,719</b>     | <b>339,001</b>      |
| General  | 1,158,530             | 1,387,444                       | 1,219,986             | 61,456              |
| Motor Vehicle  | 325,000               | 325,000                         | 314,000               | (11,000)            |
| Federal  | 5,781,308             | 5,846,883                       | 5,883,946             | 102,638             |
| State  | 5,003,212             | 5,189,119                       | 5,189,119             | 185,907             |
| Special  | 724,668               | 724,668                         | 724,668               | 0                   |
| <b>M-R: Conditional Purchase Agreements</b>              | <b>23,189,000</b>     | <b>23,027,073</b>               | <b>23,027,073</b>     | <b>(161,927)</b>    |
| General  | 22,598,000            | 22,450,073                      | 22,450,073            | (147,927)           |
| Loan and Guarantee Enterprise                            | 581,000               | 573,000                         | 573,000               | (8,000)             |
| Internal Service   | 10,000                | 4,000                           | 4,000                 | (6,000)             |
| <b>M-R: Contingent Fund</b>                              | <b>750,000</b>        | <b>750,000</b>                  | <b>750,000</b>        | <b>0</b>            |
| General  | 750,000               | 750,000                         | 750,000               | 0                   |
| <b>M-R: Convention Center Hotel</b>                      | <b>4,199,000</b>      | <b>6,070,000</b>                | <b>4,520,000</b>      | <b>321,000</b>      |
| General  | 4,199,000             | 6,070,000                       | 4,520,000             | 321,000             |
| <b>M-R: Convention Complex</b>                           | <b>23,631,440</b>     | <b>24,145,235</b>               | <b>24,152,554</b>     | <b>521,114</b>      |
| General  | 15,077,040            | 15,610,835                      | 15,618,154            | 541,114             |
| Convention Center Bond                                   | 4,616,000             | 4,596,000                       | 4,596,000             | (20,000)            |
| State  | 3,938,400             | 3,938,400                       | 3,938,400             | 0                   |
| <b>M-R: Debt Service</b>                                 | <b>86,203,999</b>     | <b>98,036,922</b>               | <b>95,243,922</b>     | <b>9,039,923</b>    |
| General  | 71,691,999            | 84,556,922                      | 81,763,922            | 10,071,923          |
| Motor Vehicle  | 14,512,000            | 13,480,000                      | 13,480,000            | (1,032,000)         |
| <b>M-R: Educational Grants</b>                           | <b>1,376,556</b>      | <b>1,376,556</b>                | <b>1,328,000</b>      | <b>(48,556)</b>     |
| General  | 1,376,556             | 1,376,556                       | 1,328,000             | (48,556)            |



## OPERATING BUDGET COMPARED WITH CURRENT SERVICES AND PRIOR YEAR BUDGET

## Finance Recommendations

| AGENCY AND FUND                                    | FISCAL 2009<br>BUDGET | FISCAL 2010<br>CURRENT SERVICES | FISCAL 2010<br>BUDGET | CHANGE IN<br>BUDGET |
|--|-----------------------|---------------------------------|-----------------------|---------------------|
| <b>M-R: Employees' Retirement Contribution</b>     | <b>100,933,184</b>    | <b>116,986,566</b>              | <b>114,986,566</b>    | <b>14,053,382</b>   |
| General  | 93,204,184            | 107,865,816                     | 105,865,816           | 12,661,632          |
| Motor Vehicle                                      | 7,729,000             | 9,120,750                       | 9,120,750             | 1,391,750           |
| <b>M-R: Environmental Control Board</b>            | <b>473,000</b>        | <b>465,706</b>                  | <b>450,000</b>        | <b>(23,000)</b>     |
| General  | 473,000               | 465,706                         | 450,000               | (23,000)            |
| <b>M-R: Health and Welfare Grants</b>              | <b>411,372</b>        | <b>346,500</b>                  | <b>372,658</b>        | <b>(38,714)</b>     |
| General  | 411,372               | 346,500                         | 372,658               | (38,714)            |
| <b>M-R: Hispanic Commission</b>                    | <b>160,000</b>        | <b>130,495</b>                  | <b>0</b>              | <b>(160,000)</b>    |
| General  | 160,000               | 130,495                         | 0                     | (160,000)           |
| <b>M-R: Miscellaneous General Expenses</b>         | <b>18,738,973</b>     | <b>18,771,233</b>               | <b>21,169,307</b>     | <b>2,430,334</b>    |
| General  | 17,280,123            | 17,312,383                      | 19,932,457            | 2,652,334           |
| Motor Vehicle                                      | 1,458,850             | 1,458,850                       | 1,236,850             | (222,000)           |
| <b>M-R: Office of Children, Youth and Families</b> | <b>1,416,965</b>      | <b>1,421,694</b>                | <b>1,164,694</b>      | <b>(252,271)</b>    |
| General  | 862,000               | 862,000                         | 605,000               | (257,000)           |
| Federal  | 310,478               | 315,207                         | 315,207               | 4,729               |
| State  | 244,487               | 244,487                         | 244,487               | 0                   |
| <b>M-R: Office of CitiStat Operations</b>          | <b>661,996</b>        | <b>665,773</b>                  | <b>530,871</b>        | <b>(131,125)</b>    |
| General  | 661,996               | 665,773                         | 530,871               | (131,125)           |
| <b>M-R: Office of Criminal Justice</b>             | <b>12,777,383</b>     | <b>12,781,725</b>               | <b>12,192,328</b>     | <b>(585,055)</b>    |
| General  | 1,640,000             | 1,673,401                       | 1,535,000             | (105,000)           |
| Federal  | 9,791,466             | 9,764,088                       | 9,311,411             | (480,055)           |
| State  | 1,070,917             | 1,069,236                       | 1,070,917             | 0                   |
| Special  | 275,000               | 275,000                         | 275,000               | 0                   |
| <b>M-R: Office of Employment Development</b>       | <b>31,415,020</b>     | <b>31,419,776</b>               | <b>32,077,805</b>     | <b>662,785</b>      |
| General  | 7,835,543             | 7,800,633                       | 6,374,702             | (1,460,841)         |
| Federal  | 21,436,547            | 21,412,290                      | 22,445,233            | 1,008,686           |
| State  | 1,142,930             | 1,219,056                       | 2,257,870             | 1,114,940           |
| Special  | 1,000,000             | 987,797                         | 1,000,000             | 0                   |
| <b>M-R: Office of Information Technology</b>       | <b>14,341,485</b>     | <b>14,602,890</b>               | <b>12,761,064</b>     | <b>(1,580,421)</b>  |
| General  | 11,288,000            | 11,536,385                      | 9,707,579             | (1,580,421)         |
| Internal Service                                   | 3,053,485             | 3,066,505                       | 3,053,485             | 0                   |
| <b>M-R: Office of Neighborhoods</b>                | <b>667,172</b>        | <b>594,584</b>                  | <b>582,226</b>        | <b>(84,946)</b>     |
| General  | 667,172               | 594,584                         | 582,226               | (84,946)            |
| <b>M-R: Office of the Inspector General</b>        | <b>563,000</b>        | <b>580,927</b>                  | <b>505,146</b>        | <b>(57,854)</b>     |
| General  | 563,000               | 580,927                         | 505,146               | (57,854)            |
| <b>M-R: Office of the Labor Commissioner</b>       | <b>521,000</b>        | <b>527,227</b>                  | <b>501,037</b>        | <b>(19,963)</b>     |
| General  | 521,000               | 527,227                         | 501,037               | (19,963)            |
| <b>M-R: Retirees' Benefits</b>                     | <b>101,956,119</b>    | <b>108,285,721</b>              | <b>104,885,721</b>    | <b>2,929,602</b>    |
| General  | 94,687,119            | 100,725,721                     | 97,325,721            | 2,638,602           |
| Motor Vehicle                                      | 7,269,000             | 7,560,000                       | 7,560,000             | 291,000             |
| <b>M-R: Self-Insurance Fund</b>                    | <b>14,119,636</b>     | <b>19,119,636</b>               | <b>14,119,636</b>     | <b>0</b>            |
| General  | 11,225,082            | 16,225,082                      | 11,225,082            | 0                   |
| Motor Vehicle                                      | 2,894,554             | 2,894,554                       | 2,894,554             | 0                   |
| <b>M-R: TIF Debt Service</b>                       | <b>8,854,000</b>      | <b>5,815,193</b>                | <b>5,815,193</b>      | <b>(3,038,807)</b>  |
| General  | 8,854,000             | 5,815,193                       | 5,815,193             | (3,038,807)         |
| <b>M-R: Veterans' Commission</b>                   | <b>140,000</b>        | <b>110,495</b>                  | <b>0</b>              | <b>(140,000)</b>    |
| General  | 140,000               | 110,495                         | 0                     | (140,000)           |
| <b>Municipal and Zoning Appeals</b>                | <b>446,000</b>        | <b>466,254</b>                  | <b>444,000</b>        | <b>(2,000)</b>      |
| General  | 446,000               | 466,254                         | 444,000               | (2,000)             |

## FISCAL 2010

## OPERATING BUDGET COMPARED WITH CURRENT SERVICES AND PRIOR YEAR BUDGET

## Finance Recommendations

| AGENCY AND FUND                       | FISCAL 2009<br>BUDGET | FISCAL 2010<br>CURRENT SERVICES | FISCAL 2010<br>BUDGET | CHANGE IN<br>BUDGET |
|---------------------------------------|-----------------------|---------------------------------|-----------------------|---------------------|
| <b>Planning</b>                       | <b>3,805,483</b>      | <b>3,792,938</b>                | <b>3,714,563</b>      | <b>(90,920)</b>     |
| General                               | 1,662,000             | 1,604,960                       | 1,556,844             | (105,156)           |
| Motor Vehicle                         | 786,000               | 820,259                         | 794,000               | 8,000               |
| Federal                               | 1,319,483             | 1,329,719                       | 1,329,719             | 10,236              |
| State                                 | 38,000                | 38,000                          | 34,000                | (4,000)             |
| <b>Police</b>                         | <b>351,215,807</b>    | <b>356,682,608</b>              | <b>352,935,130</b>    | <b>1,719,323</b>    |
| General                               | 311,044,000           | 315,746,771                     | 312,618,819           | 1,574,819           |
| Motor Vehicle                         | 12,894,000            | 13,092,956                      | 12,882,000            | (12,000)            |
| Federal                               | 10,548,578            | 10,569,550                      | 10,569,550            | 20,972              |
| State                                 | 7,315,525             | 7,724,095                       | 7,315,525             | 0                   |
| Special                               | 9,413,704             | 9,549,236                       | 9,549,236             | 135,532             |
| <b>Public Works</b>                   | <b>386,208,722</b>    | <b>394,205,068</b>              | <b>382,986,000</b>    | <b>(3,222,722)</b>  |
| General                               | 49,650,875            | 51,418,704                      | 46,130,154            | (3,520,721)         |
| Motor Vehicle                         | 36,012,847            | 36,772,289                      | 35,686,846            | (326,001)           |
| Waste Water Utility                   | 171,124,000           | 173,811,957                     | 171,070,000           | (54,000)            |
| Water Utility                         | 129,421,000           | 132,202,118                     | 130,099,000           | 678,000             |
| <b>Recreation and Parks</b>           | <b>33,704,043</b>     | <b>34,913,388</b>               | <b>30,978,833</b>     | <b>(2,725,210)</b>  |
| General                               | 27,169,470            | 28,114,313                      | 25,683,006            | (1,486,464)         |
| Motor Vehicle                         | 4,592,000             | 4,754,038                       | 4,604,000             | 12,000              |
| Federal                               | 120,000               | 118,803                         | 0                     | (120,000)           |
| State                                 | 805,561               | 894,086                         | 268,475               | (537,086)           |
| Special                               | 1,017,012             | 1,032,148                       | 423,352               | (593,660)           |
| <b>Sheriff</b>                        | <b>14,047,500</b>     | <b>15,003,527</b>               | <b>14,410,373</b>     | <b>362,873</b>      |
| General                               | 14,023,000            | 14,979,027                      | 14,385,873            | 362,873             |
| Federal                               | 24,500                | 24,500                          | 24,500                | 0                   |
| <b>Social Services</b>                | <b>230,000</b>        | <b>230,000</b>                  | <b>230,000</b>        | <b>0</b>            |
| General                               | 230,000               | 230,000                         | 230,000               | 0                   |
| <b>State's Attorney</b>               | <b>33,027,024</b>     | <b>34,092,424</b>               | <b>33,413,495</b>     | <b>386,471</b>      |
| General                               | 26,843,000            | 27,538,314                      | 26,859,385            | 16,385              |
| Federal                               | 1,639,227             | 1,728,830                       | 1,728,830             | 89,603              |
| State                                 | 4,494,797             | 4,775,280                       | 4,775,280             | 280,483             |
| Special                               | 50,000                | 50,000                          | 50,000                | 0                   |
| <b>Transportation</b>                 | <b>154,186,120</b>    | <b>155,408,448</b>              | <b>161,267,145</b>    | <b>7,081,025</b>    |
| General                               | 1,210,000             | 1,293,054                       | 1,101,245             | (108,755)           |
| Motor Vehicle                         | 99,559,000            | 102,288,334                     | 99,400,000            | (159,000)           |
| Parking Management                    | 15,267,000            | 15,616,239                      | 16,567,000            | 1,300,000           |
| Parking Enterprise                    | 31,123,000            | 28,695,532                      | 30,462,000            | (661,000)           |
| Federal                               | 1,273,883             | 1,277,102                       | 1,277,102             | 3,219               |
| State                                 | 106,737               | 106,561                         | 106,737               | 0                   |
| Special                               | 858,500               | 977,708                         | 7,191,061             | 6,332,561           |
| Conduit Enterprise                    | 4,788,000             | 5,153,918                       | 5,162,000             | 374,000             |
| <b>Wage Commission</b>                | <b>451,000</b>        | <b>450,449</b>                  | <b>428,000</b>        | <b>(23,000)</b>     |
| General                               | 451,000               | 450,449                         | 428,000               | (23,000)            |
| <b>War Memorial Commission</b>        | <b>417,000</b>        | <b>422,241</b>                  | <b>399,655</b>        | <b>(17,345)</b>     |
| General                               | 417,000               | 422,241                         | 399,655               | (17,345)            |
| <b>TOTAL OPERATING BUDGET</b>         | <b>2,279,391,056</b>  | <b>2,367,143,963</b>            | <b>2,316,350,630</b>  | <b>36,959,574</b>   |
| <b>LESS INTERNAL SERVICE FUND</b>     | <b>84,898,167</b>     | <b>86,692,668</b>               | <b>87,342,191</b>     | <b>2,444,024</b>    |
| <b>TOTAL OPERATING APPROPRIATIONS</b> | <b>2,194,492,889</b>  | <b>2,280,451,295</b>            | <b>2,229,008,439</b>  | <b>34,515,550</b>   |

FISCAL 2010

OPERATING BUDGET COMPARED WITH CURRENT SERVICES AND PRIOR YEAR BUDGET

Finance Recommendations

| AGENCY AND FUND                        | FISCAL 2009<br>BUDGET | FISCAL 2010<br>CURRENT SERVICES | FISCAL 2010<br>BUDGET | CHANGE IN<br>BUDGET |
|--|-----------------------|---------------------------------|-----------------------|---------------------|
| <b>SUMMARY BY FUND</b>                 |                       |                                 |                       |                     |
| General                                | 1,336,914,000         | 1,406,261,554                   | 1,344,566,000         | 7,652,000           |
| Motor Vehicle                          | 194,427,000           | 199,086,450                     | 194,400,000           | (27,000)            |
| Parking Management                     | 15,267,000            | 15,616,239                      | 16,567,000            | 1,300,000           |
| Convention Center Bond                 | 4,616,000             | 4,596,000                       | 4,596,000             | (20,000)            |
| Waste Water Utility                    | 171,124,000           | 173,811,957                     | 171,070,000           | (54,000)            |
| Water Utility                          | 129,421,000           | 132,202,118                     | 130,099,000           | 678,000             |
| Parking Enterprise                     | 31,123,000            | 28,695,532                      | 30,462,000            | (661,000)           |
| Loan and Guarantee Enterprise          | 3,810,000             | 3,806,780                       | 3,807,000             | (3,000)             |
| Conduit Enterprise                     | 4,788,000             | 5,153,918                       | 5,162,000             | 374,000             |
| Federal                                | 183,976,374           | 187,501,287                     | 195,301,363           | 11,324,989          |
| State                                  | 73,656,939            | 75,301,577                      | 80,855,004            | 7,198,065           |
| Special                                | 45,369,576            | 48,417,883                      | 52,123,072            | 6,753,496           |
| Internal Service                       | 84,898,167            | 86,692,668                      | 87,342,191            | 2,444,024           |
| <b>TOTAL OPERATING APPROPRIATIONS</b>  | <b>2,279,391,056</b>  | <b>2,367,143,963</b>            | <b>2,316,350,630</b>  | <b>36,959,574</b>   |
| <b>INTERNAL SERVICE FUND BY AGENCY</b> |                       |                                 |                       |                     |
| Comptroller                            | 13,189,688            | 13,298,400                      | 16,580,824            | 3,391,136           |
| Finance                                | 10,795,761            | 10,910,008                      | 10,910,008            | 114,247             |
| General Services                       | 50,195,284            | 51,717,984                      | 49,785,304            | (409,980)           |
| Human Resources                        | 2,841,809             | 2,844,704                       | 2,169,661             | (672,148)           |
| Law                                    | 4,812,140             | 4,851,067                       | 4,838,909             | 26,769              |
| M-R: Conditional Purchase Agreements   | 10,000                | 4,000                           | 4,000                 | (6,000)             |
| M-R: Office of Information Technology  | 3,053,485             | 3,066,505                       | 3,053,485             | 0                   |
| <b>TOTAL INTERNAL SERVICE FUND</b>     | <b>84,898,167</b>     | <b>86,692,668</b>               | <b>87,342,191</b>     | <b>2,444,024</b>    |



## OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

| AGENCY AND FUND                       | Finance Recommendations |                   |                        |                  | FISCAL 2010<br>BUDGET |
|---------------------------------------|-------------------------|-------------------|------------------------|------------------|-----------------------|
|                                       | FISCAL 2009<br>BUDGET   | B OF E<br>CHANGES | ABOLISHED<br>POSITIONS | OTHER<br>CHANGES |                       |
| <b>Board of Elections</b>             | <b>3</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>3</b>              |
| General                               | 3                       | 0                 | 0                      | 0                | 3                     |
| <b>City Council</b>                   | <b>64</b>               | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>64</b>             |
| General                               | 64                      | 0                 | 0                      | 0                | 64                    |
| <b>Community Relations Commission</b> | <b>14</b>               | <b>0</b>          | <b>(1)</b>             | <b>0</b>         | <b>13</b>             |
| General                               | 13                      | 0                 | (1)                    | 0                | 12                    |
| Federal                               | 1                       | 0                 | 0                      | 0                | 1                     |
| <b>Comptroller</b>                    | <b>107</b>              | <b>1</b>          | <b>0</b>               | <b>0</b>         | <b>108</b>            |
| General                               | 70                      | 1                 | 0                      | 0                | 71                    |
| Special                               | 2                       | 0                 | 0                      | 0                | 2                     |
| Internal Service                      | 35                      | 0                 | 0                      | 0                | 35                    |
| <b>Council Services</b>               | <b>7</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>7</b>              |
| General                               | 7                       | 0                 | 0                      | 0                | 7                     |
| <b>Courts: Circuit Court</b>          | <b>143</b>              | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>143</b>            |
| General                               | 92                      | 0                 | 0                      | 0                | 92                    |
| Federal                               | 20                      | 0                 | 0                      | 0                | 20                    |
| State                                 | 31                      | 0                 | 0                      | 0                | 31                    |
| <b>Courts: Orphans' Court</b>         | <b>5</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>5</b>              |
| General                               | 5                       | 0                 | 0                      | 0                | 5                     |
| <b>Employees' Retirement Systems</b>  | <b>91</b>               | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>91</b>             |
| Special                               | 91                      | 0                 | 0                      | 0                | 91                    |
| <b>Enoch Pratt Free Library</b>       | <b>430</b>              | <b>3</b>          | <b>(20)</b>            | <b>(1)</b>       | <b>412</b>            |
| General                               | 359                     | 3                 | (16)                   | (1)              | 345                   |
| State                                 | 62                      | 0                 | (3)                    | 0                | 59                    |
| Special                               | 9                       | 0                 | (1)                    | 0                | 8                     |
| <b>Finance</b>                        | <b>333</b>              | <b>1</b>          | <b>(32)</b>            | <b>5</b>         | <b>307</b>            |
| General                               | 282                     | 1                 | (32)                   | 4                | 255                   |
| Loan and Guarantee Enterprise         | 2                       | 0                 | 0                      | 0                | 2                     |
| Internal Service                      | 49                      | 0                 | 0                      | 1                | 50                    |
| <b>Fire</b>                           | <b>1,800</b>            | <b>0</b>          | <b>(14)</b>            | <b>0</b>         | <b>1,786</b>          |
| General                               | 1,800                   | 0                 | (14)                   | 0                | 1,786                 |
| <b>General Services</b>               | <b>437</b>              | <b>1</b>          | <b>0</b>               | <b>(2)</b>       | <b>436</b>            |
| General                               | 133                     | 1                 | 0                      | (8)              | 126                   |
| Motor Vehicle                         | 43                      | 0                 | 0                      | 0                | 43                    |
| Internal Service                      | 261                     | 0                 | 0                      | 6                | 267                   |
| <b>Health</b>                         | <b>883</b>              | <b>12</b>         | <b>(29)</b>            | <b>(2)</b>       | <b>864</b>            |
| General                               | 207                     | 2                 | (21)                   | (3)              | 185                   |
| Federal                               | 329                     | 7                 | (4)                    | (2)              | 330                   |
| State                                 | 71                      | 3                 | (4)                    | 2                | 72                    |
| Special                               | 276                     | 0                 | 0                      | 1                | 277                   |

## OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

| AGENCY AND FUND  | Finance Recommendations |                   |                        |                  | FISCAL 2010<br>BUDGET |
|--|-------------------------|-------------------|------------------------|------------------|-----------------------|
|  | FISCAL 2009<br>BUDGET   | B OF E<br>CHANGES | ABOLISHED<br>POSITIONS | OTHER<br>CHANGES |                       |
| <b>Housing and Community Development</b>                 | <b>599</b>              | <b>67</b>         | <b>(40)</b>            | <b>4</b>         | <b>630</b>            |
| General  | 400                     | 37                | (40)                   | 1                | 398                   |
| Federal  | 103                     | 26                | 0                      | 2                | 131                   |
| State  | 60                      | 4                 | 0                      | (2)              | 62                    |
| Special  | 36                      | 0                 | 0                      | 3                | 39                    |
| <b>Human Resources</b>                                   | <b>60</b>               | <b>1</b>          | <b>(9)</b>             | <b>0</b>         | <b>52</b>             |
| General  | 54                      | 1                 | (8)                    | 3                | 50                    |
| Internal Service   | 6                       | 0                 | (1)                    | (3)              | 2                     |
| <b>Law</b>   | <b>104</b>              | <b>0</b>          | <b>(8)</b>             | <b>0</b>         | <b>96</b>             |
| General  | 62                      | 0                 | (3)                    | (2)              | 57                    |
| Special  | 14                      | 0                 | (1)                    | 0                | 13                    |
| Internal Service   | 28                      | 0                 | (4)                    | 2                | 26                    |
| <b>Legislative Reference</b>                             | <b>8</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>8</b>              |
| General  | 8                       | 0                 | 0                      | 0                | 8                     |
| <b>Liquor License Board</b>                              | <b>33</b>               | <b>1</b>          | <b>0</b>               | <b>0</b>         | <b>34</b>             |
| General  | 33                      | 1                 | 0                      | 0                | 34                    |
| <b>Mayoralty</b>   | <b>53</b>               | <b>1</b>          | <b>0</b>               | <b>0</b>         | <b>54</b>             |
| General  | 53                      | 1                 | 0                      | 0                | 54                    |
| <b>M-R: Cable and Communications</b>                     | <b>12</b>               | <b>0</b>          | <b>(4)</b>             | <b>0</b>         | <b>8</b>              |
| General  | 12                      | 0                 | (4)                    | 0                | 8                     |
| <b>M-R: Commission for Women</b>                         | <b>2</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>2</b>              |
| General  | 2                       | 0                 | 0                      | 0                | 2                     |
| <b>M-R: Commission on Aging and Retirement Education</b> | <b>83</b>               | <b>1</b>          | <b>0</b>               | <b>0</b>         | <b>84</b>             |
| General  | 7                       | 0                 | 0                      | 0                | 7                     |
| Federal  | 37                      | 1                 | 0                      | 0                | 38                    |
| State  | 39                      | 0                 | 0                      | 0                | 39                    |
| <b>M-R: Convention Complex</b>                           | <b>179</b>              | <b>2</b>          | <b>0</b>               | <b>0</b>         | <b>181</b>            |
| General  | 179                     | 2                 | 0                      | 0                | 181                   |
| <b>M-R: Environmental Control Board</b>                  | <b>6</b>                | <b>0</b>          | <b>(1)</b>             | <b>0</b>         | <b>5</b>              |
| General  | 6                       | 0                 | (1)                    | 0                | 5                     |
| <b>M-R: Hispanic Commission</b>                          | <b>2</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>2</b>              |
| General  | 2                       | 0                 | 0                      | 0                | 2                     |
| <b>M-R: Office of Children, Youth and Families</b>       | <b>12</b>               | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>12</b>             |
| General  | 9                       | 0                 | 0                      | 0                | 9                     |
| Federal  | 3                       | 0                 | 0                      | 0                | 3                     |
| <b>M-R: Office of CitiStat Operations</b>                | <b>9</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>9</b>              |
| General  | 9                       | 0                 | 0                      | 0                | 9                     |
| <b>M-R: Office of Criminal Justice</b>                   | <b>9</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>9</b>              |
| General  | 5                       | 0                 | 0                      | 0                | 5                     |
| Federal  | 3                       | 0                 | 0                      | (1)              | 2                     |
| State  | 1                       | 0                 | 0                      | 1                | 2                     |

## OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

| AGENCY AND FUND                              | Finance Recommendations |                   |                        |                  | FISCAL 2010<br>BUDGET |
|--|-------------------------|-------------------|------------------------|------------------|-----------------------|
|  | FISCAL 2009<br>BUDGET   | B OF E<br>CHANGES | ABOLISHED<br>POSITIONS | OTHER<br>CHANGES |                       |
| <b>M-R: Office of Employment Development</b> | <b>300</b>              | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>300</b>            |
| General                                      | 54                      | 0                 | 0                      | (1)              | 53                    |
| Federal                                      | 228                     | 0                 | 0                      | (3)              | 225                   |
| State  | 9                       | 0                 | 0                      | 4                | 13                    |
| Special                                      | 9                       | 0                 | 0                      | 0                | 9                     |
| <b>M-R: Office of Information Technology</b> | <b>160</b>              | <b>0</b>          | <b>(20)</b>            | <b>0</b>         | <b>140</b>            |
| General                                      | 160                     | 0                 | (20)                   | 0                | 140                   |
| <b>M-R: Office of Neighborhoods</b>          | <b>12</b>               | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>12</b>             |
| General                                      | 12                      | 0                 | 0                      | 0                | 12                    |
| <b>M-R: Office of the Inspector General</b>  | <b>6</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>6</b>              |
| General                                      | 6                       | 0                 | 0                      | 0                | 6                     |
| <b>M-R: Office of the Labor Commissioner</b> | <b>5</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>5</b>              |
| General                                      | 5                       | 0                 | 0                      | 0                | 5                     |
| <b>M-R: Veterans' Commission</b>             | <b>2</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>2</b>              |
| General                                      | 2                       | 0                 | 0                      | 0                | 2                     |
| <b>Municipal and Zoning Appeals</b>          | <b>10</b>               | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>10</b>             |
| General                                      | 10                      | 0                 | 0                      | 0                | 10                    |
| <b>Planning</b>                              | <b>54</b>               | <b>1</b>          | <b>0</b>               | <b>0</b>         | <b>55</b>             |
| General                                      | 31                      | 1                 | 0                      | 0                | 32                    |
| Motor Vehicle                                | 9                       | 0                 | 0                      | 0                | 9                     |
| Federal                                      | 14                      | 0                 | 0                      | 0                | 14                    |
| <b>Police</b>                                | <b>3,909</b>            | <b>2</b>          | <b>(11)</b>            | <b>0</b>         | <b>3,900</b>          |
| General                                      | 3,710                   | 2                 | (11)                   | 0                | 3,701                 |
| Motor Vehicle                                | 86                      | 0                 | 0                      | 0                | 86                    |
| Federal                                      | 3                       | 0                 | 0                      | 0                | 3                     |
| State  | 59                      | 0                 | 0                      | 0                | 59                    |
| Special                                      | 51                      | 0                 | 0                      | 0                | 51                    |
| <b>Public Works</b>                          | <b>2,973</b>            | <b>12</b>         | <b>(254)</b>           | <b>(4)</b>       | <b>2,727</b>          |
| General                                      | 481                     | 2                 | (71)                   | 38               | 450                   |
| Motor Vehicle                                | 585                     | 0                 | (86)                   | (42)             | 457                   |
| Waste Water Utility                          | 1,014                   | 7                 | (59)                   | 2                | 964                   |
| Water Utility                                | 893                     | 3                 | (38)                   | (2)              | 856                   |
| <b>Recreation and Parks</b>                  | <b>404</b>              | <b>1</b>          | <b>(43)</b>            | <b>0</b>         | <b>362</b>            |
| General                                      | 344                     | 1                 | (34)                   | (1)              | 310                   |
| Motor Vehicle                                | 44                      | 0                 | (4)                    | 0                | 40                    |
| Federal                                      | 5                       | 0                 | 0                      | 0                | 5                     |
| State  | 5                       | 0                 | 0                      | 2                | 7                     |
| Special                                      | 6                       | 0                 | (5)                    | (1)              | 0                     |
| <b>Sheriff</b>                               | <b>213</b>              | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>213</b>            |
| General                                      | 213                     | 0                 | 0                      | 0                | 213                   |

## OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS

| AGENCY AND FUND                | Finance Recommendations |                   |                        |                  | FISCAL 2010<br>BUDGET |
|--------------------------------|-------------------------|-------------------|------------------------|------------------|-----------------------|
|                                | FISCAL 2009<br>BUDGET   | B OF E<br>CHANGES | ABOLISHED<br>POSITIONS | OTHER<br>CHANGES |                       |
| <b>State's Attorney</b>        | <b>423</b>              | <b>4</b>          | <b>0</b>               | <b>0</b>         | <b>427</b>            |
| General                        | 341                     | 4                 | 0                      | 0                | 345                   |
| Federal                        | 21                      | 0                 | 0                      | 0                | 21                    |
| State                          | 61                      | 0                 | 0                      | 0                | 61                    |
| <b>Transportation</b>          | <b>1,570</b>            | <b>17</b>         | <b>(41)</b>            | <b>0</b>         | <b>1,546</b>          |
| General                        | 396                     | 1                 | (2)                    | 0                | 395                   |
| Motor Vehicle                  | 1,014                   | 11                | (39)                   | (3)              | 983                   |
| Parking Management             | 101                     | 0                 | 0                      | 1                | 102                   |
| Conduit Enterprise             | 56                      | 4                 | 0                      | 2                | 62                    |
| Federal                        | 2                       | 0                 | 0                      | 0                | 2                     |
| State                          | 1                       | 0                 | 0                      | 0                | 1                     |
| Special                        | 0                       | 1                 | 0                      | 0                | 1                     |
| <b>Wage Commission</b>         | <b>8</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>8</b>              |
| General                        | 8                       | 0                 | 0                      | 0                | 8                     |
| <b>War Memorial Commission</b> | <b>6</b>                | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>6</b>              |
| General                        | 6                       | 0                 | 0                      | 0                | 6                     |
| <b>GRAND TOTAL</b>             | <b>15,543</b>           | <b>128</b>        | <b>(527)</b>           | <b>0</b>         | <b>15,144</b>         |
| <b>SUMMARY BY FUND</b>         |                         |                   |                        |                  |                       |
| General                        | 9,655                   | 61                | (278)                  | 30               | 9,468                 |
| Motor Vehicle                  | 1,781                   | 11                | (129)                  | (45)             | 1,618                 |
| Parking Management             | 101                     | 0                 | 0                      | 1                | 102                   |
| Waste Water Utility            | 1,014                   | 7                 | (59)                   | 2                | 964                   |
| Water Utility                  | 893                     | 3                 | (38)                   | (2)              | 856                   |
| Loan and Guarantee Enterprise  | 2                       | 0                 | 0                      | 0                | 2                     |
| Conduit Enterprise             | 56                      | 4                 | 0                      | 2                | 62                    |
| Federal                        | 769                     | 34                | (4)                    | (4)              | 795                   |
| State                          | 399                     | 7                 | (7)                    | 7                | 406                   |
| Special                        | 494                     | 1                 | (7)                    | 3                | 491                   |
| Internal Service               | 379                     | 0                 | (5)                    | 6                | 380                   |
| <b>GRAND TOTAL</b>             | <b>15,543</b>           | <b>128</b>        | <b>(527)</b>           | <b>0</b>         | <b>15,144</b>         |



## FISCAL 2010

## TOTAL CAPITAL RECOMMENDATIONS

|                                      | Fiscal 2009<br>Budget | Fiscal 2010<br>Budget | Dollar<br>Change       | Percent<br>Change |
|--------------------------------------|-----------------------|-----------------------|------------------------|-------------------|
| <b>Capital Funds</b>                 |                       |                       |                        |                   |
| Pay-As-You-Go                        |                       |                       |                        |                   |
| General                              | \$8,611,000           | \$3,523,000           | \$(5,088,000)          | (59.1)%           |
| Motor Vehicle                        | 47,400,000            | 13,700,000            | (33,700,000)           | (71.1)            |
| Conduit Enterprise                   | 3,419,000             | 4,513,000             | 1,094,000              | 32.0              |
| Waste Water Utility                  | 16,687,000            | 5,750,000             | (10,937,000)           | (65.5)            |
| Water Utility                        | 8,500,000             | 9,000,000             | 500,000                | 5.9               |
| Total                                | 84,617,000            | 36,486,000            | (48,131,000)           | (56.9)            |
| <b>Grants</b>                        |                       |                       |                        |                   |
| Federal                              | 105,441,000           | 70,673,000            | (34,768,000)           | (33.0)            |
| State                                | 184,849,000           | 78,153,000            | (106,696,000)          | (57.7)            |
| Special                              | 2,550,000             | 2,762,000             | 212,000                | 8.3               |
| Total                                | 292,840,000           | 151,588,000           | (141,252,000)          | (48.2)            |
| <b>Loans and Bonds</b>               |                       |                       |                        |                   |
| Revenue Bonds                        | 112,862,000           | 114,997,000           | 2,135,000              | 1.9               |
| General Obligation Bonds             | 60,000,000            | 65,000,000            | 5,000,000              | 8.3               |
| Total                                | 172,862,000           | 179,997,000           | 7,135,000              | 4.1               |
| Mayor and City Council Real Property | 6,345,000             | 2,000,000             | (4,345,000)            | (68.5)            |
| All Other                            | 186,155,000           | 152,195,000           | (33,960,000)           | (18.2)            |
| <b>Total Capital - All Funds</b>     | <b>\$742,819,000</b>  | <b>\$522,266,000</b>  | <b>(\$220,553,000)</b> | <b>(29.7)%</b>    |

## FISCAL 2010

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

| Agency                                | General Funds  | General Obligation Bonds | Revenue Loans    | Motor Vehicle Funds | Utility Funds   | Federal Funds   | State Funds     | Other Funds      | TOTAL            |
|---------------------------------------|----------------|--------------------------|------------------|---------------------|-----------------|-----------------|-----------------|------------------|------------------|
| Baltimore City Public Schools         | 0              | 23,000                   | 0                | 0                   | 0               | 0               | 0               | 0                | 23,000           |
| Enoch Pratt Free Library              | 0              | 2,000                    | 0                | 0                   | 0               | 0               | 500             | 0                | 2,500            |
| Fire                                  | 250            | 1,400                    | 0                | 0                   | 0               | 0               | 0               | 0                | 1,650            |
| Health                                | 100            | 500                      | 0                | 0                   | 0               | 0               | 0               | 0                | 600              |
| Housing & Community Development       |                |                          |                  |                     |                 |                 |                 |                  |                  |
| Community Development                 | 0              | 15,250                   | 0                | 0                   | 0               | 34,738          | 5,944           | 2,470            | 58,402           |
| Economic Development                  | 0              | 7,000                    | 0                | 0                   | 0               | 0               | 0               | 0                | 7,000            |
| Mayorality-Related                    |                |                          |                  |                     |                 |                 |                 |                  |                  |
| Baltimore City Heritage Area Projects | 110            | 100                      | 0                | 0                   | 0               | 0               | 0               | 0                | 210              |
| Baltimore Museum of Art               | 0              | 375                      | 0                | 0                   | 0               | 0               | 0               | 0                | 375              |
| BOPA - School 33 Art                  | 0              | 100                      | 0                | 0                   | 0               | 0               | 0               | 0                | 100              |
| Everyman Theatre                      | 0              | 250                      | 0                | 0                   | 0               | 0               | 0               | 0                | 250              |
| Lyric Opera House                     | 0              | 500                      | 0                | 0                   | 0               | 0               | 0               | 0                | 500              |
| Maryland Science Center               | 0              | 250                      | 0                | 0                   | 0               | 0               | 0               | 0                | 250              |
| National Aquarium in Baltimore        | 0              | 250                      | 0                | 0                   | 0               | 0               | 0               | 0                | 250              |
| Port Discovery Children's Museum      | 0              | 300                      | 0                | 0                   | 0               | 0               | 0               | 0                | 300              |
| Walters Art Gallery                   | 0              | 250                      | 0                | 0                   | 0               | 0               | 0               | 0                | 250              |
| The Maryland Zoo in Baltimore         | 0              | 125                      | 0                | 0                   | 0               | 0               | 0               | 0                | 125              |
| CHAI - Comp. Housing Assistance Inc.  | 550            | 0                        | 0                | 0                   | 0               | 0               | 0               | 0                | 550              |
| USS Constellation Museum              | 150            | 0                        | 0                | 0                   | 0               | 0               | 0               | 0                | 150              |
| Planning                              | 160            | 500                      | 0                | 0                   | 0               | 0               | 0               | 0                | 660              |
| Public Works                          |                |                          |                  |                     |                 |                 |                 |                  |                  |
| Erosion/ Pollution Control            | 0              | 0                        | 0                | 780                 | 0               | 0               | 0               | 300              | 1,080            |
| General Services                      | 1,280          | 4,850                    | 0                | 0                   | 0               | 0               | 0               | 0                | 6,130            |
| Solid Waste                           | 500            | 0                        | 0                | 0                   | 0               | 250             | 0               | 0                | 750              |
| Storm Water                           | 0              | 0                        | 0                | 1,920               | 0               | 0               | 0               | 0                | 1,920            |
| Waste Water                           | 0              | 0                        | 74,876           | 0                   | 5,750           | 0               | 63,750          | 64,584           | 208,960          |
| Water                                 | 0              | 0                        | 40,121           | 0                   | 9,000           | 0               | 0               | 48,261           | 97,382           |
| Recreation and Parks                  | 423            | 8,000                    | 0                | (1,470)             | 0               | 4,050           | 3,959           | 4,390            | 19,352           |
| Transportation                        |                |                          |                  |                     |                 |                 |                 |                  |                  |
| Alleys and Sidewalks                  | 0              | 0                        | 0                | 2,935               | 0               | 0               | 0               | 3,000            | 5,935            |
| Federal Highways                      | 0              | 0                        | 0                | 4,340               | 0               | 17,480          | 0               | 1,580            | 23,400           |
| Local Highways                        | 0              | 0                        | 0                | 3,120               | 0               | 14,155          | 4,000           | 36,685           | 57,960           |
| Street Lighting                       | 0              | 0                        | 0                | 725                 | 0               | 0               | 0               | 0                | 725              |
| Traffic                               | 0              | 0                        | 0                | 1,350               | 0               | 0               | 0               | 200              | 1,550            |
| <b>TOTAL BY FUND</b>                  | <b>\$3,523</b> | <b>\$65,000</b>          | <b>\$114,997</b> | <b>\$13,700</b>     | <b>\$14,750</b> | <b>\$70,673</b> | <b>\$78,153</b> | <b>\$161,470</b> | <b>\$522,266</b> |

## Glossary

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CURRENT LEVEL OF SERVICES BUDGET** – Estimates of the appropriations needed by each municipal agency for the next ensuing fiscal year. These estimates are formulated in order to maintain the same service level for each particular program, purpose, activity or project included in each agency's budget.

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

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

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

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

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

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

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

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

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

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

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

**MAJOR GOVERNMENTAL FUNCTION:** For purposes of comparison, a group of similar services rendered by various agencies within the City will be segregated together, e.g., Adjudications and Corrections, Economic Development, General Government, Legislative, Public Safety, Social Services, et cetera.

**MOTOR VEHICLE FUND:** Established to budget for highway user revenues distributed to Baltimore City by the State of Maryland. Funds must be used for the construction, reconstruction, or maintenance of the streets and highways in Baltimore City.

**OBJECT OF EXPENDITURE:** A group of similar services, commodities, equipment or personnel costs used to clarify spending within the budget. Objects of expenditure identified within Baltimore City's budget are:

**Salaries:** Payment to personnel for services rendered to the City including overtime; shift differential; sick leave conversion; full-time, part-time and contractual personnel costs.

**Other Personnel Costs:** Payment for benefits provided to City personnel. Included are charges to the City for social security, retirement, health plan and prescription drug costs.

**Contractual Services:** Payment for services rendered to the City under contractual arrangements such as rents and telephone service.

**Materials and Supplies:** Payment for consumable materials and supplies such as custodial supplies and heating fuel.

**Equipment:** Payment for replacement or procurement of City property other than real property.

**Grants, Subsidies and Contributions:** Payment in support of various non-profit, private sector activities which will provide health, welfare, educational, cultural and/or promotional benefits to citizens of Baltimore.

**Debt Service:** Payments for interest and principal of bonds issued by or on behalf of the City.

**Capital Improvements:** Payment for the acquisition of real property or improvements made to existing City property.

**OPERATING BUDGET:** A plan, approved by the Mayor and City Council, for appropriating funds to agencies for operating costs during the fiscal year. This plan establishes legal expenditure limits and will reflect appropriations budgeted according to programs, sources of funding, and costs of program operation other than capital improvements, which are over \$50,000, items of repair, maintenance or emergency nature costing more than \$100,000 and Bureau of Water and Waste Water items of repair, maintenance or emergency nature costing more than \$250,000.

**OPERATING PROGRAM:** The budget categorizes agency expenditures by functions identified through programs. Each program can be divided into smaller organizational units, i.e., activities and sub-activities, but the legal level at which the budget controls expenditures is the operating program.

**ORDINANCE OF ESTIMATES:** A bill enacted by the City Council, and approved by the Mayor, which gives legal effect to the appropriations included in the annual budget.

**OTHER POST EMPLOYMENT BENEFITS (OPEB) –** The Government Accounting Standards Board (GASB) has instituted an accounting rule which mandates that OPEB benefits be recorded as accrued liabilities in the annual financial statements of governmental entities. Therefore, an annual contribution to a Post Employment Benefits Trust Fund is required.

**OUT-OF-TITLE PAY:** Compensation received by an employee assigned on a temporary basis, normally not to exceed 120 calendar days, to perform the duties of a permanent budgeted position of a higher class.

**OVERTIME:** Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to the provisions of negotiated labor contracts and the federal Fair Labor Standards Act.

**PARKING ENTERPRISE FUND:** Established to budget for operating and debt service expenses for City financed garages substantially supported by revenues derived from operation of these garages.

**PARKING MANAGEMENT FUND:** Established to budget for the administration of the City's parking garages and lots, parking enforcement activities and operation of the parking garages and lots financed with General Obligation Bonds.

**PAY-AS-YOU-GO (PAYGO):** Capital projects funded from current year revenues.

**POSITIONS:** Represents those permanent full and part-time jobs that have a job number assigned.

**Permanent Full-Time:** Payments to an employee filling a permanent full-time budgeted position for services rendered on a continuing basis.

**Permanent Part-Time:** Payments to an employee who works less than a full-time schedule on a continuing basis.

**PROGRAM CODE:** A three digit numeric code used to identify programs or projects within an agency.

**REVENUE:** Income generated by taxes, fines, penalties, notes, bonds, investment income, property rental, user charges, federal grants, state grants, private grants, county grants and miscellaneous services.

**SALARY AND WAGE DIFFERENTIAL:** Added compensation received by certain employees when regularly assigned to night or shift work and to certain employees when required to work under various hazardous conditions.

**SALARY AND WAGE SAVINGS:** An adjustment made to appropriations resulting from the number of permanent full-time positions which are either vacant, filled by an employee in a lower pay classification, or through employee turnover within the agency.

**SEVERANCE PAY:** Payments to permanent full-time and permanent part-time employees for amounts due them for accumulated leave balances to include vacation, personal, sick, et cetera, pursuant to provisions of negotiated labor agreements.

**SPECIAL FUND:** Established to budget for revenues derived from certain state, federal and private governmental grants, and other revenue sources that are restricted to expenditures for specific purposes.

**STIPENDS:** Payments to participants in certain grant-funded programs for a specific purpose.

**SUB-OBJECT OF EXPENDITURE:** A subdivision of an object of expenditure in which groups of similar services or related articles are further delineated into more specific types of expenditures.

**SUPPLEMENTARY APPROPRIATIONS:** Additional spending authority provided by the City Council and approved by the Mayor derived from revenues from any source other than the full rate property tax and other taxes imposed in excess of or in addition to those relied upon by the Board of Estimates in determining the tax levy required to balance the annual Ordinance of Estimates. These appropriations include grants from private or governmental sources which could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates, additional appropriations for programs included in the annual budget made necessary by a material change in circumstances or new programs which could not be reasonably anticipated at the time of formulation of the Ordinance of Estimates.

All such appropriations must be embodied in a separate ordinance limited to a single program, purpose, activity or project and provide the revenue necessary to support the appropriation.

**TRANSFERS:** Charges or expenditure reimbursements used as follows:

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

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

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





FINANCE DIRECTOR  
Edward J. Gallagher

DEPUTY FINANCE DIRECTOR  
Helene Grady

BUDGET DIRECTOR  
Andrew W. Kleine

DEPUTY BUDGET DIRECTOR  
Thomas P. Driscoll

BUDGET/MANAGEMENT ANALYST IV  
Anna M. Brown  
Larry E. Shapiro

ADMINISTRATIVE POLICY ANALYST  
Beverly Camp

BUDGET/MANAGEMENT ANALYST III  
Linda B. Allen  
Pedro Aponte  
Virginia H. Eckard  
Diana Taylor  
Christine Zhu

OFFICE SUPPORT STAFF  
Addie Vega, Secretary III  
Martina Lee, Data Entry Operator III  
Joseph Gillespie, Office Assistant

SPECIAL THANKS TO:  
Nelsie Smith, Principal Program Assessment Analyst  
Bob Cennane, Principal Program Assessment Analyst  
Kristin Dawson, Senior Program Assessment Analyst

The City of Baltimore budget publications are available at the Enoch Pratt Free Library and online at [www.baltimorecity.gov/budget](http://www.baltimorecity.gov/budget)

For additional information, contact the Department of Finance, Bureau of the Budget and Management Research, 469 City Hall, 100 N. Holliday Street, Baltimore, MD 21202; P: 410.396.3652.



Department of Finance  
Bureau of the Budget and Management Research  
469 City Hall, 100 N. Holliday Street  
Baltimore, Maryland 21202