



SUMMARY OF THE ADOPTED BUDGET

FISCAL YEAR 2026

MAYOR
BRANDON M. SCOTT

Board of Estimates:
Zeke Cohen, City Council President
Brandon M. Scott, Mayor
Bill Henry, Comptroller
Ebony Thompson, City Solicitor
Matthew Garbark, Interim Director of Public Works

City Council:
President: Zeke Cohen
Vice President: Sharon Green Middleton

First District:
Mark Parker

Second District:
Danielle McCray

Third District:
Ryan Dorsey

Fourth District:
Mark Conway

Fifth District:
Isaac “Yitzy” Schleifer

Sixth District:
Sharon Green Middleton

Seventh District:
James Torrence

Eighth District:
Paris Gray

Ninth District:
John T. Bullock

Tenth District:
Phylicia Porter

Eleventh District:
Zac Blanchard

Twelfth District:
Jermaine Jones

Thirteenth District:
Antonio Glover

Fourteenth District:
Odette Ramos

City Administrator:
Faith P. Leach

Artwork Credit:
J.J. McQueen

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Government Finance Officers Association Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Baltimore
Maryland

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Baltimore, for its Fiscal 2025 Budget for the fiscal year beginning on July 1st, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of Fiscal 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Introduction

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BRANDON M. SCOTT
MAYOR
100 Holliday Street, Room 250
Baltimore, Maryland 21202

To: The Honorable Board of Estimates and City Council

From: Mayor Brandon M. Scott

Subject: Fiscal 2026 Adopted Budget

Outlook for Fiscal 2026

Fiscal 2026 marks a pivotal moment for the City of Baltimore. As with most of our budget outlooks each year, this one was filled with both opportunities and challenges, exacerbated by uncertainty at the federal level and a growing state deficit. Even in the face of a challenging budget, my Administration is committed to investing in our young people and older adults, improving our core service delivery, and continuing the historic progress we have made on public safety. The Fiscal 2026 budget is a reflection of our city's values. This is not just our city's financial plan for the next year, it is a blueprint for our future—designed to continue to invest in the safety, health, and prosperity of every resident.

This budget prioritizes youth development, public safety, neighborhood revitalization, and responsible stewardship of our resources. By building on the progress we've made and strategically investing in our city's growth, we can ensure that Baltimore remains a place where opportunity is accessible to all, and every neighborhood has the tools it needs to thrive.

In these uncertain times, my administration remains focused on creating a stronger, more equitable future for all Baltimoreans. With this budget, we continue to work toward being a city where every resident has the chance to reach their full potential, and where our collective well-being is at the center of every decision.

While this budget looks ahead to next fiscal year, making lasting progress toward these goals requires us to look beyond the immediate budget and focus on the long-term strategies that will drive sustained investment in our city. Later this year I will be publishing the City's next 10-Year Financial Plan, which will outline our financial goals through Fiscal 2036. This plan will guide how we invest in our city to meet the needs of both current and future generations. The cornerstones of this plan are:

1. Making investments to continue improving core City Service Delivery
2. Increasing capital spending for Infrastructure Investment; and,
3. Investing in strategies to provide Property Tax Relief for Baltimore's homeowners

The full plan will follow later this year, but the work begins with this year's budget proposal by focusing on stepping up infrastructure investment. My proposed budget increases the GO borrowing allocation and makes additional investments in capital projects. The Capital Budget includes $125 million in GO Borrowing for capital projects, a 56% increase from prior borrowing levels, which will grow our investments in affordable housing, school construction, and City parks. We will also invest $40 million in additional capital projects, allowing us to increase investment in homeless shelters, home ownership incentives, and parks facilities.

Fiscal 2026 Spending Plan

The spending plan I submit for your consideration balanced an $85.0 million shortfall by optimizing citywide costs, enhancing revenue in targeted ways, and continuing our focus on core city services. We approached these decisions by looking to avoid mistakes of the past where the budget was balanced on the backs of core services and investments in our communities. This year, we've made strategic adjustments in partnership with the agencies affected to ensure there are no major disruptions or impacts to city services. Specific actions reflected in my budget include:

- $26.6 Million to generate new revenue. This package of proposals focuses on updating outdated fee structures and deterring nuisance behavior impacting quality of life in our city. This package does not include any increases to the City's property or income tax.
- $43.7 Million to generate citywide savings through optimizing costs and aligning the budget with actual spending trends.
- $14.7 Million in savings to individual agency budgets. These reductions avoid any major disruptions or impacts to City services.

The budget plan includes $216.4 million from federal grants, which is essentially consistent with the Fiscal 2025 budget. We will continue to closely monitor the status of federal awards to understand where we may need to make future adjustments. I focused key investments in the budget around the Pillars that guide the outcomes we want to drive for our residents. These investments are summarized below.

Prioritizing Our Youth

The Adopted Budget invests $634.4 million across all funds in services focused on Prioritizing our Youth. Key highlights and investments include:

- YouthWorks: Allocating funds to support 8,500 YouthWorks spots for the upcoming summer. Additional funding for the program is made available by leveraging funds from the Children and Youth Fund.
- Recreation Centers: The budget funds operating costs for three new Recreation Centers that will come online in Fiscal 2026: Chick Webb, Parkview, and Gardenville. The budget also allocates $600,000 in recurring funding to continue enhancing programming across the City's Recreation Centers.
- Bmore for Healthy Babies: Allocating $850,000 for the B'More for Healthy Babies program to continue providing services to over 10,000 families annually. This City investment will help to leverage matching Medicaid funds to support the program.

Building Public Safety

The Adopted Budget invests $1.2 billion across all funds in services focused on Building Public Safety. Key highlights and investments include:

- Group Violence Reduction Strategy: Fully funding the staffing model for the Group Violence Reduction Strategy allowing the program to reach citywide.
- Police Department Civilianization: Continuing the strategy of transitioning administrative tasks from sworn Police Officers to civilian roles. The Fiscal 2026 budget civilianizes administrative functions for Police Districts, Asset Forfeiture, and Employee Wellness. The net savings from these actions is $1.1 million annually.
- Parking & Traffic Safety: Continuing to enhance parking and traffic safety efforts within the Department of Transportation. The Adopted Budget maintains funding to continue 24-hour parking enforcement and staffing levels for these services.

Clean and Healthy Communities

The Adopted Budget invests $1.1 billion across all funds in services focused on ensuring Clean and Healthy Neighborhoods. Key highlights and investments include:

- Solid Waste Stabilization: Investing $5.0 million to continue enhancing recycling and trash collection within the Department of Public Works. The Fiscal 2026 budget provides funding to create an additional 15 crews making way for shorter routes and less reliance on overtime. The Adopted Budget also invests funding to create a dedicated team focused on improvements to Solid Waste facilities.
- Deploying Opioid Restitution Funds: The Adopted Budget allocates $36.7 million from the Opioid Restitution Fund into City services focused on combatting the impacts of the opioid epidemic in our City. In Fiscal 2026, these funds will be used to expand opioid response efforts within the Health Department, provide funding opportunities to community-based organizations, and enhance EMS and homeless shelter operations.

Equitable Neighborhood Development

The Adopted Budget invests $349.6 million across all funds in services focused on Equitable Neighborhood Development. Key highlights and investments include:

- Bmore Fast Initiative: Earlier this year I announced the Bmore Fast program to improve the City's permitting process. The Adopted Budget fully funds the newly launched permitting system and allocates funding to expand the permit review staff within the Fire Department. My budget also transfers the Office of Zoning Administrator from the Department of Housing and Community Development to the Planning Department. This change ensures the team enforcing the zoning code is aligned with the team establishing the City's zoning code.
- Vacants Initiative: I continue to work towards executing the $3.0 billion initiative to eliminate vacants in the City of Baltimore. My budget expands on investments made this year by adding an additional $1.5 million to further expand staffing cost focused on this critical work.
- Establishing the Mayor's Office of Art, Culture, & Entertainment: Maintaining a robust and vibrant arts and culture scene is part of the heartbeat of the City. In Fiscal 2026, I am providing $2.0 million to establish a new team within my office that will be focused on cultivating events for our City, streamlining the special events process for neighborhoods, and coordinating with community-based partners. This effort is part of a broader plan to support the arts engine in our city including a renewed and more focused BOPA investment.

Responsible Stewardship of City Resources

The Adopted Budget invests $221.7 million across all funds in services focused on the Responsible Stewardship of City Resources. Key highlights and investments include:

- Investment to Reduce Reliance on Contracted Services: During the pandemic, many services within City government turned to utilizing external contractors to backfill vacancies in critical City positions. My budget provides funding to create quality City jobs to replace the use of contractors within the Department of Finance and Information Technology. This transition is estimated to save the City $1.5 million annually.
- Continued Focus on Core Service Delivery: One of the core tenets of my second term is to enhance and improve core City services that our residents depend on. Whether its ensuring trash is collected or that potholes are being repaired in a timely manner, I continue to focus all levels of City government on making these services work better for our residents. The Office of Performance and I-Team (Innovation Team) will continue to help agencies better leverage data to improve these services.

The Road Ahead

We find ourselves at a time of great uncertainty. We cannot control how decisions being made the federal level will flow through to our community, but we can ensure we have the tools to weather the upcoming uncertainty. The plan I have laid out for Fiscal 2026 seeks to do that by continuing to focus our fiscal stewardship through a structurally balanced budget while continuing to make measured investments in services that improve the quality of life for our residents.



Brandon M. Scott
Mayor

About Baltimore

Baltimore City is the historic, business, education, and cultural center of Maryland, located between Washington, D.C. and New York City along the Interstate 95 corridor. The City was founded in 1729, incorporated in 1797, and became independent from Baltimore County in 1851. It is the most populous city in Maryland and the 30th most populous city in the United States.

The City is situated in one of the most populous, wealthiest and best educated population centers in the country. This provides access to a large and diversified workforce for the city, as well as expanded opportunity for residents. However, residents face various socio-economic issues and inequities that are rooted in historic policies, such as redlining and segregation. The City is working to address these realities every day by providing targeted an equitable services to residents.

Baltimore benefits from a robust inter-city transportation network that includes multiple Interstate highways, the Amtrak Northeast Regional and Acela corridors, the Baltimore-Washington International Thurgood Marshall Airport, and the Maryland Area Rail Commuter (MARC) system. In the City, residents and visitors are served by a public transportation system that features a combination of light-rail, metro-rail, and bus service administered by the Maryland Transit Administration, which saw over 52.9 million riders in 20223 Off land, the Port of Baltimore functions as a major import and export hub, processing over 52.3 million tons of general cargo in 2023 and serving the in-land population as the closest seaport for the Midwest region. While Port operations were temporarily disrupted following the collapse of the Francis Scott Key Bridge, operations were able to resume in summer 2024. Bridge reconstruction efforts are underway and anticipated to be completed in 2028.

Largest Private-Sector Employers	2023 Employees	2024 Employees
Johns Hopkins Health System	23,393	24,689
University of Maryland Medical System	22,538	22,825
Johns Hopkins University	22,196	22,768
Northrop Grumman Corp.	12,000	14,900
MedStar Health	11,699	11,897
Lifebridge Health	11,294	11,473
University of Maryland, Baltimore	8,042	8,206
Mercy Health Services	5,393	5,391
Carefirst Bluecross Blueshield	4,609	5,332
T. Rowe Price Group Inc.	5,275	5,263

Source: Baltimore Business Journal Book of Lists

Order ranked by 2024 Employees

The City is home to multiple higher education institutions, such as Johns Hopkins University, University of Maryland Baltimore, Morgan State University, Coppin State University, and Maryland Institute College of Art. Johns Hopkins and the University of Maryland also extend into the healthcare sector, operating medical systems that serve the greater Baltimore region alongside Mercy Medical System and LifeBridge Health. This prominent health care and knowledge-related industry presence provides Baltimore with a strong economic backbone.

Largest Colleges and Universities	2023 Total Enrollment	2024 Total Enrollment
Johns Hopkins University	30,363	30,215
Morgan State University	9,808	10,739
University of Maryland - Baltimore	6,667	6,636
Loyola University Maryland	5,107	4,897
Baltimore City Community College	3,939	4,375
University of Baltimore	3,101	3,232
Coppin State University	2,101	2,210
Notre Dame of Maryland University	1,836	1,788
Maryland Institute College of Art	1,862	1,687
St. Mary's Seminary & University	172	186

Source: Maryland Higher Education Commission (MHEC)

Order ranked by 2024 Total Enrollment

Rich in history, Baltimore serves as a cultural center for the region and offers a number of destinations, including Center Stage, the Baltimore Museum of Art, Reginald F. Lewis Museum of Maryland African American History & Culture, the American Visionary Art Museum, the National Great Blacks in Wax Museum, the Maryland Center for History and Culture, and Fort McHenry National Monument. Residents and visitors can also experience major league sports by attending an Orioles baseball game at Camden Yards or a Ravens football game at M&T Bank Stadium, both conveniently located in downtown Baltimore and easily accessible by light-rail or commuter-rail.

Largest Tourist Attractions	2023 Annual Visitors	2024 Annual Visitors
Power Plant	7,230,000	7,160,000
Power Plant Live!	3,300,000	3,100,000
Orioles Park at Camden Yards	N/A	2,280,000
National Aquarium	1,230,000	1,180,000
Lexington Market Inc	1,000,000	1,060,000
Fort McHenry National Monument & Historic Shrine	N/A	394,175
Maryland Zoo in Baltimore City	N/A	383,000
Baltimore Symphony Orchestra	315,624	382,295
Maryland Science Center	325,000	325,000
Hippodrome Theatre at the France-Merrick Performing Arts Center	224,554	224,554

Source: Baltimore Business Journal Book of Lists

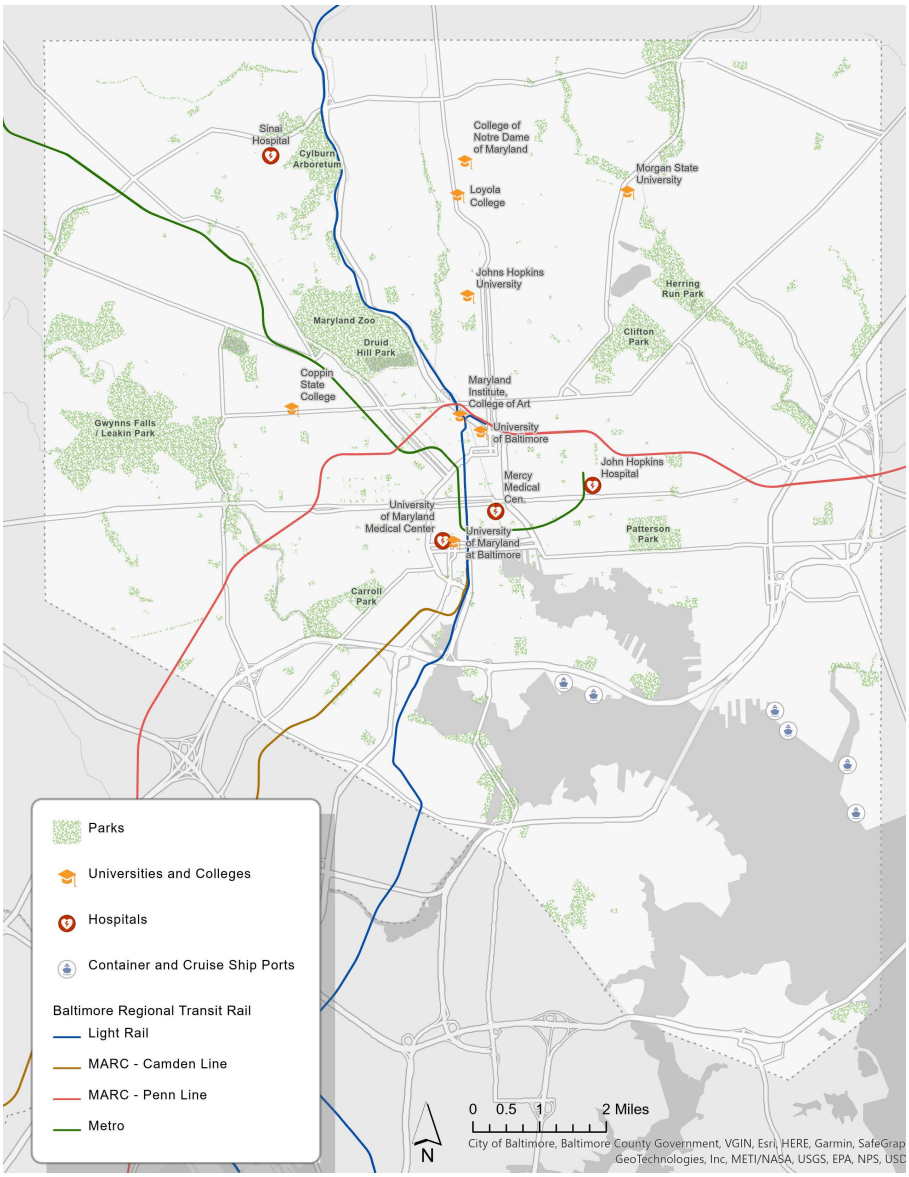
Order ranked by 2024 Annual Visitors

Geography and location

Baltimore City is located in the Central Maryland Region where the Patapsco River enters the Chesapeake Bay. The City has a total area of 92.1 square miles of which 11.67 square miles is water. This waterfront location provides the City with 61 miles of shoreline with residential, industrial, recreational, and military development along it.

Baltimore has designated 5,102 acres, or nearly 10% of the land, as park space. Some of the largest parks include Gwynns Falls-Leakin Park, which is the second largest woodland park in the United States, Druid Hill Park, and Herring Run Park. The neighboring municipalities of Baltimore and Anne Arundel County offer additional State parks and recreation areas within a 30-minute drive of downtown Baltimore.

The City officially contains 278 neighborhoods, that are grouped into 56 community statistical areas. Given the diverse topography, history, and demography of Baltimore, each of these areas offer a diverse set of amenities and cultural significance.



Demographic Profile and Trends

Based on U.S. Census data, Baltimore City has an estimated population of 585,708 as of the 2020 Census (revised July 25, 2025) and a population density of 6,360 people per square mile.

Population Characteristics

Category	1970	1980	1990	2000	2010	2020
Baltimore Population						
	905,759	786,775	736,014	651,154	620,961	585,708
US Population						
	203,211,926	226,545,805	248,709,873	281,421,906	308,745,538	331,449,281
Sex						
Male	47.2 %	46.7 %	46.7 %	46.6 %	47.1 %	46.6 %
Female	52.8 %	53.3 %	53.3 %	53.4 %	52.9 %	53.4 %
Age						
0-4 years	8.4 %	6.7 %	8.0 %	6.4 %	6.6 %	5.9 %
5-19 years	28.5 %	24.2 %	19.8 %	21.7 %	18.3 %	17.7 %
20-44 years	30.6 %	35.8 %	41.2 %	37.5 %	38.1 %	38.3 %
45-64 years	21.9 %	20.5 %	17.5 %	21.2 %	25.2 %	22.1 %
65 years and over	10.6 %	12.8 %	13.6 %	13.2 %	11.7 %	16.1 %
Race						
White alone	53.0 %	43.9 %	39.3 %	31.6 %	29.6 %	27.8 %
Black	46.4 %	54.8 %	59.2 %	64.3 %	63.7 %	57.8 %
Asian	0.3 %	0.6 %	1.1 %	1.5 %	2.3 %	3.6 %
Other	0.3 %	0.7 %	0.4 %	1.1 %	2.3 %	5.3 %
Two or More Races	N/A	N/A	N/A	1.5 %	2.1 %	5.5 %

Source: United States Census Bureau; estimate provided by American Community Survey

Jobs by Sector

Number of Jobs by Sector	2017	2018	2019	2020	2021	2022	2023	2024
Construction, Mining, and Logging	11,442	11,521	11,288	11,169	10,747	10,541	9,618	9,316
Manufacturing	10,500	10,500	11,200	11,100	10,600	10,900	10,600	10,800
Trade, Transportation, and Utilities	43,477	43,756	40,420	41,005	45,340	49,186	47,128	43,728
Financial Activities and Information	18,316	18,409	17,583	18,066	17,846	17,633	17,835	17,239
Professional and Business Services	49,266	50,966	54,233	57,637	51,556	58,874	56,658	57,974
Education and Health Services	118,400	120,600	120,400	115,000	113,000	112,800	115,900	NA*
Leisure and Hospitality	29,993	29,783	29,167	60,662	17,623	24,380	24,649	25,646
Other Services	12,100	12,600	12,400	12,400	10,700	10,600	11,500	11,300
Government	72,103	72,098	71,525	70,819	70,401	71,306	73,557	76,140

Source: Federal Reserve Economic Data and Bureau of Labor and Statistics (BLS)

* As of the publication of this book, this figure has not been published.

Income Distributions

The tables below presents historical data on average annual pay and per capita income of Baltimore City, Maryland, and US residents. Per capita income takes into consideration the entire population of Baltimore, including individuals outside the labor force such as children and retirees, while average annual pay only considers employed individuals. Employed individuals in Baltimore earn more on average than at the state or national level; however, the Baltimore's income distribution across the entire population (per capita) lags behind state and national levels. Data presented below is derived from annualizing average weekly pay figures provided by the Federal Reserve economic data.

Average Annual Pay

Geographic Region	2017	2018	2019	2020	2021	2022	2023	2024*
Baltimore City	65,015	65,743	68,551	73,219	75,469	77,541	79,827	82,986
Maryland	59,603	61,151	62,976	68,879	71,688	73,667	76,052	78,992
United States	55,390	57,266	59,209	64,021	67,610	69,986	72,360	75,604

Source: U.S. Bureau of Labor Statistics - Quarterly Census of Employment and Wages

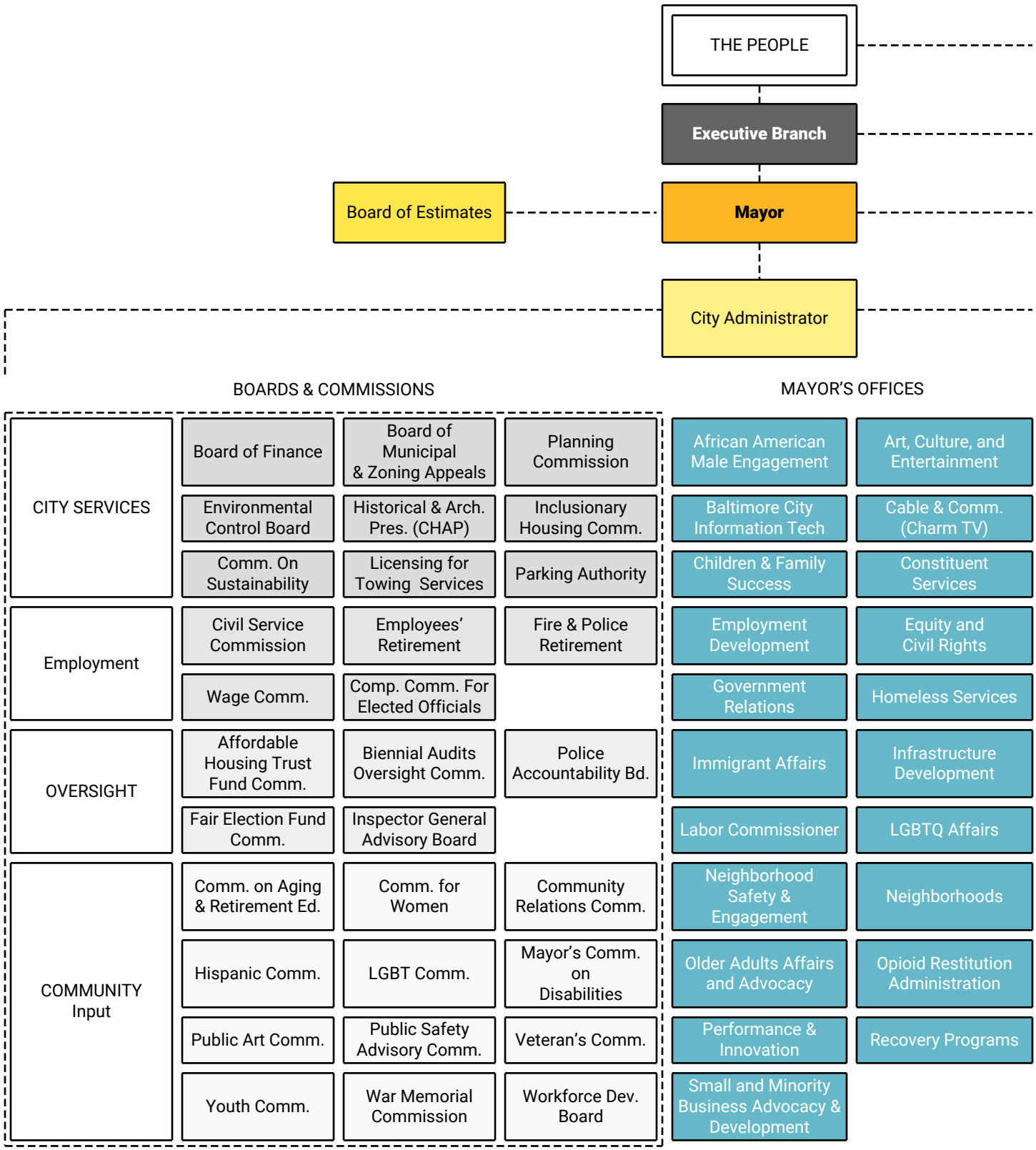
*Preliminary Figures

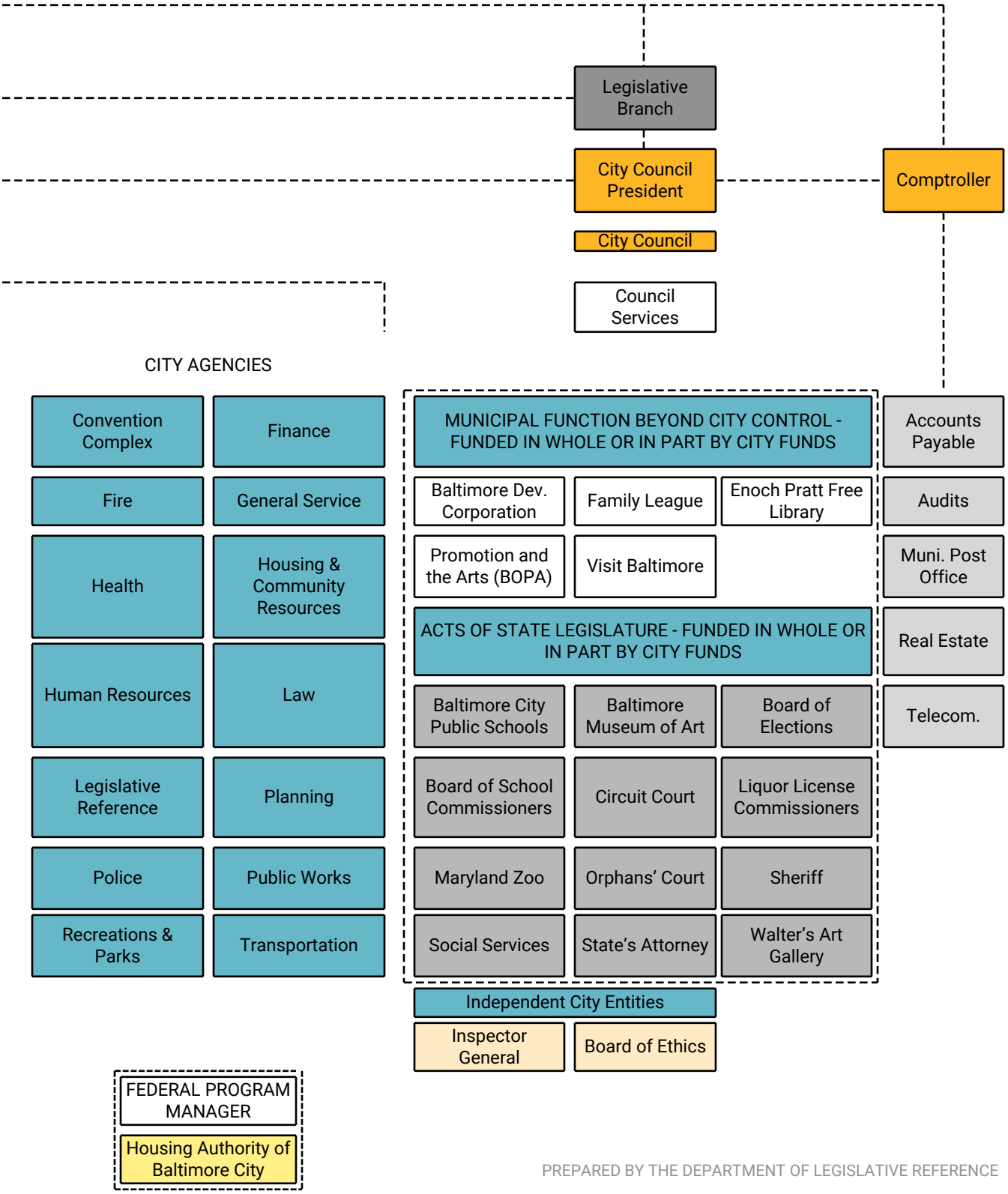
Per Capita Income

Geographic Region	2016	2017	2018	2019	2020	2021	2022	2023
Baltimore City	45,670	47,177	49,297	50,073	54,125	58,435	59,807	65,357
Maryland	57,632	59,155	60,577	62,313	64,825	69,052	70,228	75,391
United States	49,613	51,550	53,786	56,250	59,153	64,430	65,470	69,810

Source: U.S. Department of Commerce, Bureau of Economic Analysis Local Area Personal Income Accounts

Municipal Organization Chart




Legislative Branch
City Council President
Comptroller
City Council
Council Services
CITY AGENCIES
Convention Complex
Finance
Fire
General Service
Health
Housing & Community Resources
Human Resources
Law
Legislative Reference
Planning
Police
Public Works
Recreations & Parks
Transportation
MUNICIPAL FUNCTION BEYOND CITY CONTROL - FUNDED IN WHOLE OR IN PART BY CITY FUNDS
Baltimore Dev. Corporation
Family League
Enoch Pratt Free Library
Promotion and the Arts (BOPA)
Visit Baltimore
ACTS OF STATE LEGISLATURE - FUNDED IN WHOLE OR IN PART BY CITY FUNDS
Baltimore City Public Schools
Baltimore Museum of Art
Board of Elections
Board of School Commissioners
Circuit Court
Liquor License Commissioners
Maryland Zoo
Orphans' Court
Sheriff
Social Services
State's Attorney
Walter's Art Gallery
Accounts Payable
Audits
Muni. Post Office
Real Estate
Telecom.
Independent City Entities
Inspector General
Board of Ethics
FEDERAL PROGRAM MANAGER
Housing Authority of Baltimore City
PREPARED BY THE DEPARTMENT OF LEGISLATIVE REFERENCE

Municipal Structure

Under the Baltimore City Charter the City's executive functions are vested in the Mayor, the Board of Estimates, and an independent Comptroller. The City's legislative functions are vested in the City Council.

Recent Charter Amendments

The City Charter defines the organization, powers, functions, and procedures of the City of Baltimore. In addition, it establishes the terms for election and removal, as well as term limits for elected officials.

In November 2022, Baltimore City voters passed a Charter amendment establishing term limits for the Mayor, City Council, City Council President, and Comptroller. The term limits establish that elected officials cannot hold the same office for more than two consecutive terms and cannot hold the same office for more than eight years during any 12-year period. These limits begin taking effect with officials elected in 2024.

Executive

Mayor

The Mayor is the chief executive officer of the City elected for four-year terms with no term limit restrictions. If the Mayor is disabled or absent from the City, the President of the City Council acts as ex-officio Mayor. If the Mayor resigns, is permanently disqualified, or dies in office, the President of the City Council becomes Mayor for the remainder of the term. The Mayor appoints department heads and municipal officers, serves on the Board of Estimates, and appoints two of the other four members of the Board of Estimates. The Mayor also has the authority to approve or veto ordinances.

- *Mayor:* Brandon M. Scott

Chief Administrative Officer

The Chief Administrative Officer provides additional professional management capacity to support the day-to-day operations of City government and advises the Mayor on the effective, efficient, and economically prudent administration of public resources. The City Administrator executes the Mayor's policies with the assistance of colleagues across City government. The City Administrator's Office is comprised of the Deputy City Administrator and three Deputy Mayors.

- *Chief Administrative Officer:* Faith P. Leach
- *Deputy City Administrator:* Shamiah Kerney
- *Deputy Mayor for Community and Economic Development:* Justin Williams
- *Deputy Mayor for Equity, Health, and Human Services:* Letitia Dzirasa
- *Deputy Mayor for Operations:* Khalil Zaied
- *Deputy Mayor for Public Safety:* Anthony Barksdale

Comptroller

The Comptroller is a citywide elected official that is a member of the Executive branch, but is independent of the Mayor. The Comptroller is elected to four-year terms with no term limit restrictions. Pursuant to Article V of the City Charter the Comptroller serves as a member of the Board of Estimates and the Board of Finance. The Comptroller has executive responsibility for the Department of Accounts Payable, the Department of Audits, the Department of Real Estate, the Department of Telecommunications, and the Municipal Post Office.

- *Comptroller:* Bill Henry

Board of Estimates

The Board of Estimates (BOE) formulates and executes the fiscal policy of the City with its primary policy tool being the recommended annual Ordinance of Estimates, the City's budget. The BOE is also responsible for awarding contracts and supervising all purchasing by the City. The BOE is composed of five voting members: the President of the City Council, who serves as President of the BOE, the Mayor, the Comptroller, the City Solicitor, and the Director of the Department of Public Works.

- *City Council President:* Zeke Cohen
- *Mayor:* Brandon M. Scott
- *Comptroller:* Bill Henry
- *City Solicitor:* Ebony Thompson
- *Interim Director of Public Works:* Matthew Garbark

Legislative

City Council President

The City Council President is citywide elected position that presides over the City Council and serves as a voting member. The Council President is also President of the Board of Estimates. The Council President is elected to four-year terms with no term limit restrictions. In the event of a vacancy in the Mayor's office, the Council President becomes Mayor for the remainder of that term. If the position of Council President is vacant, the members of the Council elect a new Council President

- *City Council President:* Zeke Cohen

City Council

The City Council is the City's legislative body, with the power to enact all ordinances and resolutions. City Council members are elected from 14 districts, and the President is elected at-large, by all voters of the City.

- *First District:* Mark Parker
- *Second District:* Danielle McCray
- *Third District:* Ryan Dorsey
- *Fourth District:* Mark Conway
- *Fifth District:* Isaac "Yitzy" Schleifer
- *Sixth District:* Sharon Green Middleton, Vice President
- *Seventh District:* James Torrence
- *Eighth District:* Paris Gray
- *Ninth District:* John T. Bullock
- *Tenth District:* Phylicia Porter
- *Eleventh District:* Zac Blanchard
- *Twelfth District:* .Jermaine Jones
- *Thirteenth District:* Antonio Glover
- *Fourteenth District:* Odette Ramos

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Budget Plan

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The total Fiscal 2026 Adopted Budget by the Department of Finance for the City of Baltimore is $4.63 billion. This is an increase of $420.1 million or 9.98% above the Fiscal 2025 Adopted Budget.

The Adopted Budget includes appropriations for both the Operating Budget and the Capital Budget. The operating budget funds the daily business of the City, specifically covering programs, services, staff, and supplies. The capital budget funds physical infrastructure projects for the City, specifically major renovations and replacements that are long-term investments.

The Adopted operating budget is $3.7 billion, an increase of $220.6 million or 6.34%. The Adopted capital budget is $933.0 million, which is an increase of $199.5 million or 27.24%. The capital budget is subject to cyclical changes due to the timing of large construction projects.

See the Key Budgetary and Financial Policies for more information.

Fiscal 2026 Adopted Budget: Operating v. Capital

GRAND TOTAL: $4.63 billion

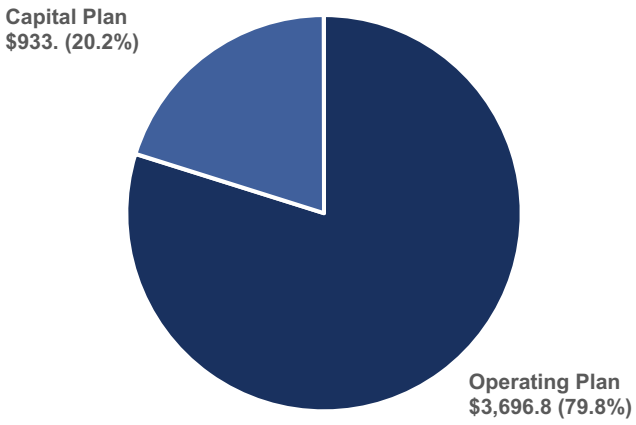


Chart in millions.

	Budget Amount		Change Amount	
	Fiscal 2025	Fiscal 2026	Dollar	Percent
Operating Plan	3,477,211,589	3,696,794,789	219,583,200	6.31%
Capital Plan	732,454,157	932,987,286	200,533,129	27.38%
Total	**4,209,665,746**	**4,629,782,075**	**420,116,329**	**9.98%**

Table in dollars.

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

Operating and Capital Adopted Budgets by Type of Fund

	Budget Amount		
Expenditures by Source	**Operating**	**Capital**	**Total**
General	2,456,752,000	150,600,000	2,607,352,000
Conduit Enterprise	9,108,665	0	9,108,665
Wastewater Utility	361,229,945	10,000,000	371,229,945
Water Utility	229,898,684	25,000,000	254,898,684
Stormwater Utility	45,117,331	10,000,000	55,117,331
Parking Enterprise	17,715,418	0	17,715,418
Parking Management	31,942,633	0	31,942,633
Federal	216,388,207	65,474,418	281,862,625
State	144,759,185	81,189,228	225,948,413
Special Revenue	181,978,955	0	181,978,955
Special Grant	1,903,766	0	1,903,766
General Obligation Bonds	0	125,000,000	125,000,000
Revenue Bonds	0	332,045,469	332,045,469
Other	0	133,678,171	133,678,171
Total	**3,696,794,789**	**932,987,286**	**4,629,782,075**

Table in dollars.

Fiscal 2026 Adopted vs. Prior Year Adopted Budget

	Actual Amount	Budget Amount		Change Amount	
Revenue Source	**FY24**	**FY25**	**FY26**	**Dollars**	**Percent**
Property Taxes	1,099,755,011	1,144,536,000	1,200,300,000	55,764,000	4.9 %
Income Tax	475,256,899	466,452,000	493,670,000	27,218,000	5.8 %
Other Local Tax	463,485,801	487,965,000	550,666,214	62,701,214	12.8 %
Licenses, Permits and Fines	78,710,971	83,264,000	96,914,500	13,650,500	16.4 %
State Grants	312,320,716	329,842,678	327,393,413	(2,449,265)	(0.7)%
Use of Money and Property	107,010,344	78,084,584	61,490,890	(16,593,694)	(21.3)%
Federal Grants	209,718,236	299,098,117	281,862,625	(17,235,492)	(5.8)%
Charges for Services	684,448,728	696,063,363	860,396,847	164,333,484	23.6 %
Special and Other Revenues	480,480,091	424,975,523	450,632,344	25,656,821	6.0 %
Borrowed Proceeds	334,815,000	208,450,702	332,045,469	123,594,767	59.3 %
From (to) Fund Balance	58,451,429	42,555,979	24,756,566	(17,799,413)	(41.8)%
Transfer in (Out)	(47,810,074)	(51,622,200)	(50,346,793)	1,275,407	(2.5)%
Total	**4,256,643,152**	**4,209,665,746**	**4,629,782,075**	**420,116,329**	**10.0 %**

Table in dollars.

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

[2] When total revenues exceed expenditures at the end of a fiscal year, the difference is added to the corresponding fund's fund balance

	Budget Amount			Change Amount	
Operating Funds	**FY24**	**FY25**	**FY26**	**Dollar**	**Percent**
General Fund					
General	2,169,922,725	2,242,700,000	2,456,752,000	214,052,000	9.5%
Special Purpose Funds					
Parking Management	28,022,898	31,105,934	31,942,633	836,699	2.7%
Grant Funds					
Federal	296,331,305	206,642,414	216,388,207	9,745,793	4.7%
State	232,176,378	154,502,278	144,759,185	(9,743,093)	-6.3%
Special Revenue	199,357,797	214,010,205	181,978,955	(32,031,250)	-15.0%
Special Grant	11,293,199	1,588,432	1,903,766	315,334	19.9%
Enterprise Funds					
Conduit Enterprise	8,293,160	8,635,619	9,108,665	473,046	5.5%
Wastewater Utility	314,803,781	342,132,523	361,229,945	19,097,422	5.6%
Water Utility	218,285,454	226,585,785	229,898,684	3,312,899	1.5%
Stormwater Utility	29,514,916	32,027,999	45,117,331	13,089,332	40.9%
Parking Enterprise	19,330,038	17,280,400	17,715,418	435,018	2.5%
Grand Total	**3,527,331,651**	**3,477,211,589**	**3,696,794,789**	**219,583,200**	**6.3%**

Table in dollars.

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

	Budget Amount			Change Amount	
Capital Funds	**FY24**	**FY25**	**FY26**	**Dollar**	**Percent**
Pay-As-You-Go					
General	46,175,000	105,000,000	150,600,000	45,600,000	43.4%
Conduit Enterprise	3,000,000	0	0	0	0%
Wastewater Utility	11,079,000	9,508,000	10,000,000	492,000	5.2
Water Utility	34,868,000	35,000,000	25,000,000	(10,000,000)	-28.6
Stormwater Utility	3,010,000	10,000,000	10,000,000	0	—
Grant and Special Funds					
Federal	53,050,000	92,455,703	65,474,418	(26,981,285)	-29.2%
State	52,978,000	67,660,400	81,189,228	13,528,828	20.0%
Loans and Bonds					
General Oblig. Bonds	80,000,000	80,000,000	125,000,000	45,000,000	56.3%
Revenue Bonds	334,815,000	208,450,702	332,045,469	123,594,767	59.3%
Other					
Other	212,772,000	124,379,352	133,678,171	9,298,819	7.5%
Grand Total	**831,747,000**	**732,454,157**	**932,987,286**	**200,533,129**	**27.4%**

Table in dollars.

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

Ten-Year Financial Forecast

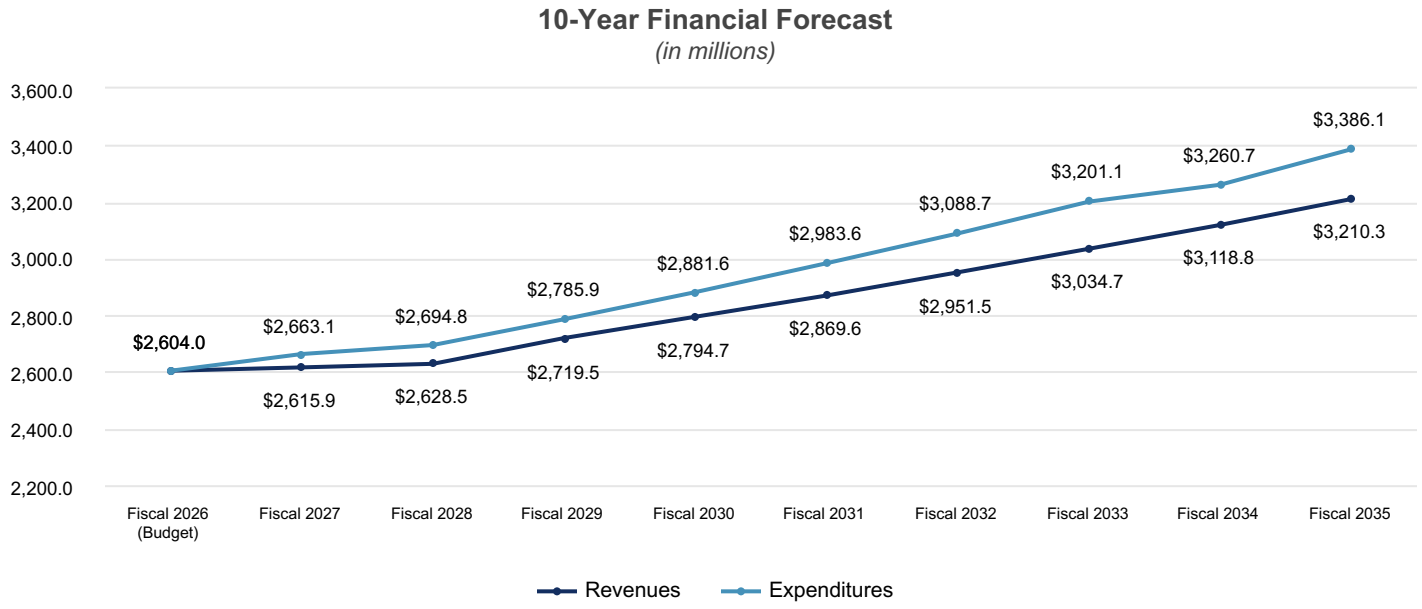
Long-term financial planning is essential to maintaining core City services through periods of revenue fluctuation. In accordance with the City Charter and fiscal policy, Baltimore is required to adopt a balanced budget each year. To support this mandate, the Bureau of the Budget and Management Research (BBMR) develops a 10-year financial forecast as part of the annual budget process. This long-range outlook enables the City to anticipate budget shortfalls and implement responsible and deliberately proactive strategies to maintain structural balance.

The Government Finance Officers Association (GFOA) recommends that governments forecast at least five years into the future, or longer for those reliant on debt issuance or utility rates. Baltimore exceeds this standard with its 10-year planning horizon. During the annual budget process, the City evaluates opportunities to reduce costs or enhance revenues, ensuring a balanced budget while pursuing long-term initiatives that strengthen the City's fiscal outlook. Examples of these initiatives include evaluating City owned physical assets, reassessing tax credit programs, and identifying alternative revenue sources.

In Fall 2024, BBMR produced a 10-year forecast based on early Fiscal 2026 projections. The current forecast assumes a balanced Fiscal 2026 budget, achieved through a combination of revenue enhancements and expenditure adjustments. Over the forecast period (Fiscal 2026–Fiscal 2035), revenues are projected to grow at an average annual rate of 2.4%, while operating expenses are expected to increase by 3.6%, resulting in an average annual structural deficit of approximately 1.2%. Key assumptions underlying the forecast include:

- Continued State mandated education funding contributions;
- Funding for salary costs based on ongoing labor negotiations;
- Continued inflation between 3.0% and 5.0% for contractual and material costs; and,
- Average property tax growth of 4.6%, with property tax credit costs remaining proportional to property taxes.

To address the projected long-term deficit, BBMR is preparing an update to the 10-Year Financial Plan. This updated plan will incorporate targeted initiatives aimed at achieving structural balance and will be published later this year.



Expenditures: Recommended vs. Adopted Budget

The preliminary budget is first introduced on behalf of the Department of Finance to the Board of Estimates (BOE). The BOE holds a special meeting with the Department of Finance and agency heads to discuss the budget along with a Taxpayers' Night for residents to share their thoughts on the budget. Following these events, the BOE votes on the preliminary budget and, once approved, the recommended budget is sent to City Council for review. The City Council hosts a Taxpayers' Night similar to the BOE, as well as a week of budget hearings with agencies. After these events, the City Council votes on the recommended budget. The City Council approved budget is then sent to the Mayor for review. The Mayor may approve the total budget or use their authority to issue a line item veto, vetoing some items and approving the rest of the budget.

The Fiscal 2026 budget process was the third year where the City Council had expanded authority to move funding within the General Fund by a majority vote.

	Operating Budget Amount		
Fund Name	Recommended	Adopted	Change
General	2,457,992,000	2,456,752,000	(1,240,000)
Conduit Enterprise	9,108,665	9,108,665	0
Wastewater Utility	361,229,945	361,229,945	0
Water Utility	229,898,684	229,898,684	0
Stormwater Utility	45,117,331	45,117,331	0
Parking Enterprise	17,715,418	17,715,418	0
Parking Management	31,942,633	31,942,633	0
Federal	216,388,207	216,388,207	0
State	144,759,185	144,759,185	0
Special Revenue	181,978,955	181,978,955	0
Special Grant	1,903,766	1,903,766	0
Total	**3,698,034,789**	**3,696,794,789**	(1,240,000)

Table in dollars.

Council Amendments

The were three amendments introduced during Council deliberations on the Fiscal 2026 budget. Ultimately two amendments were approved by the City Council.

Amendment 1: Multiple Agencies

- Amount Reallocated: $8,015,000
- Approved: Yes

Purpose: Funding was reallocated for the following purposes:

- State's Attorney Office: $400,000 for Evidence Review Team
- Sheriff: $750,000 for staffing costs
- City Council: $2.9 million for community based organizations
- MR-Educational Grants: $500,000 for youth related programming
- Mayor's Office of Immigrant Affairs: $2.0 million to expand and legal and support services for immigrant populations
- Department of Consumer Protection & Business Licensing: $250,000 to stand up the newly established office

- Liquor License Board: $75,000 for additional staffing costs
- Legislative Reference: $150,000 for additional staffing costs
- Department of Public Works: $750,000 for a zero waste curbside composting pilot
- Funds were reallocated from various agencies by assuming savings from various contracts and eliminating vacant positions

Amendment 2: Transfer funds from the State's Attorney Office to the Office of the Inspector General

- Amount Reallocated: $112,000
- Approved: Yes

Purpose: Transfer funding for the State's Attorney Office to the Inspector General for additional staffing resources.

Amendment 3: Multiple Agencies

- Amount Reallocated: $7,929,478
- Approved: No

Purpose: Reallocate funds from various agencies to offset the use of the Children and Youth Fund for the YouthWorks program.

Expenditures: Operating and Capital Fund Types

The Fiscal 2026 Adopted Budget totals $4.6 billion spread across six different fund sources. Each type, and the individual fund sources that comprise it, are described below.

General Fund

The General Fund is the City's largest and principal fund, supported by locally generated revenues and some State Aid. The General Fund is used to budget and account for all activities not required by law, accounting practice, or management objective to be separately budgeted. These funds have the most flexibility in how they can be spent.

Special Purpose Budget Funds

The City's budget contains two special purpose budgetary funds, the Parking Management and Convention Center Bond funds. These funds are merged with the General Fund in the City's Annual Comprehensive Financial Report. The Parking Management Fund budgets for the operations of on-street parking activities and operations of parking facilities supported by the General Fund. The Convention Center Bond Fund budgets for debt service supported by the City's Hotel Tax, a General Fund revenue source. The City completed its final Convention Center debt service payment in Fiscal 2020, with future year contributions being made to offset future expansion or renovation costs.

Grant Funds

These funds are used to budget and account for all activities that have restricted uses supported by dedicated revenue. This group consists of federal, State, and private grant funds.

Special Revenue Funds

These funds are used to budget and account for all activities that have restricted uses supported by dedicated revenue funds from a variety of revenue sources that are restricted to a specific use by law, mandate, or policy. Budget appropriations for these funds represent spending authority for revenue anticipated to be received during the budget year.

Enterprise Funds

These funds are used to budget and account for operations, including debt service, that are financed and operated as an ongoing concern. Costs of providing services, including depreciation, are financed or recovered primarily through user charges or other dedicated revenues. Enterprise funds in the City's budget are the Conduit, Parking, Stormwater Utility, Water Utility, and Wastewater Utility funds. Repayment of debt service expenses incurred by the City Industrial Development Authority, an enterprise fund, are reflected in the debt service payments of the respective funds that have utilized Authority financing.

Internal Service Funds

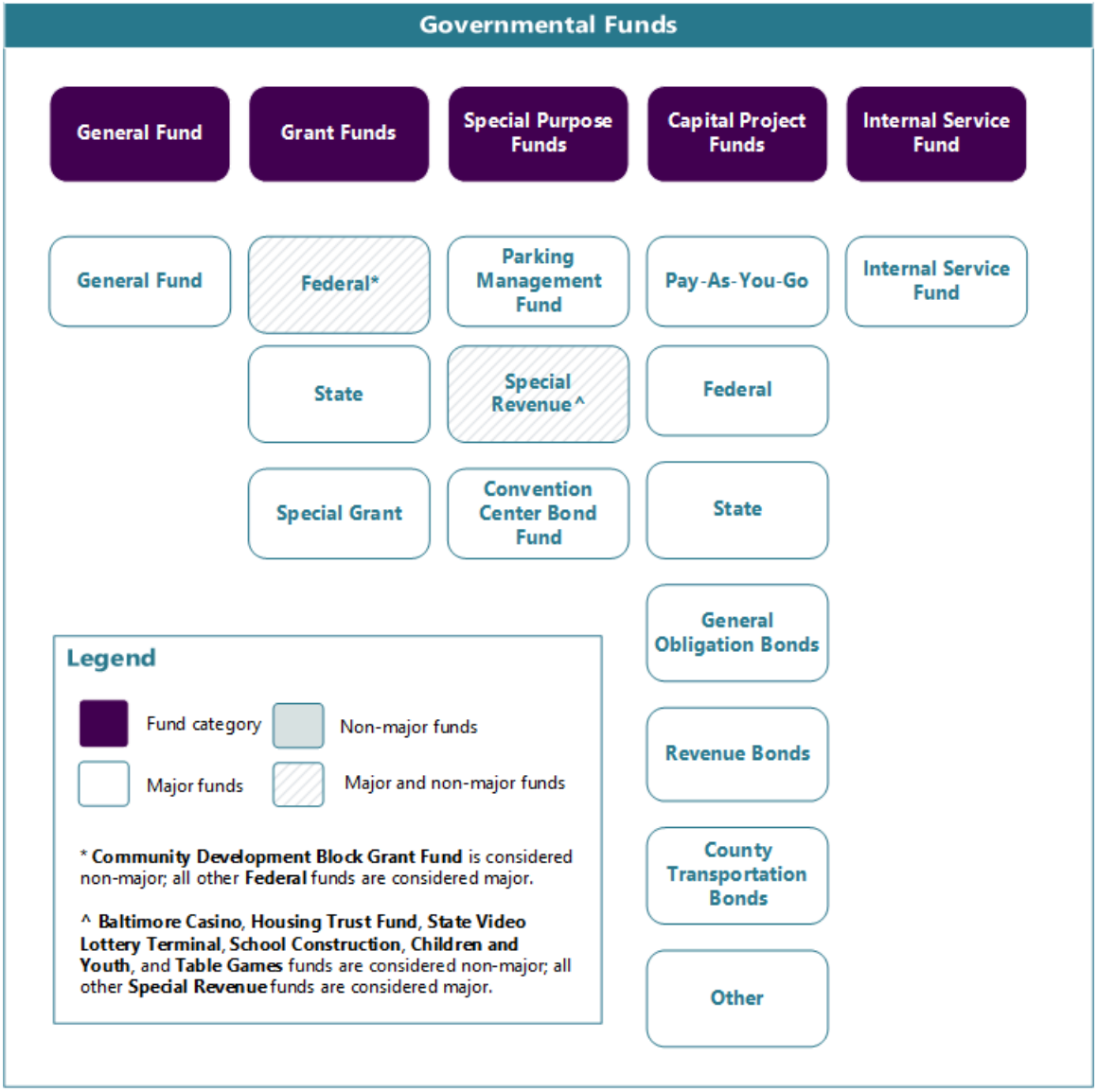
The budget includes proprietary type funds accounting for the financing of goods and services provided by certain City agencies to other agencies on a cost reimbursement basis. These include: Mobile Equipment, Printing and Graphics, Municipal Post Office, Department of Telecommunications, Risk Management, Public Buildings, Unemployment Insurance, Hardware and Software Replacement, and 800 MHz Radio Maintenance.

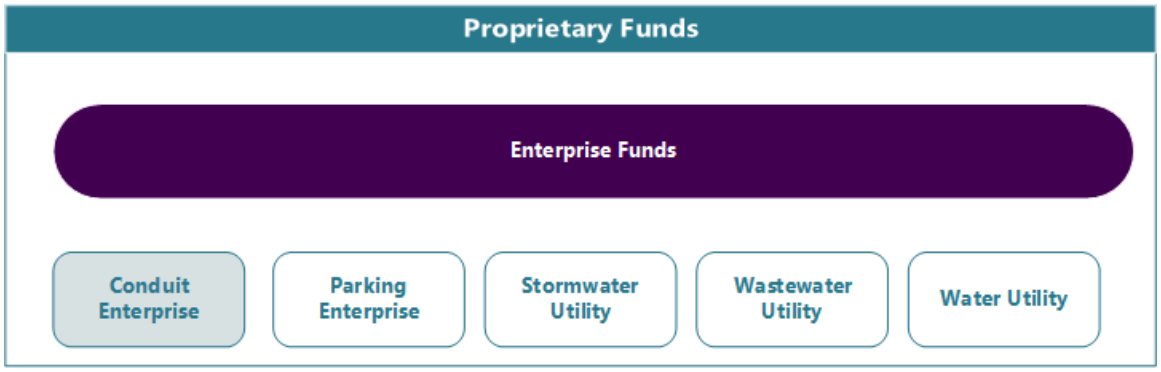
Capital Project Funds

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

Expenditures: Operating and Capital Fund Sources

Major funds are those whose revenues or expenditures constitute more than 10% of the total appropriated budget. All of the budgeted funds are audited in the Annual Comprehensive Financial Report (ACFR).





Fund Name	Major Fund	Budgeted	Audited
Government			
General			
General	x	x	x
Grants			
Federal	x	x	x
State	x	x	x
Special Grant	x	x	x
Special Revenue	x	x	x
Special Purpose			
Parking Management		x	
Convention Center Bond		x	
Capital			
General Obligation Bonds	x	x	x
Revenue Bonds	x	x	x
County Transportation Bonds	x	x	x
Internal Service			
Internal Service		x	x
Proprietary			
Enterprise			
Water Utility	x	x	x
Wastewater Utility	x	x	x
Stormwater Utility	x	x	x
Conduit Enterprise		x	x
Parking Enterprise	x	x	x
Fiduciary			
Fiduciary			
Fiduciary			x

[1] Community Development Block Grant, Baltimore Casino, Housing Trust Fund, State Video Lottery Terminal, School Construction, Children and Youth, and Table Games funds are considered non-major; all other Special Revenue funds are considered major. Rolled into General Fund in ACFR.

Agency Use of Fund Sources

The table below summarizes the relationship between City funds. The table includes account information for how these funds are reflected in the City's financial system (Workday).

BBMR Fund ID	BBMR Fund Name	Workday Fund ID	Workday Fund Name	Governmental
1001	General	1001	General Fund	Major Governmental
2000	Internal Service	2029	Building Maintenance Fund	Internal Service Governmental
		2030	Mobile Equipment Fund	Internal Service Governmental
		2031	Reproduction and Printing Fund	Internal Service Governmental
		2032	Municipal Post Office Fund	Internal Service Governmental
		2036	Risk Mgmt: Auto/Animal Liability Fund (Law Dept)	Major Governmental
		2037	Hardware & Software Replacement Fund	Internal Service Governmental
		2039	Municipal Telephone Exchange Fund	Internal Service Governmental
		2041	Risk Mgmt: Unemployment Insurance Fund	Major Governmental
		2042	Municipal Communication Fund	Internal Service Governmental
		2043	Risk Mgmt: Property Liability & Administration Fund	Internal Service Governmental
		2046	Risk Mgmt: Worker's Compensation Fund (Law Dept)	Major Governmental
2024	Conduit Enterprise	2024	Conduit Fund	Nonmajor Proprietary
2070	Wastewater Utility	2070	Wastewater Utility Fund	Major Proprietary Funds
2071	Water Utility	2071	Water Utility Fund	Major Proprietary Funds
2072	Stormwater Utility	2072	Stormwater Utility Fund	Major Proprietary Funds
2075	Parking Enterprise	2075	Parking Facilities Fund	Major Proprietary Funds
2076	Parking Management	2076	Parking Management (General Fund)	Major Governmental
4000	Federal	4000	Federal Grants Fund	Major Governmental
		2089	Community Development Block Grant Fund - Special Revenue	Nonmajor Governmental
4001	American Rescue Plan Act	4001	American Rescue Plan Act Fund	Major Governmental
5000	State	5000	State Grants Fund	Major Governmental
6000	Special Revenue	6000	Special Revenue	Major Governmental
		2020	Children and Youth Fund	Nonmajor Governmental
		2025	State Video Lottery Terminal	Nonmajor Governmental
		2026	Baltimore Casino	Nonmajor Governmental
		2027	School Construction Fund	Nonmajor Governmental
		2028	Table Game	Nonmajor Governmental
		2055	Housing Trust Fund	Nonmajor Governmental
7000	Special Grant	7000	Private Grants	Major Governmental

Fund Balance Categories

A fund balance is the accumulated difference between actual revenues and expenditures over time in each fund. The City utilizes generally accepted accounting principles (GAAP) and classifies its GAAP fund balance into the following categories:

Nonspendable fund balance

Nonspendable fund balance includes activity that is not in spendable form such as inventories, prepaid amounts, long-term portions of loans and notes receivable, and activities that are legally or contractually required to remain intact such as principal balance in a permanent fund.

Restricted fund balance

Restricted fund balance has constraints placed upon the use of the resources either by external creditors, grantors, contributors, or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance

Committed fund balance can be used only for specific purposes pursuant to constraints imposed by the formal vote of the Board of Estimates (BOE), the City's highest level decision-making authority. Amounts in this category may be redeployed for other purposes with the formal vote of the BOE. Committed amounts cannot be used for any other purpose unless the City removes or changes the specific use by taking the same type of action it used to previously commit the amounts.

Assigned fund balance

Assigned fund balance includes amounts that are constrained by the City to be used for specific purposes, but are neither restricted nor committed for a stated intended use as established by the BOE. The BOE has delegated the authority to assign amounts for a specific purpose to the City's Director of Finance. These are resources where the constraints/restrictions are less binding than that for committed funds. For governmental funds, other than the General Fund, this is the residual amount within the fund that is not restricted or committed.

Unassigned fund balance

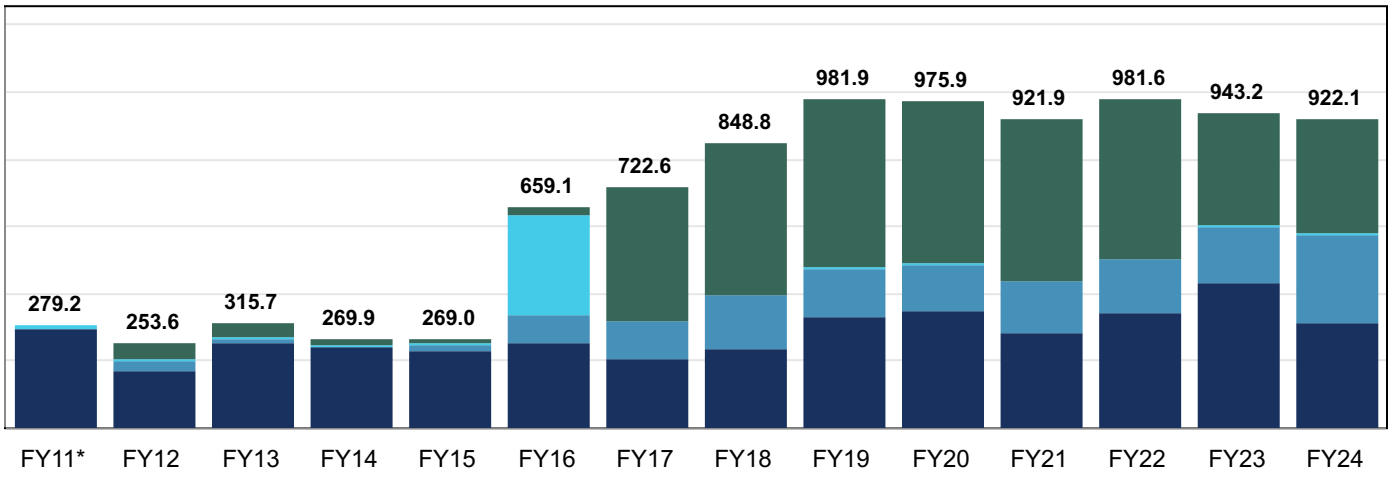
Unassigned fund balance is the residual amount of the General Fund not included in the four categories described above. The General Fund is the only positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for the specific purpose exceed the amounts restricted, committed, or assigned to those purposes, negative unassigned fund balance may be reported.

Fund Balances for Governmental Funds

As of June 30, 2024, the City's governmental funds reported combined ending fund balances of $922.1 million. The General Fund unassigned fund balance is $259 million. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the City's financing requirements.

As of publication, the City is completing the closeout process for the Fiscal 2025.

Fund Balance for All Governmental Funds
(Dollars in millions)



*During Fiscal 2011, the City implemented GASB Statement No. 54 which changed the format for fund balance presentation .

Assigned Unassigned Nonspendable Restricted

General Fund

In Fiscal 2024 the General Fund reported a net $21.1 million loss in overall fund balance. In Fiscal 2024 General Fund revenue came in $49.6 million higher than expenditures. The overall reduction in fund balance is attributed to net transfers and other uses.

Fiscal Year		Amount
Fiscal 2020	Beginning fund balance	837,319,000
	Total Revenues	1,920,628,000
	Total expenditures	(1,940,917,000)
	Net transfers and other uses	(8,340,000)
	Net change in fund balance	(28,629,000)
	Ending fund balance	**808,690,000**
Fiscal 2021	Beginning fund balance	808,690,000
	Total Revenues	2,029,802,000
	Total expenditures	(2,211,670,000)
	Net transfers and other uses	141,760,000
	Net change in fund balance	(40,108,000)
	Ending fund balance	**768,582,000**
Fiscal 2022	Beginning fund balance	768,582,000
	Total Revenues	2,287,424,000
	Total expenditures	(2,170,834,000)
	Net transfers and other uses	(17,956,000)
	Net change in fund balance	98,634,000
	Ending fund balance	**867,216,000**
Fiscal 2023	Beginning fund balance	867,216,000
	Total Revenues	2,233,422,000
	Total expenditures	(2,124,191,000)
	Net transfers and other uses	(33,297,000)
	Net change in fund balance	75,934,000
	Ending fund balance	**943,150,000**
Fiscal 2024	Beginning fund balance	943,150,000
	Total Revenues	2,358,146,513
	Total expenditures	(2,308,539,191)
	Net transfers and other uses	(70,694,322)
	Net change in fund balance	(21,087,000)
	Ending fund balance	**922,063,000**

Grant Funds

The Grants Revenue Fund is used to account for the spending of various Federal, State and special purpose grant funds. Most of these grants are funded on an expenditure reimbursement basis. Should any portion of the grants receivable be determined uncollectable, the balance may be written off against the General Fund. The Grants Revenue Fund ended Fiscal 2024 with a $35.9 million deficit. This deficit is due to timing of grant drawdowns, revenue from Fiscal 2024 grants was received during Fiscal 2025.

Fiscal Year		Amount
Fiscal 2020	Beginning fund balance	21,606,000
	Total revenues	236,726,000
	Total expenditures	(273,949,000)
	Net transfers and other uses	15,617,000
	Net change in fund balance	21,606,000
	Ending fund balance	**0**
Fiscal 2021	Beginning fund balance	0
	Total revenues	268,121,000
	Total expenditures	(293,820,000)
	Net transfers and other uses	25,699,000
	Net change in fund balance	
	Ending fund balance	**0**
Fiscal 2022	Beginning fund balance	0
	Total revenues	281,944,000
	Total expenditures	(329,217,000)
	Net transfers and other uses	47,273,000
	Net change in fund balance	
	Ending fund balance	**0**
Fiscal 2023	Beginning fund balance	0
	Total revenues	447,021,000
	Total expenditures	(475,112,000)
	Net transfers and other uses	28,007,000
	Net change in fund balance	(84,000)
	Ending fund balance	**(84,000)**
Fiscal 2024	Beginning fund balance	(84,000,000)
	Total revenues	487,689,000
	Total expenditures	(534,051,000)
	Net transfers and other uses	10,522,000
	Net change in fund balance	(35,840,000)
	Ending fund balance	**(35,924,000)**

Agency Detail

The Agency Detail publications, volume I and volume II, contain Fiscal 2026 budget information by agency and service. Please refer to these volumes for further detail to support the information in this Summary of the Adopted Budget publication.

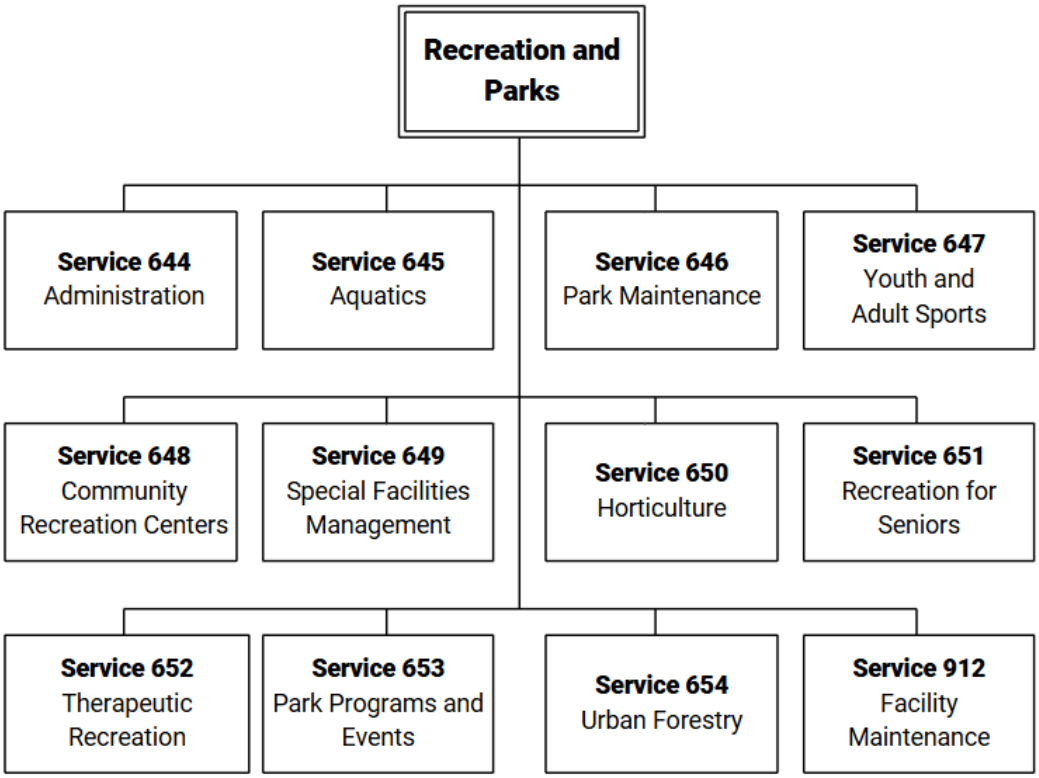
Agency-Level

The agency-level detail section, which is available for every agency in the City, has the following seven components:

- **A1:** Agency organizational chart
- **A2:** Agency description
- **A3:** Agency operating budget by fund, with key operating budget items
- **A4:** Agency operating budget by service
- **A5:** Agency operating budget by object
- **A6:** Agency budgeted positions by service
- **A7:** Agency capital budget

Below is an annotated example of an agency-level detail section.

A1: Agency organizational chart, which shows the services within each agency.



Recreation and Parks

A2: Agency Description

Baltimore City Recreation and Parks (BCRP) is the primary provider of recreational, cultural, and physical activities to the residents of the City of Baltimore. The agency is comprised of three major divisions: Recreation, Parks, and Horticulture.

The Recreation Division administers activities in its more than 45 community centers. In addition to full-time staff, the agency operates with up to 600 part-time and seasonal employees during the busy summer months. The agency also provides therapeutic recreation activities and senior recreation programs. City residents can participate in many types of activities which include indoor/outdoor aquatics, ice and roller skating, hockey, soccer, basketball, football, dancing, acting, music, tennis, track and field, boxing, biking, kayaking, after-school, and out-of-school programs.

The Parks Division is responsible for the beautification, management, and maintenance of parkland, playgrounds, and turf. It also plans and implements outdoor recreation programs in City parks, including nature and environmental education, sports, and various festivals. Regular park maintenance functions include grass mowing, ball field preparations, and building and playground repairs.

The Horticulture Division is responsible for the Rawlings Conservatory and Cylburn Arboretum. The Urban Forestry Division is responsible for the planting and caring of all trees in the public rights-of-way and City parks. Park Programs is responsible for the Rhythm and Reels program, park permits, park volunteer program, the "$5 5K" running series, biking, kayaking, hiking, and camping in city parks.

Operating Budget Highlights

A3: Agency operating budget numbers by fund,with key operating budget items expected during fiscal year.

	Fiscal 2024 Actual		Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**	**Dollars**	**Positions**
General	58,081,727	362	56,090,018	354	61,339,978	366
Federal	322,826	3	691,273	4	700,125	4
State	5,632,461	61	7,281,356	61	6,979,306	62
Special	6,565,826	16	11,343,547	17	10,272,832	17
Special Grant	52,600	0	0	0	0	0
Total	**70,655,440**	**442**	**75,406,194**	**436**	**79,292,241**	**449**

The Fiscal 2026 Recommended Budget reflects:

- Eliminating three positions and the costs associated with the care and housing of the former mounted unit under now under the joint partnership between Rec and Parks and BPD's Community Policing Section.
- Reducing the Aquatics budget by $268,000 to reflect opening six days a week during summer 2025. The six-day week will allow for maintenance and upkeep of park pools once/week.
- Increasing operating costs for three newly renovated Recreation Centers, Chick Webb, Gardenville, and Parkview, that will come online in Fiscal 2026. The Recommended Budget includes a $2.6 million increase for these facilities, this increase includes additional staff and operating costs for these locations.
- Creating a new Facility Maintenance service within the agency. The total budget for the new service is $7.4 million including 28 positions. This service was created by reallocating existing positions and services from elsewhere in agency. The new service is intended to improve the agency's ability to monitor and track agency wide maintenance costs.
- Continuing State funding of $10 million from Program Open Space, with $7 million dedicated to operating expenses and $3 million to support ongoing capital projects.

Dollars by Service

A4: Agency operating budget by service.

	Actual	Budget	
Service	**Fiscal 2024**	**Fiscal 2025**	**Fiscal 2026**
644: Administration - Recreation and Parks	9,130,308	10,456,879	10,951,739
645: Aquatics	3,077,791	3,623,709	3,579,985
646: Park Maintenance	22,214,721	19,642,292	13,242,725
647: Youth and Adult Sports	1,882,658	1,660,985	1,717,024
648: Community Recreation Centers	18,667,044	20,269,964	23,592,983
649: Special Facilities Management - Recreation	2,402,593	4,044,216	2,667,623
650: Horticulture	1,778,997	2,479,643	2,530,317
651: Recreation for Seniors	481,804	582,528	608,799
652: Therapeutic Recreation	341,258	692,164	692,522
653: Park Programs and Events	1,333,228	2,420,592	1,889,545
654: Urban Forestry	9,345,038	9,533,222	10,429,554
912: Facility Maintenance	0	0	7,389,425
Total	**70,655,440**	**75,406,194**	**79,292,241**

Dollars by Object

A5: Agency operating budget by object.

	Actual	Budget	
Object	Fiscal 2024	Fiscal 2025	Fiscal 2026
0 Transfers	0	682,451	682,451
1 Salaries	31,780,244	34,742,499	36,827,876
2 Other Personnel Costs	9,107,869	12,148,852	13,425,049
3 Contractual Services	25,237,415	18,950,665	19,255,479
4 Materials and Supplies	2,919,284	5,718,314	5,722,612
5 Equipment - $4,999 or less	1,179,096	1,682,599	1,451,830
6 Equipment - $5,000 and over	55,572	93,519	636,722
7 Grants, Subsidies and Contributions	367,557	1,233,143	1,128,361
8 Debt Service	7,650	0	0
9 Capital Improvements	753	154,153	161,861
Total	**70,655,440**	**75,406,194**	**79,292,241**

Positions by Service

A6: Agency budgeted positions by service.

	Actual	Budget	
Service	Fiscal 2024	Fiscal 2025	Fiscal 2026
644: Administration	80	81	82
645: Aquatics	6	6	6
646: Park Maintenance	119	119	91
647: Youth and Adult Sports	10	9	9
648: Community Recreation Centers	152	145	160
649: Special Facilities Management	6	7	7
650: Horticulture	17	17	17
651: Recreation for Seniors	4	4	4
652: Therapeutic Recreation	3	3	3
653: Park Programs and Events	13	13	10
654: Urban Forestry	32	32	32
912: Facility Maintenance	0	0	28
Total	**442**	**436**	**449**

Capital Budget Highlights

A7: Agency capital budget numbers by fund, with key capital budget items expected during fiscal year.

	Fiscal 2024	Fiscal 2025	Fiscal 2026
Service	Dollars	Dollars	Dollars
General	350,000	250,000	4,000,000
Federal	1,000,000	500,000	0
State	15,995,000	10,500,000	10,636,840
General Obligation Bonds	9,300,000	7,800,000	15,700,000
Total	**26,645,000**	**19,050,000**	**30,336,840**

The Fiscal 2026 Recommended Budget reflects:

- $5.0 million for City Springs Park.
- $3.6 million for CC Jackson Park expansion.
- $3.1 million for improvements to Clifton Park.
- $0.9 million for design of Lillian Jones Recreation Center improvements.

Service-Level

The service-level detail section, which is available for every service in the City, has the following four components:

- **S1:** Service description and operating budget and positions by fund
- **S2:** Service performance measures
- **S3:** Service key operating budget items
- **S4:** Service change table
- **S5:** Service operating budget by object and activity
- **S6:** Service permanent full-time funded positions by fund

Below is an annotated example of a service-level detail section.

S1: Service description budget, and positions information.

Service 645: Aquatics

This service is responsible for providing swimming opportunities to the public year-round. The goal of this service is to allow residents to engage in physical activities at the various aquatic locations throughout the city. Activities performed by this service include the operations of the City's 6 large park pools, 14 neighborhood walk-to-pools, 4 indoor pools, and the ABC, Solo Gibbs, North Hartford, and Henrietta Lax splash pads.

	Fiscal 2024 Actual		Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions	Dollars	Positions
General	2,768,791	6	3,314,709	6	3,270,985	6
Special	309,000	0	309,000	0	309,000	0
Total	**3,077,791**	**6**	**3,623,709**	**6**	**3,579,985**	**6**

S2: Service performance measures with brief explanation.

Performance Measures

		Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024		Fiscal 2025	Fiscal 2026
Type	Measure	Actual	Actual	Actual	Target	Actual	Target	Target
Effectiveness	% of scheduled days that outdoor pools are open to the public excluding weather during the summer season (Memorial Day through Labor Day)	90%	56%	93%	85%	82%	87%	93%
Output	Total attendees at outdoor pools during the summer season (Memorial Day through Labor Day)	57,812	87,834	109,799	92,000	185,020	112,000	200,000

S3: Key operating budget items expected in this service during fiscal year.

Major Operating Budget Items

The Recommended Budget reflects:

- Changing the schedule for all pools to six days per week compared to the prior seven day schedule. Closure days will fall on either Monday or Tuesday and will be alternate with the nearest location. This action will allow a dedicated day for maintenance versus completing this work through overtime when pools are closed. This change is estimated to save $230,000 annually.
- Allocating $107,000 for security services at all pool locations and increased costs for pool chemicals and supplies.
- Funding to support three neighborhood pools that will come back online in summer 2025: Walter P. Carter, Coldstream, Towanda, and one indoor pool: Chick Webb.

S4: Change table listing all the changes - with or without service impact - between fiscal years.

Change Table - General Fund

Changes or adjustments	Amount
Fiscal 2025 Adopted Budget	3,314,709
Changes with service impacts	
Increase to bring 4 pools online	156,004
Reducing pool schedules to 6 days a week	(229,936)
Changes without service impacts	
Increase in employee compensation and benefits	13,867
Change in IRA and Reclass Adjustments	(912)
Decrease to active employee health benefit costs	(11,499)
Change in pension contributions	(4,555)
Change in allocation for workers' compensation expense	(616)
Increase in contractual services expenses	2,748
Change in Municipal Telephone Exchange	(93,055)
Adjustment to utilities	(20,706)
Adjustment to city fleet costs	1,906
Increase in operating supplies and equipment	41,541
Decrease to computer hardware and software replacement contributions	(6,025)
Increase to programming and security expenses	64,340
Increase to pool chemical and supplies	43,173
Fiscal 2026 Recommended Budget	**3,270,985**

S5: Operating budget by object and activity.

Service 645 Budget: Expenditures

	Actual	Budget	
Object	Fiscal 2024	Fiscal 2025	Fiscal 2026
1 Salaries	2,222,315	1,915,779	1,854,874
2 Other Personnel Costs	306,279	251,024	234,898
3 Contractual Services	358,790	1,030,243	985,476
4 Materials and Supplies	179,034	346,503	418,109
5 Equipment - $4,999 or less	6,056	73,797	80,880
7 Grants, Subsidies and Contributions	5,316	6,364	5,748
Total	**3,077,791**	**3,623,709**	**3,579,985**

	Actual	Budget	
Activity	Fiscal 2024	Fiscal 2025	Fiscal 2026
Aquatics Administration	699,190	363,299	267,091
Indoor Pools	639,594	1,618,033	1,627,543
Neighborhood Pools	180,235	245,965	513,024
Park Pools	1,558,771	1,396,412	1,172,327
Total	**3,077,791**	**3,623,709**	**3,579,985**

S6: Number and cost of funded full-time permanent positions by fund.

Service 645 Budget: Salaries and Wages for Permanent Full-Time Funded Positions

	Fiscal 2025 Budget		Fiscal 2026 Budget		Changes	
Civilian Positions	Count	Amount	Count	Amount	Count	Amount
General Fund						
10291 - Recreation Manager	1	94,812	1	95,752	0	940
33213 - Office Support Specialist III	1	49,363	1	45,864	0	(3,499)
83115 - Aquatic Center Leader	2	106,650	2	114,439	0	7,789
83215 - Aquatic Center Director	2	135,014	2	128,876	0	(6,138)
Fund Total	**6**	**385,839**	**6**	**384,931**	**0**	**(908)**
Civilian Position Total						
Civilian Position Total	**6**	**385,839**	**6**	**384,931**	**0**	**(908)**

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Fiscal Environment

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Fiscal 2026 Economic Outlook Summary

While most national economic indicators remain stable, emerging signs are beginning to point towards worsening economic headwinds driven by federal actions. According to the National Bureau of Economic Research (NBER), the U.S. has sustained 58 months of expansion. In 2024, the Bureau of Labor Statistics (BLS) reported an average unemployment rate of 4.0%, with 82,600 new jobs added monthly. The Bureau of Economic Analysis (BEA) recorded 1.8% real GDP growth for 2023 (the most current data available).

While these factors are backwards looking, more real time indicators show signs of weakness. Since March 2025 the S&P 500 and Nasdaq Composite have declined by 5.8% and 8.2% respectively. The University of Michigan's Consumer Sentiment Index notes a sharp drop from 64.7 to 57.0 in March 2025. The Federal Reserve Bank of Atlanta revised its GDP forecast from +1.8% to -2.8%.

This uncertainty flows through to the City's budget through impacts on the labor market, property values, and overall market performance; however, this uncertainty comes at a time when the City is demonstrating ongoing resilience. In 2024, the City's population rose by 0.5% to 568,271—the first increase since 2014. As of the 3rd Quarter in calendar year 2024 (the most recent publicly available data) BLS data shows the number of local employers reached a record 15,871, up by 1,380 from the previous year, driven largely by service industries.

Job numbers rose to 348,904 in calendar year 2024—up 1.5% from 2023—marking the highest average since 2010. However, while over 5,000 residents joined the labor force in 2024, only 1,532 secured jobs, raising unemployment to 4.0%, though still well below the 20-year average of 7.3%.

Taxable income also grew. Data from the Comptroller of Maryland shows fewer returns were filed in 2023 but the average taxable income rose 3.6% to $68,849, and income tax per return increased 3.5% to $2,127—driving continued revenue growth and budget surpluses.

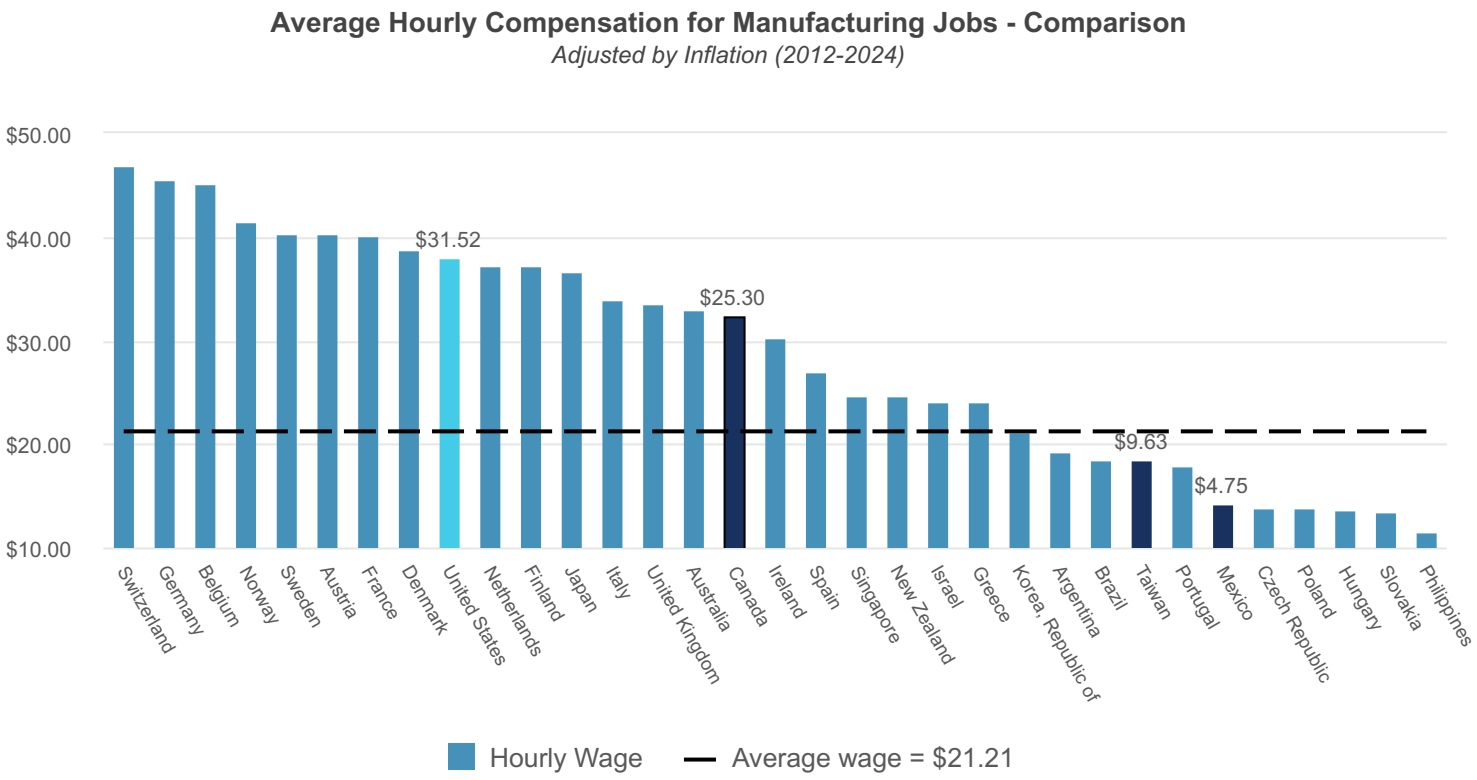
This outlook aims to provide insight into how economic uncertainty is impacting the City's financial outlook. The analysis discusses how federal action around tariffs, budget cuts, and immigration policies will flow to City revenues.

Federal Tariffs

Since spring 2025, the federal government has discussed sweeping tariffs targeting China, Mexico, and Canada, including:

- 10% on all imports
- 25% on steel, aluminum, autos
- 25% on all Mexican and Canadian goods
- An additional 34% on Chinese goods

While intended to boost domestic production, these tariffs risk inflation and recession. The U.S. relies heavily on imports—especially from these countries—many of which cannot be quickly replaced. Labor cost disparities further complicate re-shoring manufacturing. For instance, U.S. workers earn on average $10.31 or 49.6% more than their global counterparts. The table below provides a comparison of hourly wages across countries (based on 2012 BLS data adjusted for inflation).



If domestic supply can't meet demand, consumer prices will rise. If production ramps up, businesses will face significantly higher labor costs. Without considering retaliatory tariffs, these measures may reduce hiring, drive inflation, and increase recession risk.

Local Impact of Tariffs

Manufacturing makes up 4.2% of jobs in State and 3.0% of jobs in the City. A modest gain in manufacturing employment could occur, but inflation would likely outweigh these benefits. Sectors like construction, hospitality, agriculture, and food services will likely see higher costs and labor shortages.

These pressures will likely constrain departmental budgets and capital spending. In the short term, spikes in material and equipment costs will reduce the City's purchasing power. Over the long term, the City may face recurring budget gaps as it adjusts to a higher-cost environment.

Federal Budget Cuts & Layoffs

A smaller federal government driven by layoffs and budget cuts at the federal level will have major implications on the regional economy. In March 2025, Moody's Analytics reported that the State of Maryland faces the greatest risk from federal cuts. Federal funding for universities, public health and low-income programs, international aid, and research institutions has been reduced or cut entirely.

One area expected to have an imminent impact on the State's and the City's labor force and area's overall income is the effect of federal layoffs, and the potential spillover these cuts may have on other industries. According to Bureau of Labor Statistics data for calendar year 2023, more than 158,000 workers, or 5.9% of the State's 2.7 million jobs, are federal employees. The City is home to nearly 12,100 federal jobs, representing 3.5% of all City jobs. Average federal salaries are higher than those in most other industries. In the State, federal employees earn an average of $126,468, 66.3%, or $50,416 more than the average across all industries. In the City, federal workers earn an average of $103,456, 29.7%, or $23,696 more than the citywide industry average.

Local Impact of Federal Budget Cuts & Layoffs

These shifts have two major implications for City revenues: first, the potential pay cut a laid-off federal employee may face if rehired once rehired in another sector; and second, the anticipated reduction in overall taxable income across the State. This includes the impact of these workers remaining unemployed or moving to another state. The table below illustrates the difference in the average annual pay by employer in the City as of Calendar 2023.

Baltimore City Average Pay - Comparison by Major Sectors

Sectors	Average Annual Pay	$ Difference	% Difference
All Industries	$79,827	$(23,696)	(22.9)%
State Government	$84,504	$(19,019)	(18.4)%
Private Sector	$79,122	$(24,401)	(23.6)%
Local Government	$69,325	$(34,198)	(33.0)%
Federal Government	$103,523	$0	0.0 %

From the income perspective, it is expected that in the short-term, the City, and all other jurisdictions in Maryland would experience an immediate reduction on their income tax distributions, resulting from the reduced cash collected through withholding and estimated payments. The long-term impact by jurisdiction will become clearer once the place of residence of affected federal employees is reconciled through tax returns. However, the estimated potential impact on the City's taxable base can be made by assuming that 1,000 of the federal jobs located in the City are held by City residents. The table below illustrates changes in income and the income tax impact to the City of these 1,000 workers.

Estimated Impact of Federal Layoff - 1,000 City Residents

Current Employer	Estimated Income by Industry	Gross Income Difference	Est'd Income Tax Impact
Federal Employee	$103,523,000	$0	$0
Hired by State	$84,504,000	$(19,019,000)	$(524,011)
Hired by Private	$79,122,000	$(24,401,000)	$(672,296)
Hired by City	$69,325,000	$(34,198,000)	$(942,223)
Unemployed/Leaves the City	$0	$(103,523,000)	$(2,852,266)

In simple terms, if all 1,000 displaced federal workers find employment at the average private-sector wage, the City could see a reduction of approximately $672,000 in income tax revenue. This loss could increase to as much as $2.9 million if those individuals do not find new jobs or move out of the City.

Beyond the evident impact on income tax revenue, the ongoing restructuring of the federal government poses additional underlying risks to the City's economy. Many professional service organizations, research institutions, healthcare providers, and universities located in the City have started to execute program cuts due to the reduction of federal contracts and grants, which would potentially lead to unanticipated job losses. Businesses that have not fully recovered from the COVID-19 years may experience declining sales again. The City's housing market could also be affected if displaced workers choose to relocate, potentially increasing vacancy rates. The Federal Reserve may be forced to again increase interest rates to control inflation, which would discourage refinancing and acquisition of new homes. The multiplier effect of federal layoffs and funding reductions may have an unprecedented impact to the City, could trigger an overall slowdown in economic activity, and disrupt long-term growth for both the City and the State.

Immigration Policies

While it is true that the U.S. has always implemented border control and deportation procedures to regulate illegal immigration, recent policies have expanded their scope beyond undocumented workers. These policies, framed around national security and economic concerns, have increasingly targeted a broader range of immigrants.

The most recent immigration measures focus on deporting millions of undocumented immigrants and restricting the legal status of thousands of foreign workers. These actions appear aimed at creating more job opportunities for U.S. born workers; yet many of the jobs held by immigrants are in sectors that U.S. born workers are often unwilling to fill such as agriculture and construction. In 2022, the U.S. Department of Agriculture released the National Agricultural Workers Survey (NAWS) indicating that, between 2019 and 2020, 63% of farmworkers were from Mexico and another 5% from Central American countries. Meanwhile, the Bureau of Labor Statistics reported that Hispanic construction workers increased their share of employment in the industry from 20.3% in 2003 to 30% in 2020. Policies that reduce the availability of immigrant labor in these and other sectors such as cleaning, landscaping, and food services, etc., risk harming the U.S. economy. Labor shortages can disrupt supply chains, raise labor costs, and contribute to inflationary pressures.

Local Impact of Immigration Policies

It is important to note that Hispanics are not the only demographic affected by current immigration policies; however, given their growing participation in the City's economy these policies may have particularly significant implications at the local level. According to data from the U.S. Census Bureau's annual American Community Survey, the Hispanic population has been the only ethnic group in the City to experience consistent growth in recent years, increasing by 20,455 people, or 78.9%, from 25,920 in 2010 to 46,375 in 2023. Their share of the total population increased from 4.2% to 8.2% during a period when the City as a whole lost over 55,700 residents. Furthermore, a 2018 analysis by students from the McCourt School of Public Policy at Georgetown University found that Hispanics not only had the highest labor force participation rate among all ethnic groups but were also the only group projected to continue growing.

These findings suggest that current immigration policies may have broader consequences for the City by affecting a key demographic that has contributed significantly to recent population and economic growth. In addition to potential reductions in the labor force, these policies could hinder business development, job creation, and overall consumer spending.

Conclusion

While the City and the broader U.S. economy have demonstrated resilience and moderate growth in recent years, mounting fiscal, policy, and global pressures present significant risks moving forward. Local indicators remain largely positive, with gains in employment, population, and taxable income. However, the evolving impacts of federal tariffs, budget cuts, and immigration policies introduce considerable uncertainty for the City's economic outlook.

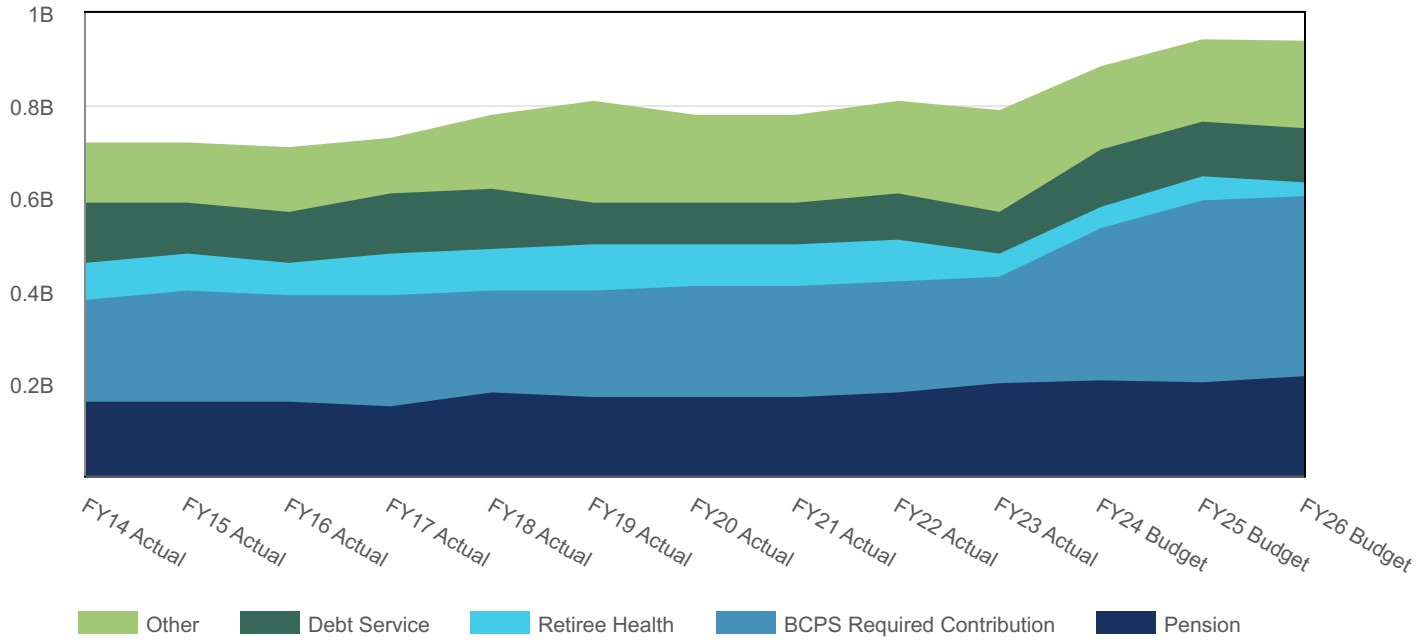
As stewards of public resources, the City remains committed to sound fiscal management, strategic investment, and data-informed decision-making. The Fiscal 2026 Recommended Budget reflects both the progress made and the vigilance required to navigate emerging risks. Moving forward, Baltimore will continue to monitor economic conditions closely and adapt its strategies to ensure long-term fiscal sustainability and the delivery of essential services to residents.

Fixed Costs

In general, "fixed costs" are expenses that the City is required to pay by law or contract that cannot be easily reduced in the short-term. As shown in the chart below, the City's fixed costs include contributions to employee pension systems, health care for retirees, the State-mandated contribution to Baltimore City Public Schools (BCPS), and payment of debt service.

General Fund Fixed Costs Trend

Dollars in billions



Pension Costs: The City funds three pension systems for sworn fire and police employees, civil service employees, and elected officials.As of Fiscal 2024, the City's retirement system included 10,285 eligible retirees & beneficiaries in the civilian system (ERS) and 6,506 retirees in the Fire & Police system (F&PERS).

Retiree Health: Of the 22,409 retirees eligible to enroll in City retiree healthcare plans, 12,148 or 54% are enrolled in plans. Among those retirees enrolled in plans, 7,652 are City retirees and 4,496 are retirees of City Schools or State librarians. The City pays 50% of the healthcare premium cost for the majority of enrolled retirees based upon years of service. Prescription drug coverage is bundled with medical coverage for retirees over the age of 65 enrolled in City plans. The City pays 80% of the premium of the prescription drug premium cost for the 1,367 retirees under the age of 65 enrolled in a prescription drug plan.

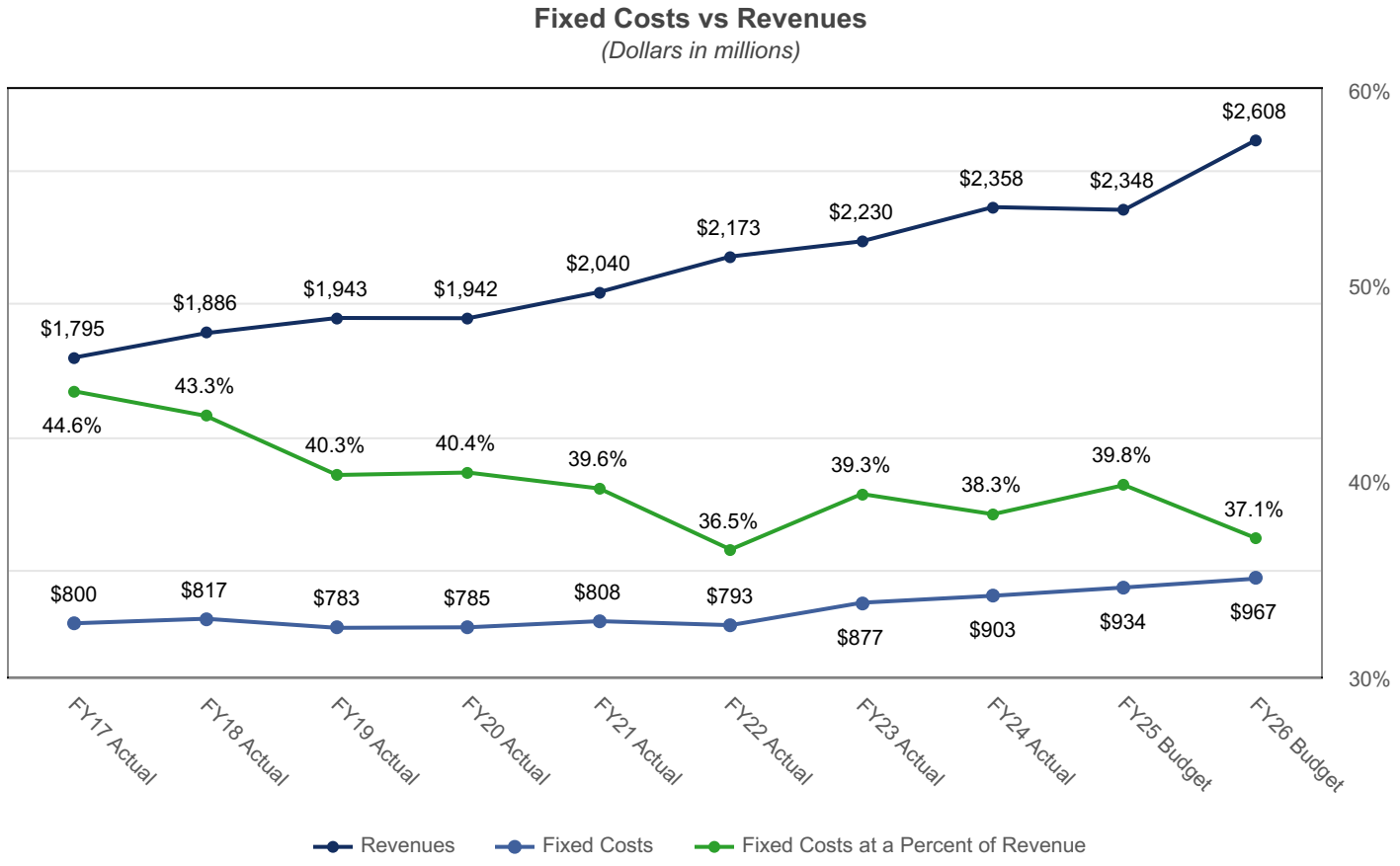
Debt Service: The City Charter mandates that payment of the principal and interest on municipal debt must be funded. The General Fund budget includes funding to pay debt on General Obligation Bonds used for capital projects, county transportation bonds, Tax Increment Financing (TIF), Conditional Purchase Agreements (CPA), and economic development loans from the State.

City Schools Required Contribution: State law requires that Baltimore City maintain its education funding effort from year to year on a per-pupil basis and pay a portion of the normal cost of the teacher pension system.

Other: Workers' compensation claims; insurance and liability costs; a State-mandated contribution to Baltimore City Community College; gas, electric, sewer and water costs; and tipping fees for solid waste disposal.

Fixed Cost Trends

Fixed costs represent 37.1% of total General Fund expenditures in the Fiscal 2026 Adopted Budget, a decrease from Fiscal 2025. From 2022 through 2024, there was a sharp increase largely attributed to the State-mandated City increase in contributions to the Baltimore City Public Schools. Under the new funding formulas established in the Blueprint for Maryland's future, the City's required contributions have increased by $128.6 million, or 48.7%, in a four year period. City contributions for City Schools' operations now total $392.3M in Fiscal 2026. Any increase in these costs can crowd out other discretionary City investments in City workforce salaries, service delivery, Capital investment, and new programming.



Employees' Retirement Systems

In 2010, the City reformed the Fire and Police Employee Retirement System (FPERS), which had grown in cost by 81% from $48 million Fiscal 2005 to $87.5 million in Fiscal 2010. These reforms included:

- Replacing the variable benefit with a cost of living adjustment capped at 2%.
- Modifying age and years of service requirement to 25 years of completed service or age 55 with 15 years of completed service.
- Increasing employee contributions from 6% to 10% over a four-year period from Fiscal 2011 to Fiscal 2014.
- Extending the time-period used for calculating average final compensation from 18 months to 3 years.

The F&P reform effort also called for a New Hires pension plan, for new sworn entrants to the City workforce. City Council legislation was proposed in 2015 but was not acted on. The funded status of the system has declined since the initial 2010 period of reforms, from 82.0% in Fiscal 2011 to 71.8% in Fiscal 2024.

In 2013, the City also reformed the Employee Retirement System (ERS) for civilian employees. These reforms included:

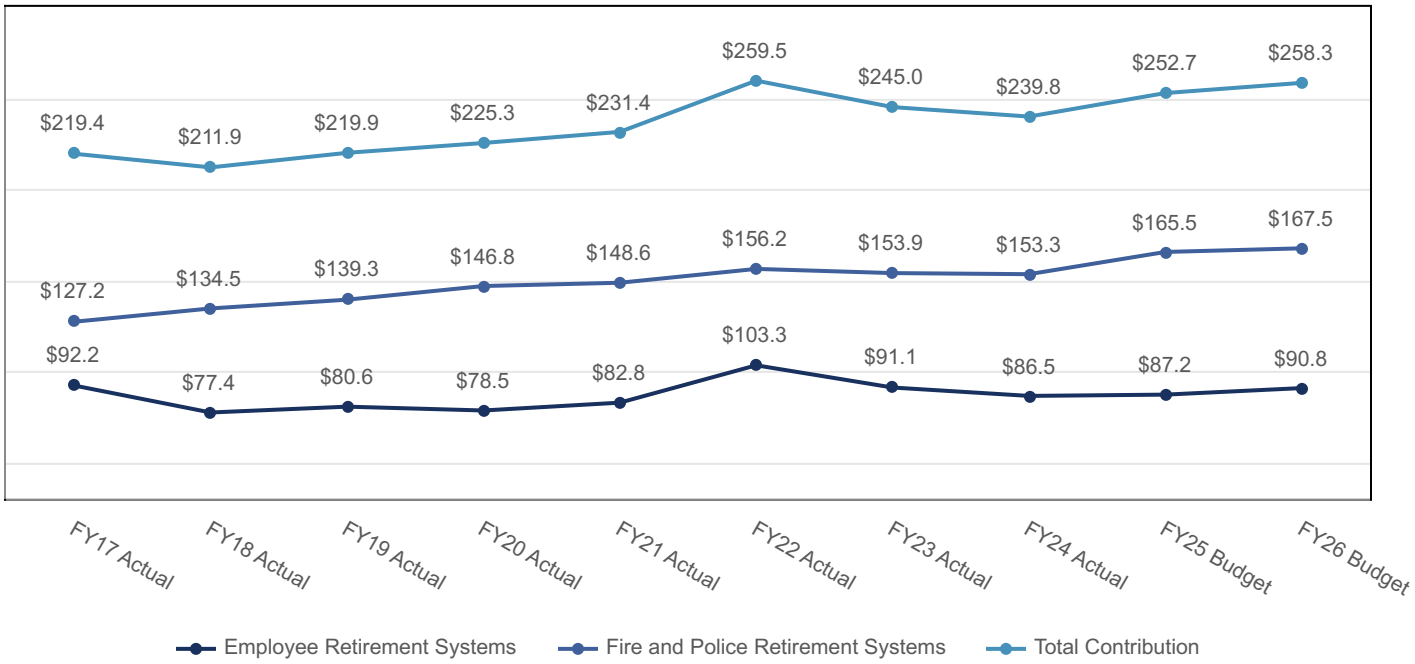
- For existing civilian employees hired before July 1, 2014, phasing in employee contributions of 1% of salary per year up to a cap of 5% contributions in Fiscal 2019.
- Creating a new retirement system for employees hired after July 1, 2014. These employees can choose to enter the new Retirement Savings Plan (RSP) with mandatory employee contributions plus a City match, or a hybrid plan, which includes a mix of RSP and a guaranteed benefit under the Employee Retirement System.

In May 2019, a judgment was reached in the Baltimore Circuit Court on the longstanding litigation between the City and Fire and Police employees over pension reforms that were enacted in 2010. The judge upheld the City's modification that extended the years of service required to earn a pension from 20 to 25 years. But the judge also ruled that the City unfairly withdrew benefits from already retired employees, and that those retirees were entitled to seek damages for lost benefits from the City. The City paid damages to affected retirees estimated at $35.5M in Fiscal 2021.

For the Fiscal 2024 year-end report, which informs the Fiscal 2026 budget, both the ERS and F&P systems experienced investment gains due to broader market performance. The ERS system reported a 7.7% return and the F&P system reported a 9.8% return, both on a market value basis. The ERS system is currently funded at 80% based on the actuarial value of assets. Overall, actuarial report required contributions are expected to increase for Fiscal 2026 for both systems, due to the smoothing of investment gains against prior losses. The closure of new Class C entrants, with new hires entering the new ERS pension system, is expected to mitigate some of the increase.

Contribution to Employee Retirement Systems (All Funds)

(Dollars in millions)



ERS figures also include Library, Sheriff's Office, and Elected Officials.

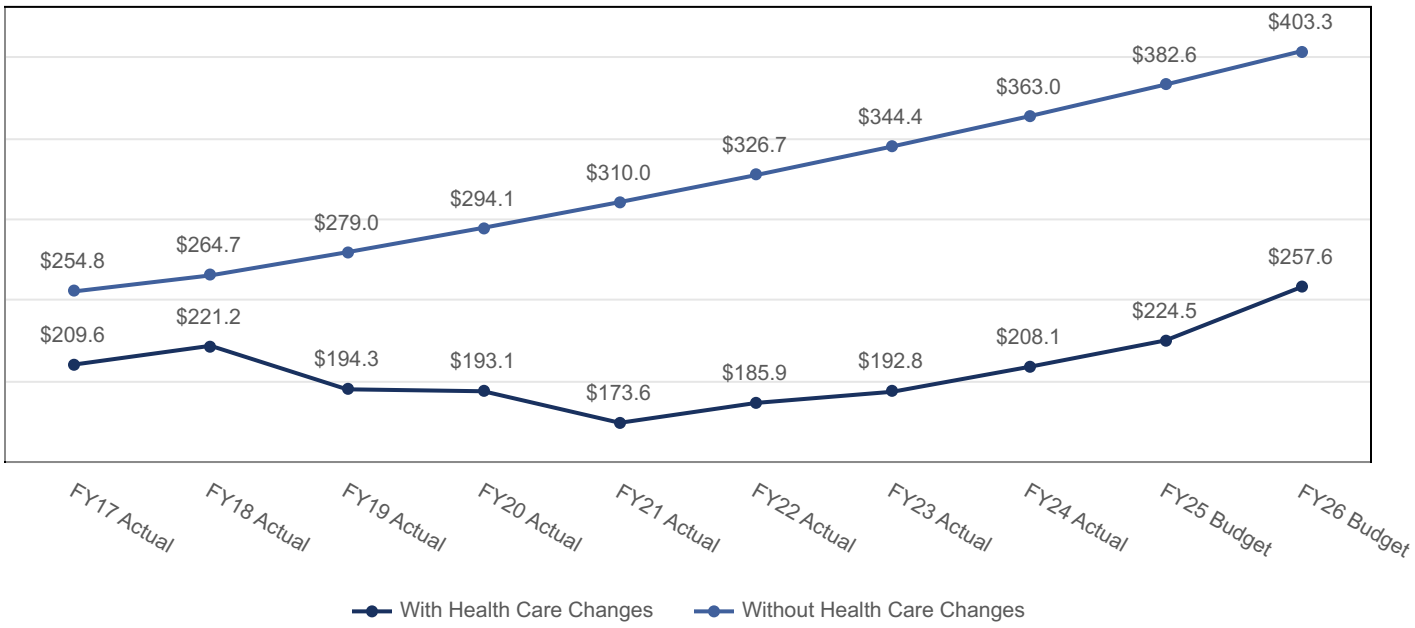
Health Care for Employees and Retirees

From Fiscal 2005 to Fiscal 2010, the City's cost of providing medical and drug benefits to its employees and retirees grew by $69 million, or 40%, from $172.2 million to $241.7 million.

These costs were on an unsustainable path, and could no longer be ignored as the City faced the fiscal consequences of the Great Recession. Several changes to health care plans have been made that have collectively reduced the City's costs by $150 million compared to baseline estimates. The recent changes are summarized below both graphically and sequentially:

Baltimore City Health Care Costs

(Dollars in millions)



Fiscal 2011 Changes

- 10% prescription drug premium co-share for retirees

Fiscal 2012 Changes

- Prescription co-pay tier adjustments for retirees
- Reduce the number of Medicare supplemental plan options for retirees from five to two
- $100 annual pharmacy deductible for retirees
- Drug Quantity Management
- Prescription Drug Prior Authorization
- Mandatory pre-certification/enhanced utilization review/case management
- Step Therapy

Fiscal 2013 Changes

- As of January 1, 2013, the City paid 79.2% of premium costs for a new standard network medical benefit plan that requires deductibles and co-insurance. Employees could opt to pay the full incremental cost for a medical plan with lower out-of-pocket costs. The City also required all employees and retirees to pay 20% of their prescription drug premium costs.

Fiscal 2014 Changes

- The City conducted a dependent eligibility audit to ensure that health care benefits are not provided to ineligible recipients. As a result of the audit, approximately 1,500 ineligible dependents were dropped from coverage, saving $4.5 million.

Fiscal 2017 Changes

- The City shifted several health care plans to a self-funded model, which decreased external administrative costs and provided the City with greater flexibility in determining premiums. This shift decreased City costs by $7 million in calendar year 2017.
- The City reduced Medicare supplemental plan reimbursements paid by the City from 100% to 80%, which decreased costs by $8.6 million in calendar year 2017.

Fiscal 2019 Changes

- The City rebid health care and prescription drug coverage contracts and switched from Express Scripts to CVS Caremark. The shift from 9 to 4 health care providers and the new prescription drug provider saved the City nearly $35 million.

Fiscal 2020 Changes

- There were no changes to healthcare policy, but the City saw a greater percentage of retirees not enrolling in City sponsored plans.

Fiscal 2022 Changes

- In January of 2021, the City offered a new Medicare Advantage Plan (MAPD) to retirees, in place of the Medicare Supplement Plan offered previously. The MAPD plan bundles medical and prescription drug coverage under one premium and offers similar benefits as the supplemental plan, but with expected savings to the City of $33.3 million in Fiscal 2022 for retiree healthcare. The City raised active employee premium rates in January of 2021 due to increasing health claim costs, resulting in a projected cost increase to the City for active employee healthcare of $22.8 million in Fiscal 2022. Net healthcare savings for Fiscal 2022 for both retirees and active employees is $10.5 million (all funds). Fiscal 2022 represents the first full-year effect of the changes implemented in January 2021.

Fiscal 2024 Changes

- There were no changes to healthcare policy.

Fiscal 2025 Changes

- The City will contribute the actuarial determined contribution (ADC) amount to the OPEB Trust Fund beginning in Fiscal 2025. This change allows the City to draw on some OPEB Trust fund resources rather than contributing the full PAYGO cost. This change is consistent with the funding approach for City pensions, and is enabled by the rapid improvement in the funded status of the plan to 97.7% as of the end of Fiscal 2023. The improvement in the funded status was largely driven by the transition of retirees to Medicare Advantage Plans in 2021.

Fiscal 2026 Changes

- No anticipated changes to healthcare policy.

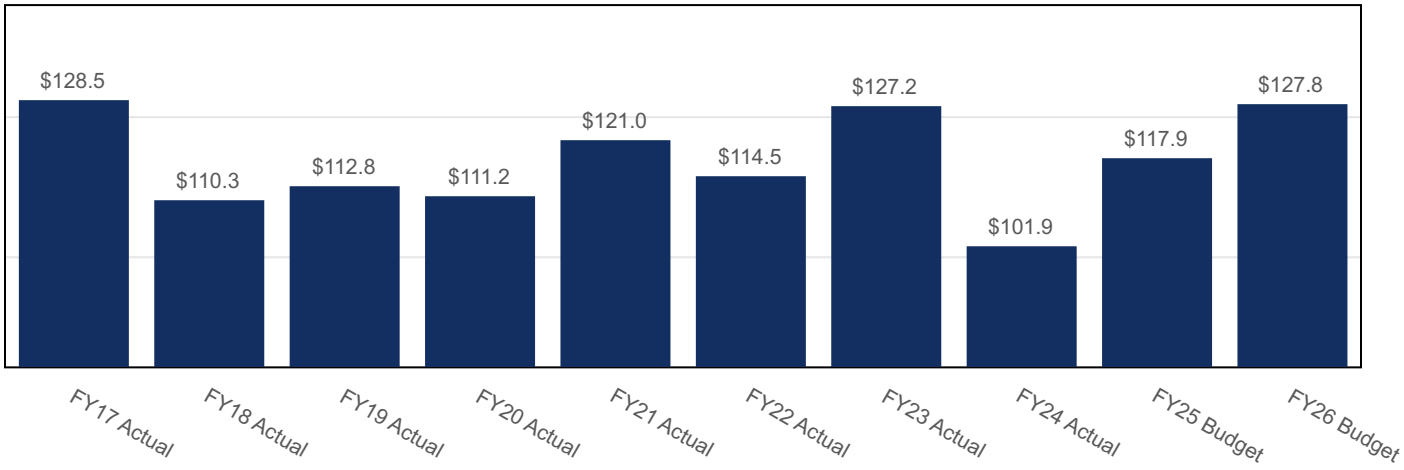
Debt Service

Debt service costs are the principal and interest payments due in the current year for previously issued City debt. The uses a variety of debt instruments including General Obligation bonds, revenue bonds, and Tax Increment Financing (TIF) bonds, among others. The City's total debt service is projected at $384.4 million for Fiscal 2026.

In the General Fund debt service is budgeted at $127.8 million for Fiscal 2026, an increase of nearly $10 million from Fiscal 2025. The change is due to added contribution from the General Fund for the Beverage Tax contribution towards City Schools construction ($4.3 million increase), GO bond issuance ($4 million increase), and debt service related to the Convention Center Hotel ($1.2 million increase). The budget assumes the issuance of new GO Bond debt in Fiscal 2026 based on scheduled project needs and available authority; no additional County Transportation Bond debt is assumed. The following chart illustrates General Fund debt service over the past 10 years:

Debt Service History

(Dollars in millions)



Risk Management

Risk management costs include workers compensation, insurance, legal liability, and administration. The City's self-insured costs, including workers' compensation and legal liability, are projected through an annual actuarial valuation. Other insurance and administrative costs are determined by analysis of historical actuals and trends; these costs include personnel in the Department of Finance (Risk Management) and the Law Department (workers' compensation and auto liability), as well as other brokerage, medical, and contractual costs.

Cost Center	Fund Name	FY25 Budget	FY26 Budget
Workers' Comp - Direct	Multiple Funds	73,687,130	68,565,079
Risk Management Administration	Multiple Funds	8,846,526	9,200,387
Auto - Animal Liability Insurance	Multiple Funds	5,144,939	5,402,186
Judgments and Suits - Awards (Law)	Multiple Funds	4,109,828	4,088,636
General Tort Liability Insurance	General and Fleet Funds	3,922,779	4,118,918
Legal Fees	General Fund	3,744,000	2,000,000
Insurance - Other Risks	Multiple Funds	2,061,724	2,162,895
Property and Casualty Insurance	Multiple Funds	1,853,594	1,946,274
Total		**103,370,520**	**97,484,375**

Table in dollars.

While most costs are budgeted centrally within the City's Self-Insurance Fund, Service 126, workers' compensation is allocated across City agencies, and administrative costs are captured within the Departments of Finance and Law. The Fiscal 2026 budget includes an annual contribution into the City's Risk Management Fund to pay workers' compensation claims. The City's annual contribution required to cover claims, which is updated annually, is informed by the actuarial firm the City works with to forecast risk liabilities.

Workers' compensation funding is allocated on a per position basis and different costs are assigned per position based on the agency. Agencies have varying levels of risk for workers' compensation per the nature of the work carried out in different agencies, with Police and Fire employees being at highest risk for injury on the job. Agency allocations are informed by prior year claims with regard to the volume, severity, and longevity of claims the City must pay out for employees injured on the job.

Debt Service

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

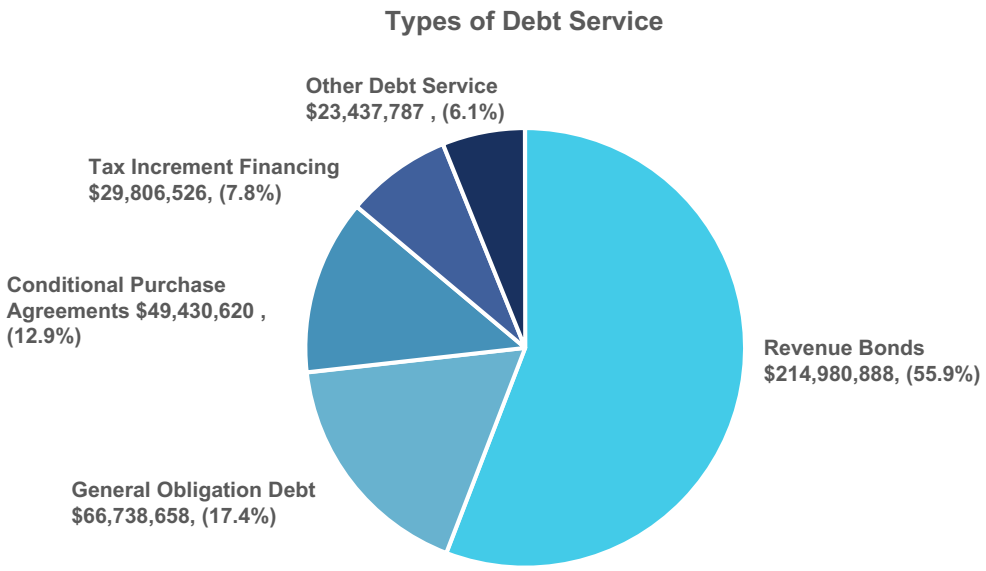
Issuing debt, particularly General Obligation and tax-supported bonds, allows the City to spread the cost of large scale projects among the generations that will ultimately benefit from them.

The Fiscal 2026 budget for debt service (all funds) is $384.4 million, $22.4 million higher than the Fiscal 2025 appropriation level.

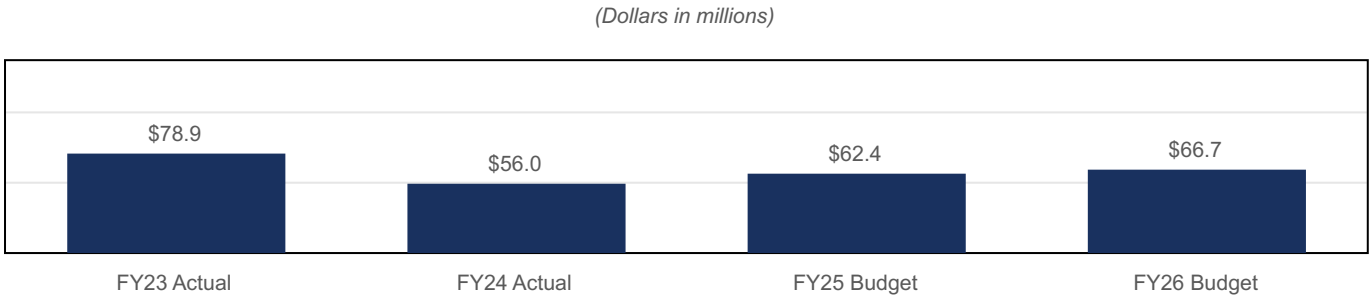
Fund Name	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
General				
General	78.2	55.7	61.7	66.4
Stormwater Utility	0.7	0.3	0.7	0.7
Conditional Purchase Agreements				
General	9.7	7.9	8.6	7.6
Internal Service	26.9	28.7	32.5	36.1
Wastewater Utility	0.1	0.0	0.1	2.6
Water Utility	0.0	0.0	0.0	2.2
Stormwater Utility	0.0	0.0	0.0	0.3
Special Revenue	0.0	0.0	0.6	0.6
Revenue Bonds				
General	12.9	10.0	14.8	18.8
Wastewater Utility	35.9	102.8	101.4	102.7
Water Utility	35.8	76.3	76.9	78.5
Stormwater Utility	5.7	4.0	5.0	7.0
Parking Enterprise	8.7	6.5	8.0	8.0
Tax Increment Financing				
General	16.3	23.9	28.8	29.8
Other Debt Service				
General	(24.0)	4.3	3.9	5.0
Internal Service	0.0	0.0	0.0	0.0
Wastewater Utility	1.4	1.6	1.4	1.4
Water Utility	0.5	0.6	0.2	0.4
Stormwater Utility	0.1	0.1	0.1	0.1
Parking Enterprise	0.5	0.2	0.6	0.6
Federal	0.0	1.3	1.7	0.2
Special Revenue	15.4	14.7	14.9	15.7
Total	**228.5**	**339.1**	**362.0**	**384.4**

Table in millions of dollars.

Types of Debt Service Payments



General Obligation Bonds



General Obligation (GO) Bonds are borrowed funds used for capital projects that are repaid from future General Fund revenue. They are important because they give the City flexibility to fund projects for which there are no other fund sources available. By law, GO Bonds are supported by the full faith and credit of the City. This means that, in the unlikely event of a default, the City will use its taxing authority to repay the bonds.

Every two years, the City must get permission from voters through a ballot referendum to issue these bonds to borrow funds for capital projects. The questions are sometimes referred to as loan authorizations, as voters are authorizing the City to issue debt that will be paid back over time. Each bond issue question refers to a “loan” dedicated to a broad purpose, such as affordable housing or community and economic development. In 2024, voters authorized issuing up to $125.0 million annually for the Fiscal 2026 and 2027 budgets.

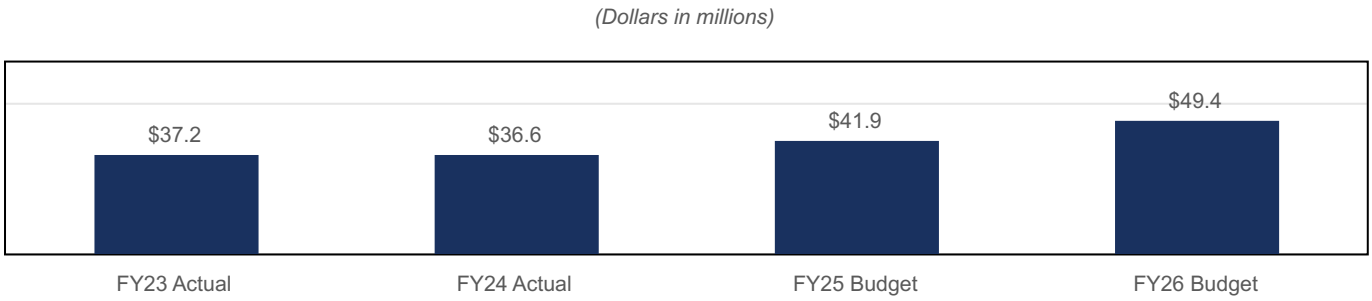
The State Constitution requires that GO debt may not have a term longer than 40 years. In general, the City’s debt has a maximum maturity of no more than 20 years. Payment of this long-term debt is a first requirement for revenues derived from local property taxing powers. The City has no statutory limitation on the property tax levy.

The table below shows the principal and interest required to service the existing General Obligation Bond debt of the City until maturity. This data is based on current capital appropriations, it does not reflect borrowing reflected in the future years of the Capital Improvement Plan (CIP).

Payment Type	2026	2027	2028	2029	2030	2031-35	2036-40	2041-45	Total
General Obligation Bonds									
Principal	41.3	41.0	40.5	38.3	33.5	142.0	104.4	24.6	465.6
Interest	18.1	16.3	14.4	12.6	11.0	35.9	12.6	1.2	122.0
Education General Obligation Bonds									
Principal	14.6	14.3	13.8	12.4	10.0	37.3	23.8	7.5	133.8
Interest	5.5	4.9	4.2	3.6	3.0	9.7	3.5	0.4	34.8
Stormwater General Obligation Bonds									
Principal	0.2	0.1	0.1	0.1	0.2	0.9	0.8	0.0	2.4
Interest	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.0	0.8
Total	**79.8**	**76.7**	**73.1**	**67.1**	**57.8**	**226.1**	**145.2**	**33.7**	**759.4**

Table in millions of dollars.

Conditional Purchase Agreements



Conditional Purchase Agreements (CPAs) are long-term capital leases with annual principal and interest payment schedules that must be met for the City to acquire the asset. The City has entered into various CPAs to construct or purchase facilities and/or to acquire equipment.

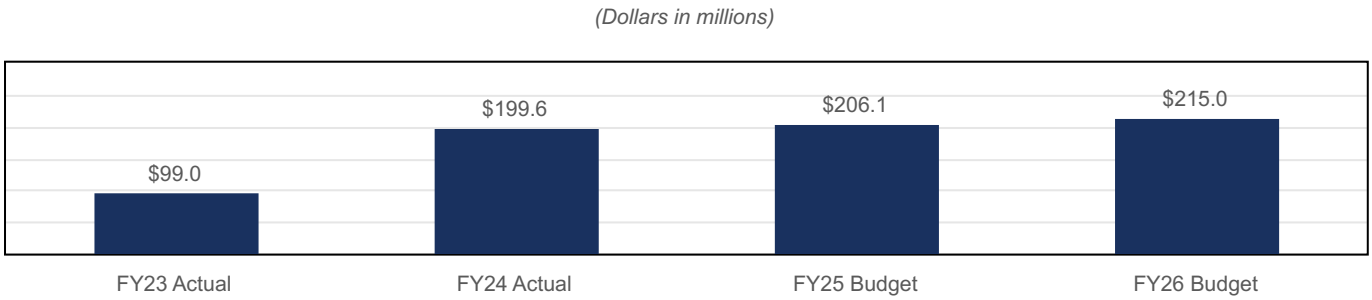
CPAs do not constitute a debt of the City within the meaning of any constitutional or statutory limit, nor are they supported by a pledge of the full faith and credit or taxing power of the City. In contrast to GO debt, the City is not obligated to make annual appropriations. In the event the City fails to meet scheduled payments, the agreements are terminated and the City loses the right to use or acquire the financed asset. The City appropriates payments for facilities and equipment that continue to meet the City's public service objectives.

The table below shows the principal and interest required to service the existing CPA debt of the City until maturity.

Payment Type	2026	2027	2028	2029	2030	2031-35	Total
Conditional Purchase Agreement							
Principal	39.0	30.2	25.0	20.9	17.5	38.9	171.5
Interest	10.4	4.7	3.7	2.8	2.0	3.3	26.9
Total	**49.4**	**34.9**	**28.7**	**23.7**	**19.5**	**42.2**	**198.4**

Table in millions of dollars.

Revenue Bonds



Revenue bond financing supports the capital requirement needs of enterprise operations, including the Parking Enterprise fund. The revenue generated by the operations is pledged to support debt service payments of these funds. Revenue bonds are not general obligations of the City. In the case of the Parking Enterprise Fund, revenues from parking taxes, parking fines and penalties, and other parking revenues provide an additional security for the payment of debt service. Parking revenues in excess of parking debt service and operating expenses are transferred to the General Fund.

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

The City may also elect to engage in swaps (referenced as the payment type "SWAP" in the below tables). If the City incurs debt with a higher fixed interest rate, or a variable interest rate, a swap between debt obligations may allow the city to limit exposure or better manage overall risk.

The table below shows the principal and interest required to service the existing Revenue Bond debt of the City until maturity.

Payment Type	2026	2027	2028	2029	2030
Water Utility Revenue Bonds					
Principal	40.3	41.6	47.6	49.1	50.5
Interest	38.9	38.0	36.7	35.3	33.8
SWAP	2.6	2.6	2.6	2.6	2.6
Wastewater Utility Fund Revenue Bonds					
Principal	59.9	59.2	64.6	66.4	67.9
Interest	42.1	40.9	39.1	37.3	35.2
Convention Center Headquarters Revenue Bonds					
Principal	5.0	5.5	6.0	6.6	7.7
Interest	12.3	12.0	11.7	11.4	11.0
Parking Facilities Revenue Bonds					
Principal	6.3	6.5	6.7	7.1	7.7
Interest	1.2	1.1	1.0	0.8	0.7
SWAP	0.3	0.3	0.3	0.2	0.2
Transportation Revenue Bonds					
Principal	8.0	8.4	8.7	6.6	6.8
Interest	1.9	1.6	1.3	1.0	0.8
Stormwater Revenue Bonds					
Principal	1.9	3.0	3.0	2.7	2.8
Interest	2.7	2.7	2.7	2.6	2.6
Stormwater Transportation Revenue Bonds					
Principal	1.2	1.2	1.3	1.0	1.1
Interest	0.3	0.2	0.2	0.2	0.1
Total	**224.9**	**224.8**	**233.5**	**230.9**	**231.5**

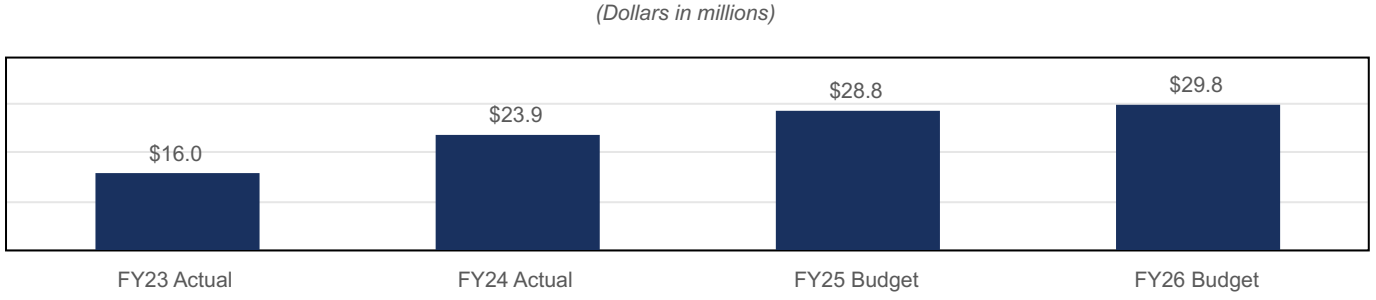
Table in millions of dollars.

The table below reflects revenue bond debt service through Fiscal 2065. These amounts are based on existing bonds, it does reflect anticipated borrowing reflected in the outyears of the Capital Improvement Plan.

Payment Type	2031-35	2036-40	2041-45	2046-50	2051-55	2056-60	2061-65	Total
Water Utility Revenue Bonds								
Principal	280.1	271.9	243.5	149.3	51.5	16.5	0.0	1,012.8
Interest	141.6	93.8	50.1	17.9	3.7	0.3	0.0	307.4
SWAP	12.5	9.3	2.8					24.6
Wastewater Utility Fund Revenue Bonds								
Principal	341.8	289.2	230.2	155.4	131.0	13.8	0.0	1,161.4
Interest	145.1	97.3	58.5	30.0	9.1	0.3	0.0	340.3
Convention Center Headquarters Revenue Bonds								
Principal	44.4	56.7	72.4	43.4	0.0	0.0	0.0	216.9
Interest	48.9	36.3	20.2	2.4	0.0	0.0	0.0	107.8
Parking Facilities Revenue Bonds								
Principal	27.8	1.2	0.0	0.0	0.0	0.0	0.0	29.0
Interest	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
SWAP	0.3							0.3
Transportation Revenue Bonds								0.0
Principal	18.2	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Interest	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Stormwater Revenue Bonds								
Principal	15.2	17.4	19.7	22.8	8.5	8.0	1.6	93.2
Interest	13.7	9.6	7.2	4.3	1.5	0.7	0.1	37.1
Stormwater Transportation Revenue Bonds								
Principal	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Interest	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total	**1,094.8**	**882.7**	**704.6**	**425.5**	**205.3**	**39.6**	**1.7**	**3,354.2**

Table in millions of dollars.

Tax Increment Financing Bonds



Tax Increment Financing (TIF) bonds are widely used financing mechanisms that have been adopted by the City for public improvements, such as development of land and public infrastructure, within designated development districts. TIF bonds increased after Fiscal 2022 due to the sale of the first round of bonds for the Port Covington Development.

The tax increment is the difference between the amount of property tax revenue generated prior to and after the public improvements are made. A bond is issued based upon the expectation of increased real property taxes and proceeds from this bond are used to pay for improvements. The tax increment is used to cover debt payments on the bonds.

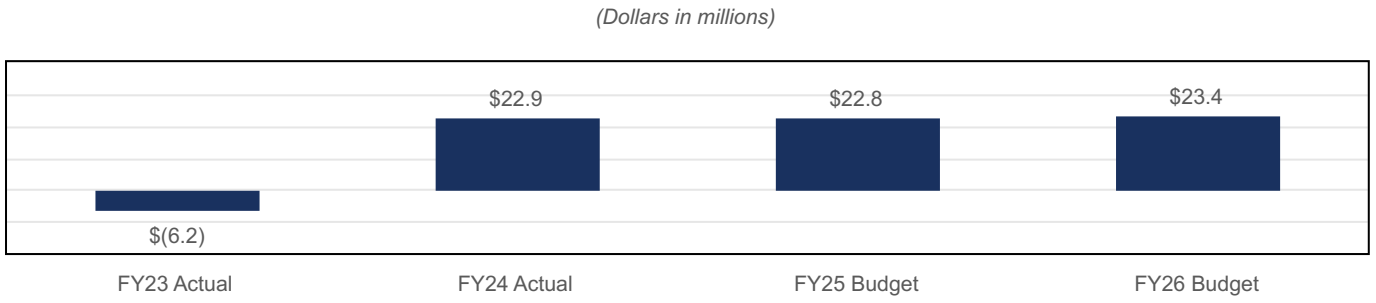
Taxes remain the same within the development district unless the tax increment is not sufficient to cover debt service. TIF bonds are backed by a local law that allows for a supplemental tax to be levied in the development district in the case of a tax increment shortfall. When the bonds are repaid, all TIF revenues revert to the General Fund.

The table below shows the principal and interest required to service the existing TIF debt of the City until maturity.

Payment Type	2026	2027	2028	2029	2030	31-35	36-40	41-45	46-50	51-55	Total
TIF Special Obligation Bonds											
Principal	8.2	8.8	9.8	10.8	11.9	67.5	92.2	69.9	62.6	14.2	356.0
Interest	21.5	16.1	15.7	15.3	14.7	64.6	44.6	24.2	10.1	0.4	222.3
Total	**29.7**	**24.9**	**25.5**	**25.5**	**26.1**	**131.8**	**136.8**	**101.1**	**72.7**	**28.9**	**578.3**

Table in millions of dollars.

Other Debt Service



Other Debt service includes borrowing-related costs for debt service, State debt pay-offs for closed surplus schools transferred to the City, and other debt-issuance related overhead costs.

The table below shows the principal and interest required to service the existing other debt of the City until maturity.

Payment Type	2026	2027	2028	2029	2030	2031-35	2036-40	2041-45	Total
Long-term Financing with Federal Government									
Principal	1.7	0.4	0.4	0.4	0.5	2.7	3.5	3.5	13.1
Interest	0.7	0.6	0.6	0.6	0.6	2.1	1.5	0.4	7.1
Total	**2.4**	**1.0**	**1.0**	**1.0**	**1.1**	**4.8**	**5.0**	**3.9**	**20.2**

Table in millions of dollars.

Debt Management Policy

The amount of debt authorized and issued annually is subject to limits incorporated in the City's debt policy. This policy, adopted by the Board of Estimates on August 22, 1990, sets forth borrowing limits for the capital budget process and establishes guidelines for capital budget plans. The policy is subject to review every five years or as recommended by the Director of Finance. The current policy limit on annual General Obligation borrowing is $80 million. The City's annual cash borrowing is guided by authorized project requirements.

City policy consolidates most financing arrangements in the Bureau of Treasury Management and recognizes conditional purchase agreements as debt service for the purpose of evaluating the City's financial condition and budget planning. The policy also calls for scheduling debt service payments to minimize fluctuations in annual budgetary requirements and increased utilization of pay-as-you-go (PAYGO) financing, in which capital projects funded from current year General Fund revenues, to reduce borrowing requirements.

In Fiscal 1992 and 1993, the Maryland General Assembly enacted legislation and City voters ratified local legislation permitting the City to issue GO Bonds with call provisions and to refinance debt, thus allowing the City to take advantage of favorable interest rates and achieve debt service expense savings. The City first took advantage of this legal authorization in an April 1992 GO Bond sale. Legislation enacted and approved by the City voters has improved debt management by authorizing:

1. the City to negotiate GO Bond sales;
2. the Board of Finance to structure debt maturities and interest payment schedules;
3. the Board of Finance to approve fixed, variable, or other interest rates on bonds; and
4. the City to issue "mini bonds" in denominations as small as $500.

Legal Debt Limits

The City of Baltimore's legal debt limit is $80 million for GO bonds. Whether the City is under the legal limit, however, does not determine whether debt will be issued. Prior to an issuance of new debt or a refunding of existing debt, Baltimore considers a number of factors, including, but not limited to:

- The purpose for which the debt is being issued. Generally speaking, debt should be issued for capital projects and economic development and not for operating expenditures.
- Whether there is sufficient revenue to cover the annual debt service. The City must identify a source of revenue that can be relied on to cover the annual payments for the life of the debt. Debt repayment can take decades one-time or temporary sources of revenue and/or cost savings cannot be relied on to make a responsible decision about the affordability of a debt issue. This analysis must also consider what type of revenue can and cannot be used to pay for debt service. Certain types of debt (e.g. taxable, revenue bonds) cannot be repaid with revenue generated from taxes.

- The relationship between annual debt service and the total budget. The percentage of annual spending dedicated to debt should be consistent with that of similarly sized cities. The Fiscal 2026 Adopted Budget includes $384.4 million for debt service – this is 9.3% of total All Funds spending (consistent with the Fiscal 2025 Adopted Budget). The Fiscal 2026 Adopted Budget for the City's General Fund includes $128 million for debt service, or 4.9% of total General Fund spending. Generally, debt service should not exceed 10% of total expenditures.
- Whether the savings associated with a refunding exceed the cost of issuance. Very rarely would it make sense to pay more to issue a refunding than what will be saved. This situation would only make sense if the refunding released the City from other restrictions or obligations.

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

Effects of Existing Debt on Current and Future Operations

Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted, the City's debt is within acceptable limits. As a result of the annual debt review by the rating agencies, the City maintains a GO bond rating of Aa2 with Moody's Investor Service and AA with Standard & Poor's. These credit ratings reflect the judgment of the rating agencies that the City has strong capacity to pay principal and interest on debt. Debt service requirements, in and of themselves, do not place an unusual burden on the resource base of the City. Selected debt management factors are listed below.

- The City's net GO debt is below the 4% industry standard for tax supported debt as percentage of actual taxable value of property (1.1%, 2020).
- In addition, net GO debt is below the $2,250 per capita figure established in the City's debt policy ($826.67, 2020).
- The City is not constrained by any legal limits on its debt authorization limit but is guided by prudent limits set forth in local debt policy.
- The City has no overlapping debt and no instance of default.
- The City has unlimited taxing authority with respect to property taxes.

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

General Debt is made up of GO bonds and bond anticipation notes. Conditional purchase agreements or capital lease obligations do not constitute a pledge of the full faith and credit or taxing powers of the City. The agreements are subject to termination if sufficient funds are not appropriated by the City Council. Revenue debt is composed of Water Utility, Wastewater Utility, Parking Enterprise, Stormwater Utility, and Convention Center revenue financings. Other debt consists of tax increment financing (TIF) and long-term financing with the State and federal governments.

The City issued the 2013B bonds to refunded Series 1998A, 2001A, 2003A, 2003B, 2004A, and 2005A. The amortization was structured to pay off the refunded bonds within the same 20-year maturity schedule of the original bonds. The last large payment occurred in Fiscal 2023 in the amount of $21.6 million; the savings is reflected in the Fiscal 2026 debt service budget.

The City does not have a GO statutory debt limit but is subject to a three-step process described in “Legal Debt Limits” above. Outstanding debt per capita and the ratio to assessed value may increase, but still remain below danger point thresholds. Revenue debt service constitutes the largest increase due primarily to continued borrowings for the Water and Wastewater Utility funds. A large portion of these borrowings is in response to the City’s consent decree between the City, U.S. Environmental Protection Agency, and the Maryland Department of the Environment to reduce sanitary sewer overflows during heavy rainfall, water meter upgrades, and water infrastructure replacement. Most of this additional debt service will be paid over a 30-year amortization period.

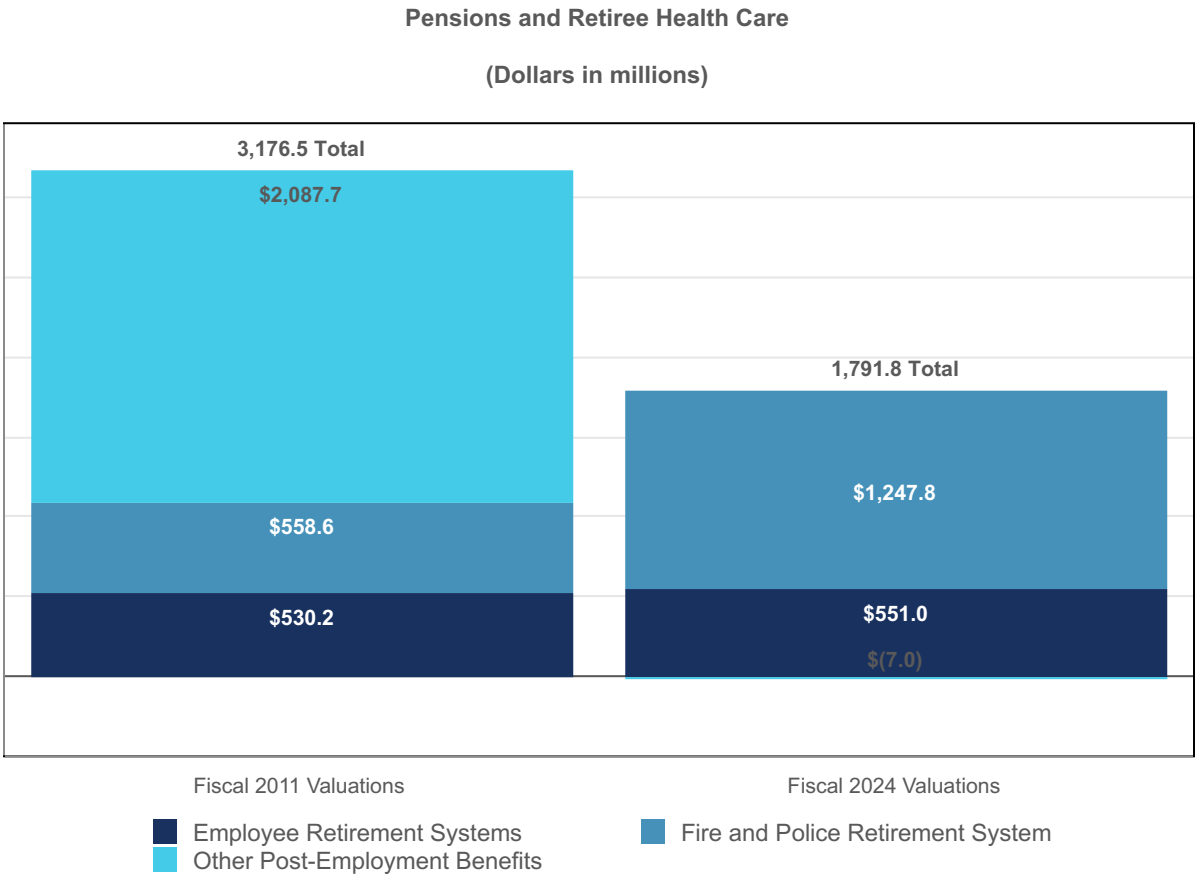
Revenue debt limits are established from time to time by the City Council and are issued in accordance with their respective bond indentures. The City has a TIF policy in effect that places limits on the types of TIF projects and, among other things, requires the project demonstrate it can pay for City services and is consistent with the City’s economic and development goals.

Long-Term Liabilities

There are significant fiscal risks that affect Baltimore's financial position. These liabilities take the form of Recurring Liabilities and One-Time Liabilities, which are described in detail below.

Recurring Liabilities

Pensions and Retiree Health Care



As with many cities and states across the country, Baltimore faces large-scale, long-term liabilities associated with retiree pension and health benefits. Pensions and retiree health plans have pay-as-you-go costs equal to the benefits distributed or claimed that year, but they also have accrued obligations to be paid in the future. Actuaries determine the amount of assets that must be set aside now to ensure adequate resources are available in the future. The chart above shows the decline in long-term liabilities between Fiscal 2011 and 2024.

The primary driver of the decrease is the change in liability for post-employment health benefits. Due to consistent City contributions to the OPEB Trust Fund and the move of retirees to more efficient Medicare Advantage Plans, the City's outstanding liability has been dramatically reduced in the Fiscal 2024 valuation.

Liabilities related to Other Post-Employment Benefits (OPEB liability) and retiree healthcare have continued to decline due to a series of reform efforts undertaken over the last decade. As of the end of Fiscal 2024, the City's OPEB liability was over 100% funded. Improvement in the overall position is attributable to switching to Medicare Advantage plans and strong investment performance.

Liabilities for the FPERS and ERS pension plans continue to grow due to ongoing amortization of prior year investment losses, the steady decrease in number of active employees, the growing number of retirees, and the adoption of more conservative actuarial methods. For the Fiscal 2024 year-end actuarial report, the funded ratio for ERS remained level at 80.0%, and FPERS increased slightly from 71.7% to 72.2%.

Convention Center Hotel

The Baltimore Hotel Corporation (BHC) is a non-profit entity that was formed to own, develop, and manage the Convention Center Hotel. The construction was financed with $300 million of tax-exempt municipal bonds in 2006.

The repayment of debt is paid from two dedicated revenue sources: Property Tax revenues generated by the Hotel above the baseline level and Hotel Tax revenues generated by the Convention Center Hotel, also known as “site specific Hotel Tax”. If those revenues are not sufficient to cover the debt service cost, the City must contribute to cover the deficit, not to exceed 25% of general Hotel Tax revenue ($7 million).

Quarantine Road Landfill

The City’s Quarantine Road landfill is nearing the end of its useful life and on track to reach capacity in Fiscal 2027 based upon current waste generation conditions. State and federal laws and regulations require that a landfill is covered, maintained, and monitored for a minimum of thirty years after closure.

The City makes annual contributions to a Landfill Trust Fund to plan for future closure costs, estimated at $32.4 million, and new landfill development costs, estimated to cost $108 million.

In the capital budget, the City has appropriated $29.7 million for the landfill expansion. The Fiscal 2026 Capital Budget and CIP includes an additional $6 million ($3 million annually from Fiscal 2026 through Fiscal 2027) to complete this project. The Fiscal 2026 operating budget includes $7.9 million for costs associated with closing the existing location and developing the new location.

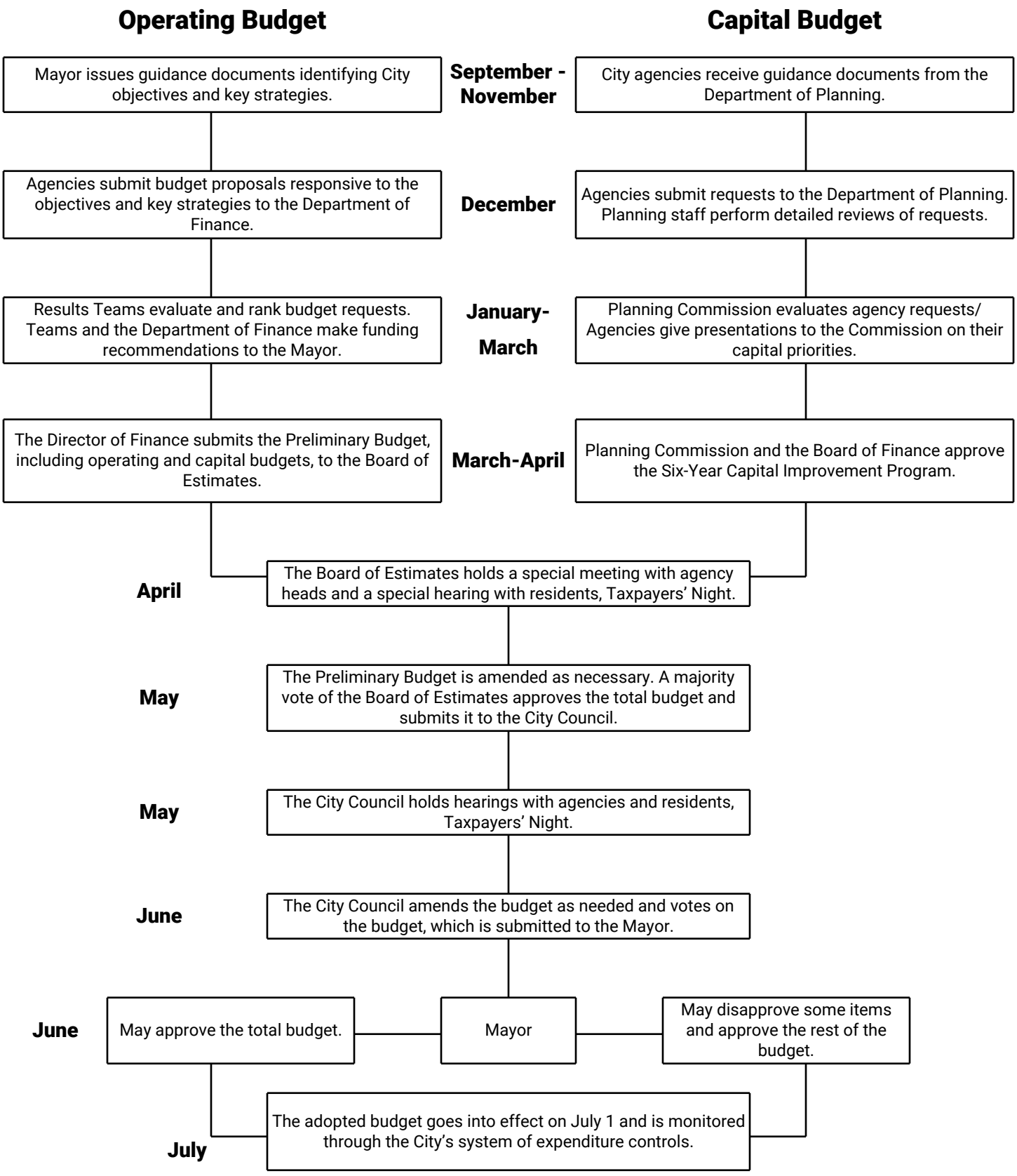
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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Budget Process and Related Policies

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Operating Budget
Capital Budget
Mayor issues guidance documents identifying City objectives and key strategies.
September - November
City agencies receive guidance documents from the Department of Planning.
Agencies submit budget proposals responsive to the objectives and key strategies to the Department of Finance.
December
Agencies submit requests to the Department of Planning. Planning staff perform detailed reviews of requests.
Results Teams evaluate and rank budget requests. Teams and the Department of Finance make funding recommendations to the Mayor.
January-March
Planning Commission evaluates agency requests/ Agencies give presentations to the Commission on their capital priorities.
The Director of Finance submits the Preliminary Budget, including operating and capital budgets, to the Board of Estimates.
March-April
Planning Commission and the Board of Finance approve the Six-Year Capital Improvement Program.
April
The Board of Estimates holds a special meeting with agency heads and a special hearing with residents, Taxpayers' Night.
May
The Preliminary Budget is amended as necessary. A majority vote of the Board of Estimates approves the total budget and submits it to the City Council.
May
The City Council holds hearings with agencies and residents, Taxpayers' Night.
June
The City Council amends the budget as needed and votes on the budget, which is submitted to the Mayor.
June
May approve the total budget.
Mayor
May disapprove some items and approve the rest of the budget.
July
The adopted budget goes into effect on July 1 and is monitored through the City's system of expenditure controls.

Fiscal 2026 Budget Schedule

The table below shows the budget calendar for Fiscal 2026. In accordance with the Charter of Baltimore City, a schedule is published each year to prepare the upcoming fiscal year's budget. Article VI, Section 3 of the Charter mandates the following timeline and events:

- The Department of Finance introduces a proposed budget, including operating and capital revenue and expenses, to the Board of Estimates (BOE) at least 30 days prior to the BOE adoption of the budget.
- The BOE must hold public hearings that allow City Council members, agency heads, and City residents to share their thoughts on the proposed budget.
- The BOE must submit a recommended budget to the City Council at least 45 days before the beginning of the fiscal year.
- The City Council has at least 40 days after receipt of the BOE recommended budget to enact the budget. The City Council must adopt the budget at least five days before the start of the fiscal year, July 1.

Item	Description	Scheduled Date
Preliminary Budget at BOE	Transmittal of Department of Finance Recommendations to the Board of Estimates.	April 2, 2025
Preliminary Budget Presented to BOE	Presentation on the Fiscal 2026 Preliminary Budget by Budget Director.	April 2, 2025
Special Meeting of the BOE	Presentation of the Fiscal 2026 budget with agency heads.	April 23, 2025
Taxpayer's Night	Presentation of the Fiscal 2026 budget to the public, with an opportunity for public comment.	April 23, 2025
Ordinance at BOE	Board of Estimates adopts proposed Ordinance of Estimates. This includes transmittal of the Executive Summary Budget Book.	May 7, 2025
Ordinance at City Council	Introduction of proposed Ordinance of Estimates to City Council and publication in two daily newspapers, as well as transmittal of the Agency Detail to City Council.	May 12, 2025
Taxpayers' Night	Presentation of the Fiscal 2026 budget to the public, with an opportunity for public comment.	May 15, 2025
Budget Hearings	Budget hearings with agency representatives to discuss the Fiscal 2026 proposed budget.	May 28 - June 4, 2025
Ordinance Passage	Passage of Ordinance of Estimates for Fiscal Year ending June 30, 2026.	June 16, 2025

Outcome Budgeting



In Fiscal 2011, Baltimore implemented Outcome Budgeting. The process required agencies to make service-level budget proposals that justify investments in strategies geared towards achieving citywide outcomes and goals. Although the process has evolved significantly over the past decade, the underlying principle remains the same: to not only keep Baltimore's budget sustainably balanced, but also to get the best use of City resources by devoting resources to services that achieve the best results for our residents.

Strategic planning for the budget process is centered on a set of Pillars, which are broadly defined goals for the City. Although these have been modified and adjusted to reflect the priorities of each Mayoral administration, similar themes are common. The Fiscal 2026 budget was built around Mayor Scott's five citywide Pillars: Prioritizing Our Youth, Building Public Safety, Clean and Healthy Communities, Equitable Neighborhood Development, and Responsible Stewardship of City Resources. Operating budget information is provided by Pillar in the Operating Budget Recommendations chapter.

The budget process operates in a cycle that repeats each year: first, develop a strategic plan; next, budget resources in a manner informed by the strategic plan; and finally, track performance against the plan. A more detailed description of the budget process is provided below.

Performance Management

Regular performance management sessions (commonly known as Stats) are held between the Mayor's Senior Team, the Mayor's Office of Performance and Innovation (OPI), and agency leadership to discuss performance, identify problems, diagnose causes, and direct resources to solve problems. Staff from the Bureau of the Budget and Management Research (BBMR), Department of Human Resources, and Baltimore City Information and Technology staff also participate in these meetings. Performance management meetings are either agency-focused or topic-focused, centered on a Mayoral priority, and include multiple agencies. OPI has developed a set of "Stat" meetings, including PoliceStat, FireStat, and CleanStat. Stat meetings are also convened around major priority and operational issues, these Stats include (but are not limited to) DowntownStat, ProcurementStat, and Grants ManagementStat.

Service-Level Performance Measures

Agency services have identified and track a family of measures that tell the story of How Much the service performed, How Well service delivery was executed, and whether anyone was Better Off. Performance measures for the budget process were originally established in the Fiscal 2011 and 2012 budgets. These measures were integrated with the City's performance plan process in Fiscal 2025.

The table below gives examples from Service 609: Emergency Medical Services.

Type	Description	Performance Measure
Output	How much service is being delivered	Number of EMS responses
Efficiency	The cost in dollars and/or time per unit of output	Percent of EMS fees collected versus total billable
Effectiveness	How well the service meets standards based on customer expectations	Percent of EMS responses within 9 minutes
Outcome	How much better off is the resident	Percent of patients surviving cardiac arrest

Performance measures must meet the S.M.A.R.T. test:

Label	Type	Description
S	Specific	Measure is clear and focused
M	Measurable	Can be quantified and allow for analysis
A	Ambitious	The target should stretch the service to improve performance
R	Realistic	The target should make sense given the organization's fiscal constraints
T	Time Bound	There should be a clear timeframe for achieving the targeted performance

Agency Performance Plans

In Fiscal 2024 City agencies prepared and submitted annual performance plans outlining performance goals for all City services. As part of their Fiscal 2026 budget proposals, agencies submitted updated performance plans to report out on prior year performance and provide performance goals for Fiscal 2026. Beyond their use in the budget process, performance plans are updated and reviewed on a quarterly basis. During quarterly reviews, the City Administrator meets with agencies to discuss and solve barriers impacting agency performance and to celebrate progress made in critical areas. Agency performance plans are published on the Office of Performance and Innovation website.

Community Engagement

Community engagement is critical to any city budgeting process. As part of the Fiscal 2026 budget process, Mayor Scott hosted multiple budget forums and listening sessions to provide information on the City's budget and gather feedback from the public on their priorities, allowing this feedback to be incorporated in the Preliminary Budget. Neighborhoods and community associations were also given the opportunity to request engagement sessions to discuss the Fiscal 2026 budget. Taxpayer Night forums were held in April and May for residents to provide testimony to the Board of Estimates and City Council regarding the Fiscal 2026 budget.

Operating Budget Process

The planning process for Baltimore's budget begins in August. The major milestones in the operating budget process are described below.

Current Level of Service (CLS)

The budget planning process started with projections to determine the cost of providing the same level of service in the upcoming year. This projection served as the baseline for the preliminary budget and assumed that the City will maintain the same level of services, but added necessary costs, such as extraordinary inflation, or removed prior year one-time costs, such as a new software or study. The CLS budget also included changes across agencies, such as cost of living adjustments for salaries, negotiated pay increases, or changes in health benefit costs. Based on CLS, BBMR assessed whether the City expected to be operating with a surplus or deficit, which informed strategic planning and guidance for agencies in developing budget proposals.

Agency Budget Proposals

Following the CLS analysis, the Mayor issued budget guidance for City agencies and offices. This guidance was used by agencies to prepare proposals summarizing their performance goals, service level priorities, and funding plans to achieve these goals. The Fiscal 2026 budget guidance requested one proposal per service in all agency budgets and solicited enhancement requests for new initiatives and programs.

Operating Budget Recommendations

Budget proposals were reviewed and evaluated by BBMR and the Mayor's Office. BBMR presented recommendations throughout a series of Tollgate meetings with the Mayor's Office. Proposals were evaluated to identify key investments needed to advance citywide priorities.

Preliminary Budget

The Mayor utilized recommendations from BBMR to develop a balanced budget that reflects his priorities. The Preliminary Budget summarizes major revenues and lays out the proposed spending plan for the upcoming year. The Preliminary Budget is introduced to the Board of Estimates (BOE) for consideration.

Board of Estimates Review

The BOE will hold a series of hearings with agencies and residents to understand the recommendations outlined in the Preliminary Budget. Resident feedback is shared during the annual Taxpayers' Night. The Mayor has the opportunity to propose modifications to the Preliminary Budget based on feedback received during this stage. The BOE compiles its recommendations into the Ordinance of Estimates that is referred to the City Council for consideration.

City Council Review and Approval

Following the introduction of the Ordinance of Estimates, the City Council will hold agency hearings and a second Taxpayers' Night. Fiscal 2026 will be the third year where the City Council will have the opportunity to amend the budget through transfers across City services with General Fund appropriations.

Budgetary and Accounting Basis

Budgetary Basis

The City of Baltimore budgets and reports finances on a cash basis. This means that revenue is recorded when it received, not when it is earned and that expenditures post when they are paid, not when they are obligated. The Department of Finance does track and analyze receivables and payables and reports on them in the Annual Comprehensive Financial Report. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that:

- Encumbrances are considered to be expenditures chargeable to appropriations and carried over from year-to-year.
- No depreciation is budgeted in enterprise funds.
- Investments in supply inventories and assets restricted for self-insurance purposes are not considered to be appropriated.
- Revenues accruing to sinking funds are not appropriated. Unencumbered appropriations lapse at the close of the fiscal year unless authorized by the Board of Estimates to be carried forward to the subsequent budget year.

Budgetary Units

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

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

Revenues and Expenditures

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

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

Relationship Between Budgeting and Accounting

The major differences between the budget presentation and GAAP for governmental funds are:

- Encumbrances are recorded as a reservation of fund balance (budget) as opposed to expenditures (GAAP).
- Certain revenues and expenses, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP).
- Self-insurance contributions are recognized as expenditures for budget purposes only.

Enterprise Fund differences consist of the following:

- Encumbrances are recorded as an expense of the following accounting period (budget) as opposed to expenditures (GAAP).
- Certain items, e.g., principal expense and capital outlay, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP).
- Depreciation is not recognized for budgetary purposes and recorded as an expense for GAAP.

Fund Structure

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

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

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

More detail on the fund structure, including the relationship between fund sources and agencies, can be found in the Expenditures: Operating and Capital Fund Sources section.

Accounting Basis

Organization

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

General, Debt Service, and Capital Projects

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

Enterprise and Internal Service Funds

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

Encumbrances

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

Operating and Capital Plan Budgetary Control

Operating Plan

Level of Control

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

Mechanisms

- *Bureau of the Budget and Management Research:* All purchase requisitions are reviewed for justification and approved for funds by an analyst in the Bureau of the Budget and Management Research (BBMR). BBMR prepares regular revenue and expenditure projections to serve as operating guides for policymakers and budget administrators in support of budget monitoring in order to ensure that budgetary shortfalls are not incurred. All purchase requisitions and all items going before the Board of Estimates (BOE) for contract awards are reviewed for justification and approved for funds by an analyst in BBMR.
- *Mayor's Expenditure Control Committee:* All personnel matters that require BOE approval must be submitted to the Expenditure Control Committee for review and recommendation prior to submission to the BOE.
- *Space Utilization Committee:* All actions affecting the disposition of property through sales, the leasing of City-owned real property and City leasing of property owned by third parties, interdepartmental leases, and the declaration of surplus real property are reviewed by the Committee. Recommendations are developed prior to submission to the BOE for final action to assure optimum return on real estate transactions.
- *Contingent Fund:* This account exists to fund emergency and/or unanticipated expenditures. The City Charter limits the annual contingent appropriation to $1 million. Prior to approval of expenditures from the Fund, the BOE reports to the City Council the circumstances surrounding the request of the expenditure.

Appropriations

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

Encumbered Funds

Funds encumbered for contracts, purchase orders and capital improvements are carried over to the next fiscal year upon agency request and availability of funds.

Carryovers

Unencumbered appropriations for a particular service, purpose, activity, or project may, upon the recommendation of the head of the municipal agency concerned and the Director of Finance, and with the approval of the BOE, be carried over to the next fiscal year if necessary to accomplish that service, purpose, activity, or project. Appropriations which are not carried over lapse at the end of the fiscal year in which appropriated, except for special funds (e.g., State and federal grants, enterprise funds, etc.), the balances of which are automatically carried over.

Capital Plan

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

Appropriations

A large share of appropriations in the Capital Budget derive from federal grants, State grants, General Obligation bonds, revenue bond proceeds, and County grants. County grants pay for a prorated share of water and wastewater improvements.

Significant appropriations are derived from the Water Utility and Wastewater Utility Funds used to finance the local share of utility improvements.

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

Monitoring

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

Periodic surveys are conducted to assess the physical condition of facilities in the City's inventory. Those facilities in need of improvements are considered in a subsequent Capital Improvement Program along with other City priorities for funding in a future year.

Particular attention is directed in the Capital Improvement Plan to infrastructure rehabilitation and facilities modernization.

Integrated Financial System

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

Cost Control

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

Key Budgetary and Financial Policies

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

Operating and Capital Budget Policies

Fundamental budget policies are set forth in the City Charter.

- **Balanced Budget:** The adoption of a balanced budget is not mandated by the conditions stated in Article II of the City Charter; however, it is implicit that the revenues the City projects to receive in the next fiscal year from all existing revenue sources must be sufficient to cover the total anticipated expenditures of the next fiscal year. The Department of Finance recommends an operating budget to the Board of Estimates that includes the appropriations needed for the operation of each City agency, program, purpose, activity, and project, as well as the specific revenue sources. Total revenues are either equal or greater than the recommended appropriations, and may be supplemented, if necessary, with prior year fund balance.
- **Public Hearings:** The Charter mandates that the Board of Estimates and the City Council conduct public hearings on the proposed budget.
- **Timely Adoption:** The Charter schedule requires budget adoption no later than five days before the fiscal year begins.
- **Budget Amendment:** The Charter provides means for adopting supplemental appropriations funded from unanticipated revenues and/or new grants and sources that materialize during the year, except for property tax revenue. The City's policy is to minimize the use of supplemental appropriations. In addition, the Charter allows for and spells out the procedures for amending the budget to transfer appropriations between programs within an agency and between agencies.
- **Budget Monitoring and Execution:** Budget analysts work closely with agency fiscal officers throughout the fiscal year, from implementing the current year budget to planning the next year's budget. Expenditure and revenue projections are developed and reviewed on a monthly basis. The Mayor, through the Department of Finance, exercises appropriate fiscal management to adjust budget policies, as necessary, to live within the limits of the current adopted plan. The City Council reviews budget performance each quarter, during the budget development period in the fourth quarter, and during the normal course of hearings on supplemental appropriations.
- **Long-Range Capital Plan:** The Charter requires the Department of Planning to develop a long-range Capital Improvement Plan (CIP), which is updated every year. The plan is prepared in conformance with basic capital budgeting policies, which include appropriating funds in the year in which projects are likely to begin, financing a portion of capital improvements from current revenues, and estimating the impact of capital projects on the operating budget.

Fiscal 2025 Compliance

As of publication, the City is completing closeout entries for the Fiscal 2025 budget to ensure all City agencies end the fiscal year within budget. The Fiscal 2025 budget met all requirements regarding hearings, adoption, and capital funding.

Financial Forecasting Policies

The City maintains a ten-year revenue and expenditure forecast for the General Fund. The multi-year forecast provides the basis for establishing budget targets and resource allocation to meet the Mayor's budget priorities.

Reserve Policies

In 1993, the Budget Stabilization Reserve, also known as the unassigned fund balance or Rainy Day Fund, was established. The Reserve is designed to provide budgetary flexibility should material funding shortfalls or unanticipated expenses occur. It may not be used to supplement a planning year budget, and funds drawn from the reserve must be replenished within five fiscal years.

In 2010, Baltimore voters approved a Charter amendment that eliminated a provision limiting the size of the unassigned portion of the General Fund balance to 1% of budgeted revenues. This restriction had placed the City in a relatively poor position compared to other large cities and worked against the City's interest in achieving sound financial practices. The Charter permits a $1 million contingency appropriation and the Fiscal 2023 budget included the full $1 million.

Financial Reporting Policies

The City has received the Government Finance Officers Association (GFOA) annual award for Excellence in Financial Reporting for over 25 years and the Distinguished Budget Presentation award each year applied since Fiscal 1988. The Comprehensive Annual Financial Report is prepared in conformance with the Governmental Accounting Standards Board requirements. The City annually prepares the required full disclosure statements to comply with Securities and Exchange Commission requirements, provides fully descriptive notes in its annual financial report and disclosure statements, and secures an unqualified independent audit report.

Investment Policies

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

Self-Insurance Policies

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

Debt Policies and Credit Rating

In 1990, the City adopted a formal debt policy which sets forth annual borrowing limits, consolidation of all financing arrangements within the Department of Finance, refunding and refinancing policies, and limits on key debt management ratios. In the development of the annual borrowing plan, the effects of debt on key ratios outlined in the policy are updated and analyzed. The objective is to maintain the City's reputation in the credit rating community as having a conservative approach to all aspects of debt management including debt service expenses, debt retirement schedules, and debt capacity ratios. The policy recognizes the fundamental role that debt has in the effort to maintain or improve the City's credit rating.

Long-Term Bond Ratings	Moody's Rating	Standard & Poor's Rating
General Obligation Loans	Aa2	AA
Water Senior Lien	Aa3	AA-
Wastewater Senior Lien	Aa3	AA-
Water Subordinate Lien	A1	AA+
Wastewater Subordinate Lien	A1	AA+
Stormwater Senior Lien	Aa2	AA-

The City maintains a General Obligation (GO) bond rating of 'Aa2' from Moody's Investors Service and 'AA' from Standard & Poor's. In May 2007, both of these ratings were upgraded from 'A1' and 'A+', respectively, after 40 years of being at the same rating, reducing the City's borrowing costs and saving the City money. In 2014, Standard & Poor's upgraded the City's bond rating from 'AA-' to 'AA', citing strong fiscal management. The City prepares an annual debt report, semi-annual multi-year debt service projections, and a periodic debt affordability analysis.

Fiscal Policies for Economic Development

The Comprehensive Economic Development Strategy plan submitted to the State in 1999 sets forth economic development goals, objectives and priorities. A primary goal of the economic development plan is to attract more job generating businesses to the City. To that end, the City has developed a variety of development incentives including loans, grants, and tax incentive programs. The budget plan estimates and reports on one type of tax expenditure, property tax credits. The City is committed to performing consistent and thorough analysis of the cost and benefit of its tax incentive programs.

Fiscal Stability Practices

- **Employee and Retiree Benefits Program Costs:** Since total employee compensation costs are the largest share of the City's expenses, it is absolutely essential that options to control costs of employee benefits be examined. The City has an ongoing joint labor-management Health Insurance Committee. Certain recommendations made by the committee are subject to bargaining processes with employee groups.
- **Budget Emergencies:** The City Charter provides a mechanism for the Department of Finance, under guidelines approved by the Board of Estimates, to establish expenditure schedules or strict budgetary allotments when warranted by financial conditions. In addition, the City Charter permits the budget to include up to $1.0 million in General Fund appropriations as a contingent fund for emergencies.

FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Revenue

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Major Revenues Forecast

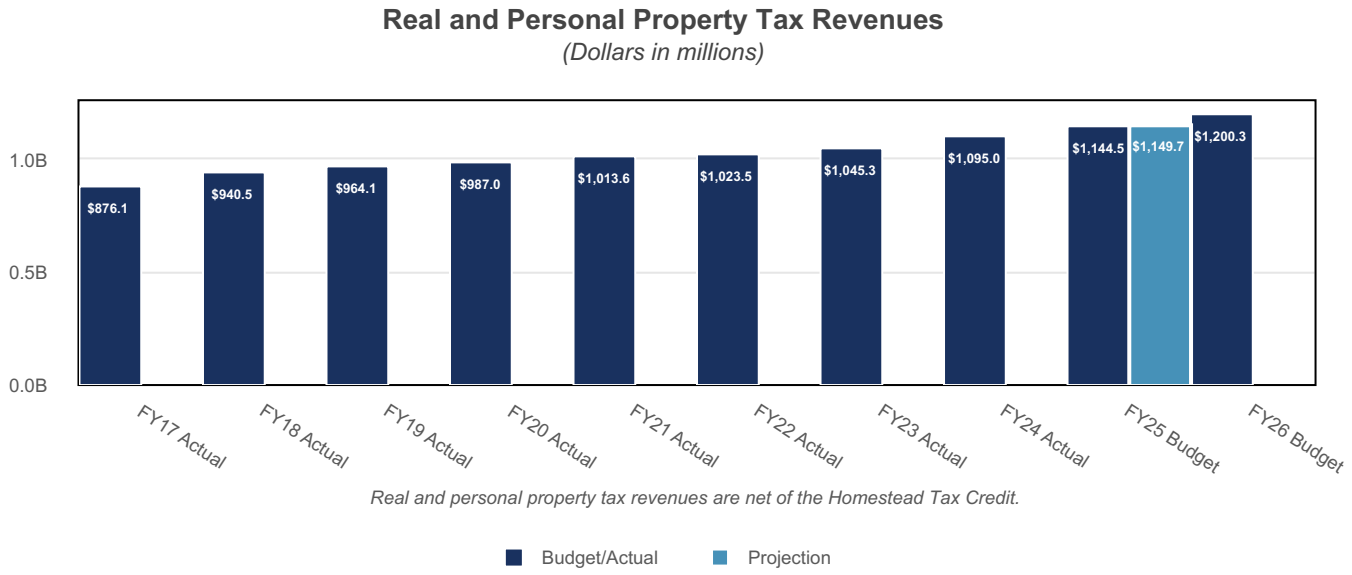
The Fiscal 2026 General Fund Adopted Budget reflects $2.6 billion in General Fund revenue, $259.7 million, or 11.1%, higher than the Fiscal 2025 Adopted Budget of $2.3 billion. Revenue projections are based on trend data including actual revenue patterns through the 3rd Quarter of Fiscal 2025. Major revenue sources include Property Taxes, Highway User Revenues, Income Taxes, and Earnings on Investments among others. Each major revenue source of the Fiscal 2026 budget is detailed below.

	Budget Amount		Change Amount	
Revenue Category	**FY25**	**FY26**	**Dollar**	**Percent**
Property Taxes	1,144,536,000	1,200,300,000	55,764,000	4.9%
Income Tax	466,452,000	493,670,000	27,218,000	5.8%
Highway User Revenues	234,719,000	271,940,000	37,221,000	15.9%
State Aid	107,680,000	101,445,000	(6,235,000)	-5.8%
Recordation & Transfer Taxes	92,125,000	104,825,000	12,700,000	13.8%
Energy Tax	51,166,000	51,774,000	608,000	1.2%
Telecommunication Tax	33,686,000	32,300,000	(1,386,000)	-4.1%
Net Hotel Tax	30,762,000	28,500,000	(2,262,000)	-7.4%
Earnings on Investments	41,603,000	24,441,000	(17,162,000)	-41.3%
Traffic Cameras	26,825,000	29,547,000	2,722,000	10.1%
Net Parking Revenues	23,020,466	21,962,949	(1,057,517)	-4.6%
Children and Youth Fund	(15,152,000)	(16,150,000)	(998,000)	6.6%
Total Tax Credits (Excl. Homestead)	(100,898,000)	(94,160,000)	6,738,000	-6.7%
All Other	211,175,534	356,957,051	145,781,517	69.0%
Total General Fund Revenue	**2,347,700,000**	**2,607,352,000**	**259,652,000**	**11.1%**

Table in dollars.

Property Taxes

Fiscal 2026 Adopted Budget Projection: $1.20 billion
Change from Fiscal 2025: 4.9% increase

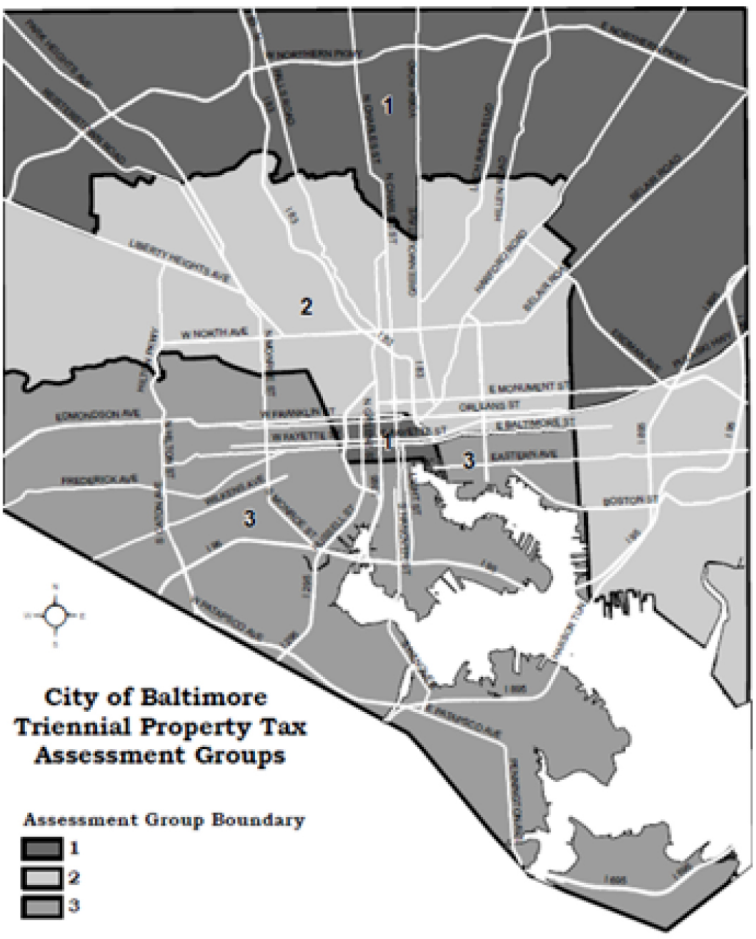


Property Tax revenue is projected to be $55.8 million higher than the Fiscal 2025 Adopted Budget. The projection is driven by the continued strong growth in the assessed value of City properties. The Real and Personal Property rates will remain unchanged at $2.248 and $5.62 per $100 of assessed value respectively. Each year, the State Department of Assessments and Taxation (SDAT) estimates the value of all taxable real property and issues new assessments for approximately one-third of properties. Personal property is assessed annually, and valuations are established by SDAT based on income tax returns filed by individual businesses.

Real Property Taxes, excluding the cost of the Assessment Tax Credit (ATC), also known as the Homestead Tax Credit, are estimated to yield $1,098.8 million, an increase of 6.0% or $62.3 million from the Fiscal 2025 Budget. Personal Property Taxes are estimated to yield $137.3 million in Fiscal 2026, an increase of 2.1% or $2.9 million from the Fiscal 2025 Budget. The Homestead Tax Credit protects owner-occupied residential properties from assessment increases that exceed 4% annual growth by phasing the increase in over multiple years. The cost of administering the City's Homestead Tax Credit is projected to increase by $9.4 million, or 35.5%, from $26.4 million in Fiscal 2025 to $35.8 million in Fiscal 2026.

The Fiscal 2026 Real Property tax projection excludes from the taxable base 3,933 properties, equivalent to $3.1 million in property tax revenues, which are part of a newly established noncontinuous Tax Increment Finance (TIF) Conservation District as part of the Mayor's Vacants initiative. Property tax proceeds from these properties will be used to pay for debt service costs associated with the first round of borrowing for this plan.

The Fiscal 2026 budget captures reassessments for Group 1, which represents the northern and a portion of the Downtown areas (see map below). Properties in Group 1 were last time reassessed in Fiscal 2023, which captured real estate activity up to the end of Calendar 2021. Group 1 assessments will grow an average of 17.4% over three years reflecting the strength of the real estate market, especially residential properties, that the City experienced in 2022 and 2023. This figure includes 11.0% growth for commercial, which includes taxable and exempt properties, and 21.0% growth for residential property assessments. Despite this growth, the City will experience the third lowest assessment increase in the State. The statewide average assessment growth is 20.1% (commercial average=16.4%; residential average=21.1%).



The Fiscal 2026 reassessment marks the 12th consecutive year of assessment increases in the City after four consecutive years of decline. This is the first time since Fiscal 2010 that the City will experience three back-to-back double-digit increases. Group 1 assessment data shows that out of the 68,372 taxable properties, 62,345 will experience an increase in assessment values for the next three years, 1,722 will experience an immediate reduction in assessment values, and 4,305 will not change assessment values. Among the properties that have increased in value, 59,874 (or 96.0%) are residential properties.

While assessment of properties in Group 1 are anticipated to increase on average by 5.7%, Real Property taxes are expected to grow by 6.0% in Fiscal 2026. This reflects the increase in assessment of properties in in Group 3, which were reassessed last year, are now phasing in value increases at 8.4%. The projection anticipates the value and number of assessment appeals will proportionally increase; however, this projection accounts for such adjustments.

Fiscal Year	Assessment Group	Full Cash Value Assessment Increase
Fiscal 2011	Group 1	(2.6)%
Fiscal 2012	Group 2	(8.7)%
Fiscal 2013	Group 3	(6.8)%
Fiscal 2014	Group 1	(3.1)%
Fiscal 2015	Group 2	7.0 %
Fiscal 2016	Group 3	9.6 %
Fiscal 2017	Group 1	10.9 %
Fiscal 2018	Group 2	6.2 %
Fiscal 2019	Group 3	3.6 %
Fiscal 2020	Group 1	8.4 %
Fiscal 2021	Group 2	9.1 %
Fiscal 2022	Group 3	4.1 %
Fiscal 2023	Group 1	6.6 %
Fiscal 2024	Group 2	21.6 %
Fiscal 2025	Group 3	17.9 %
Fiscal 2026	Group 1	17.4 %

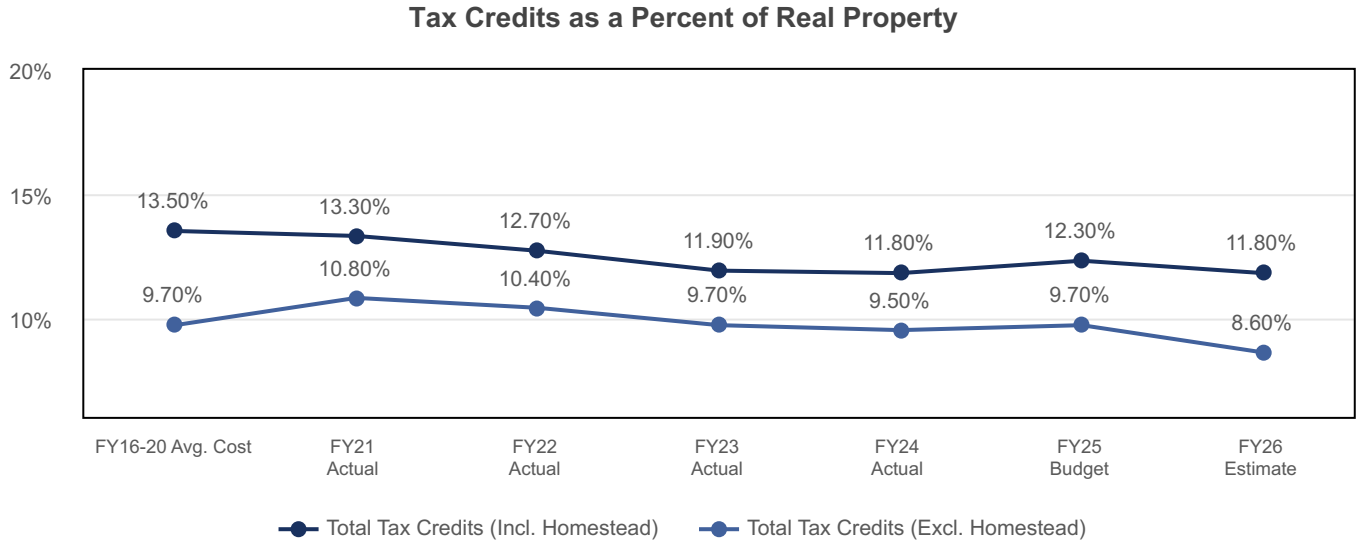
Property Tax Credits

Fiscal 2026 Adopted Budget Projection: $94.2 million (Cost of offering tax credits)
Change from Fiscal 2025: (6.7)% decrease

The anticipated cost of offering tax credit programs in Fiscal 2026, not including the Homestead Tax Credit, is $94.2 million. This cost is realized through foregone property tax revenue from properties receiving various credits.

Since Fiscal 2010, the cost of offering various tax credits has increased by 593.2%. From Fiscal 2010 to Fiscal 2018 the average annual cost was $43.4 million, representing 5.5% of Real Property Tax revenues. From Fiscal 2019 through Fiscal 2024 the average annual cost increased to $96.9 million, or 10.5% of Real Property Tax revenue. This change was primarily the result of the increased costs associated with three tax credits: the High-Performance Market Rate Rental, the Brownfield, and the Historic (CHAP) tax credits. The cost of these credits grew from $7.2 million to $17.5 million, from $19.7 million to $21.5 million, and from $10.6 million to $12.7 million, between Fiscal 2019 and Fiscal 2024 respectively.

The Fiscal Year 2026 estimate reflects a projected reduction in the cost of three tax credits: the Enterprise Zone Tax Credit (EZTC), the Historic Preservation Tax Credit (CHAP), and the High-Performance Market-Rate Rental Housing Tax Credit (HPMRRH). The EZTC is expected to have a net decrease of $5.7 million, or 32.8%, compared to the Fiscal Year 2025 Budget. This reduction is due to the expiration of real property credits on a handful of projects and the decrease in the anticipated value of Personal Property Enterprise Zone Tax Credits (PPEZTC). The CHAP tax credit is projected to decline by $1.9 million, or 15.2%, from the Fiscal Year 2025 Budget. This is primarily due to the expiration of 387 tax credits at the end of Fiscal Year 2025. The HPMRRH tax credit is expected to decrease by $1.3 million, or 7.8%, compared to the Fiscal Year 2025 Budget. This reduction is the result of scheduled reductions in the credit percentages for HPMRRH-Targeted tax credits. The targeted portion of this credit has expired, and city properties are no longer eligible for this component. Any new qualifying properties remain eligible for the City-Wide component of the HPMRRH tax credit.



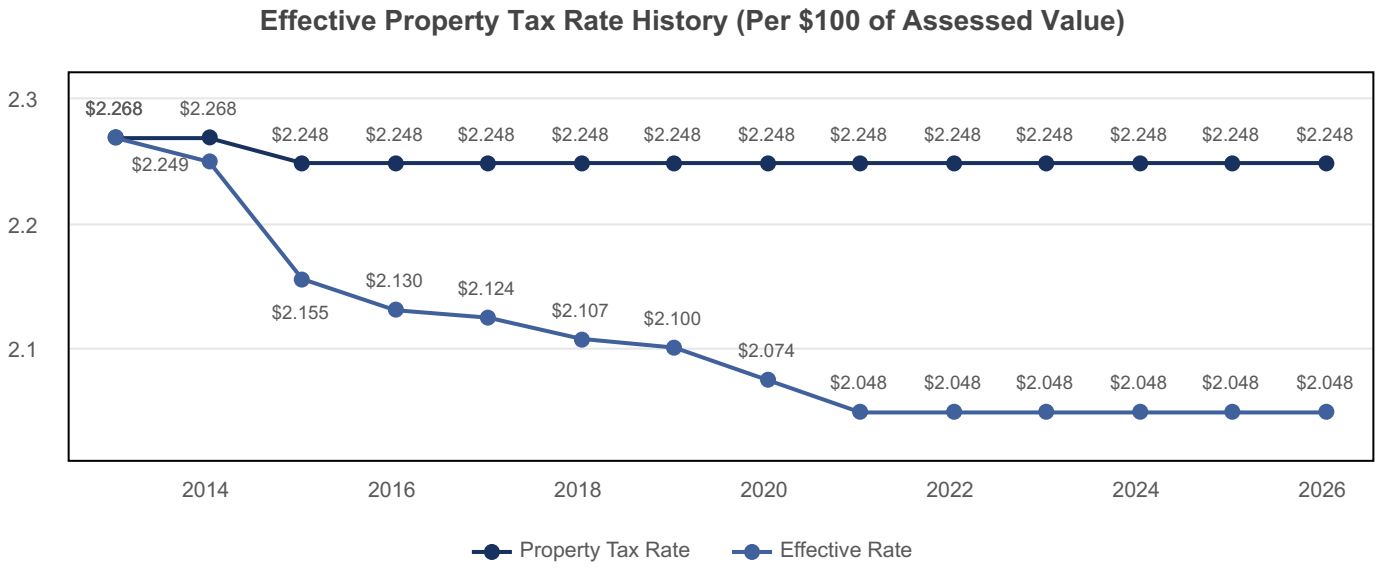
Tax Credit Costs: Historical Trends

	Avg.Cost	Actual Amount				Budget Amount	
Tax Credits	**FY16-20**	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
Real Property Tax	**841.3**	**938.9**	**922.4**	**933.3**	**986.5**	**1,036.5**	**1,098.8**
Targeted Homeowners	(28.0)	(34.2)	(25.9)	(25.5)	(24.0)	(29.2)	(32.0)
Enterprise Zone Tax Credit	(20.0)	(18.3)	(16.9)	(15.0)	(15.4)	(17.5)	(11.8)
Historic Property	(9.6)	(11.1)	(12.1)	(12.0)	(12.3)	(12.8)	(10.8)
Brownfield and Other	(14.5)	(20.9)	(20.8)	(18.5)	(21.5)	(21.3)	(20.7)
Supplemental Homeowner's	(0.8)	(1.2)	(1.3)	(1.3)	(1.1)	(1.4)	(1.4)
High-Performance Market-Rate Rental Housing	(6.1)	(13.9)	(17.3)	(16.9)	(17.5)	(16.9)	(15.6)
Newly Constructed Dwellings	(2.1)	(1.3)	(1.1)	(0.9)	(0.8)	(1.1)	(1.2)
Public Safety Officer	(0.3)	(0.8)	(0.7)	(0.7)	(0.7)	(0.8)	(0.7)
Total Tax Credits (Excl. ATC)	**(81.2)**	**(101.7)**	**(96.1)**	**(90.8)**	**(93.4)**	**(100.9)**	**(94.2)**
Homestead (ATC)	(32.1)	(23.5)	(21.3)	(20.6)	(22.6)	(26.4)	(35.8)
Total Tax Credits (Incl. ATC)	**(113.3)**	**(125.2)**	**(117.4)**	**(111.5)**	**(116.0)**	**(127.3)**	**(130.0)**

Table in millions of dollars.

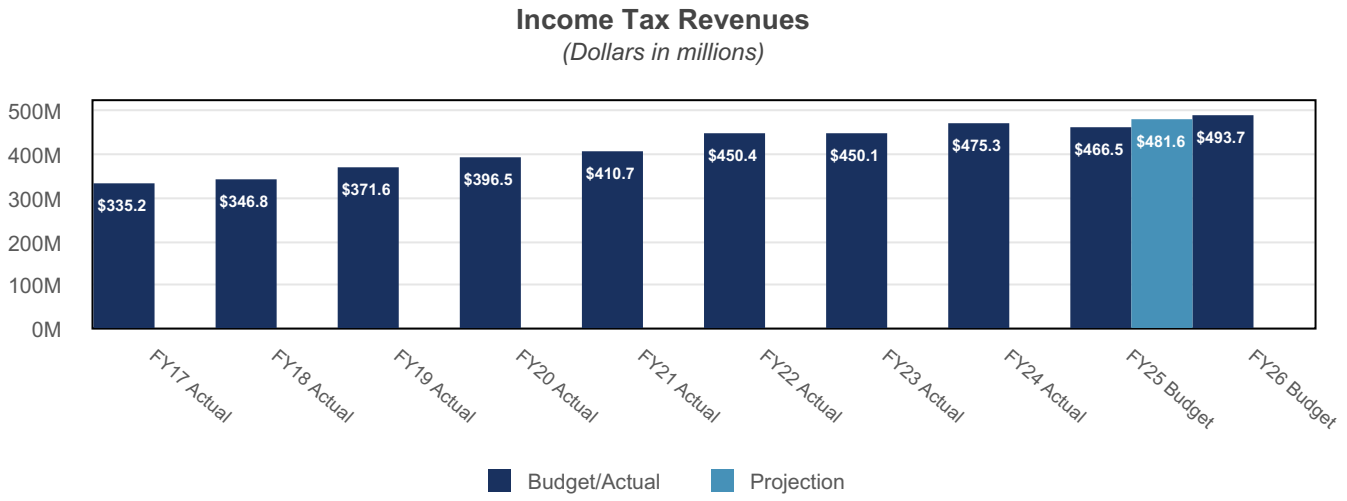
Targeted Homeowners Tax Credit

In Fiscal 2020, the City reached a significant milestone in fully implementing the 20 Cents by 2020 program. This tax reduction program, known as the Targeted Homeowners Tax Credit (THTC), provides tax relief for owner-occupied properties. The average effective rate for owner-occupied properties with the credit is estimated at $2.048 per $100 of assessed value, and now saves the average homeowner more than $428 annually in property taxes to nearly 74,800 homeowners in the City. In Fiscal 2026, the City will maintain this rate for owner-occupied residents. The chart below shows the history of the program to date.



Income Tax

Fiscal 2026 Adopted Budget Projection:$493.7 million
Change from Fiscal 2025: 5.8% increase



Income Tax revenue is projected to be $27.2 million higher than the Fiscal 2025 Adopted Budget. The income tax rate remains unchanged at 3.2%; the maximum allowed under State law.

The Adopted Budget reduces the Fiscal 2026 income tax projection by $5.9 million. This reduction brings local estimates in line with the State's Fiscal 2026 income tax projections. The revised projection assumes 4.9% income tax growth for the remainder of Fiscal 2025 and 2.4% for Fiscal 2026; this is down from 6.0% and 3.0% respectively.

The Fiscal 2026 estimate reflects continued improvements in the City's income taxable base resulting from the City's job market. In December 2024, the State Comptroller released the Income Tax Summary Report showing a net decrease of 194 tax returns filed by City residents from 2022 to 2023. As shown in the table below, the City is seeing growth in the number of filers making more than $30,000, while the number of filers making less than $30,000 continues to decline.

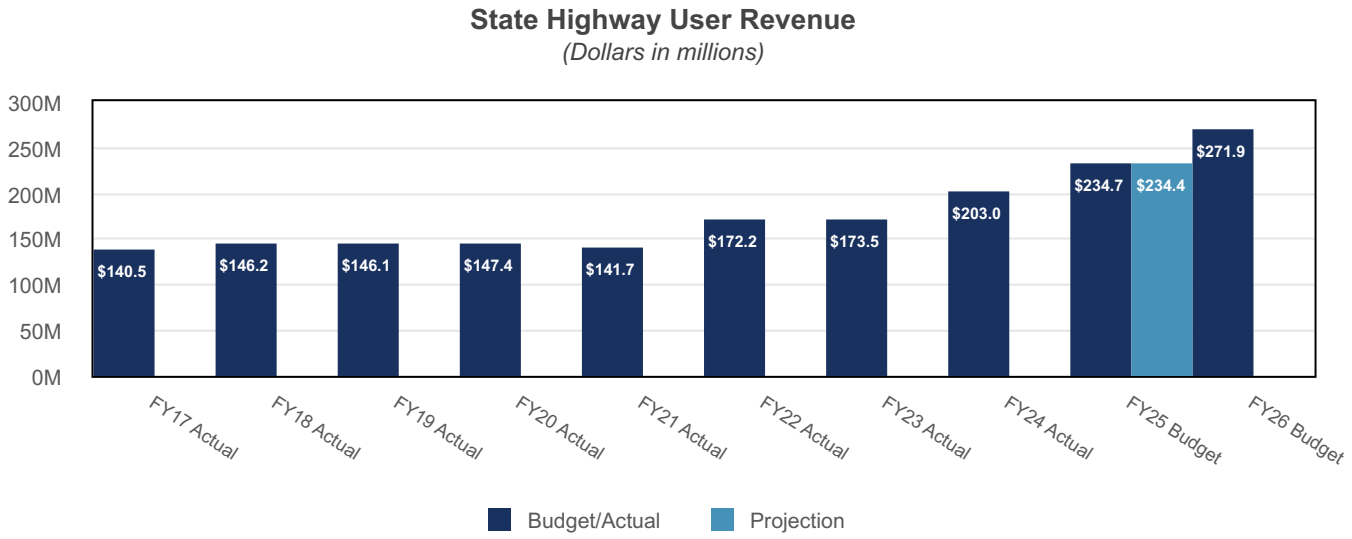
Income Tax Bracket	Change in # Tax Returns
< $30,000	5,579 Decrease
$30,000-$59,999	475 Increase
$60,000-$149,999	3,426 Increase
$150,000-$499,000	1,436 Increase
> $500,000	48 Increase

Source: Maryland State Comptroller

Employment data from the Bureau of Labor Statistics indicates that the City labor market experienced a slight downturn during calendar year 2024. Data as of December 2024 shows that an average of 3,797 residents joined the City's labor force during Calendar 2024 from the average of 274,275 in 2023; however, only 10% or 387 were successfully absorbed by the job market, which explained the increase in the City's unemployment rate from 2.9% in Calendar 2023 to 4.1% in 2024. The City's unemployment rate is higher than the State's 2.8%, and remains at the same level of the national average of 4.1%.

State Highway User Revenue

Fiscal 2026 Adopted Budget Projection: $271.9 million
Change from Fiscal 2025: 15.9% increase



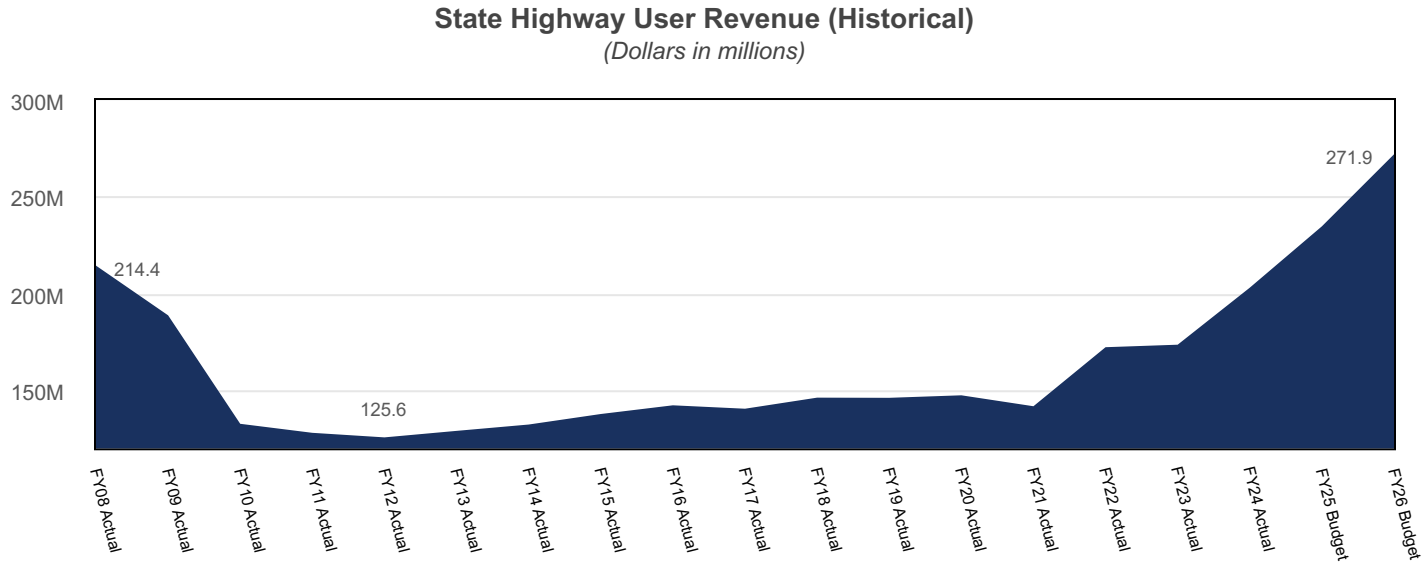
Highway User Revenues (HUR) are projected to be $37.2 million higher than the Fiscal 2025 Adopted Budget. HUR is funded by statewide proceeds from the fuel tax, titling tax, vehicle registration fees, corporate income tax, and a portion of the State sales tax. The projected growth is driven by action taken during the 2022 Legislative Session when the Maryland General Assembly passed House Bill 1187. Under the new allocation formula, the City's share of HUR is anticipated to continue to increase through Fiscal 2027. The City will receive 12.2% of statewide HUR in Fiscal 2026 and 2027. In Fiscal 2028 the City's share of HUR will decrease to 9.5%.

Through the 3rd Quarter Fiscal 2025, Highway User Revenues are projected to be $0.4 million lower compared to budget. This reduction is due to lower-than-expected activity during the first five months of the fiscal year with both Fuel tax (-5.9%) and Vehicle Registration (-11.6%) showing declines compared to Fiscal 2024. Although the projected amount is higher than Fiscal 2024 actual revenue, this increase is primarily due to the increase in the Baltimore City HUR allocation of 11.0% in Fiscal Year 2025 compared to 9.5% in Fiscal Year 2024.

State law requires that HUR funds be used by local governments for eligible transportation-related uses. Eligible uses include street construction or maintenance, transportation facilities, street cleaning, police enforcement of traffic laws, stormwater drainage of roads, street lighting, and maintenance of footpaths and bicycle trails. These expenditures must equal or exceed the amount of revenue from HUR, demonstrating that the City is compliant with State law. HUR eligible costs that exceed the allocation have been subsidized through the City's General Fund. The Mayor's Preliminary Budget recommendations makes no change in service levels for HUR eligible services in the operating budget.

Service	Fiscal 2025 Budget	Fiscal 2026 Budget	Difference
Transportation			
500 - Street Lighting (Less transfers)	21.1	22.3	1.2
681 - Administration	10.6	11.3	0.7
683 - Street Management	39.0	45.7	6.7
684 - Traffic Management	11.3	12.1	0.8
688 - Snow and Ice Control	7.1	7.3	0.2
689 - Vehicle Impounding and Disposal	10.2	10.8	0.6
690 - Sustainable Transportation	1.0	1.0	0.0
691 - Public Rights-of-Way Landscape Management	5.1	5.6	0.5
692 - Bridge and Culvert Management	4.3	4.9	0.6
696 - Street Cuts Management	0.9	1.0	0.1
685 - Special Events (Special Event Support only)	1.0	1.1	0.1
697 - Traffic Safety (Pedestrian Safety, Traffic Engineering, Sign Fabrication, Street Markings only)	6.6	7.3	0.7
697 - Traffic Safety (Crossing Guards and Crossing Guards Admin only)	8.8	5.3	(3.5)
Public Works			
661 - Public Right-of-Way Cleaning (Cleaning Business Dist., Street & Alley, Graffiti Removal only)	18.6	20.6	2.0
660/676 - DPW Admin (admin. costs allocated for HUR-Eligible activities on budget basis)	2.5	2.5	0.0
Recreation and Parks			
654 - Urban Forestry (Tree Maintenance only)	4.0	4.6	0.6
Police			
816 - Special Operations Section-Traffic Section & Traffic Safety (Less transfers)	2.7	3.4	0.7
Debt Service			
123 - General Debt Service (Highways only)	11.0	11.0	0.0
Capital Budget Projects			
PAYGO	84.1	94.1	10.0
Total			
Budgeted HUR-Eligible Expenses Total	**249.9**	**271.9**	**22.0**
Projected HUR Revenue	**234.7**	**271.9**	**37.2**
From Fund Balance	**20.7**	**0.0**	**(20.7)**
HUR-Eligible Expenses Subsidized by General Fund	**(5.5)**	**0.0**	**5.5**

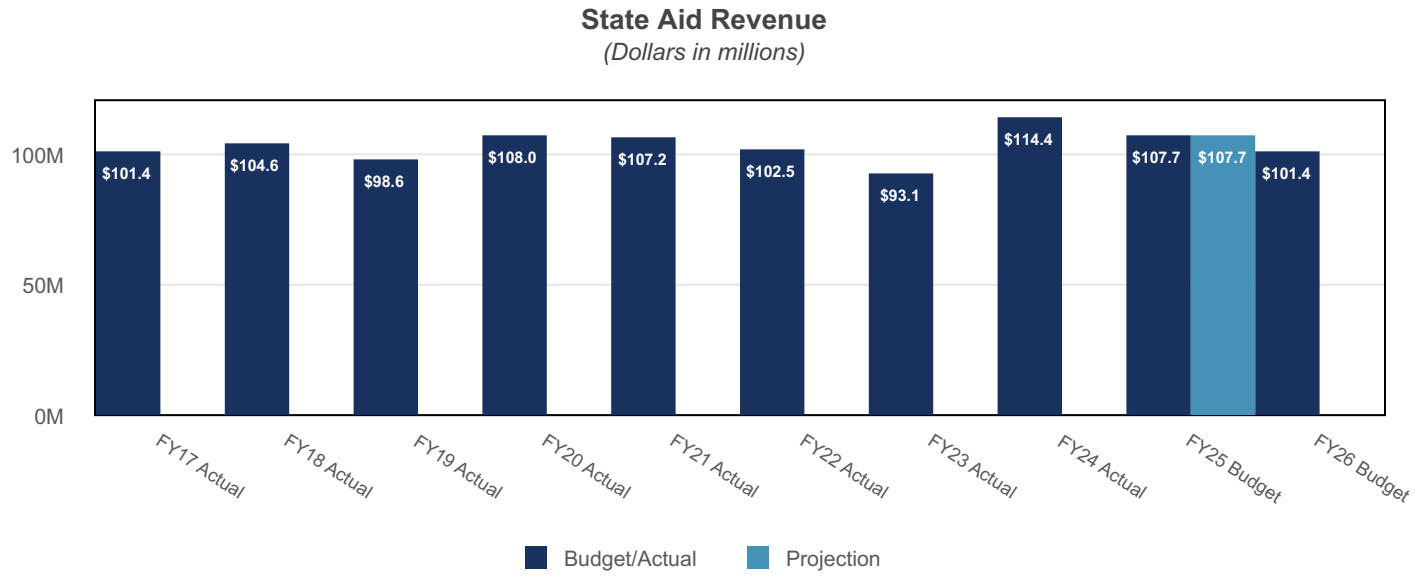
Table in millions of dollars.



The Fiscal Year 2026 Budget is the highest allocation in HUR funding, a 116.5% increase from a low of $125.6 million in Fiscal 2012. The rise in annual allocations over recent fiscal years has allowed the City to increase funding for transportation capital projects; however, uncertainty around a potential decline to HUR funding in Fiscal 2028 will limit the City's ability to continuing investing in these projects.

State Aid

Fiscal 2026 Adopted Budget Projection: $101,445,000
Change from Fiscal 2025 : (5.8)% decrease



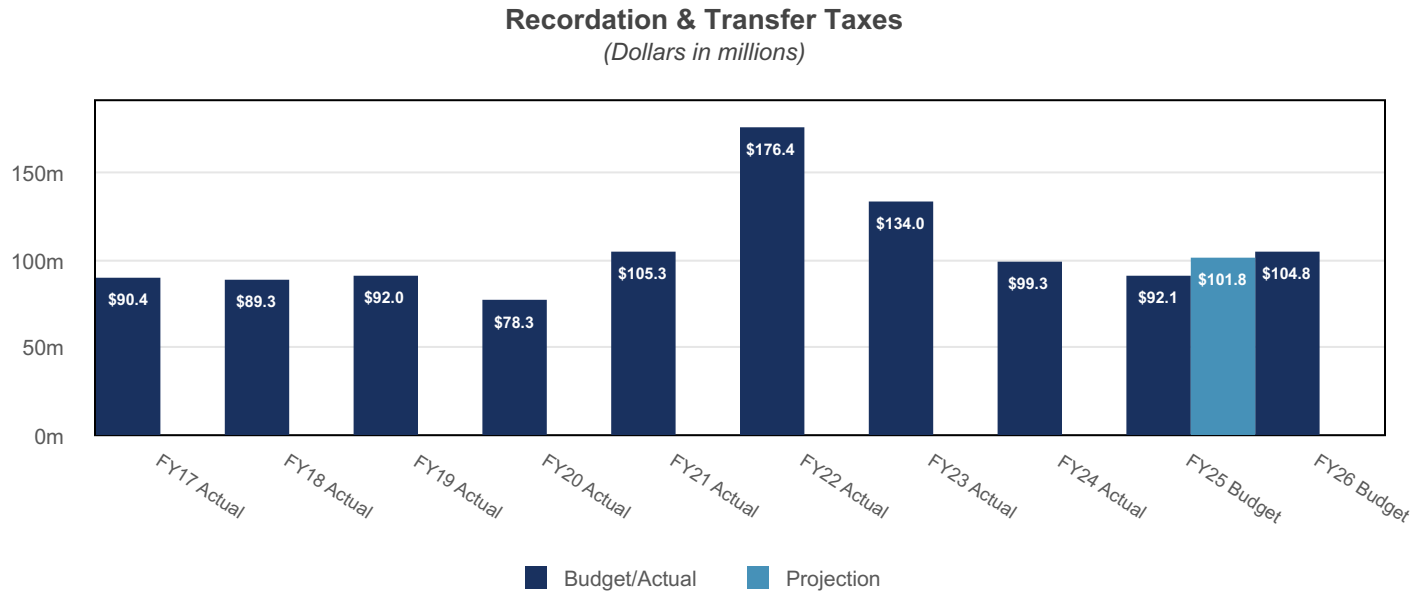
State Aid is projected to be $(6.2) million lower than the Fiscal 2025 Adopted Budget. The decline in revenue is driven by State Aid reductions included in the Governor's proposed Fiscal 2026 budget. The primary driver of this decline is a 50% reduction in the Teacher's Retirement Supplement from $10.0 million to $5.0 million. Partially offsetting the above noted reduction is an increase of $1.6 million in funding for local health operations. The City also receives State Aid for a portion of the maintenance costs for the War Memorial Building, the funding for this project in Fiscal 2026 is $0.2 million, which is in line with the Fiscal 2025 Budget.

The Income Tax Disparity Grant is based on a formula designed to ensure that jurisdictions statewide receive per capita Income Tax receipts equivalent to at least 75% of the statewide average. The Governor's proposed Fiscal 2026 Budget fully funds this program. In Fiscal 2026, the City will receive $79.1 million from this program.

State provisions for this program restrict the increases and amounts jurisdictions can receive. However, the combination of the City's declining population and slower income tax growth compared to the rest of the State would require this amount to be higher to achieve the 75% State average income tax level intended by the formula. Under the program caps, the City's allocation will stay at $79.1 million for Fiscal 2026.

Recordation and Transfer Taxes

Fiscal 2026 Adopted Budget Projection: $104.8 million
Change from Fiscal 2025: 13.8% increase



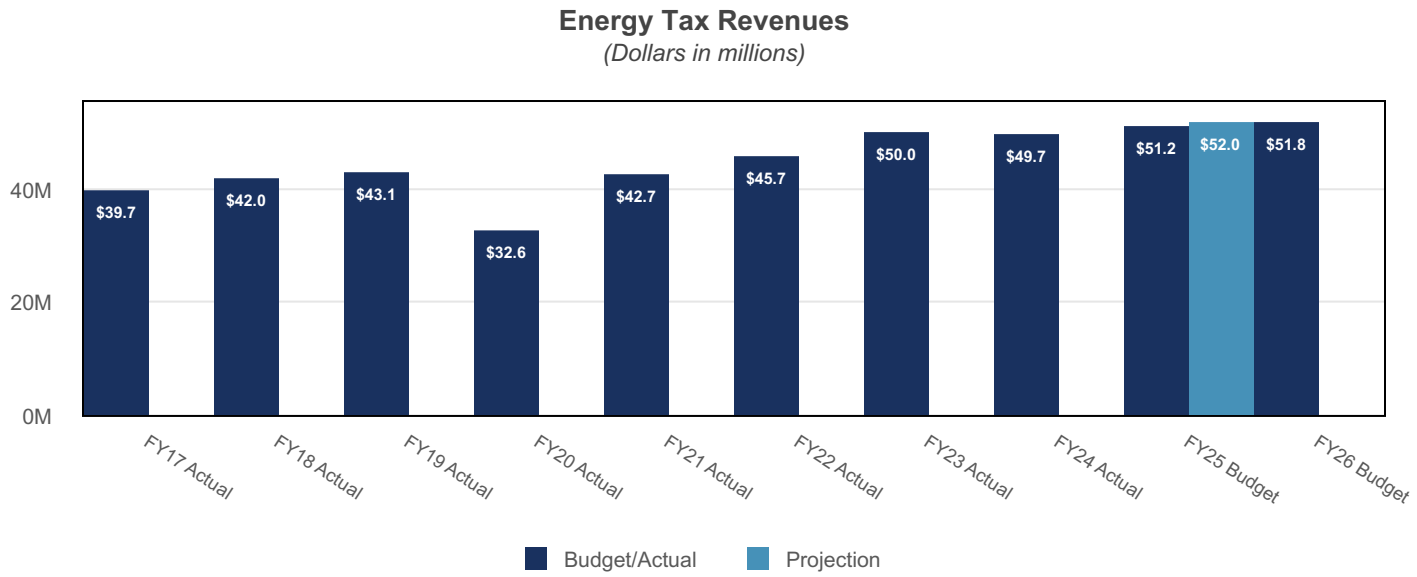
Transfer and Recordation tax revenue is projected to be $12.7 million higher than the Fiscal 2025 Adopted Budget. These revenue sources are largely driven by property values and levels of activity within the real estate market. While real estate activity has been in-line with budgeted expectations, City home values remain strong. Residential home sale prices have grown in value by 4.7% since July 2024. Transactions subject to Transfer Tax are up by 4.4% compared to Fiscal Year 2024, while those subject to Recordation Tax are down by 1.1%. Data as of December 2024 indicates that the average yield per transaction subject to both taxes is up by 4.9% in Transfer tax and 5.1% in Recordation Tax. This data is a sign of continued stability of prices of city properties. The Fiscal 2026 projected revenues assumes an increase in market activity.

The average price of residential property sold in the City has consistently grown since it broke the $200,000 average price mark in July 2020. Based on data from July-February Fiscal Year 2025, the average sales price of a City home is $260,834, a 3.7% increase from the same period of the previous Fiscal Year.

Activity in the real estate market has slowed substantially since interest rates have increased. In Fiscal 2024, residential units sold fell to 7,456, a reduction of 763 units or 9.3% lower than Fiscal 2023 according to data from ShowingTime. During this period, the City also saw a minor increase in the number of days properties were on the market, taking an average of 35 days to sell in Fiscal 2024, up from an average of 34 days in Fiscal 2023. Even with the slowed activity, the market is performing better than it had pre-pandemic when average days on the market lingered between 54 to 82 days during the period of Fiscal 2015 through 2020.

Energy Taxes

Fiscal 2026 Adopted Budget Projection: $51.8 million
Change from Fiscal 2025: 1.2% increase



Energy Tax revenue is projected to be $0.6 million higher than the Fiscal 2025 Adopted Budget. The projected revenue growth is driven by adjustments to tax rates and changes in user group consumption patterns.

Energy Tax revenues include taxes on electricity, gas, steam, fuel oil, and liquid petroleum gas. Revenue from the Energy Tax has been relatively flat in recent years, driven by decreases in consumption that can be attributed to the broader adoption of energy efficient devices; however, unseasonably warm or cold weather can affect these receipts. Reductions due to lower consumption have been partially offset by rate increases.

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

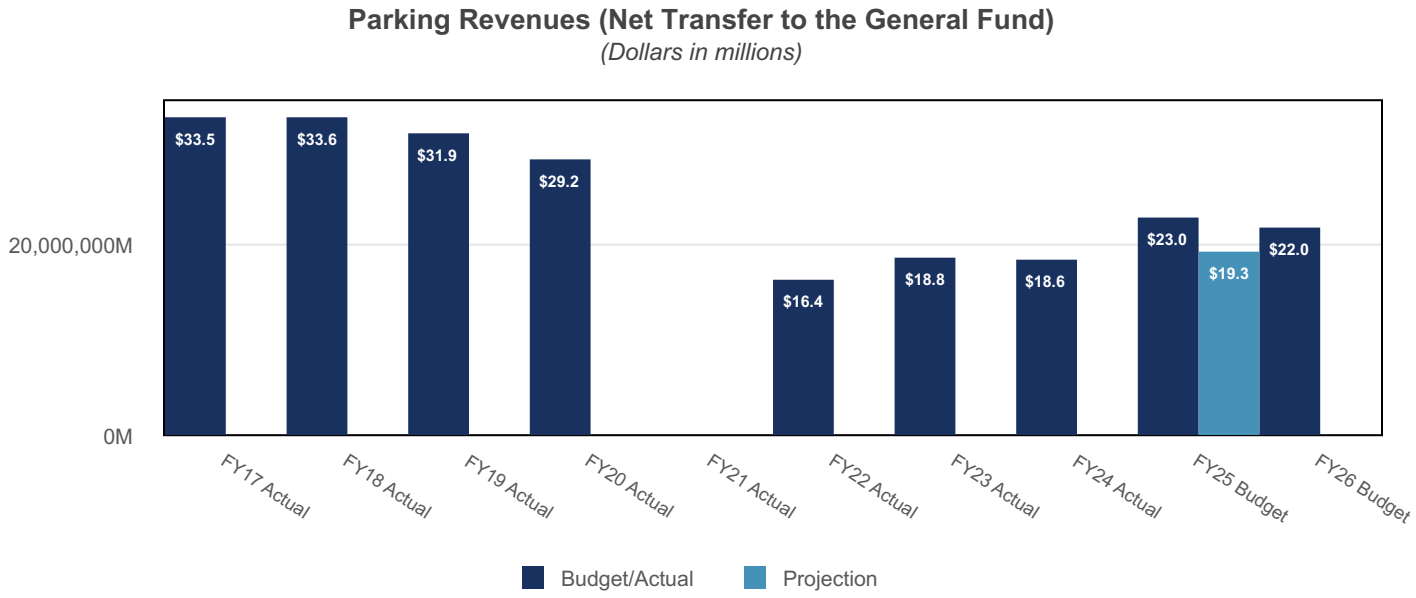
In accordance with Article 28, Section 25-14, the annual Energy Tax rates are adjusted by the annual percentage change in the Baltimore, Columbia, Towson Consumer Price Index (CPI) as reported by the United States Department of Labor. The metric is calculated by comparing December of the preceding calendar year to the December of the next calendar year. The CPI used for Fiscal 2026 is 3.4%, higher than the 2.1% in Fiscal 2025 .

User Group	Electricity	Natural Gas	Fuel Oil	LPG	Steam
Commercial	0.010835	0.140112	0.160133	0.195429	0.003408
Residential	0.003470	0.041180	0.057795	0.061902	0.000979
Nonprofit	0.007597	0.111303	0.138206	0.169940	0.002016

[1] Units of measure: electricity = kWh, natural gas = therm, fuel oil and LPG = gal, and steam = lbs.

Net Parking Revenues

Fiscal 2026 Adopted Budget Projection: $22.0 million
Change from Fiscal 2025: (4.6)% decrease



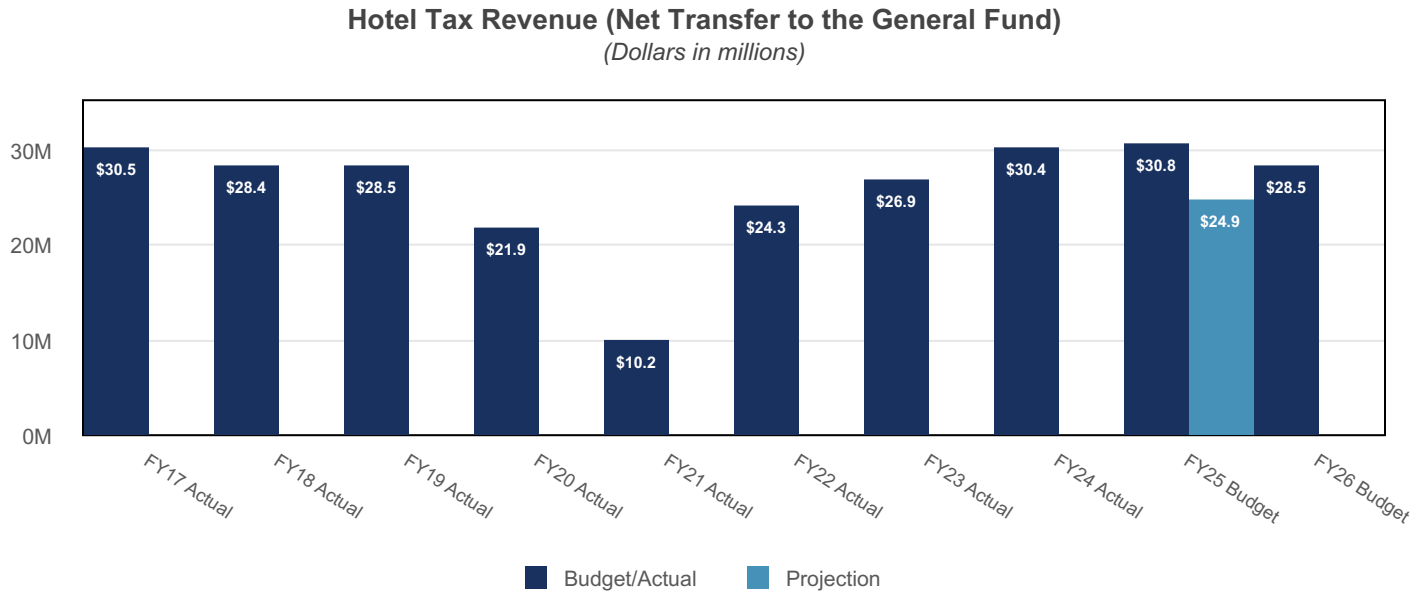
Net parking revenue is projected to be $(1.1) million lower than the Fiscal 2025 Adopted Budget. The Fiscal 2026 Budget considers a set of initiatives that began in the second half of Fiscal 2025 which are expected to have a positive impact on revenues in Fiscal 2026. The projection includes recommendations for implementing across the board increases to parking fines and penalties estimated to account for $2.6 million in additional revenues. It also accounts for anticipated increase in budgeted expenditures for parking related services (budgeted within the Department of Transportation-Service 682). Adjustments to expenditures reflect actual spending trends for services in recent years.

Net Parking Revenues are the remaining proceeds after the operating expenses of the Parking Enterprise and Management funds have been paid. Parking revenues are dependent on vehicle usage, City enforcement of traffic laws, and demand for garages, parking lots, and metered spaces. Primary generators of parking revenues include the Parking Tax, meters, fines and penalties on parking fines, and income from City-owned garages.

In Fiscal 2020, the City imposed a moratorium on penalties generated from unpaid Parking fines to alleviate parking related charges during the pandemic. The Fiscal Year 2025 Budget projection assumed that penalties for unpaid parking violations occurring after July 1, 2024, would be assessed. Based on data from the first half of Fiscal 2025, this action has generated an additional $2.3 million in revenue compared to the Fiscal Year 2024 year-end estimates. The Fiscal Year 2026 budget projection assumes continued compliance with parking penalty payments, resulting in $3.9 million in revenue, an increase of $0.6 million from the Fiscal Year 2025 3rd Quarter projections. In the second half of Fiscal Year 2025, License Plate Reader (LPR) technology will be implemented to enforce residential parking permits. Residential permit parking violations, with the assistance of LPR technology, are projected to generate $1.2 million in revenue for Fiscal Year 2026. Lastly, the City has been focused on filling all vacant Traffic Enforcement Officers which will increase staff capacity for parking enforcement.

Hotel Tax

Fiscal 2026 Adopted Budget Projection: $28.5 million
Change from Fiscal 2025: (7.4)% decrease



Hotel Tax revenue is projected to be $(2.3) million lower than the Fiscal 2025 Adopted Budget. The Fiscal 2026 budget adjusts for how interest and penalty payments for hotel tax collections are recorded. The projected amounts shown here do not include interest and penalties from late payments. Room rates and demand continue to increase. During calendar year 2024 demand increased by 5% and the average nightly room rate increased by 11.7%.

Prior Fiscal 2021, Visit Baltimore received 40% of the gross Hotel Tax receipts, plus or minus the reconciliation resulting from any differences between the budget and actual receipts of the most recently completed fiscal year. This process was modified during the 2021 Legislative Session when the Maryland General Assembly passed House Bill 1301, modifying the appropriation calculation to be based on 40% of the three-year rolling average of actual Hotel Tax receipts from the last three audited fiscal years. In Fiscal 2022, this change was adopted, preventing Visit Baltimore from experiencing sharp annual fluctuations in its appropriation when the economy, specifically the tourism industry, is affected.

In 2019, the Baltimore Tourism Investment District (TID) was created, and a 2% surcharge was imposed in addition to the 9.5% Hotel Tax. This 2% surcharge is estimated to yield $6.9 million in Fiscal 2026 and will be used to fund additional marketing strategies to promote the City and increase tourism.

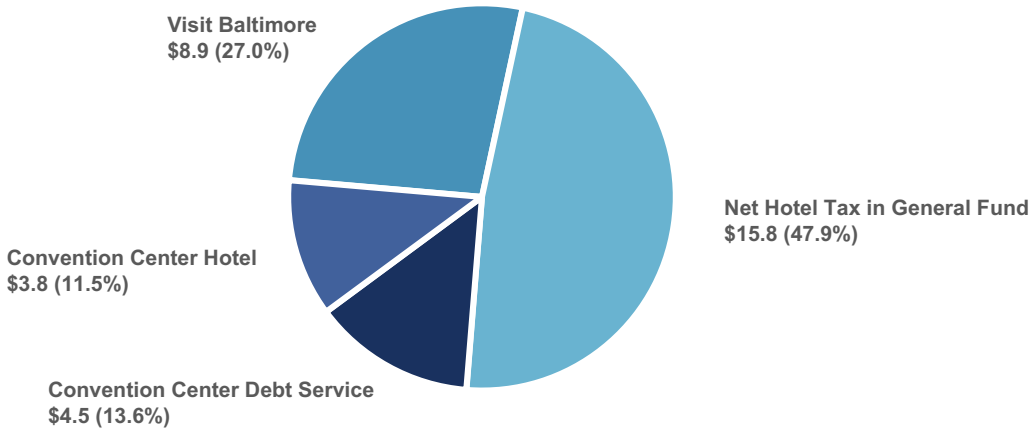
The table below summarizes the City's allocation of Hotel Tax proceeds:

	Actual Amount	Budget Amount	
Appropriation Category	**FY24**	**FY25**	**FY26**
Hotel Tax Revenue	36,717,352	35,262,000	33,000,000
Convention Center Debt Service	(4,500,000)	(4,500,000)	(4,500,000)
General Fund Subtotal	**32,217,352**	**30,762,000**	**28,500,000**
Convention Center Hotel	(2,339,159)	(2,600,000)	(3,778,448)
Visit Baltimore	(8,052,405)	(8,711,305)	(8,896,279)
Net Hotel Tax in General Fund	**21,825,788**	**19,450,695**	**15,825,273**

Table in dollars.

The following pie chart shows the distribution of Hotel Tax revenues:

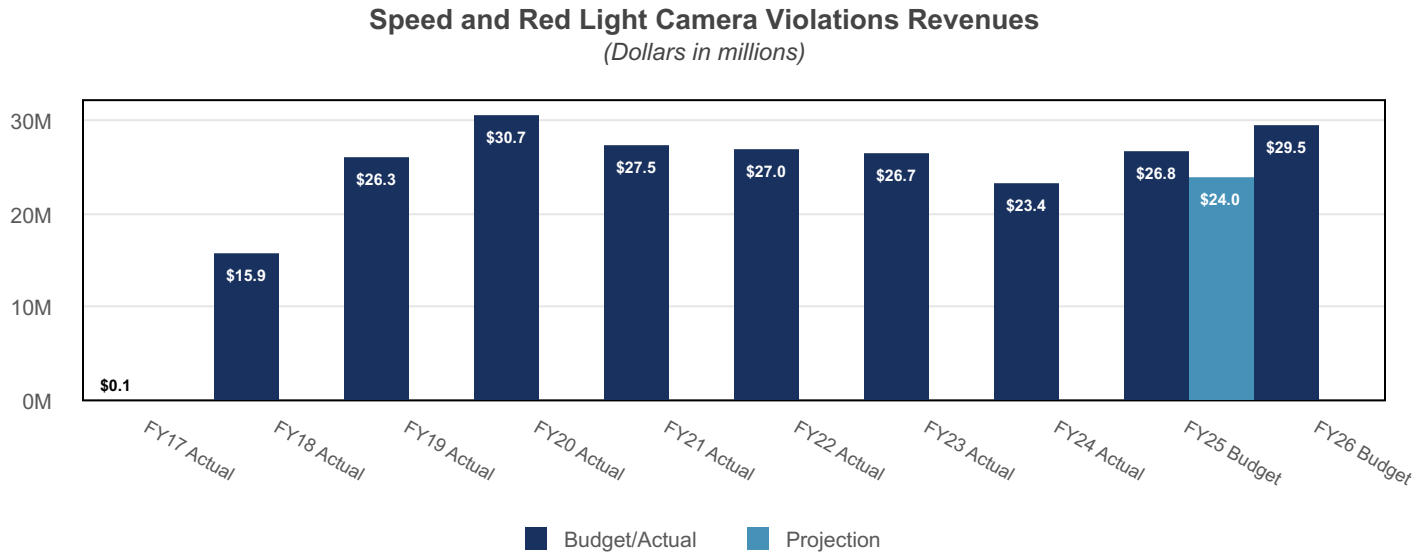
GRAND TOTAL: $33.0 million



Values may not sum to 100% or 'Grand Total' due to rounding.

Speed and Red Light Camera Violations

Fiscal 2026 Adopted Budget Projection: $29,547,000
Change from Fiscal 2025 : 10.1% increase



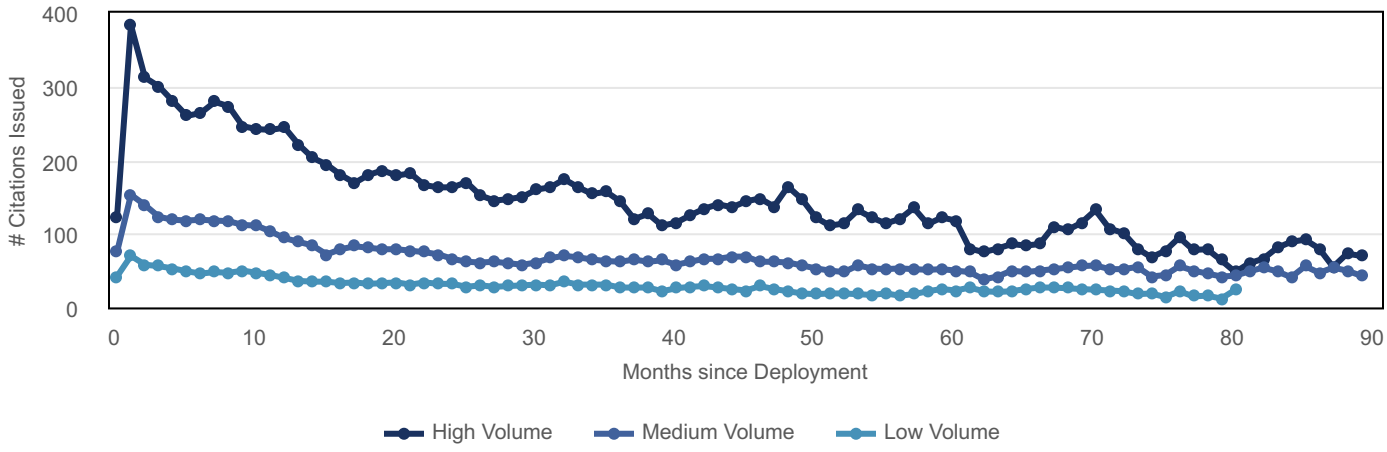
Traffic Camera revenue is projected to be $2.7 million higher than the Fiscal 2025 Adopted Budget. These automated enforcement systems are designed to improve road safety by deterring speeding and running red lights, while also supporting funding for the City's transportation initiatives and public safety programs.

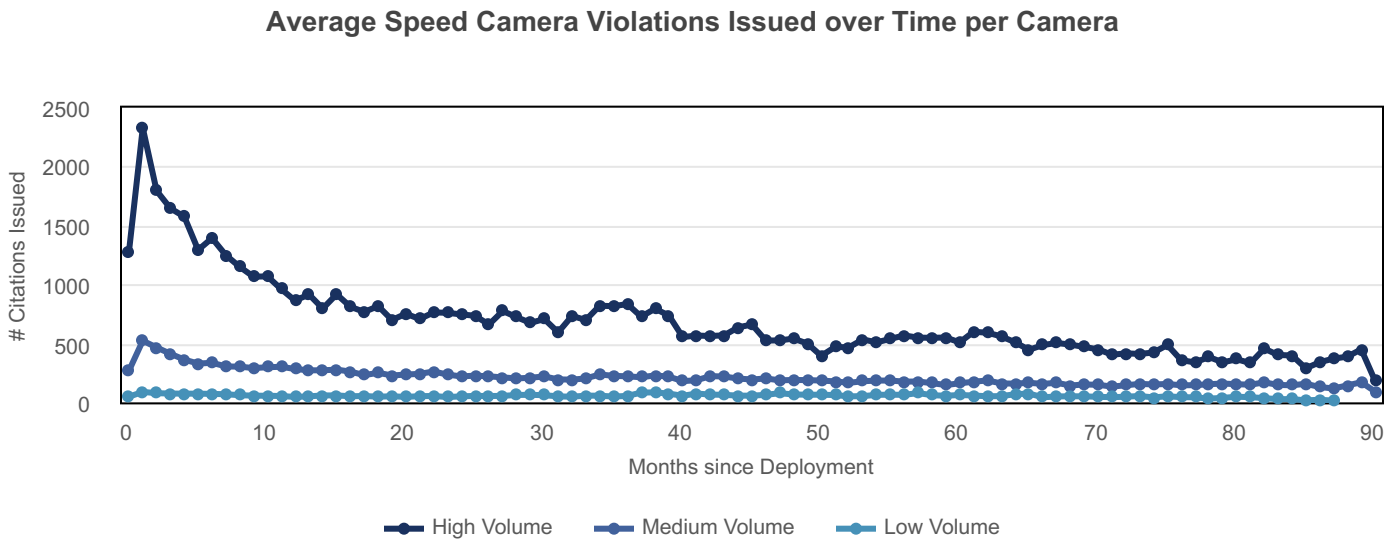
The Adopted Budget increases revenue from speed and red light cameras by $1.2 million compared to the Preliminary Budget. The Adopted Budget reflects the new tiered fine structure approved by the General Assembly as part of the 2025 legislative session. The table below summarizes the new tiered fine structure that will go into effect in October 2025 (the Adopted Budget assumes 9 months of revenue from this change).

Threshold	Fine Amount
12-15 MPH	$40
16-19 MPH	$70
20-29 MPH	$120
30-39 MPH	$230
More than 40 MPH	$425

The City analyzes camera violation data by location, deployment date, and when payments occur. Within the first year of issuance, collection rates average 55.0% then increase towards reaching levels as high as 93% over time. Considering all violations issued and all payments made since 2017, the rolling collection is 73.0% for red-related cameras and 70.9% for speed cameras.

Average Red Light Camera Violations Issued over Time per Camera





The graphs above display the trends in the volume of issued citations over time for both red light and speed cameras. Within the initial months of deployment, the volume of citations tends to rise sharply, reaching their peak after two to three months of deployment. As behavior changes due to awareness of the cameras, the volume of citations drops substantially over the course of time.

In Fiscal 2025, payments from prior years represented 44.2% of payments for speed camera violations and 43.0% of payments for red light violations as of December 2024. This has been an ongoing trend since this program has been in place. Outstanding violations are recorded with the State, and individuals are required to pay these fines before being able to renew or modify their vehicle registration.

The Fiscal 2026 Budget assumes there will be 6 new speed cameras installed and 30 cameras will be redeployed. These actions are projected to generate $2.0 million of additional revenue. The budget also reflects installed 16 new red-light cameras projected to generate $1.2 million in additional revenue.

Interstate 83 Speed Cameras

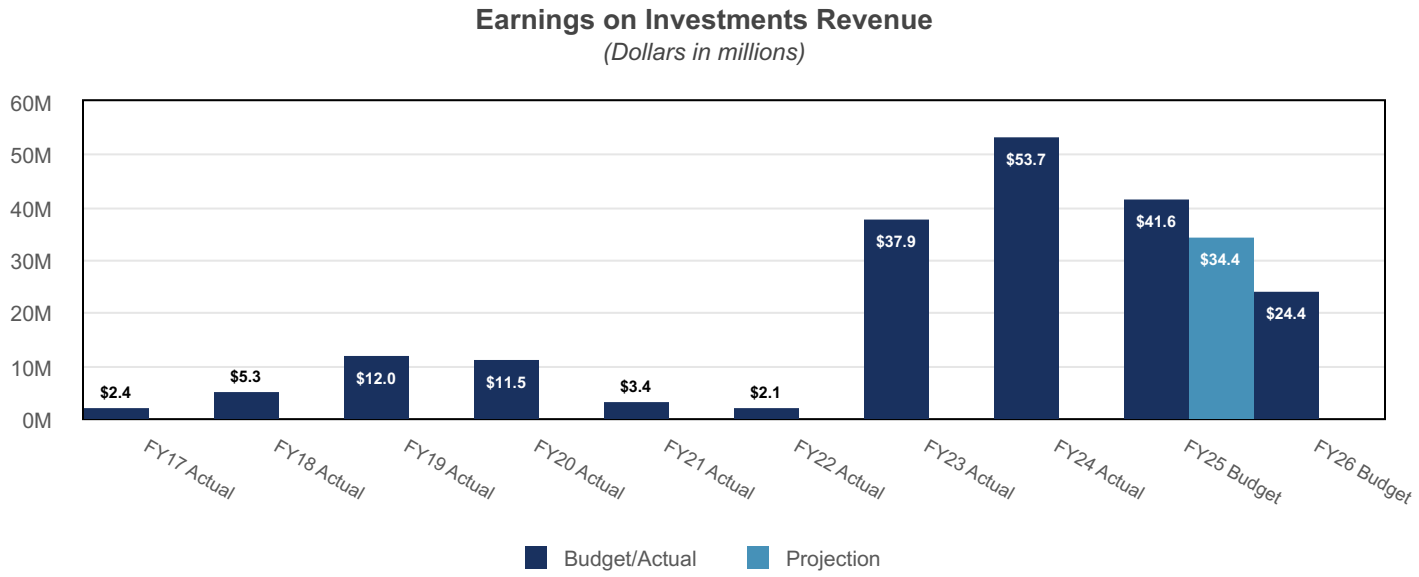
During the 2021 Legislative Session, the Maryland General Assembly passed House Bill 967, authorizing the expansion of two speed monitoring cameras on the Baltimore City section of Interstate 83 (I-83). These cameras were installed in Spring 2022, violations began being issued in July 2022.

The volume of citations issued by I-83 cameras has continued to decline due to changes in driver behaviors. In Fiscal 2026, it is anticipated that the City will yield $5.4 million in revenues from this program.

Based on State law, proceeds from these citations are restricted to fund operating costs and future safety improvements on I-83 and are therefore budgeted in a Special Revenue Fund, separate from the General Fund. Based on Fiscal 2026 projections, revenue from these cameras will support the operating costs of the program but will not be sufficient to fund capital projects on I-83.

Earnings on Investments

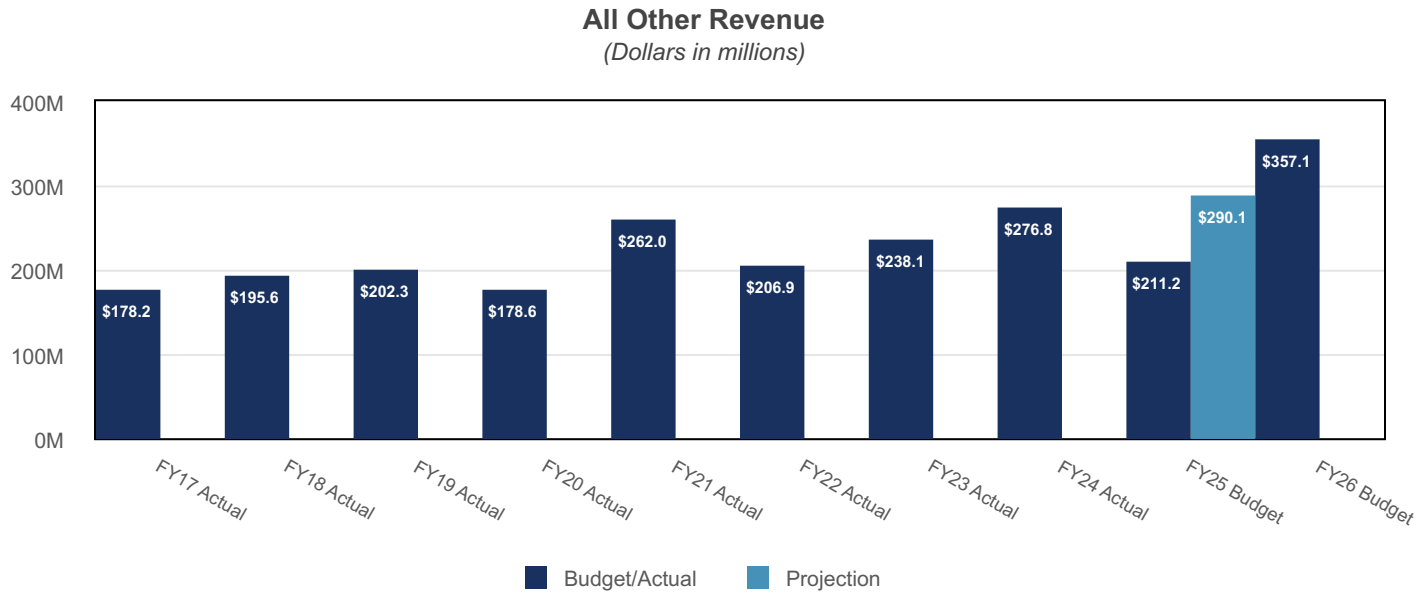
Fiscal 2026 Adopted Budget Projection: $24.4 million
Change from Fiscal 2025 : (41.3)% decrease



Investment earnings revenue is projected to be $(17.2) million lower than the Fiscal 2025 Adopted Budget. The Fiscal 2025 3rd Quarter projection reflects a $7.2 million deficit compared to the adopted budget. Data as of February 2025 shows a reduction of $285.3 million in the annual average cash available for investment, or a $48.2 million reduction in the monthly average cash available compared to the Budget. The Treasury Management interest rate dropped to 3.8% as of February 2025, which is 0.6% lower than the anticipated rate of 4.4% for Fiscal 2025. Additionally, the cash available for investment from ARPA funds is lower than originally projected when the Fiscal 2025 Budget was created. The Fiscal 2026 Budget assumes a further decline in cash available for investment from ARPA funds compared to Fiscal 2025, and anticipates a Treasury Management interest rate of 3.9%, lower than the projected average rate of 4.4% for Fiscal 2025.

Other Sources of Revenue

Fiscal 2026 Adopted Budget Projection: $357.1 million
Change from Fiscal 2025: 69.1% increase



Other miscellaneous revenue sources are projected to be $146.0 million higher than the Fiscal 2025 Adopted Budget. This increase is driven by multiple sources:

- Admissions and Amusement Tax: The overall revenue is projected to be $6.6 million higher than Fiscal 2025 based on the CFG Arena agreement. Under the terms of this agreement the City keeps $1.7 million of Admissions and Amusement tax generated by CFG while the remainder is refunded back to the arena. The M-R: Convention Complex budget includes the expenditure authority for this payment.
- Water and Wastewater Utility Overhead: The administrative overhead paid by the Water and Wastewater Utilities is projected to increase by $3.8 million driven by increased expenditures in the Utilities.
- Taxicab and Transportation Network Company (TNC) Excise Tax: This revenue source is projected to increase by $2.4 million compared to the Fiscal 2025 Budget. Pending the Mayor and City Council approval, the City will increase the per-ride charge for TNC services from $0.25 to $0.38 for any trip initiated or ending in the City.
- Landfill Tipping fee and Solid Waste Surcharge: The Fiscal 2026 Adopted Budget includes the proposed increase in the combined charge for Tipping fee and Solid Waste surcharge from $67.5 to $135 per ton. This rate increase is projected to generate additional $8.4 million.
- Emergency Medical Services (EMS) revenues: Starting on Fiscal 2026, EMS revenues, previously posted in a Special Fund, will be recognized in the General Fund. The revenue projection reflects an assumed 20% increase to EMS fees in Fiscal 2026.
- Grocery Bag tax: The BOE Recommended Budget included $240,000 of additional revenue based on an anticipated change to the cost share structure between retailers and the City. The City Council rejected this proposal through their amendments to the budget. There is no change in assumed revenue from the Grocery Bag tax in Fiscal 2026.

Summary of City Real Property Tax Credit Programs

The table below describes tax expenditure costs for all locally authorized Real Property Tax Credit programs. In Fiscal 2026, the City budget estimates Real Property Tax Credit expenditures totaling approximately $130.0 million. This represents an increase of $6.2 million compared to the total Fiscal 2025 projected expense of $123.8 million.

	Fiscal 2025 Projection	Fiscal 2026 Budget
Homestead Tax (104% Assessment Phase-In)		
A 4% taxable assessment increase cap on owner-occupied dwellings.	$26,826,000	$35,822,000
Targeted Homeowners Tax Credit		
An annual credit based on improvement assessment values. The credit is granted to owner-occupied properties with an approved Homestead Tax Credit application only.	$29,157,000	$32,000,000
Enterprise Zone Property Tax Credit (EZTC)		
A 10-year tax credit (80% in the first 5 taxable years and declining by 10 percentage points thereafter) in designated State Enterprise Zones on the increased value of a commercial property after improvements. Includes Enterprise Zone Tax Credit costs for real property, personal property, and PILOT projects.	$14,365,000	$11,763,000
Historic Restoration and Rehabilitation Property Tax Credit		
A 10-year tax credit (100% for projects with costs below $5 million; and 80% in the first 5 taxable years and declining by 10 percentage points thereafter for projects with costs above $5 million) on the increased value of a historic property due to improvements.	$11,360,000	$10,807,000
Supplemental Homeowner's Property Tax Credit		
An annual credit providing tax relief to low-income City residents eligible for the existing State Homeowner's tax credit.	$1,007,278	$1,400,000
High-Performance Market-Rate Rental Housing Property Tax Credit		
A 15- and 10-year tax credit (15-year if project is located within a targeted area and 10-year for all other City locations) on the increased assessment value of improvements on the construction or conservation of high-performance market rental housing. The 15-year credit is 100% for the first two taxable years, 80% for the following three, 70% and 60% for the next two, 50% for the following three, and declining by 10 percentage points annually thereafter. The 10-year credit is structured the same as the EZTC.	$16,302,000	$15,576,000
High-Performance and Newly Constructed Dwelling Property Tax Credits		
These are five-year tax credits (50% in the first taxable year and declining by 10 percentage points thereafter) on new constructed or city-owned, vacant rehabbed dwellings, with an additional requirement for "High Performance" for the HPNCTC. While the NCTC credit expired on June 30, 2019, there is an annual cost to the City for all applications approved before the expiration. Both credits are included in these amounts.	$825,630	$1,228,000
Brownfields Property Tax Credit and Other Local Tax Credits		
The Brownfields Property Tax Credit is five-year tax credit (50%, except for projects that spend more than $250,000 in eligible work, in which case it is 70%) on the increased value of brownfields sites after eligible improvements are made. For sites located in a State-designated Enterprise Zone area, the credit is for a 10-year period. Other Local Tax Credits include the cost of the Low-Income Employee, Public Safety Officers, Vacant Swellings, Fallen Heroes, Residential Retention (Portability), Energy Conservation Devices, and Cemetery Dwellings property tax credit programs.	$23,982,000	$21,386,000
Total	**$123,824,908**	**$129,982,000**

Property Tax One-Cent Yield

ESTIMATED ASSESSABLE BASE	Fiscal 2025	Fiscal 2026	Change
REAL PROPERTY			
Subject to $2.248 Tax Rate			
Real Property Assessed Locally	$43,594,114,000	$49,097,082,000	$5,502,968,000
Appeals, Abatements and Deletion Reductions	(326,714,000)	(286,155,000)	40,559,000
Adjustment for Assessment Increases over 4%	(1,176,113,000)	(1,639,848,000)	(463,735,000)
New Construction	3,370,694,000	396,521,000	(2,974,173,000)
Rail Road Property	284,107,000	317,227,000	33,120,000
Total Real Property Subject to $2.248 tax rate	**$45,746,088,000**	**$47,884,827,000**	**$2,138,739,000**
Subject to $5.62 Tax Rate			
Public Utility Property	$232,882,000	$249,337,000	$16,455,000
Total Public Utility Real Property Subject to $5.62 tax rate	**$232,882,000**	**$249,337,000**	**$16,455,000**
Total Taxable Real Property Value	**$45,978,970,000**	**$48,134,164,000**	**$2,155,194,000**
TANGIBLE PERSONAL PROPERTY			
Subject to $5.62 Tax Rate			
Ordinary Business Personal Property	$1,114,136,000	$1,080,500,000	($33,636,000)
Individuals and Firms Personal Property	$52,299,000	$49,221,000	($3,078,000)
Public Utilities Operating Personal Property	$1,290,513,000	$1,372,500,000	$81,987,000
Total Tangible Personal Property	**$2,456,948,000**	**$2,502,221,000**	**$45,273,000**
Total Real and Personal Property	**$48,435,918,000**	**$50,636,385,000**	**$2,200,467,000**

ESTIMATED PROPERTY TAX YIELD		Fiscal 2026
Property Subject to $2.248 Tax Rate		
Real Property - Gross Tax Yield from $0.01 per $100 of Assessable Base	**$0.01/$100**	$4,788,483
Anticipated Rate of Collection		97.5%
Net Tax Yield from $0.01 per $100 of Assessable Base		$4,668,771
Estimated Total Tax Yield Property Tax Subject to $2.248 tax rate		$1,049,540,000
Property Subject to $5.62 Tax Rate (by law 2.5 times Real Property Tax Rate)		
Real Property (Public Utilities) - Gross Tax Yield from $0.01 per $100 of Assessable Base	**$0.01/$100**	$24,934
Tangible Personal Property - Gross Tax Yield from $0.01 per $100 of Assessable Base	**$0.01/$100**	$250,222
Total Gross Tax Yield from $0.01 per $100 of Assessable Base		$275,156
Anticipated Rate of Collection		97.5%
Net Tax Yield from $0.01 per $100 of Assessable Base		$268,277
Net Tax Yield from $0.025 per $100 of Assessable Base (2.5 times Real Property Tax Rate)		$670,693
Estimated Total Tax Yield Property Tax Subject to $5.62 tax rate		$150,800,000
Total Estimated Property Tax Yield - Real and Personal Property		**$1,200,340,000**
Net Tax Yield from $0.01 per $100 of Assessable Base - Real and Personal Property		**$5,339,464**

Note: Figures reported in this table may not match figures cited in the Major Revenue Forecast due to rounding.

Selected Real Property Tax Expenditures

Tax expenditures are foregone revenues – based on tax laws – which include exemptions, deductions, credits, deferrals, payments in lieu of taxes (PILOTS) and differential tax rates. Tax expenditures are alternative government policy instruments that provide direct financial support (e.g. land cost write-downs) to qualifying individuals, organizations and businesses to encourage specific policy objectives. Because they are substitutes for direct operating expenditures, it is important to document and review their costs as part of the annual budget process.

Energy Conservation Device Tax Credit

In 2023 the City established the Energy Conservation Devices Tax Credit. This credit is available to Baltimore City property homeowners whose dwelling uses a solar or geothermal energy device. The credit is granted for eligible costs associated with the purchasing and installation of the device.

Eligible property owners can receive one-time credit per eligible property against the City portion of their real property tax. The credit is equal to the lesser of 50% of the eligible installation costs up to a maximum of $5,000, or 50% of the eligible costs up to $1,500 if the device is used exclusively to provide hot water in the home. The City may not grant more than 1 tax credit for each dwelling.

As of April 21st, 2025, there have been two Energy Device Conservation Tax Credits granted. The total cost for this tax credit is $10,000. The tax credit is promoted in the Department of Finance's section of the City of Baltimore webpage. Additionally, the web address that promotes all city real property tax credits is included with each tax bill sent by the City to all property owners.

The Department of Finance will not be accepting applications for this tax credit after June 30, 2028.

Newly Constructed Dwelling Tax Credit Report

The Newly Constructed Dwelling Tax Credit (NCTC) law requires the Director of Finance to report the public costs and benefits of the tax credit to the Board of Estimates and to the Mayor and City Council. Section 9-304 of the Tax-Property section of the State law authorizing this credit expired on June 30, 2019. Therefore, the following table summarizes the number of credits and gross costs on an annual and cumulative basis for all applications approved before this expiration:

	Number of Credits Granted		Dollar Value of Credits Granted	
Fiscal Year	Annual New	Cumulative	Annual Total	Cumulative
1997 - 2011*	200	3,242	1,427,137	25,423,078
2012	233	3,475	3,164,268	28,587,346
2013	253	3,728	3,619,532	32,206,878
2014	226	3,954	3,147,838	35,354,716
2015	155	4,109	2,823,800	38,178,516
2016	259	4,368	2,354,271	40,532,787
2017	203	4,571	2,296,387	42,829,174
2018	149	4,720	2,022,954	44,852,128
2019	293	5,013	2,139,502	46,991,630
2020	0	5,013	1,625,547	48,617,177
2021	0	5,013	1,305,621	49,922,798
2022	0	5,013	1,109,010	51,031,808
2023	0	5,013	167,582	51,199,390
2024	0	5,013	165,656	51,365,046
2025	0	5,013	0	51,365,046

[1] Annual amounts are averages for this period.

Since the program's adoption, administrative costs have been absorbed within existing City operations and the cost associated with applications granted before its expiration still places it as the City's eighth largest local Real Property Tax Credit expense.

High Performance Newly Constructed Dwelling Tax Credit Report

With the expiration of the Newly Constructed Dwelling Tax Credit, the Mayor and City Council passed legislation 19-0456 establishing the High-Performance Newly Constructed Dwellings Tax Credit (HPNCTC). The term and structure of this credit is identical to the NCTC prior to its expiration but includes additional requirements to fit the description of "High Performance". This tax credit is schedule to end on June 30, 2027. The following table summarizes the number of credits and gross costs on an annual and cumulative basis for all applications as of February 2025.

	Number of Credits Granted		Dollar Value of Credits Granted	
Fiscal Year	Annual Total	Cumulative	Annual Total	Cumulative
2020	22	22	54,918	54,918
2021	66	88	443,255	498,173
2022	67	155	634,978	1,133,151
2023	33	188	681,768	1,814,919
2024	48	236	808,318	2,623,237
2025	36	272	825,630	3,448,867

[1] Annual amounts are averages for this period.

Analysis

The online applications for the HPNCTC includes a survey component completed by recipients. The Department of Finance has published the results of this survey for the former NCTC and recent HPNCTC since 2000. In preparing this report, the Department of Finance has reviewed and processed 36 HPNCTC applications during Fiscal 2025. The following analysis includes information from survey respondents who have received the HPNCTC for the first time in Fiscal 2025.

The tax credit is promoted in the Department of Finance's section of the City of Baltimore webpage. Additionally, the web address that promotes all city real property tax credits is included with each tax bill sent by the City to all property owners. Additionally, the tax credit is promoted on the Live Baltimore website.

The 36 new recipients of the HPNCTC reside in six of the City's 278 neighborhoods. One neighborhood, Locust Point, accounted for 28 applications or 77.8% of the new credits. The neighborhood of Harbor East received the second largest number of allocated credits with three or 8.3% of the total. The remaining six or 23.4% of new credits are dispersed amongst Canton, Cheswolde, Lauraville and Locust Point Industrial Area.

Recipients of the HPNCTC were able to indicate their primary reasons for moving by noting their top three perceived advantages of the new location of their home. Of the 36 recipients of the credit, the top three primary reasons for moving included a lower crime rate (37.1%), a better lot or yard size (25.7%) being closer to family/friends (17.1%). Another advantage of note according to the recipients was a shorter commute to work (8.6%).

One of the primary goals of the HPNCTC program is to attract homebuyers to the City in order to expand the City's taxable base. However, of the 36 new recipients of the credit, 69.4% had already been residents of the City prior to purchasing their new home. Even though this represents an improvement over the previous fiscal year, when 74.5% of new credit recipients were already City residents before purchasing their new home, it falls short in the intended goal of this program. The survey results show that even though 52.8% of recipients were first time homebuyers, 88.9% of recipients were only looking to purchase homes in the City. These results are indicative of the tax credit being a successful incentive for current City residents to purchase a home rather than working as a tool to bring new home owning residents to the City.

Despite the survey responses noted above, there are signs that the tax credit was influential in the respondents decision to purchase their home and that the tax credit is a successful means to keep homeowners in the City for years to come. When surveyed, 41.7% of new recipients stated the tax credit was "very important" and 50.0% responded that the tax credit was "important". Only three of the respondents noted the tax credit was "not important". Respondents were asked as part of the survey about how long they plan on staying in their newly purchased home. Of the 36 new recipients of the tax credit, 83.81% responded that they plan on staying in their residence for the foreseeable future.

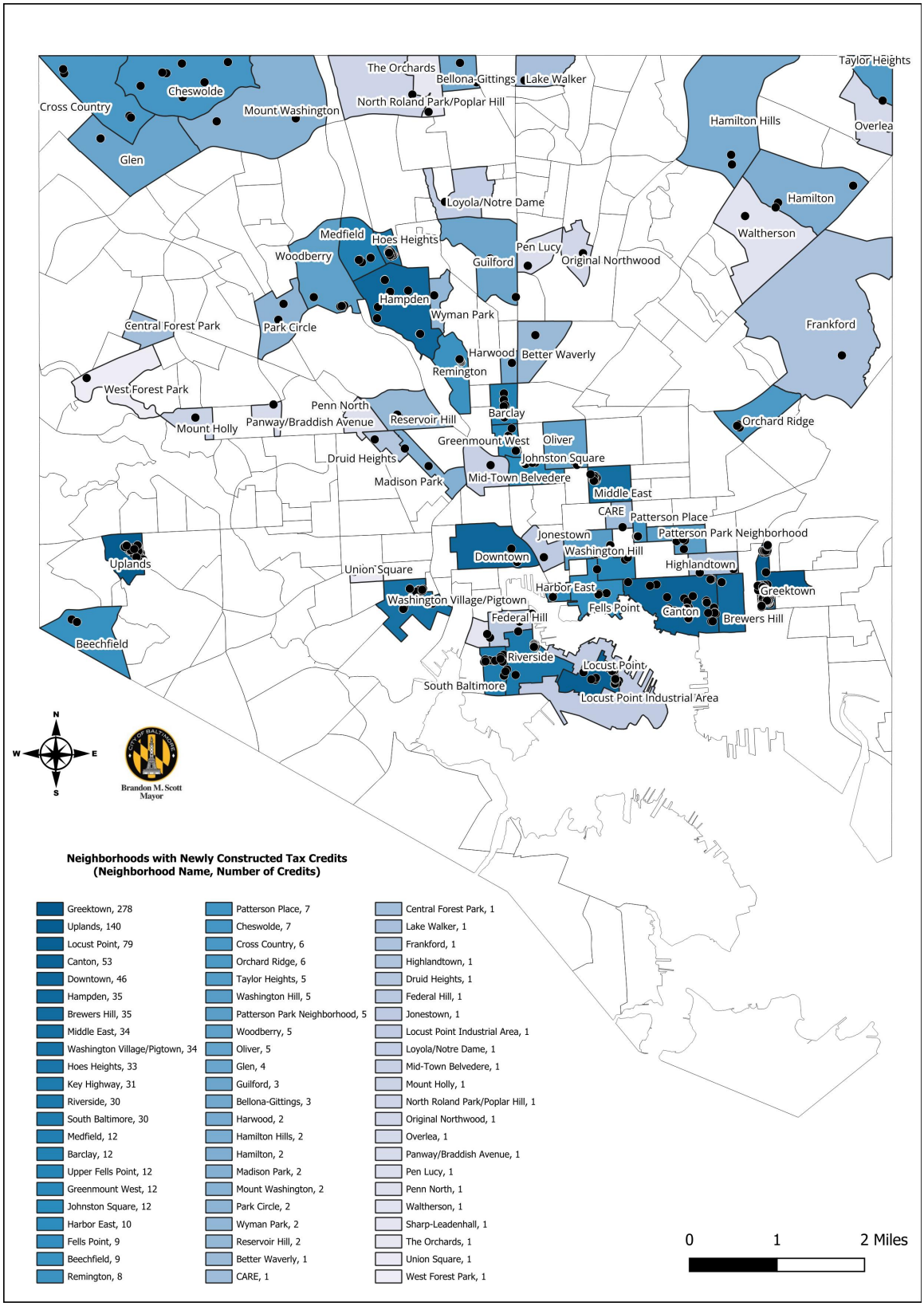
Even though the primary purpose of this tax credit is to promote homeownership and the construction of new homes, the HPNCTC may run counter to broader efforts to provide equitable opportunities amongst families and individuals of varying income levels. Data indicates that high income households represent a substantial portion of the program's applicants. Over 89.5% of all survey respondents have incomes above the City's median household income of $59,623 and roughly 68.9% have incomes above the state's median household income of $101,652. Survey responses indicate that out of the new recipients of the credit in 2025, 73.5% had household incomes over $200,000, an increase of 15.2% compared to new recipients in Fiscal 2024. Additionally, 17.7% had incomes between $100,000-$150,000, and 8.8% had incomes between $150,000-$200,000. No respondents had income below $100,000.

The data provides insights into the demographics of the typical tax credit recipient. In terms of race and ethnicity new credit recipients identified as 58.3% White-Not Hispanic, 11.1% as Black-Not Hispanic, 8.3% as Hispanic, 8.3% as two or more races/ethnicities, and 2.8% as Asian. There were three respondents who preferred not to respond to this question. Furthermore, 31.4% have a college degree while 65.7% have graduate or professional education. The most common age range for those receiving the credit was 26-35 (43.8%) followed by 36-50 (40.6%).

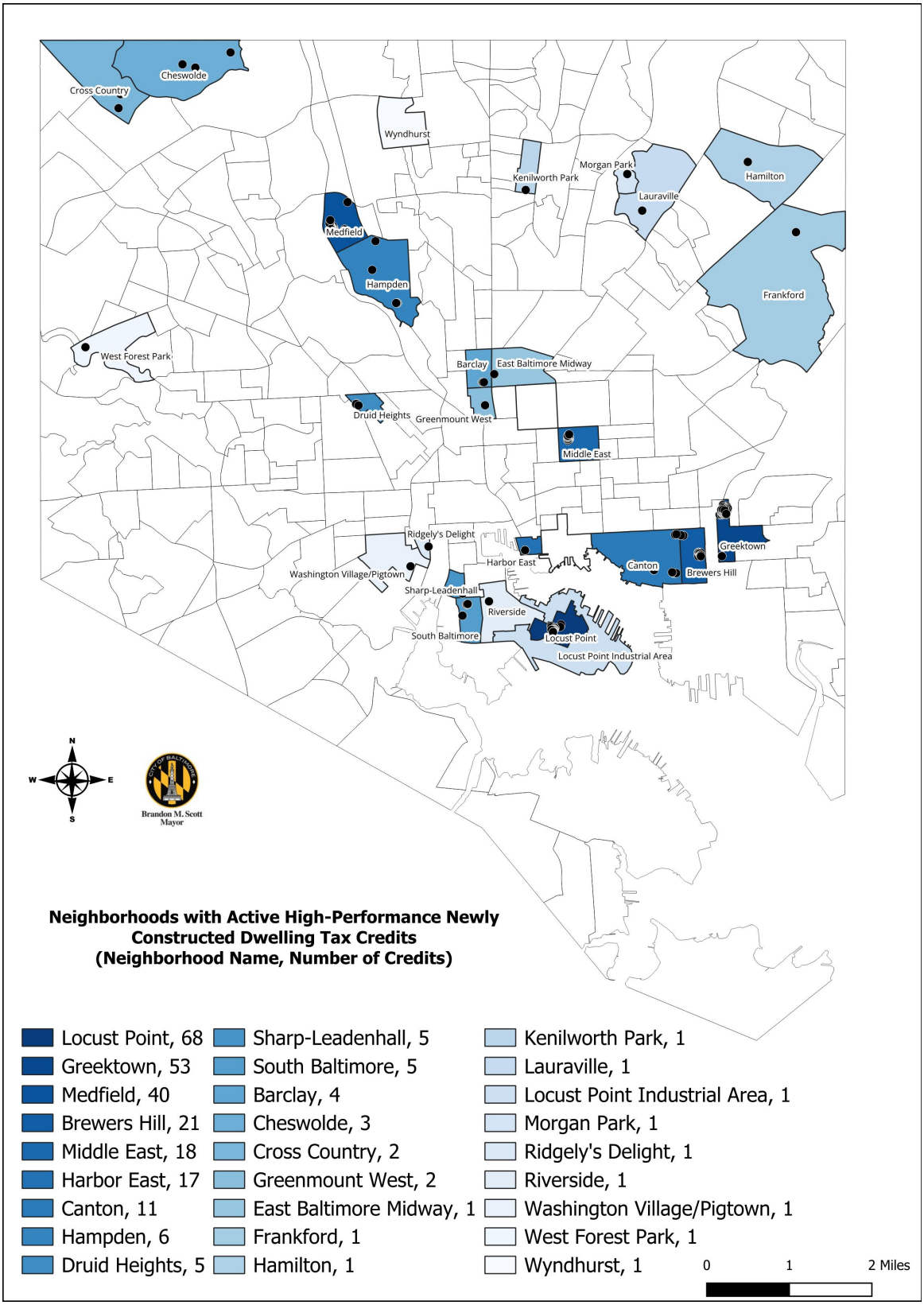
When comparing survey responses from new recipients in Fiscal Year 2025 to those in Fiscal Year 2024, demographic trends, income levels, motivations, and ownership preferences among tax credit recipients showed minimal change. Additionally, a 25% decline in new recipients of the tax credit was observed in Fiscal Year 2025. Despite this decline, projections for Fiscal Year 2026 indicate growth in new tax credit recipients, driven by the ongoing construction and sale of eligible properties.

Maps on the following pages detail the location of properties that have received a NCTC and HPNCTC. The map labeled “Fiscal Year 2015-Fiscal Year 2019” indicates properties to which the City has granted a NCTC during the last five years of the program. The map labeled “Fiscal Year 2020-Fiscal Year 2025” indicates properties that received the HPNCTC since the new iteration of the program started. Properties that first received the credit in Fiscal 2025 will receive the credit for the following four years, as long as they continue to meet eligibility requirements.

City of Baltimore
Newly Constructed Tax Credits by Neighborhood
Fiscal Year 2015 - Fiscal Year 2019



City of Baltimore
High-Performance Newly Constructed Dwelling Tax Credits by Neighborhood
(Credits Granted Fiscal Year 2020 - Fiscal Year 2025)



Revenue Estimates

Funds Detail for Operating and Capital

1001 - General Fund

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
LOCAL TAXES					
Real and Personal Property Taxes - Current Year					
RC0001 - Real Property Tax	992,166,536	1,036,537,000	1,036,612,000	1,098,816,000	62,279,000
RC0002 - Personal Property Tax - Ordinary Business Corps	57,413,664	60,736,000	62,248,000	59,008,000	(1,728,000)
RC0003 - Personal Property Tax - Individuals & Firms	2,647,963	2,851,000	2,581,000	2,688,000	(163,000)
RC0004 - Personal Property Tax - Public Utilities	70,129,579	70,851,000	75,064,000	75,610,000	4,759,000
RC0005 - Phase in Tax Credit	(22,602,731)	(26,439,000)	(26,826,000)	(35,822,000)	(9,383,000)
Real and Personal Property Taxes - Current Year Total	**1,099,755,011**	**1,144,536,000**	**1,149,679,000**	**1,200,300,000**	**55,764,000**
Real and Personal Property Taxes - Prior Years					
RC0007 - Prior Year - Real Property	3,194,271	2,200,000	2,200,000	2,200,000	0
RC0008 - Prior Year - Personal Property	2,756,699	2,500,000	2,500,000	2,200,000	(300,000)
Real and Personal Property Taxes - Prior Years Total	**5,950,970**	**4,700,000**	**4,700,000**	**4,400,000**	**(300,000)**
Real and Personal Property Taxes - Other Revenues					
RC0006 - Targeted Homeowners Tax Credit	(24,009,675)	(29,157,000)	(29,157,000)	(32,000,000)	(2,843,000)
RC0012 - Real and Personal Property Tax - Penalties and Interest	9,198,127	10,000,000	10,000,000	10,000,000	0
RC0013 - Real and Personal Property Tax - Discounts	(2,497,204)	(2,579,000)	(2,694,878)	(2,764,000)	(185,000)
RC0016 - Supplemental Homeowner's Tax Credit	(1,143,881)	(1,400,000)	(1,007,278)	(1,400,000)	0
RC0017 - Newly Constructed Dwellings Tax Credit	(815,668)	(1,100,000)	(825,630)	(1,228,000)	(128,000)
RC0019 - Other Property Tax Credits	(21,517,177)	(21,300,000)	(23,391,000)	(20,687,000)	613,000
RC0020 - Enterprise Zone Tax Credit	(15,435,131)	(17,500,000)	(14,365,000)	(11,763,000)	5,737,000
RC0022 - Public Safety Officer Tax Credit	(694,051)	(800,000)	(591,000)	(699,000)	101,000
RC0023 - Historic Property Tax Credits	(12,268,267)	(12,750,000)	(11,360,000)	(10,807,000)	1,943,000
RC0024 - High-Performance Market-Rate Rental Housing Tax Credit	(17,498,034)	(16,891,000)	(16,302,000)	(15,576,000)	1,315,000
RC0027 - Tax Increment Financing Districts	28,825,600	28,008,000	28,755,000	29,736,214	1,728,214
RC0028 - Video Lottery Terminals	12,600,000	12,600,000	12,600,000	12,600,000	0
Real and Personal Property Taxes - Other Revenues Total	**(45,255,361)**	**(52,869,000)**	**(48,338,786)**	**(44,587,786)**	**8,281,214**
Sales and Service					
RC0030 - Heavy Equipment Gross Receipts	66,539	55,000	55,000	55,000	0
RC0033 - Natural Gas Tax	16,183,169	17,653,000	16,948,000	16,335,000	(1,318,000)
RC0034 - Electricity Tax	31,939,680	32,682,000	33,958,000	34,295,000	1,613,000

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
RC0035 - Fuel Oil Tax	152,699	430,000	120,000	200,000	(230,000)
RC0036 - Steam Tax	1,579,988	1,061,000	1,350,000	1,100,000	39,000
RC0037 - Liquid Petroleum Gas Tax	206,799	119,000	200,000	250,000	131,000
RC0038 - Refund Reserve - Natural Gas Tax	(56,817)	(223,000)	(100,000)	(56,000)	167,000
RC0039 - Refund Reserve - Electricity Tax	(312,749)	(484,000)	(484,000)	(323,000)	161,000
RC0040 - Refund Reserve - Fuel Oil	0	(72,000)	0	(27,000)	45,000
RC0042 - Telecommunication Tax	33,551,910	33,686,000	32,393,000	32,300,000	(1,386,000)
RC0043 - Homeless Relief Assistance Tax	82,295	100,000	100,000	453,000	353,000
RC0044 - Hotel Tax (Transferred from Convention Center Bond Fund)	28,115,343	30,762,000	24,887,000	28,500,000	(2,262,000)
RC0045 - Property Transfer Tax	51,861,451	50,533,000	55,814,000	56,931,000	6,398,000
RC0046 - Recordation Tax	45,362,671	41,592,000	46,024,000	47,894,000	6,302,000
Sales and Service Total	**208,732,978**	**207,894,000**	**211,265,000**	**217,907,000**	**10,013,000**
Payment in Lieu of Taxes					
RC0057 - Annual Nonprofit Contributions	6,001,596	6,000,000	6,000,000	6,000,000	0
RC0060 - Housing Authority PILOT	113,943	350,000	225,000	150,000	(200,000)
RC0062 - Urban Renewal PILOT	126,802	350,000	100,000	150,000	(200,000)
RC0063 - Off-Street Parking Properties PILOT	68,810	310,000	72,000	250,000	(60,000)
RC0064 - Maryland Port Authority PILOT	797,925	1,900,000	1,743,105	1,685,000	(215,000)
RC0065 - Economic Development PILOT	1,602,604	1,061,000	1,061,000	2,000,000	939,000
RC0066 - Apartment PILOT	5,333,356	5,100,000	6,200,000	5,200,000	100,000
Payment in Lieu of Taxes Total	**14,045,036**	**15,071,000**	**15,401,105**	**15,435,000**	**364,000**
Other Local Taxes					
RC0009 - Tax Sale Expense	0	0	0	0	0
RC0010 - Tax Sale Fees and Other	483,290	400,000	0	400,000	0
RC0051 - Billboard tax	67,802	1,400,000	400,000	1,400,000	0
RC0052 - Taxicab and TNC Excise Tax	3,913,797	3,500,000	4,200,000	5,928,000	2,428,000
RC0053 - Dockless Vehicle Excise Tax	138,960	50,000	3,796,000	75,000	0
RC0091 - Simulated Slot Machines	524,743	450,000	70,000	500,000	50,000
Other Local Taxes Total	**5,128,592**	**5,800,000**	**450,000**	**8,303,000**	**2,478,000**
Income Tax					
RC0048 - Income Tax - State Collected	450,924,426	442,128,000	462,996,000	471,170,000	29,042,000
RC0049 - Unallocated Withholding - Regular	16,408,649	10,603,000	11,500,000	13,500,000	2,897,000
RC0050 - Income Tax - Fiduciary Returns	7,923,825	13,721,000	7,110,187	9,000,000	(4,721,000)
Income Tax Total	**475,256,900**	**466,452,000**	**481,606,187**	**493,670,000**	**27,218,000**

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
Locally Imposed - State Collected					
RC0047 - Admissions and Amusement Tax	11,759,870	8,452,000	10,300,000	15,049,000	6,597,000
Locally Imposed - State Collected Total	**11,759,870**	**8,452,000**	**10,300,000**	**15,049,000**	**6,597,000**
State Shared					
RC0055 - City's Share - Sale and Use Tax - Cannabis	149,191	395,000	320,000	420,000	25,000
RC0056 - State Highway User Revenue	203,010,525	234,719,000	234,358,000	271,940,000	37,221,000
State Shared Total	**203,159,716**	**235,114,000**	**234,678,000**	**272,360,000**	**37,246,000**
LOCAL TAXES TOTAL	***1,978,533,712***	***2,035,150,000***	***2,068,206,506***	***2,182,836,214***	***147,661,214***
LICENSE AND PERMITS					
General Government					
RC0070 - City/State Business	2,557,156	1,700,000	1,900,000	1,950,000	250,000
RC0071 - Alcoholic Beverage	2,115,024	2,320,000	2,200,000	2,900,000	580,000
RC0072 - Marriage License	318,194	45,000	250,000	260,000	215,000
General Government Total	**4,990,374**	**4,065,000**	**4,350,000**	**5,110,000**	**1,045,000**
Public Safety and Regulations					
RC0074 - Media Production Services	3,572	15,000	4,000	50,000	35,000
RC0075 - Cable TV Franchise Fee	5,085,772	4,800,000	4,100,000	4,350,000	(450,000)
RC0076 - Fire Prevention - Fire Code	2,142,312	2,000,000	2,000,000	2,225,000	225,000
RC0077 - Rental Property Registrations	4,893,707	2,900,000	7,000,000	6,675,000	3,775,000
RC0078 - Dockless Vehicles Licenses and Permits	0	20,000	20,000	20,000	0
RC0079 - Miscellaneous Building Inspection Revenue	189,735	350,000	1,236,000	1,444,000	1,094,000
RC0080 - Building Construction Permits	9,974,803	6,900,000	4,712,000	5,504,000	(1,396,000)
RC0081 - Electrical Installation Permits	247,467	300,000	1,183,000	1,382,000	1,082,000
RC0082 - Mechanical Equipment Permits	197,035	167,000	1,149,000	1,342,000	1,175,000
RC0083 - Plumbing Permits	93,165	125,000	654,000	764,000	639,000
RC0084 - Elevator Permits	0	1,000	1,000	1,000	0
RC0085 - Filing Fees - Building Permits	235,727	2,300,000	1,847,000	2,157,000	(143,000)
RC0086 - Alarm System Registration Permits	9,310	6,000	9,000	9,000	3,000
RC0087 - Public Assembly Permits	3,560	3,500	1,000	12,000	8,500
RC0088 - Professional and Occupational Licenses	128,304	150,000	150,000	150,000	0
RC0089 - Vacant Structure Fee	83,166	150,000	250,000	150,000	0
RC0090 - Amusement Device Licenses	79,478	45,000	80,000	65,000	20,000
RC0092 - Dog Licenses and Kennel Permits	6,300	5,000	8,500	6,500	1,500
RC0093 - Special Police Appointment Fees	210	500	500	500	0
RC0094 - Vacant Lot Registration Fees	29,904	25,000	30,000	25,000	0
RC0095 - Trades Licenses	22,575	37,000	25,000	25,000	(12,000)
Public Safety and Regulations Total	**23,426,102**	**20,300,000**	**24,460,000**	**26,357,000**	**6,057,000**

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
Health					
RC0096 - Food Dealer Permits	1,619,695	1,500,000	1,750,000	1,500,000	0
RC0097 - Swimming Pool Licenses	82,840	78,000	78,000	78,000	0
RC0098 - Solid Waste Collection Permits	262,719	355,000	200,000	300,000	(55,000)
Health Total	**1,965,254**	**1,933,000**	**2,028,000**	**1,878,000**	**(55,000)**
Highways					
RC0099 - Minor Privilege Permits	1,760,362	1,400,000	1,550,000	1,891,000	491,000
RC0100 - Public Utility Pole Permits	285	6,000	1,200,000	500	(5,500)
RC0101 - Permits and Inspections - Private Paving	468,728	10,000	85,000	45,000	35,000
RC0102 - Development Agreement Fee	2,743,186	500,000	900,000	1,500,000	1,000,000
RC0103 - Street Cut Permits	980,442	200,000	1,000,000	1,000,000	800,000
RC0104 - Special Event Permits	401,125	350,000	350,000	445,000	95,000
Highways Total	**6,354,128**	**2,466,000**	**5,085,000**	**4,881,500**	**2,415,500**
LICENSE AND PERMITS TOTAL	**36,735,858**	**28,764,000**	**35,923,000**	**38,226,500**	**9,462,500**
FINES AND FORFEITS					
Fines and Forfeits					
RC0108 - Court-Ordered Restitution and Misc Fines	3,331	3,000	3,000	3,000	0
RC0109 - Civil Citations	1,630	4,000	1,500	3,000	(1,000)
RC0110 - Sheriff Revenue	233,726	375,000	1,200,000	300,000	(75,000)
RC0111 - Forfeitures Drug/Gambling Contraband	0	1,000,000	0	1,500,000	500,000
RC0112 - Minimum Wage Violations	143,953	100,000	185,000	100,000	0
RC0113 - Environmental Control Board Fines	5,896,244	6,300,000	6,300,000	6,675,000	375,000
RC0114 - Bad Check Charge	13,276	3,000	0	3,000	0
RC0116 - Liquor Board Fines	163,205	200,000	125,000	175,000	(25,000)
RC0117 - Library Fines	0	2,000	0	0	(2,000)
RC0118 - Red Light Fines Revenues	9,268,918	12,527,000	10,057,000	11,383,000	(1,144,000)
RC0120 - Speed Cameras Revenues	14,089,479	14,223,000	12,293,000	18,109,000	3,886,000
RC0121 - Commercial Truck Enforcement	38,625	75,000	45,000	55,000	(20,000)
RC0122 - DHCD Miscellaneous Fees	47,051	0	1,500	85,000	85,000
RC0236 - Street Cut Fees and Fines	858,950	165,000	700,000	800,000	635,000
Fines and Forfeits Total	**30,758,388**	**34,977,000**	**30,911,000**	**39,191,000**	**4,214,000**
FINES AND FORFEITS TOTAL	**30,758,388**	**34,977,000**	**30,911,000**	**39,191,000**	**4,214,000**
USE OF MONEY					
Use of Money					
RC0125 - Cash Investment Earnings	48,319,280	41,603,000	34,415,000	24,441,000	(17,162,000)
RC0128 - Interest on Property Sale Proceeds	0	40,000	0	0	(40,000)

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1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
RC0129 - Interest on Gambling/Drug Confiscated Cash	0	0	75,000	0	0
RC0138 - Principal - Community Development Corporation Loan	0	500,000	0	0	(500,000)
RC0139 - Interest - Community Development Corporation Loan	0	20,000	0	0	(20,000)
RC0140 - Principal - Economic Development Loan Program	54,148	1,500,000	45,000	60,000	(1,440,000)
RC0141 - Interest - Economic Development Loan Program	65,376	35,000	55,000	60,000	25,000
RC0142 - Interest - Community Development Fund Loans	8,688	5,000	7,500	8,500	3,500
RC0143 - Principal - Community Development Fund Loans	17,599	15,000	20,000	17,500	2,500
Use of Money Total	**48,465,091**	**43,718,000**	**34,617,500**	**24,587,000**	**(19,131,000)**
USE OF MONEY TOTAL	**48,465,091**	**43,718,000**	**34,617,500**	**24,587,000**	**(19,131,000)**
USE OF PROPERTY					
Use of Property					
RC0150 - Rental of City Property	4,108,089	3,750,000	2,500,000	1,200,000	(2,550,000)
RC0151 - Expressway Air Space Leases	21,800	23,000	23,000	22,000	(1,000)
RC0152 - Rental from Inner Harbor Shoreline	102,851	125,000	3,000	125,000	0
RC0153 - SW Resource Recovery Facility - Lease	2,395,226	2,864,000	3,017,295	3,258,678	394,678
RC0160 - Harbor Shoreline - Docking Fees	0	20,000	0	20,000	0
RC0161 - Rental from Community Centers	132,011	120,000	120,000	120,000	0
RC0162 - Rentals from Wharfage - Piers and Docks	17,123	15,000	150,000	17,500	2,500
RC0163 - Rental of City Poles	305,990	350,000	350,000	300,000	(50,000)
RC0165 - Royal Farm Arena Naming Rights	3,905,425	0	0	0	0
RC0166 - Convention Center Revenues	10,836,994	9,585,000	8,400,000	9,400,000	(185,000)
RC0167 - Municipal Advertising	0	500,000	0	0	(500,000)
Use of Property Total	**21,825,509**	**17,352,000**	**14,563,295**	**14,463,178**	**(2,888,822)**
USE OF PROPERTY TOTAL	**21,825,509**	**17,352,000**	**14,563,295**	**14,463,178**	**(2,888,822)**
STATE AID					
State Aid					
RC0180 - Targeted Aid (Income Tax Disparity)	79,051,790	79,058,000	79,058,000	79,058,000	0
RC0181 - Teachers Retirement Supplement	10,047,596	10,048,000	10,048,000	5,024,000	(5,024,000)
RC0184 - Local Health Operations	8,635,387	8,747,000	8,747,000	10,393,000	1,646,000
RC0185 - Library Services	3,461,783	9,652,000	9,652,000	6,800,000	(2,852,000)
RC0186 - War Memorial	0	175,000	175,000	170,000	
RC0187 - Local Education Effort	10,000,000	0	0	0	0
State Aid Total	**111,196,556**	**107,680,000**	**107,680,000**	**101,445,000**	**(6,230,000)**
STATE AID TOTAL	**111,196,556**	**107,680,000**	**107,680,000**	**101,445,000**	**(6,230,000)**

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
OTHER REVENUES					
General Government					
RC0054 - Penalty and Interest Excluded Real and Personal Property	5,886,027	1,000,000	6,300,000	3,386,000	2,386,000
RC0265 - Miscellaneous Revenue	4,819,250	1,834,534	5,500,000	2,063,659	229,125
RC0268 - Sale of Scrap/Recycled Metal	46,491	2,000	2,000	25,000	23,000
RC0269 - Legal Settlement Proceeds	648,780	100,000	3,200,000	150,000	50,000
RC0270 - Innovation Fund	1,056	0	0	0	0
RC0271 - Gainsharing Revenues	0	0	0	0	0
RC0278 - Vacant Structure Boarding and Cleaning	2,055,336	2,000,000	2,000,000	2,225,000	225,000
RC0280 - CHAP - Miscellaneous Revenue	9,670	10,000	10,000	10,000	0
General Government Total	**13,466,610**	**4,946,534**	**17,012,000**	**7,859,659**	**2,913,125**
Public Safety and Regulations					
RC0272 - Police - Miscellaneous	175,558	50,000	400,000	175,000	125,000
Public Safety and Regulations Total	**175,558**	**50,000**	**400,000**	**175,000**	**125,000**
Federal Grants					
RC0175 - CARES Act - Revenue	0	0	0	0	0
RC0176 - FEMA Reimbursement	0	0	0	0	0
Federal Grants Total	**0**	**0**	**0**	**0**	**0**
Private Grants					
RC0179 - School Health Services	0	0	0	0	0
RC0274 - Civil Defense	0	0	0	0	0
RC0275 - Interest - Enoch Pratt Endowment	0	1,000	0	0	(1,000)
RC0276 - Voluntary Payment in Lieu of Taxes	100,000	0	200,000	100,000	100,000
Private Grants Total	**100,000**	**1,000**	**200,000**	**100,000**	**99,000**
OTHER REVENUES TOTAL	**13,742,168**	**4,997,534**	**17,612,000**	**8,134,659**	**3,137,125**
CHARGES FOR CURRENT SERVICES					
General Government					
RC0190 - Emergency Medical Services (EMS)	0	0	0	78,500,000	78,500,000
RC0196 - Transcriber Service Charges	24,685	35,000	17,500	30,000	(5,000)
RC0197 - Checkout Bag Surcharge	158,540	350,000	200,000	322,500	(27,500)
RC0198 - RBDL Administration Fee	2,102	4,000	3,000	3,500	(500)
RC0199 - Ethics Board Charges	2,102	20,000	35,000	30,000	10,000
RC0200 - Zoning Appeal Fees	53,295	40,000	40,000	50,000	10,000
RC0202 - Civil Marriage Ceremonies	19,210	10,000	20,000	18,000	8,000
RC0203 - Lien Reports	1,876,780	2,122,000	2,000,000	2,122,000	0
RC0204 - Election Filing Fees	6,026	2,000	2,000	2,000	0
RC0205 - Surveys Sales of Maps and Records	26,137	5,000	20,000	25,000	20,000
RC0207 - 3rd Party Disability Recoveries	7,984	15,000	15,000	8,000	(7,000)
RC0209 - Semi - Annual Tax Payment Fee	1,951,685	968,000	2,044,298	900,000	(68,000)

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
RC0210 - Tax Roll Service Charge	15,409	25,000	15,000	20,000	(5,000)
RC0214 - Vending Machine Commissions	0	4,000	0	4,000	0
RC0215 - Reimbursement for Use of City Vehicles	45,938	0	55,000	50,000	50,000
General Government Total	**4,189,893**	**3,600,000**	**4,466,798**	**82,085,000**	**78,485,000**
Charges for Central City Services					
RC0217 - Charges for Central City Services	18,425,026	20,139,000	22,000,000	23,893,000	3,754,000
Charges for Central City Services Total	**18,425,026**	**20,139,000**	**22,000,000**	**23,893,000**	**3,754,000**
Public Safety and Regulations					
RC0219 - Liquor Board Advertising Fees	122,121	1,000	100,000	120,000	119,000
RC0221 - Sale of Accident and Incident Reports	122,121	75,000	0	75,000	0
RC0222 - Stadium Security Service Charges	0	0	0	0	0
RC0223 - Port Fire Protection (MPA)	0	1,400,000	1,400,000	1,400,000	0
RC0224 - Sheriff - District Court Service	2,949,422	2,950,000	2,950,000	2,950,000	0
RC0225 - False Alarm Fees	34	1,500	100	1,000	(500)
RC0226 - Fire Department - Sales of Reports	23,035	20,000	20,000	20,000	0
RC0228 - Child Support Enforcement	0	150,000	0	150,000	0
Public Safety and Regulations Total	**3,216,733**	**4,597,500**	**4,470,100**	**4,716,000**	**118,500**
Health					
RC0233 - Miscellaneous Environmental Fees	19,660	12,000	20,000	20,000	8,000
RC0237 - New Health Plan Review	0	10,000	0	10,000	0
RC0238 - Hazard Analysis Critical Control Point Plan	0	500	0	500	0
Health Total	**19,660**	**22,500**	**20,000**	**30,500**	**8,000**
Recreation and Culture					
RC0241 - Library - Video Rental and Other Charges	104,249	50,000	50,000	65,000	15,000
RC0242 - Swimming Pool Passes	26,670	20,000	20,000	20,000	0
Recreation and Culture Total	**130,919**	**70,000**	**70,000**	**85,000**	**15,000**
Highways					
RC0244 - Impounding Cars - Storage	2,763,641	3,700,000	3,155,781	4,255,000	555,000
RC0245 - Impounding Cars - Towing	641,781	800,000	678,000	920,000	120,000
RC0247 - General Revenue Highways	2,724,138	2,750,000	3,169,000	3,163,000	413,000
RC0248 - Traffic Engineering	410,757	200,000	350,000	450,000	250,000
Highways Total	**6,540,317**	**7,450,000**	**7,352,781**	**8,788,000**	**1,338,000**
Sanitation and Waste Removal					
RC0249 - Landfill Disposal Tipping Fees	13,885,197	7,000,000	9,875,000	17,970,000	10,970,000
RC0250 - Boards and Commissions Pre-Qualifications	108,300	30,000	75,000	65,000	35,000
RC0251 - Solid Waste Surcharge	1,781,101	2,584,000	1,537,000	0	(2,584,000)
RC0252 - Southwest Resource Recovery Facility	513,685	1,000,000	500,000	1,000,000	0
Sanitation and Waste Removal Total	**16,288,283**	**10,614,000**	**11,987,000**	**19,035,000**	**8,421,000**
CHARGES FOR CURRENT SERVICES TOTAL	**48,810,831**	**46,493,000**	**50,366,679**	**138,632,500**	**92,139,500**

(continued)

1001 - General Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
REVENUE TRANSFERS					
Revenue Transfers					
RC0290 - General Fund - Transfer from (to) Parking Management Fund	19,433,958	23,020,466	19,348,322	21,962,949	(1,057,517)
RC0293 - General Fund - Transfer from (to) Children's Fund	(14,225,000)	(15,152,000)	(15,152,000)	(16,150,000)	(998,000)
Revenue Transfers Total	**5,208,958**	**7,868,466**	**4,196,322**	**5,812,949**	**(2,055,517)**
REVENUE TRANSFERS Total	**5,208,958**	**7,868,466**	**4,196,322**	**5,812,949**	**(2,055,517)**
FUND BALANCE					
Prior Year Fund Balance					
RC0299 - General Fund - From (to) Fund Balance	62,951,429	20,700,000	74,550,000	54,023,000	33,323,000
Prior Year Fund Balance Total	**62,951,429**	**20,700,000**	**74,550,000**	**54,023,000**	**33,323,000**
FUND BALANCE Total	**62,951,429**	**20,700,000**	**74,550,000**	**54,023,000**	**33,323,000**
FUND TOTAL					
Fund Total	**2,358,228,500**	**2,347,700,000**	**2,438,626,302**	**2,607,352,000**	**259,632,000**

2022 - Convention Center Bond Fund

2022 - Convention Center Bond Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
LOCAL TAXES					
Sales and Service					
RC0300 - Hotel Tax	32,615,343	35,262,000	34,526,000	33,000,000	(2,262,000)
Sales and Service Total	**32,615,343**	**35,262,000**	**34,526,000**	**33,000,000**	**(2,262,000)**
LOCAL TAXES TOTAL	**32,615,343**	**35,262,000**	**34,526,000**	**33,000,000**	**(2,262,000)**
REVENUE TRANSFERS					
Revenue Transfers					
RC0301 - CCBF - Transfer from (to) the General Fund	(28,115,343)	(30,762,000)	(30,026,000)	(28,500,000)	2,262,000
Revenue Transfers Total	**(28,115,343)**	**(30,762,000)**	**(30,026,000)**	**(28,500,000)**	**2,262,000**
REVENUE TRANSFERS TOTAL	**(28,115,343)**	**(30,762,000)**	**(30,026,000)**	**(28,500,000)**	**2,262,000**
FUND BALANCE					
Prior Year Fund Balance					
RC0304 - CCBF - From (to) Fund Balance	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	0
Prior Year Fund Balance Total	**(4,500,000)**	**(4,500,000)**	**(4,500,000)**	**(4,500,000)**	**0**
FUND BALANCE TOTAL	**(4,500,000)**	**(4,500,000)**	**(4,500,000)**	**(4,500,000)**	**0**
Fund Total					
Fund Total	**0**	**0**	**0**	**0**	**0**

2024 - Conduit Enterprise Fund

2024 - Conduit Enterprise Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
USE OF PROPERTY					
Use of Property					
RC0305 - Conduit Rental Revenue	13,200,435	8,635,619	0	10,177,112	1,541,493
RC0308 - Conduit Right-of-Way Permits	4,153,602	0	0	0	0
RC0309 - Conduit-From(to) Fund Balance	0	0	0	(1,068,447)	(1,068,447)
Use of Property Total	**17,354,037**	**8,635,619**	**0**	**9,108,665**	**1,541,493**
USE OF PROPERTY Total	**17,354,037**	**8,635,619**	**0**	**9,108,665**	**1,541,493**
Fund Total					
Fund Total	**17,354,037**	**8,635,619**	**0**	**9,108,665**	**1,541,493**

2070 - Wastewater Utility Fund

2070 - Wastewater Utility Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
USE OF MONEY AND PROPERTY					
Use of Money and Property					
RC0346 - Cash Investment Earnings	6,188,172	1,048,352	1,048,352	4,825,858	3,777,506
USE OF MONEY AND PROPERTY TOTAL	**6,188,172**	**1,048,352**	**1,048,352**	**4,825,858**	**3,777,506**
CHARGES FOR CURRENT SERVICES					
Charges - Current Services					
RC0330 - Sewerage Charges - City	259,618,194	254,969,362	254,969,362	295,734,122	40,764,760
RC0332 - Sewerage Charges - Counties	77,736,668	95,577,865	95,577,865	93,272,196	(2,305,669)
RC0340 - Industrial Waste Surcharge	4,890,962	5,414,237	5,414,237	5,188,821	(225,416)
RC0350 - Pretreatment Permits	238,246	0	0	0	0
RC0354 - Waste Water - Penalties	(76)	1,783,300	1,783,300	1,783,300	0
Charges - Current Services Total	**342,483,994**	**357,744,764**	**357,744,764**	**395,978,439**	**38,233,675**
Fines and Forfeits					
RC0352 - Non-Compliance Fines	8,250	0	0	0	0
Fines and Forfeits Total	**8,250**	**0**	**0**	**0**	**0**
Other Revenues					
RC0336 - Sanitation and Waste Removal	1,914	2,338	2,338	1,914	(424)
RC0348 - Penalties and Interest - Wastewater	(4)	0	0	0	0
RC0356 - Waste Water - Miscellaneous Revenue	(17,260,186)	(22,416,484)	(22,416,484)	(13,391,121)	9,025,363
RC0358 - Waste Water Discounts	(5,439)	0	0	(2,088,746)	(2,088,746)
RC0360 - Baltimore City Sewer Low Income Grant	(553)	0	0	0	0
Other Revenues Total	**(17,264,268)**	**(22,414,146)**	**(22,414,146)**	**(15,477,953)**	**6,936,193**
CHARGES FOR CURRENT SERVICES TOTAL	**313,230,842**	**323,390,151**	**0**	**358,131,821**	**34,741,670**
Fund Balance					
RC0344 - Wastewater - From (to) Fund Balance	0	15,261,552	15,261,552	(14,096,399)	(29,357,951)
Fund Balance Total	**0**	**15,261,552**	**15,261,552**	**(14,096,399)**	**(29,357,951)**
Fund Total	**331,416,148**	**351,640,522**	**351,640,522**	**371,229,945**	**19,589,423**

2071 - Water Utility Fund

2071 - Water Utility Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
CHARGES FOR CURRENT SERVICES					
Charges - Current Services					
RC0377 - Metered Water - Carroll County	1,234,575	1,323,200	1,323,200	956,600	(366,600)
RC0379 - Metered Water - City	160,936,458	162,089,798	162,089,798	177,644,570	15,554,772
RC0381 - Metered Water - Baltimore County	59,980,960	62,268,169	62,268,169	66,349,896	4,081,727
RC0383 - Metered Water - Anne Arundel County	11,940	0	0	12,415	12,415
RC0385 - Metered Water - Howard County	23,772,015	25,601,239	25,601,239	25,219,731	(381,508)
RC0387 - Metered Water - Harford County	483,836	216,019	216,019	513,301	297,282
RC0391 - Special Water Supply Services	(5,922,074)	0	0	0	0
RC0393 - Private Fire Protection	1,053,613	1,738,903	1,738,903	1,053,613	(685,290)
RC0395 - Fire Hydrant Permits	19,479	0	0	0	0
RC0401 - Water Charges to Baltimore City Agencies	0	(2,464,883)	(2,464,883)	0	2,464,883
RC0407 - Reimbursable Billing Costs	2,289,922	0	0	2,289,922	2,289,922
RC0409 - Water Supply - Penalties	(38,927)	1,783,300	1,783,300	1,891,903	108,603
Charges - Current Services Total	**243,821,797**	**252,555,745**	**252,555,745**	**275,931,951**	**23,376,206**
Other Revenues					
RC0399 - Sundry Water - Rents and Fees	158,645	0	0	0	0
RC0411 - Scrap Meters - Baltimore City	26,578	0	0	0	0
RC0413 - Baltimore City Metered Water - Senior Discount	32	0	0	0	0
RC0417 - Baltimore City 1" Supply Billed as 5/8th - Water	(2,556,662)	0	0	(2,556,662)	(2,556,662)
RC0422 - Water for All Discount - Water	(1,189,915)	0	0	(1,443,089)	(1,443,089)
Other Revenues Total	**(3,561,322)**	**0**	**0**	**(3,999,751)**	**(3,999,751)**
Use of Money and Property					
RC0397 - Rental of City Property - Liberty Reservoir Watershed	200,842	0	0	0	0
RC0405 - Cash Investment Earnings	8,051,431	2,437,888	2,437,888	2,437,888	0
Use of Money and Property Total	**8,252,273**	**2,437,888**	**2,437,888**	**2,437,888**	**0**
Fund Balance					
RC0403 - Water - From (to) Fund Balance	0	6,592,152	6,592,152	(19,471,404)	(26,063,556)
Fund Balance Total	**0**	**6,592,152**	**6,592,152**	**(19,471,404)**	**(26,063,556)**
Fund Total					
Fund Total	**248,512,748**	**261,585,785**	**261,585,785**	**254,898,684**	**(6,687,101)**

2072 - Stormwater Utility Fund

2072 - Stormwater Utility Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
USE OF MONEY AND PROPERTY					
Use of Money and Property					
RC0464 - Cash Investment Earnings	4,930,754	924,836	924,836	1,314,651	389,815
Use of Money and Property Total	**4,930,754**	**924,836**	**924,836**	**1,314,651**	**389,815**
CHARGES FOR CURRENT SERVICES					
Charges - Current Services					
RC0456 - Stormwater Fee	42,668,333	36,204,599	36,204,599	44,201,421	7,996,822
RC0466 - Stormwater Fee - Penalty	(3)	396,289	396,289	0	(396,289)
Charges - Current Services Total	**42,668,330**	**36,600,888**	**36,600,888**	**44,201,421**	**7,600,533**
Other Revenues					
RC0458 - Hardship Exemption - Stormwater	126	0	0	0	0
RC0460 - Senior Discounts - Stormwater	0	0	0	0	0
RC0462 - BH20 Exemption - Stormwater	(1,664)	0	0	0	0
RC0467 - Water for All Discount	(226,442)	0	0	(268,557)	(268,557)
Other Revenues Total	**(227,980)**	**0**	**0**	**(268,557)**	**0**
CHARGES FOR CURRENT SERVICES TOTAL	**42,440,350**	**36,600,888**	**36,600,888**	**43,932,864**	**7,600,533**
Fund Balance					
RC0468 - Stormwater - From (to) Fund Balance	0	4,502,275	4,502,275	9,869,816	5,367,541
Fund Balance Total	**0**	**4,502,275**	**4,502,275**	**9,869,816**	**5,367,541**
Fund Total					
Fund Total	**47,371,104**	**42,027,999**	**42,027,999**	**55,117,331**	**13,357,889**

2075 - Parking Enterprise Fund

2075 - Parking Enterprise Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
LOCAL TAXES					
Local Taxes					
RC0500 - Vehicle Parking Taxes-Garages and Lots	27,348,656	28,541,000	28,439,000	28,800,000	259,000
Local Taxes Total	**27,348,656**	**28,541,000**	**28,439,000**	**28,800,000**	**259,000**
LOCAL TAXES TOTAL	**27,348,656**	**28,541,000**	**28,439,000**	**28,800,000**	**259,000**
LICENSE AND PERMITS					
License and Permits					
RC0502 - Open Air Garage Permits	1,775,033	830,000	1,000,000	830,000	0
License and Permits Total	**1,775,033**	**830,000**	**1,000,000**	**830,000**	**0**
LICENSE AND PERMITS TOTAL	**1,775,033**	**830,000**	**1,000,000**	**830,000**	**0**
FINES AND FORFEITS					
Fines and Forfeits					
RC0504 - Parking Fines	9,398,418	15,023,000	9,800,000	15,038,000	15,000
RC0506 - Penalties on Parking Fines	358,053	3,200,000	3,292,000	3,894,000	694,000
Fines and Forfeits Total	**9,756,471**	**18,223,000**	**13,092,000**	**18,932,000**	**709,000**
FINES AND FORFEITS TOTAL	**9,756,471**	**18,223,000**	**13,092,000**	**18,932,000**	**709,000**
USE OF MONEY AND PROPERTY					
Use of Money and Property					
RC0508 - Parking Enterprise - Garage Income	13,862,151	14,255,000	14,000,000	14,338,000	83,000
Use of Money and Property Total	**13,862,151**	**14,255,000**	**14,000,000**	**14,338,000**	**83,000**
USE OF MONEY AND PROPERTY TOTAL	**13,862,151**	**14,255,000**	**14,000,000**	**14,338,000**	**83,000**
CHARGES FOR CURRENT SERVICES					
Charges - Current Services					
RC0510 - Parking Meters	9,836,128	11,100,000	10,000,000	10,700,000	(400,000)
Charges - Current Services Total	**9,836,128**	**11,100,000**	**10,000,000**	**10,700,000**	**(400,000)**
CHARGES FOR CURRENT SERVICES TOTAL	**9,836,128**	**11,100,000**	**10,000,000**	**10,700,000**	**(400,000)**
REVENUE TRANSFERS					
Revenue Transfers					
RC0512 - PEF - Transfer from (to) Parking Management Fund	(42,310,343)	(49,960,400)	(45,189,123)	(50,124,582)	(164,182)
RC0514 - PEF - Transfer from (to) Special Fund	(5,469,731)	(5,708,200)	(5,687,800)	(5,760,000)	(51,800)
Revenue Transfers Total	**(47,780,074)**	**(55,668,600)**	**(50,876,923)**	**(55,884,582)**	**(215,982)**
REVENUE TRANSFERS TOTAL	**(47,780,074)**	**(55,668,600)**	**(50,876,923)**	**(55,884,582)**	**(215,982)**
FUND TOTAL					
Fund Total	**14,798,365**	**17,280,400**	**15,654,077**	**17,715,418**	**435,018**

2076 - Parking Management Fund

B076 - Parking Management Fund - Account	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Dollar Change
LICENSE AND PERMITS					
License and Permits					
RC0525 - Residential Parking Permits	544,172	635,000	534,000	535,000	(100,000)
License and Permits Total	**544,172**	**635,000**	**534,000**	**535,000**	**(100,000)**
LICENSE AND PERMITS TOTAL	**544,172**	**635,000**	**534,000**	**535,000**	**(100,000)**
USE OF MONEY AND PROPERTY					
Use of Money and Property					
RC0527 - Rental of Parking Facilities	33,514	5,000	11,000	10,000	5,000
Use of Money and Property total	**33,514**	**5,000**	**11,000**	**10,000**	**5,000**
USE OF MONEY AND PROPERTY TOTAL	**33,514**	**5,000**	**11,000**	**10,000**	**5,000**
CHARGES FOR CURRENT SERVICES					
Charges - Current Services					
RC0528 - Temporary Parking Lots	123,990	110,000	138,000	146,000	36,000
RC0529 - Parking Management - Garage Income	2,117,395	2,241,000	2,168,000	2,190,000	(51,000)
RC0530 - Booting Fee	664,714	800,000	474,000	600,000	(200,000)
RC0531 - ZIPCAR Income	87,300	75,000	87,000	90,000	15,000
RC0532 - Miscellaneous Revenue - Parking Management	119,465	300,000	251,000	210,000	(90,000)
Charges - Current Services Total	**3,112,864**	**3,526,000**	**3,118,000**	**3,236,000**	**(290,000)**
CHARGES FOR CURRENT SERVICES TOTAL	**3,112,864**	**3,526,000**	**3,118,000**	**3,236,000**	**(290,000)**
REVENUE TRANSFERS					
Revenue Transfers					
RC0533 - PMF - Transfer from (to) Parking Enterprise Fund	42,310,343	49,960,400	45,189,123	50,124,582	164,182
RC0534 - PMF - Transfer from (to) General Fund	(19,433,958)	(23,020,466)	(19,348,322)	(21,962,949)	1,057,517
Revenue Transfers Total	**22,876,385**	**26,939,934**	**25,840,801**	**28,161,633**	**1,221,699**
REVENUE TRANSFERS TOTAL	**22,876,385**	**26,939,934**	**25,840,801**	**28,161,633**	**1,221,699**
FUND TOTAL					
Fund Total	**26,566,935**	**31,105,934**	**29,503,801**	**31,942,633**	**836,699**

Funds Detail for Operating

Federal Funds

Pillar-Service	Budget			Change
Federal Funds - Service	**FY24**	**FY25**	**FY26**	**Dollar**
Prioritizing Our Youth				
109 Administration - Children and Family Success	1,200,000	0	0	0
308 Maternal and Child Health	22,330,829	31,515,700	22,346,062	(9,169,638)
310 School Health Services	810,895	335,150	224,362	(110,788)
316 Youth and Trauma Services	1,642,388	765,238	2,416,376	1,651,138
605 Head Start	9,744,470	9,123,910	9,144,522	20,612
644 Administration - Recreation and Parks	0	7,273	0	(7,273)
648 Community Recreation Centers	684,000	684,000	700,125	16,125
741 Community Action Partnership	22,175,137	1,041,349	1,191,191	149,842
797 Workforce Services for Out of School Youth-Youth Opportunity	740,487	1,918	0	(1,918)
798 Youth Works Summer Job Program	2,000,000	1,981,327	2,576,508	595,181
800 Workforce Services for WIOA Funded Youth	3,692,921	3,398,352	4,066,348	667,996
Pillar Total	**65,021,127**	**48,854,217**	**42,665,494**	**(6,188,723)**
Building Public Safety				
110 Circuit Court	2,704,206	244,717	609,468	364,751
115 Prosecution of Criminals	2,104,226	1,105,436	1,706,829	601,393
600 Administration - Fire	1,706,618	0	0	0
602 Fire Suppression and Emergency Rescue	1,053,810	321,200	2,115,031	1,793,831
608 Emergency Management	7,731,331	1,715,002	1,673,964	(41,038)
611 Fire Code Enforcement	171,041	0	0	0
613 Fire Facilities Maintenance and Replacement	3,918,675	608,800	0	(608,800)
615 Fire Training and Education	0	0	1,000,000	1,000,000
617 Criminal Justice Coordination	2,889,453	195,027	949,276	754,249
618 Neighborhood Safety and Engagement	1,500,000	1,001,918	1,190,600	188,682
619 Community Empowerment and Opportunity	1,000,000	0	0	0
621 Administrative Bureau	8,207,573	481,005	1,897,547	1,416,542
622 Police Patrol	2,498,178	2,915,787	451,151	(2,464,636)
623 Criminal Investigation Division	2,467,635	1,366,615	740,024	(626,591)
626 Data Driven Strategies	4,562,238	1,643,495	265,314	(1,378,181)
642 Crime Laboratory and Evidence Control	364,165	340,830	495,487	154,657
697 Traffic Safety	547,104	338,687	0	(338,687)
758 Coordination of Public Safety Strategy - Administration	0	3,836	700,000	696,164

(continued)

Federal Funds - Service	FY24	FY25	FY26	Dollar
786 Victim and Witness Services	2,742,854	1,778,145	0	(1,778,145)
796 Workforce Services for Returning Citizens	550,000	505,499	248,191	(257,308)
807 Compliance Bureau	2,026,909	336,536	1,625,606	1,289,070
816 Special Operations Section	85,226	0	0	0
853 Patrol Support Services	55,931	0	0	0
889 Child Support Enforcement	1,116,616	0	0	0
Pillar Total	**50,003,789**	**14,902,535**	**15,668,488**	**765,953**
Clean and Healthy Communities				
303 Clinical Services	8,166,486	3,428,957	2,777,366	(651,591)
305 Healthy Homes	1,816,314	1,486,072	1,729,864	243,792
307 Substance Use Disorder and Mental Health	2,067,424	698,410	132,020	(566,390)
315 Emergency Services - Health	18,761,497	868,002	7,085,130	6,217,128
356 Administration - Homeless Services	5,260,177	3,803,736	4,182,762	379,026
662 Vacant and Abandoned Property Cleaning and Boarding	1,045,000	1,045,000	1,045,000	0
664 Waste Re-Use and Disposal	298,778	0	0	0
670 Administration - Water and Wastewater	298,560	300,000	1,238,000	938,000
671 Water Management	253,378	0	0	0
673 Wastewater Management	1,393,282	0	0	0
674 Surface Water Management	671,761	0	0	0
715 Administration - Health	4,774,490	3,229,240	10,932,645	7,703,405
718 Chronic Disease Prevention	1,022,000	635,504	0	(635,504)
720 HIV Treatment Services for the Uninsured	31,320,519	37,262,798	38,344,962	1,082,164
721 Senior Centers	2,195,370	3,652,648	3,149,801	(502,847)
722 Administration - CARE	264,027	0	0	0
723 Advocacy for Seniors	417,671	350,688	855,718	505,030
724 Direct Care and Support Planning	300,000	0	1,400,000	1,400,000
725 Community Services for Seniors	4,355,951	8,009,932	7,272,672	(737,260)
745 Housing Code Enforcement	160,000	0	276,524	276,524
752 Community Outreach Services	0	0	418,514	418,514
730 Public and Private Energy Performance	100,000	0	549,550	549,550
765 Planning for a Sustainable Baltimore	7,250,000	20,000	0	(20,000)
893 Homeless Prevention and Support Services for the Homeless	261,656	130,292	155,323	25,031
894 Outreach to the Homeless	981,200	1,772,145	0	(1,772,145)
895 Temporary Housing for the Homeless	9,467,311	314,128	1,990,611	1,676,483
896 Permanent Housing for the Homeless	35,520,811	37,196,462	40,570,683	3,374,221
Pillar Total	**138,423,663**	**104,204,014**	**124,107,145**	**19,903,131**
Equitable Neighborhood Development				
593 Community Support Projects	11,862,911	11,983,331	10,715,055	(1,268,276)

(continued)

Federal Funds - Service	FY24	FY25	FY26	Dollar
690 Sustainable Transportation	10,918	0	2,885,367	2,885,367
737 Administration - HCD	940,000	1,064,774	246,726	(818,048)
742 Promote Homeownership	200,300	304,796	460,240	155,444
748 Affordable Housing	838,332	865,334	660,903	(204,431)
750 Housing Rehabilitation Services	6,974,507	6,737,866	5,561,130	(1,176,736)
751 Building Code Permitting, Inspections, and Compliance	0	0	275,986	
792 Workforce Public Assistance	3,982,196	4,692,848	3,917,764	(775,084)
794 Administration - MOED	0	959	0	(959)
795 Workforce Services for Baltimore Residents	11,973,562	10,278,788	9,223,909	(1,054,879)
834 Small & Minority Business Advocacy and Development	0	260,000	0	(260,000)
Pillar Total	**36,782,726**	**36,188,696**	**33,947,080**	**(2,517,602)**
Responsible Stewardship of City Resources				
125 Executive Direction and Control - Mayoralty	0	20,140	0	(20,140)
873 Broadband and Digital Equity	6,100,000	2,450,754	0	(2,450,754)
Pillar Total	**6,100,000**	**2,470,894**	**0**	**(2,470,894)**
Other				
122 Miscellaneous General Expenses	0	22,058	0	(22,058)
Pillar Total	**0**	**22,058**	**0**	**(22,058)**
Fund Total	**296,331,305**	**206,642,414**	**216,388,207**	**9,469,807**

State Funds

Pillar-Service	Budget			Change
State Funds - Service	**FY24**	**FY25**	**FY26**	**Dollar**
Prioritizing Our Youth				
109 Administration - Children and Family Success	100,000	0	0	0
308 Maternal and Child Health	2,450,968	2,552,196	2,961,287	409,091
310 School Health Services	1,383,512	656,143	696,284	40,141
316 Youth and Trauma Services	1,292,159	2,434	289,797	287,363
605 Head Start	1,092,459	250,000	250,000	0
644 Administration - Recreation and Parks	2,971,018	3,408,839	3,586,143	177,304
647 Youth and Adult Sports	200,000	0	0	0
741 Community Action Partnership	18,913,294	10,684,019	6,425,392	(4,258,627)
788 Information Services	12,122,195	11,804,519	12,267,520	463,001
791 BCPS Alternative Options Academy for Youth	203,408	1,634,541	5,814,989	4,180,448
797 Workforce Services for Out of School Youth-Youth Opportunity	100,000	3,418,624	428,001	(2,990,623)
798 Youth Works Summer Job Program	3,620,572	3,085,125	2,063,523	(1,021,602)
800 Workforce Services for WIOA Funded Youth	5,000,000	0	0	0
Pillar Total	**49,449,585**	**37,496,440**	**34,782,936**	**(2,713,504)**
Building Public Safety				
110 Circuit Court	7,241,732	5,223,597	5,144,257	(79,340)
115 Prosecution of Criminals	10,981,056	5,544,363	6,481,476	937,113
600 Administration - Fire	348,321	0	0	0
602 Fire Suppression and Emergency Rescue	1,463,411	0	1,447,940	1,447,940
609 Emergency Medical Services	1,339,981	0	28,216	28,216
611 Fire Code Enforcement	195,203	0	0	0
613 Fire Facilities Maintenance and Replacement	1,456,705	1,352,944	1,698,739	345,795
614 Fire Communications and Dispatch	3,156	0	0	0
617 Criminal Justice Coordination	675,000	1,658,963	2,208,748	549,785
618 Neighborhood Safety and Engagement	4,735,000	3,721,946	4,016,362	294,416
619 Community Empowerment and Opportunity	700,375	71,002	250,000	178,998
621 Administrative Bureau	27,032,329	9,599,930	5,727,191	(3,872,739)
622 Police Patrol	5,202,330	10,398,259	7,231,949	(3,166,310)
623 Criminal Investigation Division	6,073,358	10,667,189	10,680,171	12,982
626 Data Driven Strategies	1,202,363	1,210,771	1,549,701	338,930
628 Public Integrity Bureau	140,542	21,534	365,255	343,721
635 Recruitment Section	154,611	3,941,138	4,056,684	115,546
642 Crime Laboratory and Evidence Control	905,807	1,784,968	1,298,839	(486,129)

(continued)

State Funds - Service	FY24	FY25	FY26	Dollar
758 Coordination of Public Safety Strategy - Administration	46,350	0	0	0
781 Administration - State's Attorney	0	360,995	199,842	(161,153)
786 Victim and Witness Services	0	729,452	2,286,969	1,557,517
796 Workforce Services for Returning Citizens	1,445,359	446,619	1,087,948	641,329
807 Compliance Bureau	2,204,524	4,211,277	4,435,807	224,530
816 Special Operations Section	0	505,931	1,486,325	980,394
853 Patrol Support Services	0	0	0	0
882 Deputy Sheriff Enforcement	49,761	0	0	0
Pillar Total	**73,597,274**	**61,450,878**	**61,682,419**	**231,541**
Clean and Healthy Communities				
117 Adjudication of Environmental Citations	100,000	0	0	0
303 Clinical Services	7,446,088	212,512	889,624	677,112
305 Healthy Homes	1,986,172	1,303,888	658,678	(645,210)
307 Substance Use Disorder and Mental Health	3,297,034	1,795,578	1,213,504	(582,074)
315 Emergency Services - Health	12,117,112	7,853,682	6,192,760	(1,660,922)
356 Administration - Homeless Services	295,345	324,429	347,954	23,525
646 Park Maintenance	3,779,184	3,363,470	2,130,671	(1,232,799)
650 Horticulture	249,798	309,046	293,489	(15,557)
653 Park Programs and Events	0	200,000	100,000	(100,000)
673 Wastewater Management	746,402	0	0	0
674 Surface Water Management	511,207	0	376,911	376,911
715 Administration - Health	500,000	196,511	888,380	691,869
718 Chronic Disease Prevention	1,002,251	207,601	1,078,058	870,457
720 HIV Treatment Services for the Uninsured	24,737,101	21,120,589	6,290,757	(14,829,832)
721 Senior Centers	661,716	130,503	126,311	(4,192)
723 Advocacy for Seniors	301,423	1,438,510	1,588,779	150,269
724 Direct Care and Support Planning	2,803,566	3,365,996	4,235,481	869,485
725 Community Services for Seniors	1,251,499	776,294	779,682	3,388
730 Public and Private Energy Performance	1,401,420	1,229,329	4,246,394	3,017,065
754 Summer Food Service Program	3,889,665	3,901,391	3,691,551	(209,840)
765 Planning for a Sustainable Baltimore	3,000	0	341,500	341,500
893 Homeless Prevention and Support Services for the Homeless	273,440	0	0	0
894 Outreach to the Homeless	41,772	0	0	0
895 Temporary Housing for the Homeless	2,067,883	3,430,423	5,623,362	2,192,939
896 Permanent Housing for the Homeless	2,960,969	0	463,241	463,241
912 Facility Maintenance	0	0	869,003	869,003
Pillar Total	**72,424,047**	**51,159,752**	**42,426,090**	**(9,602,665)**

(continued)

State Funds - Service	FY24	FY25	FY26	Dollar
Equitable Neighborhood Development				
690 Sustainable Transportation	9,000,283	2,167,655	3,009,298	841,643
738 Weatherization Services	3,655,245	1,893,636	1,250,016	(643,620)
750 Housing Rehabilitation Services	592,303	15,204	0	(15,204)
761 Development Oversight and Project Support	500,000	0	0	0
794 Administration - MOED	0	959	0	(959)
795 Workforce Services for Baltimore Residents	381,555	307,753	412,868	105,115
824 Events: Art: Culture: and Film	1,500,000	0	0	0
855 Convention Center	9,396,044	0	0	0
Pillar Total	**25,025,430**	**4,385,207**	**4,672,182**	**286,975**
Responsible Stewardship of City Resources				
125 Executive Direction and Control - Mayoralty	442,542	0	0	0
731 Facilities Management	257,500	0	0	0
763 Comprehensive Planning and Resource Management	0	10,000	0	(10,000)
873 Broadband and Digital Equity	10,980,000	0	0	0
Pillar Total	**11,680,042**	**10,000**	**0**	**(10,000)**
Fund Total	**232,176,378**	**154,502,277**	**143,563,627**	**(10,938,650)**

Special Revenue Funds

Pillar-Service	Budget			Change
Special Revenue Funds - Service	**FY24**	**FY25**	**FY26**	**Dollar**
Prioritizing Our Youth				
109 Administration - Children and Family Success	100,000	150,000	140,000	(10,000)
308 Maternal and Child Health	829,883	1,088,923	1,899,225	810,302
310 School Health Services	0	200,000	156,500	(43,500)
446 Educational Grants	14,225,000	15,152,000	9,225,113	(5,926,887)
605 Head Start	150,000	150,000	156,000	6,000
645 Aquatics	309,000	309,000	309,000	0
647 Youth and Adult Sports	192,801	199,616	207,398	7,782
648 Community Recreation Centers	1,441,402	1,462,011	1,486,232	24,221
649 Special Facilities Management - Recreation	3,427,317	3,906,309	2,529,486	(1,376,823)
788 Information Services	2,262,577	1,290,899	1,323,318	32,419
797 Workforce Service for Out of School Youth - Youth Opportunity	0	0	23,370	23,370
798 Youth Works Summer Job Program	1,115,894	839,495	5,306,351	4,466,856
Pillar Total	**24,053,874**	**24,748,253**	**22,761,993**	**(1,986,260)**
Building Public Safety				
110 Circuit Court	0	1,888,214	1,902,028	13,814
115 Prosecution of Criminals	337,061	352,462	361,059	8,597
609 Emergency Medical Services	60,000,000	62,000,000	5,193,671	(56,806,329)
614 Fire Communications and Dispatch	10,771,836	9,618,259	9,704,580	86,321
618 Neighborhood Safety and Engagement	125,000	250,000	130,000	(120,000)
621 Administrative Bureau	5,341,535	3,299,030	3,907,466	608,436
622 Police Patrol	1,000,000	0	0	0
697 Traffic Safety	9,297,333	7,422,033	5,027,842	(2,394,191)
757 CitiWatch	0	616,282	30,000	(586,282)
758 Coordination of Public Safety Strategy - Administration	1,039,896	1,071,093	999,900	(71,193)
882 Deputy Sheriff Enforcement	1,811,266	1,883,717	283,000	(1,600,717)
Pillar Total	**89,723,927**	**88,401,090**	**27,539,546**	**(60,875,358)**
Clean and Healthy Communities				
303 Clinical Services	106,462	110,176	115,539	5,363
307 Substance Use Disorder and Mental Health	0	475,000	6,693,771	6,218,771
311 Health Services for Seniors	5,549,020	6,729,611	7,562,645	833,034
315 Emergency Services - Health	10,143,394	10,449,397	0	(10,449,397)
356 Administration - Homeless Services	639,113	138,370	156,000	17,630
646 Park Maintenance	311,772	321,125	480,759	159,634

(continued)

Special Revenue Funds - Service	FY24	FY25	FY26	Dollar
650 Horticulture	532,167	549,817	461,237	(88,580)
651 Recreation for Seniors	40,040	41,241	42,478	1,237
653 Park Programs and Events	1,217,298	1,424,868	1,483,552	58,684
654 Urban Forestry	3,001,223	3,129,560	3,272,690	143,130
661 Public Right-of-Way Cleaning	1,755,153	1,723,938	208,000	(1,515,938)
663 Waste Removal and Recycling	1,707,765	1,758,998	0	(1,758,998)
670 Administration - Water and Wastewater	414,005	426,425	0	(426,425)
715 Administration - Health	1,759,517	12,171	0	(12,171)
716 Animal Services	0	120,000	0	0
717 Environmental Inspection Services	35,302	37,000	38,110	1,110
718 Chronic Disease Prevention	28,567	29,710	30,601	891
720 HIV Treatment Services for the Uninsured	0	50,000	1,211,302	1,161,302
721 Senior Centers	104,620	108,805	112,069	3,264
723 Advocacy for Seniors	602,691	304,654	349,000	44,346
724 Direct Care and Support Planning	39,184	40,751	41,974	1,223
730 Public and Private Energy Performance	1,100,000	1,622,699	739,699	(883,000)
745 Housing Code Enforcement	0	300,000	115,000	(185,000)
765 Planning for a Sustainable Baltimore	775,000	1,230,680	1,656,347	425,667
895 Temporary Housing for the Homeless	0	0	3,000,000	3,000,000
916 Opioid Restitution Administration	0	0	589,399	589,399
917 Opioid Grants-Named Organizations	0	0	17,400,000	17,400,000
918 Opioid Restitution Administration	0	0	3,534,221	3,534,221
Pillar Total	**29,862,293**	**31,134,996**	**49,294,393**	**18,279,397**
Equitable Neighborhood Development				
684 Traffic Management	717,119	745,804	768,178	22,374
690 Sustainable Transportation	10,036,173	11,112,584	11,578,861	466,277
695 Dock Master	167,859	180,930	226,882	45,952
742 Promote Homeownership	500,000	650,000	450,000	(200,000)
748 Affordable Housing	8,864,169	9,119,454	9,365,611	246,157
749 Property Acquisition: Disposition and Asset Management	40,000	0	0	0
793 Employment Enhancement Services for Baltimore City Residents	833,455	1,333,997	814,427	(519,570)
794 Administration - MOED	983,122	489,046	149,559	(339,487)
795 Workforce Services for Baltimore Residents	0	331,554	636,831	305,277
809 Retention: Expansion: and Attraction of Businesses	172,274	177,442	182,765	5,323
810 Real Estate Development	172,274	177,442	182,765	5,323

(continued)

Special Revenue Funds - Service	FY24	FY25	FY26	Dollar
824 Events: Art: Culture: and Film	0	0	0	0
834 MWB Opportunity Office	250,000	50,000	0	(50,000)
855 Convention Center Complex	0	11,378,708	13,549,266	2,170,558
Pillar Total	**22,736,445**	**35,746,961**	**37,905,145**	**2,158,184**
Responsible Stewardship of City Resources				
125 Executive Direction and Control - Mayoralty	531,573	0	0	0
148 Revenue Collection	237,932	351,422	372,158	20,736
152 Employees' Retirement System - Administration	6,189,919	6,685,986	7,008,082	322,096
154 Fire and Police Retirement System - Administration	6,242,595	6,830,156	7,026,110	195,954
155 Retirement Savings Plan	885,937	915,664	966,567	50,903
700 Surplus Property Disposal	166,701	169,757	237,857	68,100
763 Comprehensive Planning and Resource Management	1,880,075	3,108,809	3,337,073	228,264
805 Enterprise IT Delivery Services	200,000	100,000	0	(100,000)
846 Discrimination Investigations, Resolutions and Concilations	176,226	181,981	187,441	5,460
876 Media Production	703,040	724,131	745,855	21,724
Pillar Total	**17,213,998**	**19,067,906**	**19,881,143**	**813,237**
Other				
123 General Debt Service	15,767,260	14,911,000	15,700,000	789,000
Pillar Total	**15,767,260**	**14,911,000**	**15,700,000**	**789,000**
Fund Total	**199,357,797**	**214,010,206**	**173,082,220**	**(40,807,986)**

Special Grant Funds

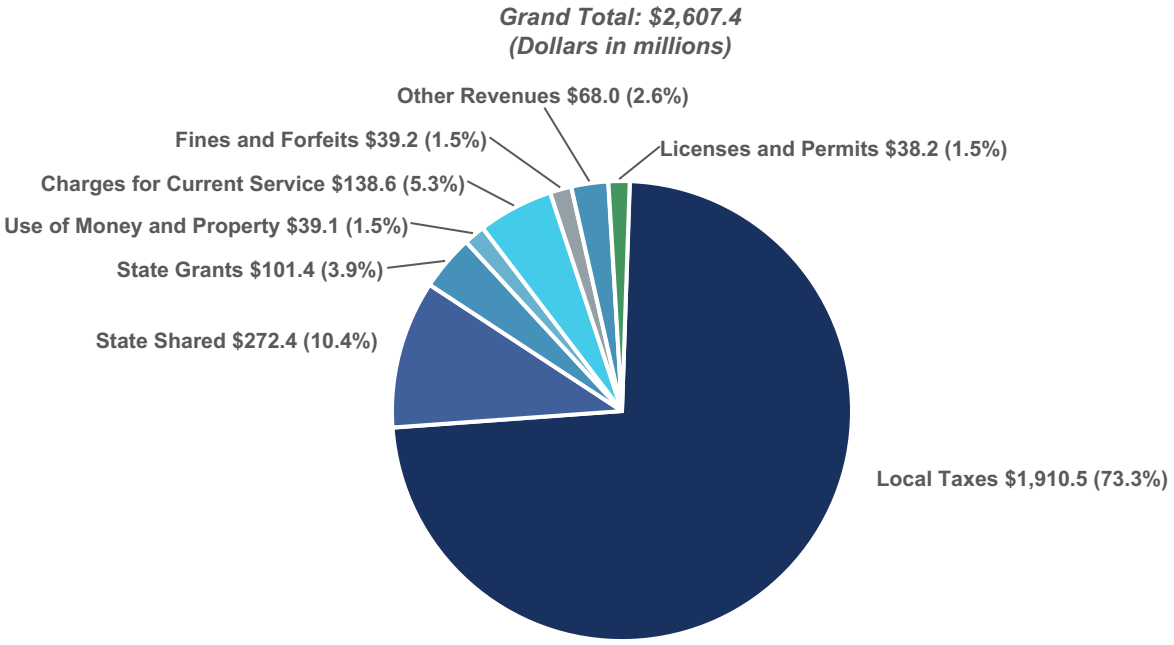
Pillar-Service	Budget			Change
Special Grant Funds - Service	**FY24**	**FY25**	**FY26**	**Dollar**
Prioritizing Our Youth				
109 Administration - Children and Family Success	50,000	0	0	0
308 Maternal and Child Health	1,274,409	2,154	332,816	330,662
310 School Health Services	325,000	125,000	76,500	(48,500)
316 Youth and Trauma Services	500,000	0	0	0
605 Head Start	200,000	0	0	0
648 Community Recreation Centers	312,000	0	0	0
741 Community Action Partnership	2,000,000	0	0	0
797 Workforce Services for Out of School Youth-Youth Opportunity	170,000	0	0	0
Pillar Total	**4,831,409**	**127,154**	**409,316**	**282,162**
Building Public Safety				
115 Prosecution of Criminals	145,007	0	0	0
618 Neighborhood Safety and Engagement	1,584,000	700,000	1,268,000	568,000
Pillar Total	**1,729,007**	**700,000**	**1,268,000**	**568,000**
Clean and Healthy Communities				
303 Clinical Services	200,000	0	0	0
305 Healthy Homes	500,000	0	0	0
315 Emergency Services - Health	456,359	0	0	0
663 Waste Removal and Recycling	207,152	0	0	0
670 Administration - Water and Wastewater	258,753	0	0	0
715 Administration - Health	500,000	0	0	0
718 Chronic Disease Prevention	500,000	421,268	59,174	(362,094)
720 HIV Treatment Services for the Uninsured	200,000	0	0	0
721 Senior Centers	216,925	0	0	0
765 Planning for a Sustainable Baltimore	250,000	200,000	10,000	(190,000)
Pillar Total	**3,289,189**	**621,268**	**69,174**	**(552,094)**
Equitable Neighborhood Development				
750 Housing Rehabilitation Services	54,000	0	0	0
761 Development Oversight and Project Support	0	75,000	0	(75,000)
768 Administration - Planning	235,000	0	0	0
793 Employment Enhancement Services for Baltimore City Residents	0	0	157,276	157,276
Pillar Total	**289,000**	**75,000**	**157,276**	**82,276**

(continued)

Special Grant Funds - Service	FY24	FY25	FY26	Dollar
Responsible Stewardship of City Resources				
125 Executive Direction and Control - Mayoralty	338,594	0	0	0
763 Comprehensive Planning and Resource Management	316,000	65,010	0	(65,010)
873 Broadband and Digital Equity	500,000	0	0	0
Pillar Total	**1,154,594**	**65,010**	**0**	**(65,010)**
Fund Total	**11,293,199**	**1,588,432**	**1,903,766**	**315,334**

Budgetary Funds and Projected Revenues

General Fund



Policy and Objectives

The General Fund is the City's principal fund to support ongoing operating expenses and Pay-As-You-Go (PAYGO) capital projects. The budget for this fund includes all unrestricted revenues that support appropriations not required to be budgeted in another fund. Appropriations are approved in the Ordinance of Estimates or supplemental appropriations for any service or activity not prohibited by the City Charter, public local law, or other applicable law. The top five major types of revenues (Property Tax, Income Tax, State Shared Tax, Other Local Tax, and Charges for Current Services) collectively comprise 89.0% of the $2.6 billion Fiscal 2026 General Fund budget. Revenue Transfers represent revenue in excess of expenses in certain other funds that are available to the General Fund such as the Convention Center Bond Fund and Parking Management Fund.

Major Revenues

Local Taxes: These revenues, not including State Shared Revenues, account for $1.9 billion or 73.3% of total General Fund revenues and funding sources. Current year Real and Personal Property Tax receipts represents the largest revenue source for local taxes at $1.2 billion (62.8%) in Fiscal 2025. Budgeted Income Tax revenue represents $493.7 million (25.8%) of total local taxes. Sales and Service revenue is mainly composed of taxes on energy consumption, telecommunication lines, and hotel occupancy at $112.6 million (5.9%). Recordation and Transfer taxes are estimated at $104.4 million (5.5%).

Local Taxes	FY26 Budget
Property Tax	1,200.3
Income Tax	493.7
Sales and Service	112.6
Recordation and Transfer Tax	104.8
Others	(0.9)
Total	**1,910.5**

Table in millions of Dollars.

State Shared Revenues: This category includes Highway User Revenues (HUR) and the City's share of the Cannabis sale and use tax. HUR is distributed by the State from the motor fuel tax, corporate income tax, sales and use tax as well as motor vehicle titling and registration fees. The anticipated State HUR for Fiscal 2026 is $271.9 million, which represents 10.4% of the total Fiscal 2026 General Fund revenue and is $37.2 million or 15.9% higher than the Fiscal 2025 budget. The projected increase reflects the changes to the allocation formula for Fiscal 2026 resulting from House Bill 1187, passed in the 2022 Maryland General Assembly. The City's share of HUR revenues will increase from an allocation of 11.0% of total funds in Fiscal 2025 to 12.2% of total revenues in Fiscal 2026. Revenues from HUR must be used for projects related to the operational maintenance of City rights-of-way, such as street resurfacing, bridge repair, street tree trimming and traffic management among other services.

Through a ballot referendum in 2022, Maryland voters legalized cannabis usage in the State and sales of adult-use cannabis began on July 1, 2023. Maryland law imposes a nine percent sales and use tax on retail sales of adult-use cannabis. Five percent of the State tax proceeds are dispersed amongst the counties, with the City anticipated to receive $0.4M in General Fund Revenues during Fiscal 2026. The remainder of the City's disbursements go to a special fund that is intended to fund community-based initiatives to benefit low-income communities, community-based initiatives that serve communities disproportionately harmed by cannabis prohibition and enforcement, and fund any related administrative expenses.

State Shared Revenues	FY26 Budget
State Highway User Revenue	271.9
City's Share-Sale and Use Tax-Cannabis	0.4
Total	**272.4**

Table in millions of Dollars.

State Aid: State Aid accounts for $101.4 million or 3.9% of the Fiscal 2026 General Fund budget. The largest sources of State Aid are the Income Tax Disparity Grant ($79.1 million) and the Local Health Operations Grant($10.4 million). The Fiscal 2026 Income Tax Disparity Grant budget is consistent with Fiscal 2025. This grant, established in 1992 by the Maryland General Assembly, is based on a formula designed to ensure that jurisdictions statewide receive per capita Income Tax receipts equivalent to at least 75% of the statewide average. In Fiscal 2013, the State transferred a share of the teachers' retirement costs to all jurisdictions, establishing the Teachers Retirement Supplemental Grant. In Fiscal Year 2026 the Teacher's Retirement Supplement Grant is ($5.0) a 50% reduction from Fiscal Year 2025. Additionally, State aid revenues include funding for library services ($6.8 million) and ($0.2 million) for the War Memorial Building.

State Grants	FY26 Budget
Income Tax Disparity	79.1
Local Health Operations	10.4
Library Services	6.8
Teachers Retirement Supplement	5.0
War Memorial	0.2
Total	**101.4**

Table in millions of Dollars.

Charges for Current Services: These revenues account for $138.6 million, or 5.3%, of the Fiscal 2026 General Fund budget. In Fiscal 2026 Emergency Medical Services (EMS) revenues were moved from a Special Fund to the General Fund. In Fiscal 2026 EMS revenue ($78.5 million) accounts for 57% of all charge for service revenue. The next largest share of this revenue is administrative overhead charges from the utility funds, followed for sanitation and tipping fees. The remaining $17.2 million in revenue come from District Court services, the sale of lien reports, port fire protection, checkout bag surcharge, and other services rendered by the City.

Charges for Current Services	FY26 Budget
Emergency Medical Services (EMS)	78.5
Charges for Central City Services	23.9
Sanitation and Waste Removal	19.0
Other	17.2
Total	**138.6**

Table in millions of Dollars.

Fines and Forfeits: These revenues account for $39.2 million, or 1.5%, of the Fiscal 2026 General Fund budget. Fines and Forfeits are primarily composed of traffic camera ticketing ($29.5 million), environmental citations ($6.7 million), and other misc. fines ($3.0 million).

Fines and Forfeits	FY26 Budget
Traffic Cameras	29.5
Environmental Control Board	6.7
Other	3.0
Total	**39.2**

Table in millions of Dollars.

Licenses and Permits: These revenues account for $38.2 million, or 1.5%, of the Fiscal 2026 General Fund budget. License and permits for Public Safety and Regulations account for the largest portion of this revenue group with $26.3 million, and comprise building, housing, animal control, and certain trades' permits. The Cable TV Franchise Fee also included in this group is estimated to generate $4.4 million. General Government licenses and permits add up to $5.1 million and are mainly comprised of business, alcoholic beverage, and marriage licenses; other proceeds within this category include food dealer permits, minor privilege permits, and special event permits. The Fiscal 2026 budget assumes fee revenue will increase by $4.5 million based on a comprehensive fee study that is currently underway.

Licenses and Permits	FY26 Budget
Public Safety and Regulations	26.3
Other Licenses and Permits	6.8
Business, Alcoholic Beverage, and Marriage Licenses	5.1
Total	**38.2**

Table in millions of Dollars.

Use of Money and Property: These combined revenues account for $39.1 million, or 1.5%, of the Fiscal 2026 General Fund. The largest revenue source is Earnings on Investments estimated at $24.4 million, a decrease of $17.2 million from Fiscal 2025. The largest source of funds for the Use of Property revenue is the Convention Center, which is anticipated to generate $9.4 million or 24.1% of this category in Fiscal 2026. Other significant revenue sources in this category include revenue tied to lease payments for the Southwest Resource Recovery Facility ($3.3 million) and rental of city property ($1.2 million).

Use of Money and Property	FY26 Budget
Earnings on Investments	24.4
Convention Center	9.4
SW Resource Facility - Lease	3.3
All Other	2.0
Total	39.1

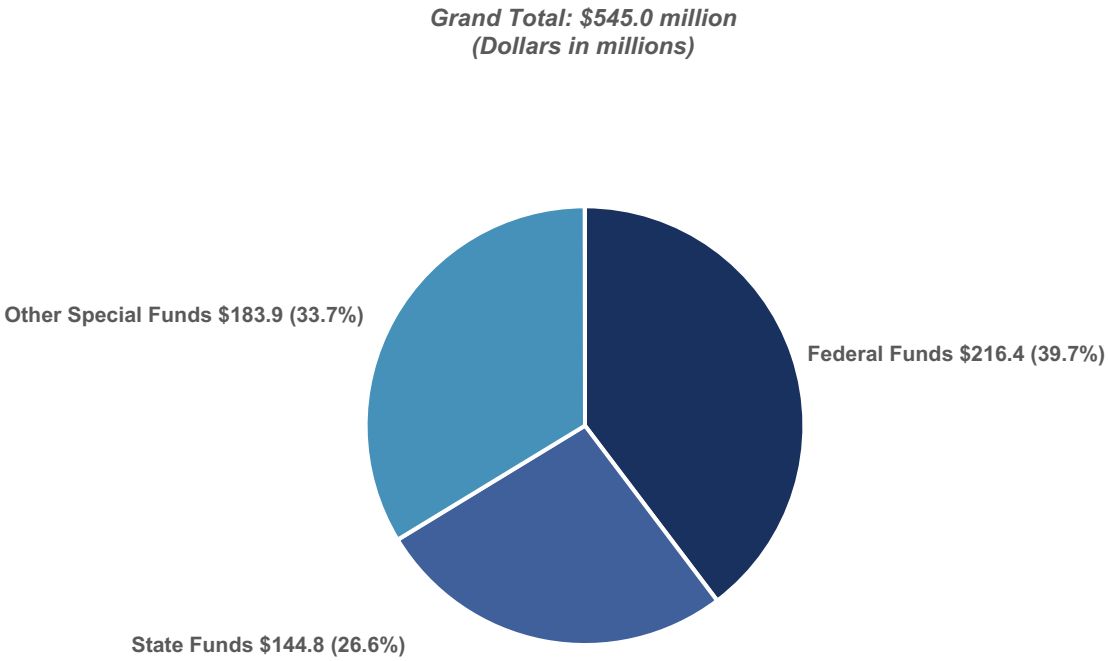
Table in millions of Dollars.

Other Revenues and Transfers: In addition to the revenues detailed above, the General Fund receives about $68.0 million (2.6%) in other revenues and net transfers from other funds. Other revenues include Fund Balance ($54.0 million to fund additional HUR capital projects), interest and penalty charges for delinquent payments excluding Real and Personal property taxes ($3.4 million) and charges related to vacant structure boarding and cleaning ($2.2). Revenue transfers include the net proceeds from the Parking Management Fund of $22.0 million and the transfer to the Children's Fund of $16.2 million for Fiscal 2026. Fund balance that is included in Fiscal 2026 is used for additional Pay-As-You-Go Capital projects and one-time real estate transactions.

Other Revenues	FY26 Budget
Fund Balance	54.0
Other Revenues	8.1
Revenue Transfers	5.9
Total	68.0

Table in millions of Dollars.

Federal, State, and Grant Funds



Policy and Objectives

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

Federal Funds

Total Operating Budget = $216.4 Million; $9.7 million increase from Fiscal 2025

Total Capital Budget=$65.5 Million

The Federal funds budget is based on known grant awards at the time the budget amounts were finalized in Spring 2025. Major increases are for the Mayor's Office of Homeless Services and the City's Health Department. The Fiscal 2026 budget will be amended to reflect any major changes to grant awards throughout the fiscal year.

State Funds

Total Operating Budget = $144.7 Million; $9.7 million decrease from Fiscal 2025

Total Capital Budget=$81.2 Million

The State funds budget is based on known grant awards at the time budget amounts were finalized in Spring 2025. The budget reflects reductions in the Health and Police departments.

Special Grants

Total Operating Budget = $144.7 Million; $9.7 million decrease from Fiscal 2025

Total Capital Budget=$0

The Special Grants budget includes grant awards to the City from private entities. These funds primarily support services with the Mayor's Office of Neighborhood Safety and Engagement and the Mayor's Office of Employment Development.

Special Revenue Funds

Policy and Objectives

These dedicated revenue funds are derived from a variety of revenue sources that are restricted to a specific use by law, mandate, or policy. Budget appropriations for dedicated revenue funds represent spending authority allowance for revenue anticipated to be received during the budget year.

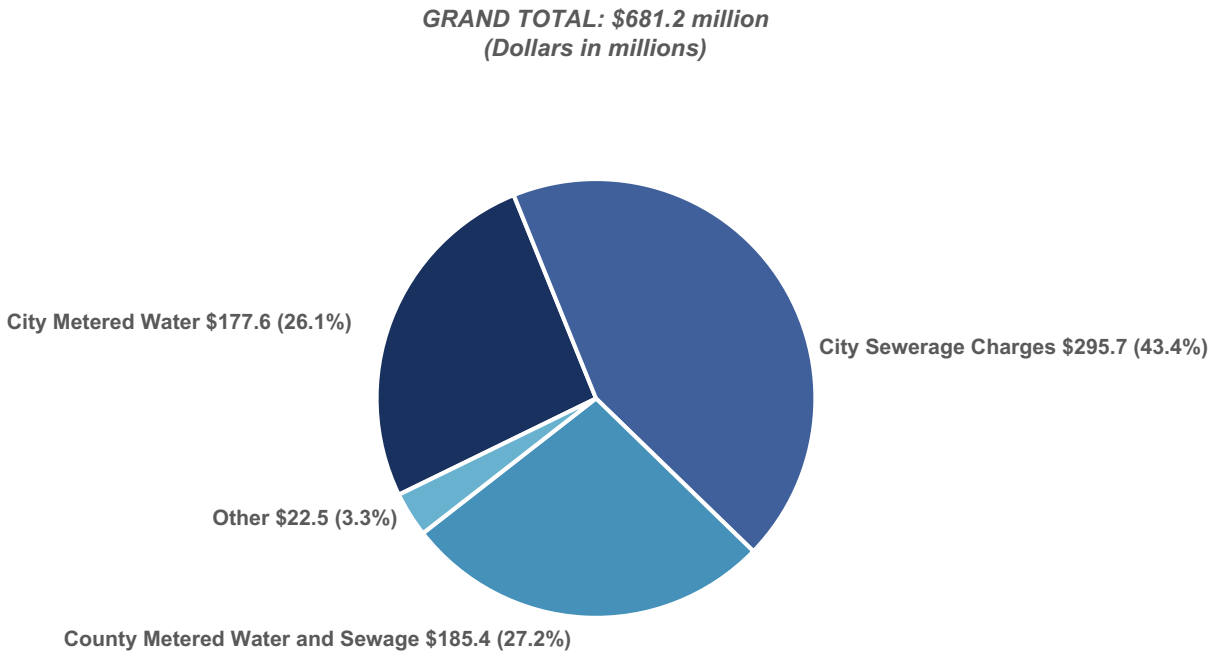
Special Funds

Total Operating Budget = $144.7 Million; $9.7 million decrease from Fiscal 2025

Total Capital Budget=$0

The Special Funds budget includes anticipated allocations within various special revenue funds. Budgeted amounts are based on the availability of funding within distinct special revenue accounts. The Fiscal 2026 budget includes allocating $36.7 million from the Opioid Restitution Funds. Additional detail regarding special fund allocations is included in the Special Revenue Fund section of the document.

Water, Wastewater, and Stormwater Funds



Policy and Objectives

A Charter Amendment approved in 1978 established the Water and Wastewater Utility Funds as two separate enterprises. The utility funds must be financially self-sustaining, as well as operated without profit or loss to other City funds. The establishment of these two funds enables the City to issue revenue bonds to finance related capital improvements. Ordinance 941, passed in December 1978, requires the Board of Estimates, upon recommendation of the Director of Finance and the Director of Public Works, to establish rates and charges sufficient to make the two utility funds self-supporting.The Stormwater Utility Fund, established in the Fiscal 2014 Budget, was created with the purpose of planning and budgeting for the capital and operating expenses associated with the City's stormwater management system. In 2012, the Maryland General Assembly passed a law mandating that certain jurisdictions, including the City, create a watershed protection program beginning July 1, 2013. Nearly all the funding sources for the utility operations come from the sale of services. Rates vary depending on volume, level of treatment and distribution costs. In the case of industrial users, rates vary according to the types of contaminants discharged into the Wastewater system. For Fiscal 2026, the Water and Stormwater rates are 3.0% and the Wastewater rate of 3.5%.

Water Utility

Total Operating Budget=$229.9 Million; $3.3 million increase from Fiscal 2025

Total Capital Budget=$25.0 Million

The Water Utility is funded through user rates. In addition to providing water to the City of Baltimore, the City supplies treated water to Anne Arundel County, Baltimore County, and Howard County. Untreated water is sold at wholesale rates to Carroll County and Harford County. The rate schedules are established pursuant to the Board of Estimates' actions and, in the case of Baltimore County, are subject to provisions of State law and City/County agreements regarding cost allocation. The law and agreement with Baltimore County obligates the City to supply water at cost. The City and County allocate operating and maintenance costs on all jointly used facilities. The increased Fiscal 2026 budget is driven by increased debt service and personnel costs from a recently implemented salary study.

Wastewater Utility

Total Operating Budget=$361.2 Million; $19.1 million increase from Fiscal 2025

Total Capital Budget=$10.0 Million

The Wastewater Utility is funded through user rates. Costs for the wastewater utility are shared with Counties based on their proportional share of the system. The budget increase is driven by personnel costs from a recently implemented salary study and increased costs for materials and supplies.

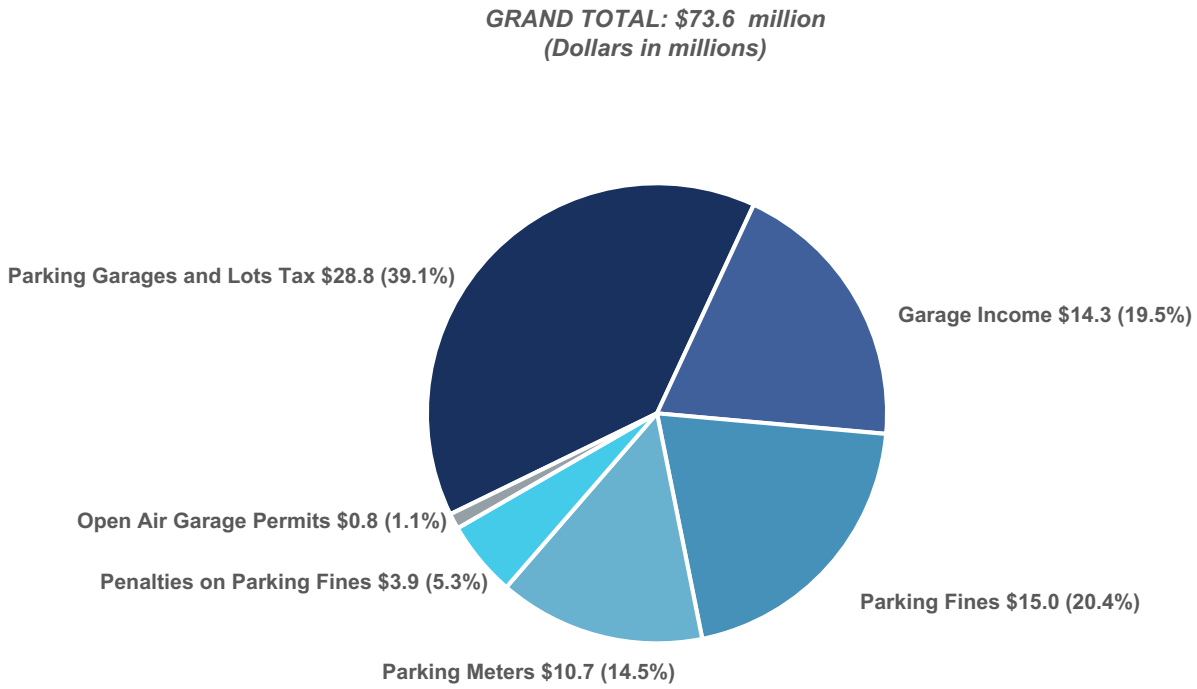
Stormwater Utility

Total Operating Budget=$45.1 Million; $13.1 million increase from Fiscal 2025

Total Capital Budget=$10.0 Million

The Stormwater Utility is funded through user rates. The Stormwater user fee provides a dedicated revenue source for the purpose of enabling the City to meet State and federal water quality requirements, improving water quality and flood control, reducing runoff into the harbor, and expanding green space. The increased Fiscal 2026 budget is driven by increased contractual costs.

Parking Enterprise Fund



Policy and Objectives

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

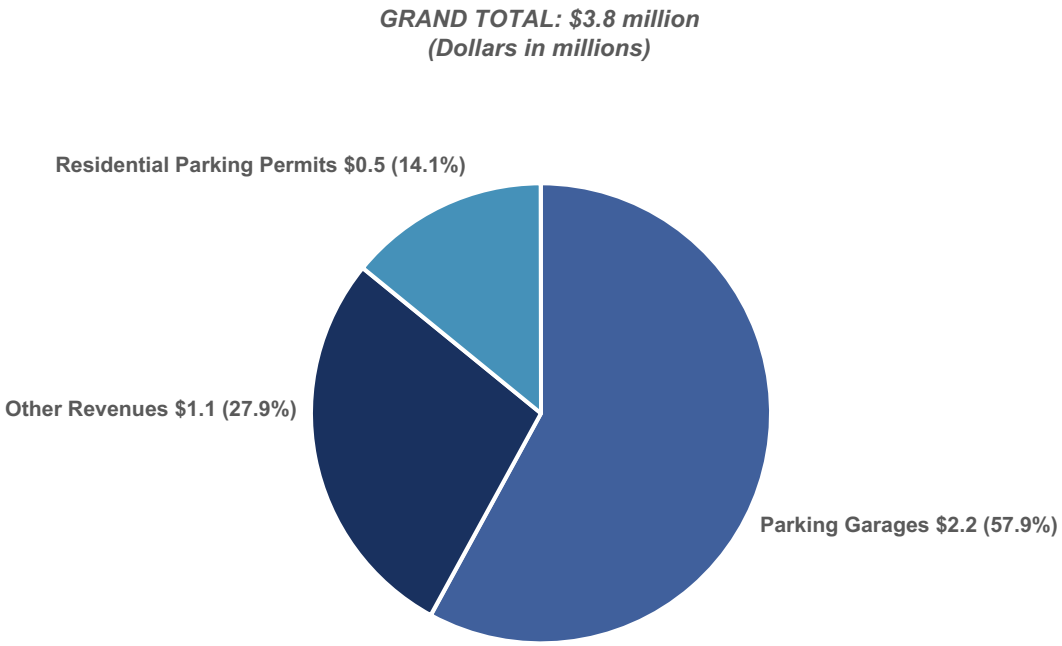
Providing that debt service obligations and other security requirements of the fund are met, the City is permitted to transfer monies from the Parking Enterprise Fund. Revenues in excess of debt service and operating expense requirements are transferred to the Parking Management Fund.

Parking Enterprise

Total Operating Budget=$17.7 Million; $435k increase from Fiscal 2025

The Parking Enterprise fund is supported by parking taxes, parking meters, parking fines, penalties on parking fines, and garage income. This fund supports costs for the Parking Authority of Baltimore City and expenses for the Charm City Circulator. The increased Fiscal 2026 budget is driven by general inflationary increases.

Parking Management Fund



Policy and Objectives

The Parking Management Fund was established in Fiscal 1992 to budget for parking activities exclusive of those expenses funded by the Parking Enterprise Fund. Taken together, the activities of the two funds provide a more complete accounting for the City's entire parking operations. The Parking Management Fund supports appropriations for on-street activities including the parking meter system, parking enforcement, and special parking programs and off-street parking activities including parking lots and garages financed by general obligation bonds or other General Fund sources. The primary purpose of the fund is to achieve clear management accountability and improve performance of all parking activities in order to increase revenues and improve public services in the most cost-effective manner. The Parking Management Fund is a budgetary fund. The results of fiscal operations of the fund are combined with the General Fund in the City's Annual Comprehensive Financial Report.

Parking Management

Total Operating Budget=$31.9 Million; $836k increase from Fiscal 2025

The Parking Management fund is supported by income from City-owned parking garages and the residential parking program. The fund supports costs for parking enforcement (including parking fine collections) and operating costs for city-owned lots and garages. After expenses in the Parking Management Fund are covered, the remainder is transferred to the General Fund; the Fiscal 2026 budget assumes transferring $22.0 million to the General Fund. The increased Fiscal 2026 budget is driven by general inflationary costs.

Convention Center Bond Fund

Policy and Objectives

The Convention Center Bond Fund was established in Fiscal 1995 to budget for hotel tax revenue to be dedicated to support the payment of principal and interest associated with City indebtedness incurred to finance one-third of the $151.0 million cost of the joint City-State expansion of the Baltimore Convention Center. The fully expanded and renovated Convention Center facility reopened in April 1997. The Convention Center Bond Fund is a budgetary fund. The results of fiscal operations of the fund are combined with the General Fund in the City's Annual Comprehensive Financial Report. In Fiscal 2020, the City completed its final debt service payment of $1.8 million for the bonds issued to fund the renovation. The City intended to continue making annual contributions to the Convention Center Bond Fund to offset future Convention Center expansion or renovation costs; however, due to lost revenues from the COVID-19 pandemic, the City temporarily paused this contribution. In Fiscal 2023, the City reactivated this commitment and the Fiscal 2026 budget includes an appropriation of $4.5 million contribution for future expansion of the Baltimore City Convention Center.

Major Revenues

The sole revenue source for the fund is the 9.5% sales and service tax levied on transient room rentals at hotels, motels, short term residential rentals, and bed and breakfast facilities located in the City. Fiscal 2026 hotel tax receipts are estimated to be $33.3 million. The City will transfer $28.5 million in estimated hotel tax proceeds to the General Fund. As a result of legislation enacted by the 1997 Maryland General Assembly, the City must appropriate 40.0% of its total hotel tax receipts to support the operations of Visit Baltimore, Inc. The legislative requirement for funding this organization is mandated through Fiscal 2027.

Conduit Enterprise Fund

Policy and Objectives

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

Major Revenues

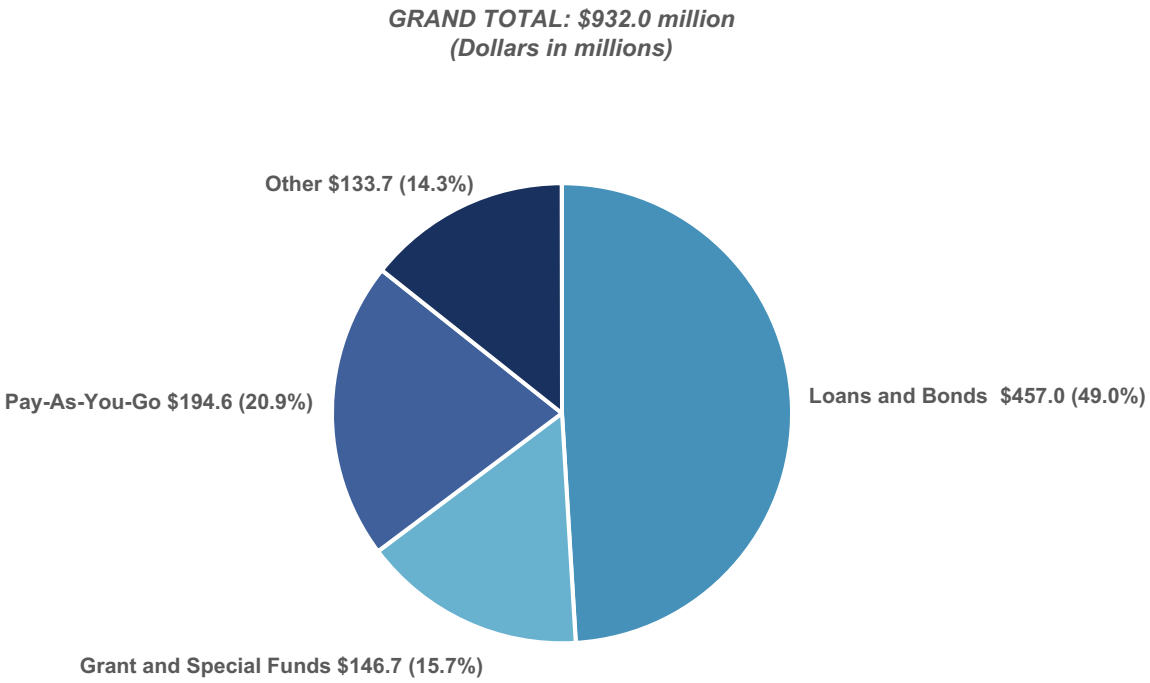
The Fiscal 2026 receipts for the Conduit Fund are estimated at $9.1 million, an increase of 5.5% from Fiscal 2025 which sat at $8.6 million. The sole revenue source for the fund is the rental charge levied on City agencies and other non-City users of the conduit system. Rental receipts in excess of the current operating expenses are reserved for maintenance, capital, and other requirements of the conduit system.

Conduit Enterprise

Total Operating Budget=$9.1 Million; $473k increase from Fiscal 2025

The Conduit Fund is supported by rental fees paid by users of the system. In 2023 the City entered into an agreement with Baltimore Gas and Electric (BGE) for maintenance and capital improvement costs for the system. Under the terms of the agreement BGE will invest $120 million in capital improvements to the system by December 2026 in addition to $1.5 million in annual contributions.

Capital Fund



Policy and Objectives

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

Major Revenues

Excluding Pay-As-You Go funding, three types of funding sources (grants, loans and bonds, and all other) total $737.4 million and comprise 79.1% of the Fiscal 2026 capital appropriations. The magnitude of the various funding sources changes significantly from year-to-year due to the timing of projects and grant funding. The largest funding sources in the Fiscal 2026 capital budget are $457.0 million, or 49.0%, in Revenue and General Obligation Bonds, $146.7 million, or 15.7%, in Federal and State grants; and $194.6 million, or 20.9%, in Pay-As-You-Go funding from current operating revenues. Other funding sources make up $133.7 million, or 14.3%, of the total capital budget for Fiscal 2026.

Internal Service Fund

Policy and Objectives

This fund finances goods and/or services provided by certain City agencies to other City agencies on a cost reimbursement basis. In Fiscal 2026, $223.9 million has been adopted for vehicle fleet repair and maintenance, print shop, post office, telephone, energy, risk management, rental of public buildings, and unemployment and worker's compensation services. These funds are to operate on a fully self-supporting basis, including the financing of reserves for capital equipment replacement.

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

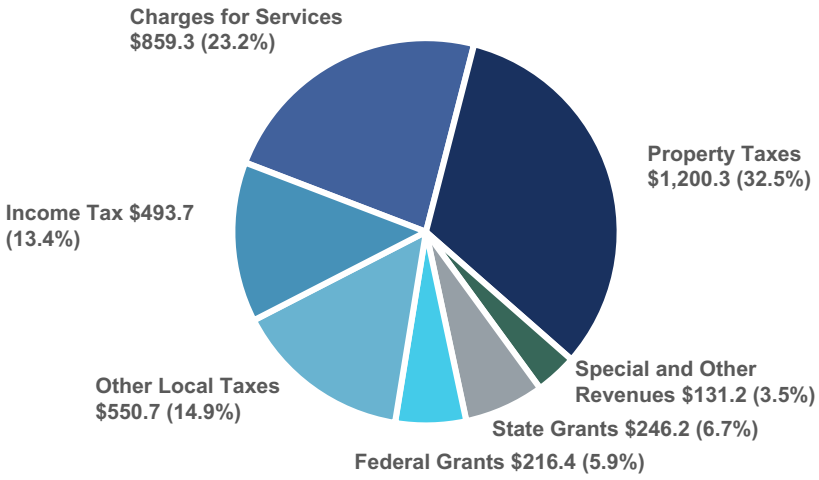
Operating Budget Recommendations

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Overview of Operating Budget Recommendation

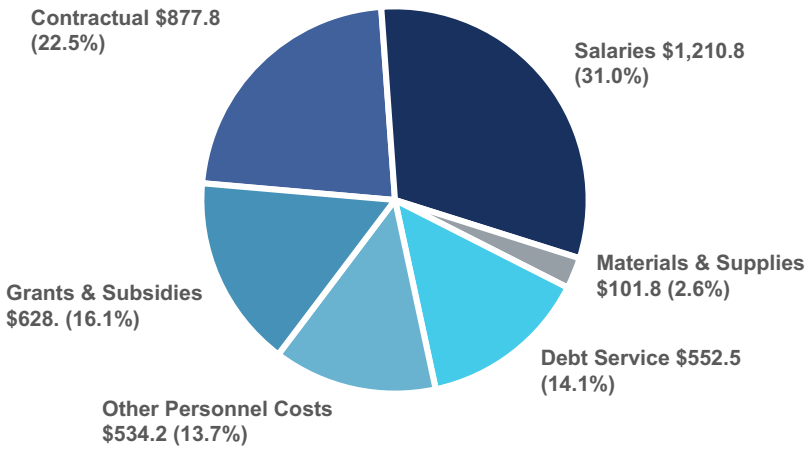
Total Operating Budget: $ 3.7 billion

Where the Money Comes from



Totals may not equal 100% or 'Total Operating Budget' due to rounding. Charts in millions.

How the Money is Used



Totals may not equal 100% or 'Total Operating Budget' due to rounding. Charts in millions.

Pillars

	Budget Amount			Change Amount	
Expenditures by Pillar	**FY24**	**FY25**	**FY26**	**Dollar**	**Percent**
Prioritizing Our Youth	654,291,293	623,090,801	634,353,647	11,262,846	1.8%
Building Public Safety	1,145,500,558	1,127,803,958	1,189,136,308	61,332,350	5.4%
Clean and Healthy Communities	997,596,944	1,007,461,205	1,086,439,739	78,978,534	7.8%
Equitable Neighborhood Dev.	307,667,890	311,166,393	349,647,325	38,480,932	12.4%
Responsible Stewardship	202,430,019	208,865,393	221,706,272	12,840,879	6.1%
Other	219,844,947	198,823,841	215,511,498	16,687,657	6.1%
Total	**3,527,331,651**	**3,477,211,589**	**3,696,794,789**	**219,583,200**	**6.3%**

Table in dollars.

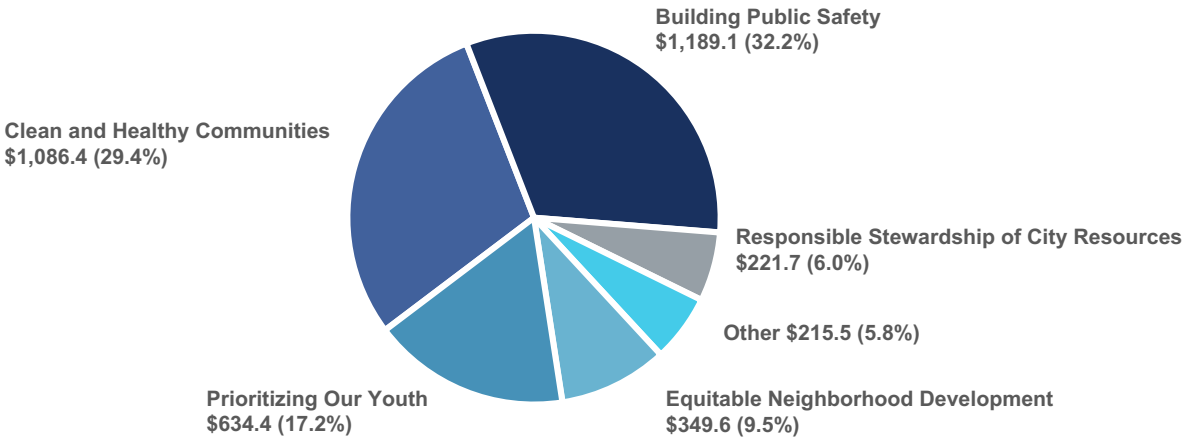
[1] Change is calculated between Fiscal 2025 and Fiscal 2026

[2] Equitable Neighborhood Dev. = Equitable Neighborhood Development

[3] Responsible Stewardship = Responsible Stewardship of City Resources

The chart below summarizes the Fiscal Year 2026 Adopted Budget by Pillar.

Expenditures by Pillar



Dollars in millions. Totals may not equal 100% or table budget amount due to rounding.

The Fiscal Year 2026 Adopted Budget was developed using the Pillars reflected in Mayor Scott's Action Plan: Prioritizing Our Youth, Building Public Safety, Clean and Healthy Communities, Equitable Neighborhood Development, and Responsible Stewardship of City Resources.

The Pillars focus on the operating budget; for details on the capital budget, see Capital Budget.

The diagram below shows how the Pillars and goals are linked to population-level indicators that are used to monitor progress on achieving strategic outcomes for the City. Indicators are measured annually and use an external source to ensure integrity of the data. Taken together, the Pillars, goals, and indicators serve as a report card on how well the City is doing in advancing these citywide goals.

The indicators draw from a variety of data sources to capture citywide trends. Budget summaries for each of the outcomes in the next section highlight how the Fiscal 2026 budget investments prioritize services that are highly impactful and closely aligned with the Mayor's Action Plan.



PRIORITIZING YOUTH

PILLAR GOALS

1 Ensure access to quality educational and recreational environments
2 Increase quality of opportunities for disconnected youth
3 Decrease number of justice-involved youth
4 Ensure children are ready to succeed upon entering kindergarten
5 Increase engagement with Baltimore youth

PILLAR INDICATORS

Academic Achievement
College & Career Readiness
Infant Mortality



BUILDING PUBLIC SAFETY

PILLAR GOALS

1 Reduce violent crime
2 Achieve significant progress on the consent decree
3 Decrease the flow of illegal guns into Baltimore
4 Increase support for returning residents
5 Accelerate and expand 9-1-1 diversion
6 Modernize the City's EMS
7 Strengthen coordination on joint efforts

PILLAR INDICATORS

Homicides & Non-Fatal Shootings
Property Crime



CLEAN AND HEALTHY COMMUNITIES

PILLAR GOALS

1 Reduce public health disparities
2 Provide support services to reduce housing insecurity
3 Improve the cleanliness of Baltimore
4 Ensure every neighborhood affordable, healthy food and safe, reliable public transportation, streets and sidewalks
5 Provide affordable, world-class water service
6 Move towards a more sustainable future

PILLAR INDICATORS

Recycling Rate
Citywide Energy Use
Asthma Visits
Recreational Opportunities
Water Cleanliness
Opioid-Related Deaths



EQUITABLE NEIGHBORHOOD DEVELOPMENT

PILLAR GOALS

1 Continue to ensure an equitable recovery from COVID-19
2 Increase capital investment and ensure equitable access
3 Reimagine and provide support to Baltimore economy with a focus on local business owners
4 Increase population
5 Close the digital divide once and for all

PILLAR INDICATORS

Employment Rate
Number of Jobs
Visitors to Baltimore
Neighborhood Revitalization



RESPONSIBLE STEWARDSHIP OF CITY RESOURCES

PILLAR GOALS

1 Improve the overall reliability, access, and transparency of the City's financial systems
2 Deliver quality, efficient customer service to all residents
3 Recruit, retain, and develop a diverse and high-achieving workforce
4 Improve government performance, accountability, and cross-agency collaboration
5 Increase transparency and meaningful resident participation in government

PILLAR INDICATORS

Prompt Vendor Payment
311 Responsiveness

Board of Elections

The Board of Elections for Baltimore City is authorized by the Public General Laws of Maryland and is authorized to make rules consistent with State laws to ensure the proper and efficient registration of voters and conduct of elections.

The Board of Elections, appointed for a four-year term by the Governor, consists of five regular members. Meetings are held at least monthly. The administrators and staff are responsible for overseeing election precincts, recruiting election judges, and ensuring the proper use of election materials. Daily activities include answering various types of voting-related inquiries and responding to registration requests that come via telephone, office visits or through the mail. During election years, additional duties include accepting the filing of candidates, receiving campaign treasury reports, and training election judges.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	9,894,804	0	9,629,962	0
Total	**9,894,804**	**0**	**9,629,962**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
899: Fair Conduct of Elections	9,894,804	9,629,962
Total	**9,894,804**	**9,629,962**

The Fiscal 2026 Adopted Budget reflects:

- Fully funding costs for the primary elections for the November 2026 election. The Fiscal 2026 budget is based on cost estimates provided by the Board of Elections.
- Eliminating funding to lease a new office and warehouse location for the Board of Elections. Funding will be allocated in a future budget when a location has been identified.

City Council

The City Council was created by the City Charter as the legislative branch of the City government. The City Council conducts regular meetings; provides various services to constituents; enacts laws, including the annual Ordinance of Estimates; reviews and considers City expenditures and operations; confirms certain municipal officers; and holds hearings on topics of public interest.

The City Council is headed by a President who is elected to a four-year term in a citywide election. The President of the City Council shall be ex-officio Mayor in case of and during sickness, temporary disqualification, or necessary absence of the Mayor. The President presides over the weekly Board of Estimates meetings. The City Council is comprised of the President and Council Members from 14 single-member districts.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	10,650,904	81	14,742,051	83
Total	**10,650,904**	**81**	**14,742,051**	**83**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
100: City Council	10,650,904	14,742,051
Total	**10,650,904**	**14,742,051**

The Fiscal 2026 Adopted Budget reflects:

- Increasing individual Council District budgets from $423,000 to $485,000 (a 14.7% increase). The Adopted Budget annualizes funding for staff reclassifications that occurred in Fiscal 2025 and recurring funding for professional development for Council staff.
- Funding for 1 Fiscal Legislative Analyst that was included as part of the Fiscal 2025 adopted budget and 1 Council Assistant position.
- $2.9 million to provide grants to community-based organizations, funds are allocated by the Council President and individual Council members. This funding was added to the budget through an amendment approved by the City Council during their budget deliberations.

Comptroller

The mission of the Comptroller's Office is to encourage sound fiscal policy for the City, aid in the cost-efficient and effective delivery of City services, and promote the prudent management of City resources. This mission is accomplished through the performance of Charter mandated functions, legislation, and related duties. The Comptroller is an elected official of City government and a member of the Board of Estimates and Board of Finance pursuant to Article V of the City Charter. The Comptroller has executive responsibility for the City's independent audit function as well as the Department of Accounts Payable, the Department of Real Estate, the Department of Telecommunications, and the Municipal Post Office.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	11,831,384	79	12,565,471	80
Internal Service	15,640,871	33	16,450,553	33
Total	**27,472,255**	**112**	**29,016,024**	**113**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
130: Executive Direction and Control	2,572,817	2,770,012
131: Audits	6,398,255	6,738,678
132: Real Estate Acquisition and Management	1,378,394	1,514,299
133: Office of Telecommunications	10,727,318	11,106,659
136: Municipal Post Office	4,913,553	5,343,894
902: Accounts Payable	1,481,918	1,542,482
Total	**27,472,255**	**29,016,024**

The Fiscal 2026 Adopted Budget reflects:

- Creating an Operations Officer II position midyear in Fiscal 2025. This position is focused on data management and data projects within the Comptroller's Office.
- Increased funding of $250,000 is included in the Internal Service Fund for a new municipal post office, Charm City PASS, that opened mid-year 2025 to expand constituent services at the convention center.

Council Services

The Office of Council Services provides professional staff support to the City Council and its committees. The agency is responsible for analyzing proposed legislation, support the technical needs of City Council meetings, and manage logistics associated with scheduling City Council meetings and hearings.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	955,004	6	929,478	6
Total	**955,004**	**6**	**929,478**	**6**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
103: Council Services	955,004	929,478
Total	**955,004**	**929,478**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining the current level of service.

Courts: Circuit Court

The Circuit Court for Baltimore City is a division of the State judicial system established by the Constitution of Maryland. There are currently 35 permanent judges who rotate among civil, domestic, juvenile and criminal courts. The Circuit Court currently has 15 magistrates and 17 retired judges who preside over various dockets on an as-needed basis.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	21,351,928	86	22,802,890	86
Federal	244,717	2	609,468	2
State	5,223,597	40	5,144,257	41
Special	1,888,214	5	1,902,028	5
Total	**28,708,456**	**133**	**30,458,643**	**134**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
110: Circuit Court	28,708,456	30,458,643
Total	**28,708,456**	**30,458,643**

The Fiscal 2026 Adopted Budget reflects:

- $270,000 for additional staffing to support the increased number of cases associated with the City's vacant properties. These positions will support additional judicial capacity that was funded in the State's Fiscal 2026 budget.
- Allocating $400,000 in federal funds to support child support administration services.

Courts: Orphans' Court

The Orphans' Court was established by the Maryland Constitution as a division of the State judicial system. Orphans' Court judges preside over probate, estate, and guardianship cases; ensure responsible guardianship in proceedings regarding minors and their property; ensure proper accounting and administration of estates and trusts; and provide information and advice to parties seeking guidance in probate and guardianship matters.

The primary objectives of the Orphans' Court are to establish a position of statewide leadership in probate and guardianship matters; exercise judicial prerogatives to protect rights of minors and determine placement in guardianship cases; and institute strict accounting guidelines in the administration and disposition of estate cases. Article IV, Section 40 of the State Constitution mandates the election of three Orphans' Court judges.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	807,922	5	806,791	5
Total	**807,922**	**5**	**806,791**	**5**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
817: Orphans' Court	807,922	806,791
Total	**807,922**	**806,791**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining the current level of service.

Employees' Retirement Systems

The Employees' Retirement System (ERS), the Elected Officials Retirement System (EOS), and the Fire and Police Retirement System (F&P) were created to provide lifetime service retirement benefits, survivor benefits, and permanent disability benefits to eligible members and their beneficiaries. The cost of such programs includes recurring benefit payments, lump sum death benefits, payments to terminated members, and the cost of administering the system. The Systems are committed to protecting and prudently investing member assets and providing accurate and timely benefits with quality service to members and beneficiaries.

As of June 30, 2024, ERS membership consisted of 17,989 members, which includes 9,185 retirees and beneficiaries (currently receiving benefits), 7,534 active members (current employees), and 1,192 terminated members (entitled but not yet receiving benefits). F&P membership consisted of 9,859 members, which includes 6,506 retirees and beneficiaries and 3,353 active members.

The Retirement Savings Plan (RSP) is a 401(a) defined contribution retirement plan with hybrid and non-hybrid membership options designed to provide a secure retirement for City of Baltimore employees hired or rehired on or after July 1, 2014. The Deferred Compensation Plan (DCP) is a 457(b) retirement savings plan that provides employees an opportunity to build additional savings for retirement. As of June 30, 2024, RSP membership consisted of 4,103 hybrid members and 1,054 non-hybrid members. The DCP consisted of 8,713 members.

Administrative costs are appropriated in the City's annual operating budget. Administrative expenses for ERS and F&P systems are paid from the earnings of the systems and not from direct City support. The annual operating budget for each system's administration is approved by their respective boards, which have the legal and fiduciary responsibility to manage all operations. City contributions to F&P, ERS, and RSP are allocated to agencies based on the number of budgeted positions. ERS and F&P pension systems had positive returns in Fiscal 2024, 6.4% and 9.8% respectively.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
Special	14,431,806	84	15,000,759	84
Total	**14,431,806**	**84**	**15,000,759**	**84**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
152: Employees' Retirement System - Administration	6,685,986	7,008,082
154: Fire and Police Retirement System - Administration	6,830,156	7,026,110
155: Retirement Savings Plan	915,664	966,567
Total	**14,431,806**	**15,000,759**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining the current level of service.

Enoch Pratt Free Library

The mission of the Enoch Pratt Free Library is to empower, enrich, and enhance the quality of life for all through equitable access to information, services, and opportunity.

The Enoch Pratt Free Library was created by Maryland law in 1882, which enabled the City to accept the donation from Enoch Pratt to establish "The Enoch Pratt Free Library of Baltimore City." Under the terms of Mr. Pratt's gift, the Library is owned by the City but administered by a private Board of Trustees. The Library system consists of the Central Library, 21 neighborhood libraries, and two bookmobiles. The Central Library is designated as the State Library Resource Center under State law, with responsibility for providing a wide variety of services including the operation of "Sailor," the internet-based network of the Maryland library community.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	33,408,554	330	34,855,353	330
State	11,804,519	103	12,267,520	103
Special	1,290,899	15	1,323,318	15
Total	**46,503,972**	**448**	**48,446,191**	**448**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
788: Information Services	46,503,972	48,446,191
Total	**46,503,972**	**48,446,191**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining the current level of service.

Finance

The mission of the Department of Finance is to provide a full range of financial services to City agencies; collect and invest all monies due the City; manage City debt; develop and implement the annual operating budget; manage the City's self-insurance programs; maintain the City's financial records and execute fiscal policy as established by the Board of Estimates.

The Department is comprised of six bureaus: Accounting and Payroll Services (BAPS), Budget and Management Research (BBMR), Procurement, Revenue Collection (BRC), Risk Management, Treasury and Debt Management, as well as the Office of Fiscal Integrity and Recovery and the Grants Management Office (GMO). The Finance Department also oversees the City's Print Shop and Surplus Property divisions. The Finance Director's Office provides administrative direction and control and performs the departmental personnel functions.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	34,898,720	230	35,008,048	244
Internal Service	8,302,192	32	8,849,229	32
Wastewater	0	0	433,542	7
Water Utility	269,078	3	496,774	7
Stormwater Utility	0	0	131,205	1
Parking Management	3,472,833	21	3,571,284	20
Special	521,179	7	610,015	7
Total	**47,464,002**	**293**	**49,100,097**	**318**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
148: Revenue Collection	16,183,904	16,390,009
150: Treasury and Debt Management	1,466,850	1,511,896
698: Administration - Finance	2,922,196	2,239,485
699: Procurement	6,011,403	6,939,149
700: Surplus Property Disposal	169,757	237,857
701: Printing Services	3,572,496	3,827,858
703: Payroll	2,492,650	3,056,014
704: Accounting	4,193,983	3,758,460
707: Risk Management for Employee Injuries	4,484,739	4,750,955
708: Operating Budget Management	3,106,359	3,105,229
710: Fiscal Integrity and Recovery	1,332,707	1,275,381
711: Finance Project Management	1,526,958	1,139,912
913: Finance Grant Management	0	478,594
915: Corporate and Revenue Compliance	0	389,298
Total	**47,464,002**	**49,100,097**

The Fiscal 2026 Adopted Budget reflects:

- Creating 6 new positions within the Department (2 in Revenue Collections and 4 in Finance Project Management) to reduce the agency's use of contracted services. The net savings from this action is approximately $750,000 annually.
- Creating two new services: Finance Grant Management and Corporate Revenue Compliance. These services were previously embedded in the Finance-Administration service. Funding for these services maintains the current level of service.
- Creating 12 new positions for Procurement for the ongoing Procurement Transformation work. These newly established positions are funded by enterprise funds to support specific procurements within these funds.
- Creating six new positions in Payroll, these positions were funded in the Fiscal 2025 budget and created midyear.
- Reducing the budget for Service 710-Fiscal Integrity and Recovery by $100,000. Savings will be realized through reduced spending on personnel and contractual costs. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

Fire

The Baltimore City Fire Department (BCFD), established by the City Charter, is dedicated to fire prevention, suppression, and emergency medical services, all delivered with professionalism and compassion. BCFD employs innovative strategies in fire safety, community outreach, public education, and other services. While emergency response is the primary focus, increased prevention efforts—such as residential fire safety training, the Mobile Safety Center, the Youth Fire and Life Safety Program, early childhood education, and free smoke detector programs—have significantly reduced fire incidents and related injuries.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	251,619,336	1,685	338,970,425	1,679
Federal	2,644,802	9	4,788,995	8
State	1,352,944	0	3,174,895	0
Special	71,618,259	85	14,898,251	92
Total	**327,235,341**	**1,779**	**361,832,566**	**1,779**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
600: Administration - Fire	12,252,493	13,571,691
602: Fire Suppression and Emergency Rescue	188,053,604	209,120,381
608: Emergency Management	2,939,794	2,760,556
609: Emergency Medical Services	65,836,397	72,098,856
610: Fire and Emergency Community Outreach	425,359	411,503
611: Fire Code Enforcement	5,949,638	7,170,301
612: Fire Investigation	831,871	992,260
613: Fire Facilities Maintenance and Replacement	25,865,731	29,416,304
614: Fire Communications and Dispatch	19,939,700	20,763,085
615: Fire Training and Education	5,140,754	5,527,629
Total	**327,235,341**	**361,832,566**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $5.2 million for the Opioid Restitution Fund for contracted EMS Services, 911 Nurse Triage, and Population Health.
- Eliminating the EMS Special Fund and transferring all EMS costs to the General Fund. Moving forward, all EMS revenue will be recorded as General Fund revenue. In Fiscal 2026 the City estimates receiving $75 million in EMS revenue.
- Allocating $500,000 to create additional positions within Fire Code Enforcement to improve turnaround time for permit review.
- Eliminating $400,000 for the Asset Management System that was added to the Fiscal 2026 budget. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

General Services

The Department of General Services (DGS) was established as an independent agency on July 1, 2009 as the result of a voter approved Charter change. The Department's mission is to deliver results for our City partners through services and solutions that are timely, cost-effective, and sustainable. DGS is comprised of five (5) divisions: Administration, Fleet Management, Facilities Management, Public and Private Energy Performance, and Capital Projects Design and Construction. The Department is fully committed to providing healthy working environments and safe, reliable vehicles for City employees.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	15,990,760	73	15,038,947	76
Internal Service	161,371,547	349	170,573,377	350
Federal	0	0	549,550	0
State	1,229,329	0	4,246,394	0
Special	1,622,699	0	3,636,434	0
Total	**180,214,335**	**422**	**194,044,702**	**426**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
189: Fleet Management	82,092,440	89,849,620
726: Administration - General Services	1,453,374	2,050,739
730: Public and Private Energy Performance	50,753,098	44,837,760
731: Facilities Management	44,736,214	56,049,497
734: Capital Projects Division - Design and Construction	1,179,208	1,257,086
Total	**180,214,335**	**194,044,702**

The Fiscal 2026 Adopted Budget reflects:

- Additional funding ($125,000) for contractual cleaning services and to create two new positions, one in DGS and one in DPW, to mitigate hazards and ensure employee safety at 8 Solid Waste facilities.
- Funding for the continuation of the Master Lease Program in Fiscal 2026 within the Fleet Management budget, which will include debt service for approximately $37.8 million in new borrowing. This funding will support the replacement of an estimated 226 vehicles, ensuring the City's fleet remains reliable and operationally efficient.
- Reducing holding costs for surplus school sites by $200,000 to reflect current spending trends.
- Reducing funding for various capital related contractual expenditures. Moving forward these costs will be charged directly to capital projects.
- Utilizing $2.9 million from the Surplus Property Disposal fund to cover holding costs for the 311 Saratoga Street building vacated by the State of Maryland in 2024. The budget assumes this building will be sold during Fiscal 2026.

Health

The Baltimore City Health Department is the local public health authority responsible for protecting health, reducing disparities, and improving community well-being through education, coordination, advocacy, and direct services. It also enforces City ordinances related to public health. The department's responsibilities include managing acute communicable diseases, animal control, chronic disease prevention, emergency preparedness, HIV/STD care, maternal and child health, restaurant inspections, school health, senior services, and addressing youth violence.

In partnership with other city agencies, healthcare providers, community organizations, and funders, the Health Department works to empower residents with the knowledge, resources, and environment needed to live healthy lives.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	53,992,429	398	55,608,620	416
Federal	92,238,339	280	98,666,978	321
State	41,612,437	128	27,889,382	93
Special	19,756,198	41	18,210,736	73
Special Grant	548,422	6	468,490	0
Total	**208,147,825**	**853**	**200,844,206**	**903**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
303: Clinical Services	8,558,267	8,912,182
305: Health Homes	4,496,872	4,112,842
307: Substance Use Disorder and Mental Health	5,258,951	9,824,220
308: Maternal and Child Health	37,955,468	29,983,742
310: School Health Services	20,630,708	22,096,369
311: Health Services for Seniors	6,729,611	7,562,645
315: Emergency Services - Health	20,942,079	14,982,802
316: Youth and Trauma Services	2,423,090	4,394,307
715: Administration - Health	10,636,221	19,943,596
716: Animal Services	4,566,719	4,833,707
717: Environmental inspection Services	3,395,792	3,606,167
718: Chronic Disease Prevention	1,650,671	1,703,485
720: HIV Treatment Services for the Uninsured	59,879,489	45,904,693
721: Senior Centers	5,928,675	5,592,997
723: Advocacy for Seniors	2,245,268	2,947,318
724: Direct Care and Support Planning	3,836,871	6,207,443
725: Community Services for Seniors	9,013,074	8,235,691
Total	**208,147,825**	**200,844,206**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $7.85 million from the Opioid Restitution Fund to support the City's opioid response within the Health Department. This funding is part of a multi-year $20.0 million commitment to increase opioid-related services through the Opioid Restitution Fund. In Fiscal 2026 this funding will support 25 new positions.
- Increasing the annual allocation for BARCS by $500,000 from $1.5 million to $2.1 million.
- Allocating $850,000 for the B'more for Health Babies program. This funding leverages 100% matching Medicaid funding.
- Increasing funding by $819,500 to create IT Associates, HR Generalists, HR Assistants, Contract Managers, medical billing support, and Policy Analyst positions in Service 715 Administration to expand billing capacity for the agency.
- Creating four new positions (three in Service 303- Clinical Services and one in Service 316-Youth and Trauma Services) to meet programmatic requirements of these services.

Housing and Community Development

The Department of Housing and Community Development (DHCD) works to ensure that all Baltimore City residents have access to safe, affordable housing in thriving neighborhoods. DHCD is dedicated to expanding housing options, fostering healthy communities, and preventing displacement through investments, code enforcement, property redevelopment, community capacity-building, and support for various programs, including emergency assistance and summer food initiatives. DHCD also focuses on preserving and developing affordable rental housing for low- and moderate-income residents through subsidies, financing, and site assembly assistance.

DHCD also supports neighborhood stability and affordable housing through homeownership repair programs, homeowner counseling, and homebuyer incentives. It promotes safe housing through code inspections, litigation, and a national receivership program, while also overseeing permitting, demolition, revitalization, and property registration and licensing.

The budget for DHCD also includes the City's annual funding for the Baltimore Development Corporation (Services 809, 810, and 813), Waterfront Partnership (Service 814), Live Baltimore (Service 815), and East Baltimore Development Inc (activity within Service 749). This goals and mission of these organizations align with the goals of DHCD. Funding for these organizations is allocated through grant agreements reviewed and approved by the Board of Estimates.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	51,767,542	363	54,819,970	373
Federal	20,956,101	68	18,615,078	84
State	5,810,231	4	4,941,567	4
Special	10,424,338	4	10,296,141	5
Total	**88,958,213**	**439**	**88,672,756**	**466**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
593: Community Support Projects	13,387,653	12,311,549
604: Before and After Care	250,266	96,028
737: Administration HCD	6,901,642	6,505,002
738: Weatherization Services	2,682,304	1,881,897
742: Promote Homeownership	1,920,571	1,896,985
745: Housing Code Enforcement	15,222,780	10,191,004
747: Register and License Properties and Contractors	805,081	929,530
748: Affordable Housing	9,984,788	10,026,514
749: Property Acquisition, Disposition, and Asset Management	7,912,886	9,729,893
750: Housing Rehabilitation Services	6,961,646	6,122,629
751: Building Code Permitting, Inspections and Compliance	8,683,443	14,057,527

(continued)

Service	Budget	
	Fiscal 2025	Fiscal 2026
752: Community Outreach Services	1,854,183	2,682,586
754: Summer Food Program	3,919,115	3,709,857
809: Retention, Expansion, and Attraction of Businesses	2,837,015	2,839,944
810: Real Estate Development	2,837,015	2,839,944
811: Inner Harbor Coordination	643,070	662,362
813: Technology Development-Emerging Technology Center	967,381	966,510
815: Live Baltimore	1,187,374	1,222,995
Total	**88,958,213**	**88,672,756**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $800,000 to create additional positions to support the Vacants initiative. This funding was reduced from $1.0 million to $800,000 as part of a City Council-approved amendment to reallocate funds during budget deliberations.
- Transferring funding for 7 positions from the General Fund to the Community Development Block Grant (CDBG). The Recommended Budget assumes the Fiscal 2026 CDBG allocation will be $19 million, 11% lower than Fiscal 2025.
- Shifting management of the Northwood Childcare Center to the Department of Recreation and Parks due proximity of the recreation center and school, while continuing funding for the Waverly Childcare Center. Funding for the Northwood Childcare center was realigned to service 752- Emergency Management.
- Increasing funding by $725K to support 8 positions (7 general funded and 1 CDBG funded), including 3 newly created positions in service 752 Community Outreach Services.
- Moving the Office of the Zoning Administrator from DHCD to the Department of Planning, reducing funding in Service 751- Building and Zoning Inspections and permits.
- Maintaining funding levels for BDC, Waterfront Partnership, Live Baltimore, and East Baltimore Development Inc., with a 3% inflationary increase for all these organizations.

Human Resources

The Department of Human Resources (DHR), in partnership with City agencies, is responsible for attracting, developing, and retaining a diverse and quality workforce by creating and implementing the City's human resource policies, regulations, programs, and special projects. DHR guides City agencies to foster a healthy, safe, equitable, and productive work environment for employees, their families, and the community. The agency is comprised of 8 business units: Classification and Compensation, Employee Benefits, Learning and Development, the Employee Assistance Program, Shared Services and Recruitment, Policy and Compliance, Human Resources Information Technology, and Engagement and Strategic Partnership. DHR serves as support to the Civil Service Commission which advises the Mayor on personnel issues to include investigations and rulings on appeals of termination, suspensions over 30 days, and demotions of civil service employees.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	12,600,741	73	12,617,603	74
Internal Service	2,651,083	3	2,749,837	3
Total	**15,251,824**	**76**	**15,367,440**	**77**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
770: Administration - Human Resources	5,175,846	5,337,884
771: Benefits Administration	4,786,543	4,873,389
772: Civil Service Management	4,225,257	4,024,982
773: Learning and Development	1,064,178	1,131,185
Total	**15,251,824**	**15,367,440**

The Fiscal 2026 Adopted Budget reflects:

- Creating the Chief of Recruitment, this position was funded in the Fiscal 2025 budget and created midyear.

Law

The Department of Law is a City government agency established by the City Charter. The City Solicitor, appointed by the Mayor and confirmed by the City Council, leads the department. As the City's legal adviser and representative, the City Solicitor oversees all legal matters involving the City and its entities and serves as a member of the Board of Estimates.

Under the City Solicitor's leadership, the Law Department acts as the City's full-service law firm. Its key responsibilities include representing the City in litigation, protecting its financial and corporate interests in contracts, real estate, and financial transactions, collecting debts owed to the City, and providing legal counsel to the Mayor, City Council, and City agencies.

Law Department attorneys focus on the City's financial and operational needs, emphasizing innovation, revenue collection, and preservation. They engage in preventive legal work to minimize liability and resolve issues creatively to avoid disputes. These efforts have recovered hundreds of millions of dollars for the City and helped prevent significant financial losses, all while supporting the City's objectives.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	13,990,797	75	14,665,393	77
Internal Service	10,116,029	31	10,353,999	31
Special	0	0	1,000,000	0
Total	**24,106,826**	**106**	**26,019,392**	**108**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
860: Administration - Law	1,592,121	1,737,235
861: Controversies	9,897,363	11,652,812
862: Transactions	3,074,741	3,053,008
871: Police Legal Affairs	2,971,581	2,870,675
872: Workers' Compensation Practice	6,571,020	6,705,662
Total	**24,106,826**	**26,019,392**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $1.55 million to create additional staff capacity for the Law Department. This recommendation includes $550,000 from the General Fund and $1.0 million from the Opioid Restitution Fund. The General Fund portion of this funding was reduced by $200,000 as part of of a City Council-approved amendment to reallocate funds during budget deliberations.

Legislative Reference

The Department of Legislative Reference was established by the City Charter to study and report on the subjects of proposed legislation and to advise the City Council on the preparation of any bill, ordinance, or resolution. The agency also organizes and maintains the City Code and the Code of Baltimore Regulations Annotated. As required by the Charter, the department serves as the official repository of City documents for historical preservation and research through its oversight of the City's records management program and of the City Archives. Legislative Reference's collection and indexing supports other City agencies and the public by maintaining a reference library for legislation, records, and other materials germane to the operations of City government.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	2,087,787	7	2,407,825	8
Total	**2,087,787**	**7**	**2,407,825**	**8**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
106: Legislative Reference Services	991,337	1,234,438
107: Archives and Records Management	1,096,449	1,173,387
Total	**2,087,787**	**2,407,825**

The Fiscal 2026 Adopted Budget reflects:

- Annualized funding for a Legislative Service Technician that was created midyear in Fiscal 2025.
- Increasing funding for the City Archives rental space by $46,000 to accommodate the final negotiated rent and required tenant improvements.
- Allocating $150,000 for additional staff resources to support the agency’s role in drafting legislation for the City Council. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

Liquor License Board

The Board of Liquor License Commissioners, a State of Maryland agency, regulates the sale, storage, and distribution of alcoholic beverages in Baltimore City. It is also responsible for licensing and regulating adult entertainment businesses.

The Board's duties include processing applications and renewals for alcohol licenses, conducting inspections of licensed businesses, collecting license fees and fines, and taking action—such as fines, suspensions, or revocations—against violators of liquor laws.

In May 1999, the Board was granted the authority to regulate adult entertainment businesses in Baltimore City through House Bill 1120, enacted in 1998, and Baltimore City Ordinance 99-417, which transferred this responsibility from the Department of Housing and Community Development to the Board.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	2,845,045	19	3,277,625	19
Total	**2,845,045**	**19**	**3,277,625**	**19**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
850: Liquor Licensing	1,404,025	1,686,070
851: Liquor License Compliance	1,441,019	1,591,555
Total	**2,845,045**	**3,277,625**

The Fiscal 2026 Adopted Budget reflects:

- Increasing funding for personnel by $4450,000 to reflect state administered increases and promotions.
- Allocating $75,000 to upgrade part-time staff to full-time. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

Mayoralty

The Baltimore City Charter establishes the Mayor as the Chief Executive Officer and empowers the appointment of persons to aid in the discharge of duties. The Mayor's Office oversees the operation of City departments, establishes citywide policies, reviews and develops programs, and executes ordinances and resolutions.

The Mayoralty is comprised of the following activities: City Administrator, Administrative Services, Chief of Staff, Mayor's Office, Communications and External Affairs, Neighborhoods, Constituent Services, Special Events, Public Safety, Economic Development, Equity, Youth,and Human Services, and Government Relations. In Fiscal 2026, the following offices have been established as stand-alone services: Immigrant and Multicultural Affairs, African American Male Engagement, LGBTQ Affairs, Older Adults Affairs and Advocacy, Performance and Innovation, Infrastructure Development, Opioid Restitution Administration, and Art, Culture, and Entertainment.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	17,400,410	105	23,187,715	111
Federal	20,140	0	0	0
Special	0	0	3,534,221	7
Total	**17,420,550**	**105**	**26,721,936**	**118**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
125: Executive Direction and Control-Mayoralty	17,420,550	11,671,532
903: Office of Performance and Innovation	0	2,032,776
904: Office of Immigrant and Multicultural Affairs	0	2,966,348
905: Office of African American Male Engagement	0	1,849,764
906: Office of LGBTQ Affairs	0	405,140
907: Office of Infrastructure Development	0	1,738,874
908: Office of Older Adult Affairs and Advocacy	0	523,281
918: Opioid Restitution Administration	0	3,534,221
920: Mayor's Office of Art, Culture, and Entertainment	0	2,000,000
Total	**17,420,550**	**26,721,936**

The Fiscal 2026 Adopted Budget reflects:

- Creating stand-alone services for the following offices: Performance and Innovation, Immigrant and Multicultural Affairs, African American Male Engagement, LGBTQ Affairs, Infrastructure Development, and Older Adults Affairs and Advocacy.
- Funding the Opioid Restitution oversight team and Restitution Advisory Board housed within the Mayor's Office. The Adopted Budget includes $3.5 million for this service funded by the Opioid Restitution Fund.
- Creating the Mayor's Office of Art, Culture, and Entertainment. The Adopted Budget includes $2.0 million for this newly established service; funding for the new service was reallocated from Special Events funding previously allocated elsewhere in the City's budget.
- Allocating $500,000 for African American Male Engagement to increase staffing levels for youth related programs.
- An increase of $2,000,000 for Immigrant and Multicultural Affairs. Funding in this service will support expanded legal and support services for immigrant populations. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

M-R: Art and Culture

The Art and Culture Grants offer financial support to non-profit cultural organizations. This program includes three key services: Art and Culture Grants, the Baltimore Office of Promotion and the Arts (BOPA), and the Bromo Seltzer Arts Tower. Notable organizations funded through these grants include the Baltimore Symphony Orchestra (BSO), Walters Art Museum, the Baltimore Museum of Art (BMA), and the Maryland Zoo in Baltimore.

BOPA, with support from the City, promotes arts and culture for all Baltimore residents. As the City's Arts Council and Film Office, BOPA offers public art programs, grants to arts organizations and individual artists, and cultural events. It helps position Baltimore as a national hub for creativity. Additionally, BOPA manages historic sites like the Cloisters Castle, Bromo Seltzer Arts Tower, and School 33 Art Center.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	11,470,661	0	11,142,891	0
Total	**11,470,661**	**0**	**11,142,891**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
493: Art and Culture Grants	8,627,672	8,549,902
824: Events, Art, Culture, and Film	2,727,780	2,477,780
828: Bromo Seltzer Arts Tower	115,209	115,209
Total	**11,470,661**	**11,142,891**

The Fiscal 2026 Adopted Budget reflects:

- The Adopted Budget includes $2.6 million for the Baltimore Office of Promotion and the Arts. The final allocation is $250,000 less than the BOE Recommended Budget based on an amendment passed by the City Council.
- Providing standard inflationary increases to all Art and Culture grantees.

M-R: Baltimore City Public Schools

Public schools in Maryland are funded by both local governments and the State. Prior to Fiscal 2023, local government contributions were determined by Maintenance of Effort (MOE), a formula that required appropriating at least the same level of funding on a per pupil basis as the prior year. In 2020, the Maryland General Assembly passed the Blueprint for Maryland's Future, commonly referred to as Kirwan, which implemented the recommendations of the Commission on Innovation and Excellence in Education, or the Kirwan Commission. The goal of the Kirwan Commission was to establish a new funding formula for school funding across Maryland to address five key policy priorities: early childhood education, high quality and diverse teachers and leaders, college and career readiness, equitable access to resources, and accountability.

The Blueprint dramatically changed the education funding formula in Maryland and will continue to significantly impact the City's required contribution to City Schools. Under the Blueprint, local governments are required to contribute whichever amount is greater of either MOE or the combination of local share aid formulas. The local share funding formulas are based on student enrollment data, specifically students receiving free and reduced meals, English language learners, students in special education programs, and pre-kindergarten enrollment; local wealth, which is based on county property values and personal income; and education funding provided in the prior fiscal year. The formula aims to reduce the burden on less wealthy jurisdictions by providing concentration of poverty grants and the Education Effort Adjustment, which provides additional relief to jurisdictions with local share requirements that are a larger proportion of their wealth when compared with the state average.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	396,915,556	0	410,325,314	0
Total	**396,915,556**	**0**	**410,325,314**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
352: Baltimore City Public Schools	396,915,556	410,325,314
Total	**396,915,556**	**410,325,314**

The Fiscal 2026 Adopted Budget reflects:

- Increasing the City's Local Share to City Schools by $3.0 million based on the State funding formula as part of the Blueprint for Maryland's Future. In the Fiscal 2026 funding formula the City remains in Tier Two of the Education Effort Index in the Blueprint funding formulas.
- Increasing funding for the contribution towards Baltimore City Public Schools retiree health benefits by $10.4 million. The Fiscal 2026 funding level includes $8.8 million for new teacher pension costs that were part of the State's Fiscal 2026 budget actions; the remaining additional $1.6 million represents inflationary-based adjustments for the retiree medical plans.

Special Exhibit: City Support for Baltimore City Public Schools

Public schools in Maryland are funded by both local governments and the State. Prior to Fiscal 2023, local government contributions were determined by Maintenance of Effort (MOE), a formula that required appropriating at least the same level of funding on a per pupil basis as the prior year. In 2020, the Maryland General Assembly passed the Blueprint for Maryland's Future, commonly referred to as Kirwan, which implemented the recommendations of the Commission on Innovation and Excellence in Education, or the Kirwan Commission. The goal of the Kirwan Commission was to establish a new funding formula for school funding across Maryland to address five key policy priorities: early childhood education, high quality and diverse teachers and leaders, college and career readiness, equitable access to resources, and accountability.

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Fiscal 2026

Initial projections from the Blueprint legislation estimated both State and Local funding steadily increasing. State funding was projected to increase by 77% over 10 years while City funding was projected to increase by 67% over the same period.

In Fiscal 2023, the State and Local share for schools were established through State law rather than utilizing the education funding formula. Fiscal 2024 was the first year of using the formula to set the State and Local share amounts for schools. Based on the results of the formula, the City's share for City Schools grew at a much higher rate than what was assumed in the initial projections from the Blueprint legislation. This growth was driven by a sharp drop off in the Educational Effort Index. Previously, the City received a 100% credit through this component of the formula; due to the drop in the City's calculation in Fiscal 2024, that credit fell to 35%.

In Fiscal 2026 the City's Educational Effort Index dropped slightly, while the credit through this program increased from 45% to 55%. In Fiscal 2026 the City's local share will increase by $3.0 million, or 0.77%.

	FY24	FY25	FY26	Change ($)
State Aid	1,077,130,035	1,154,010,365	1,269,451,554	115,441,189
Local Share/MOE	392,537,225	389,328,510	392,342,114	3,013,604

Table in dollars.

Support for City Schools

In Fiscal 2026 total City support for Schools is $504.3 million, $27.2 million (or 5%) higher compared to Fiscal 2025. This increase reflects increasing annual GO Borrowing for school construction (+8.5 million, 31%), additional costs for retiree health benefits for school employees (+$1.6 million, 12% increase), and a new direct allocation to the State pension system for teacher pension costs (+$8.8 million, 100% increase).

	Budget Amount		
Expense	**FY24**	**FY25**	**FY26**
Direct Operating Support			
Local Share (MOE)	392,537,225	389,328,510	392,342,114
Retiree Health Benefits	12,837,703	7,587,046	9,180,325
State Teacher Pension Costs	0	0	8,802,875
Subtotal	**405,374,928**	**396,915,556**	**410,325,314**
Support for City Schools Programs			
School Nurse Program (General Fund portion)	16,590,940	19,314,414	20,942,723
School Nurse Program (City Schools Fund portion)	3,000,000	0	0
School Crossing Guards	4,938,029	6,042,377	5,381,756
Subtotal	**24,528,969**	**25,356,791**	**26,324,479**
Capital - City Support of City Schools			
Debt Service for School Construction	20,932,824	20,932,824	20,932,824
GO Bond support for School Construction Projects	19,000,000	19,000,000	27,500,000
Subtotal	**39,932,824**	**39,932,824**	**48,432,824**
Capital - City Support for 21st Century School Buildings Program			
Table Games Aid - School Construction	2,056,260	1,611,000	1,611,000
Casino Lease Contribution - School Construction	1,400,000	1,400,000	1,400,000
Beverage Tax Contribution - School Construction	12,311,000	11,900,000	11,900,000
21st Century Schools-Local Debt Service Contribution	0	0	4,300,000
Subtotal	**15,767,260**	**14,911,000**	**19,211,000**
Total City Support for BCPS	**485,603,981**	**477,116,171**	**504,293,617**

Table in dollars.

M-R: Cable and Communications

The Mayor's Office of Cable and Communications was established by an Executive Order to oversee the City's cable, audio/visual, and broadcast media activities. Its responsibilities include advising the Mayor and other City officials on cable television and electronic communications services and technology, developing policy recommendations, monitoring the City's cable system, promoting access to the system for schools, colleges, and the public, and providing consumer protection for cable subscribers.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	1,226,050	11	1,238,124	10
Special	724,131	0	745,855	0
Total	**1,950,182**	**11**	**1,983,979**	**10**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
876: Media Production	1,950,182	1,983,979
Total	**1,950,182**	**1,983,979**

The Fiscal 2026 Adopted Budget reflects:

- Providing $30,000 to cover the increase cost for closed captioning services for programming aired by CharmTV.
- Removing funding for one vacant Media Producer Director I position.

M-R: Civic Promotion

Civic Promotion grants provide subsidies to non-profit organizations that provide cultural, historical, educational, and promotional activities in Baltimore. Civic Promotion provides funding for Visit Baltimore, Sail Baltimore, Pride of Baltimore, Baltimore National Heritage Area, Lexington Market, and Baltimore Public Markets.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	10,198,539	0	10,428,129	0
Total	**10,198,539**	**0**	**10,428,129**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
590: Civic Promotion Grants	1,457,455	1,501,178
820: Convention Sales and Tourism Marketing	8,741,084	8,926,951
Total	**10,198,539**	**10,428,129**

The Fiscal 2026 Adopted Budget reflects:

- A 2% increase to the allocation for Visit Baltimore. This increase includes the final repayment of a $7.3 million loan to help the organization stabilize in the wake of the Covid-19 pandemic.
- Maintaining the current level of service for the Baltimore Heritage Area, Lexington Market, and Baltimore Public Markets.

M-R: Conditional Purchase Agreements

The City has entered into various Conditional Purchase Agreements (CPAs) to construct or purchase certain facilities and acquire equipment for City agencies. CPAs are long-term capital leases that require annual principal and interest appropriations to fully acquire the assets upon completion of all scheduled payments. CPAs do not count as debt for the City under constitutional or statutory limitations, and they do not pledge the City's full faith, credit, or taxing power. Unlike general obligation debt, the City is not required to make an annual appropriation. If the City fails to allocate enough funds for CPA payments, the agreements are terminated. However, the City intends to make the required payments and secure ownership of the facilities and equipment that support its public service objectives. Key CPAs include payments for the emergency response 800mHz system for Fire and Police Communications and payments for public buildings.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	3,496,220	0	2,496,220	0
Total	**3,496,220**	**0**	**2,496,220**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
129: Conditional Purchase Agreement Payments	3,496,220	2,496,220
Total	**3,496,220**	**2,496,220**

The Fiscal 2026 Adopted Budget reflects:

- Decreasing unallocated debt service funding for conditional purchase agreements by $1.0 million.
- Maintaining current funding for conditional purchase agreement debt service of public buildings at $1.7 million. Debt service costs for Convention Center energy projects, Transportation street lights, Police helicopters, and Fire energy enhancements are budgeted in each respective agency.

M-R: Consumer Protection and Business Licensing

The Department of Consumer Protection and Business Licensing was established in 2025 to administer, oversee, and enforce licenses, permits, and practices, as well as related business processes.

The Department receives and investigates complaints, sets licensing fees with the approval of the Board of Estimates, brings enforcement actions against businesses for violations, issues summons and supeonas during related investigations, issues environmental and civil citations, reports information concerning violation of consumer protection laws, and advises the Mayor and City Council on issues related to City business licensing and consumer protection.

Adopted Budget

	Fiscal 2024 Actual		Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**	**Dollars**	**Positions**
General	0	0	0	0	250,000	0
Total	**0**	**0**	**0**	**0**	**250,000**	**0**

Budget by Service

	Actual	Budget	
Service	**Fiscal 2024**	**Fiscal 2025**	**Fiscal 2026**
921: Consumer Protection and Business Licensing	0	0	250,000
Total	**0**	**0**	**250,000**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $250,000 for the newly established agency to recruit and hire a Director and Deputy Director. Following the hiring of these positions, existing staff dedicated to business licensing will be transferred to the new agency. The full annualized cost of the agency will be reflected in the Fiscal 2027 budget. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

M-R: Contingent Fund

The Contingent Fund was established in accordance with Article VI, Section 5(b) of the Baltimore City Charter as amended. The Charter provides that: "The Board may include annually in the proposed Ordinance of Estimates a sum up to one million dollars of the General Fund appropriations to be used during the next fiscal year as a contingent fund in case of an emergency or necessity for the expenditure of money in excess of or other than the appropriations regularly passed for any municipal agency. At least one week before it approves a contingent fund expenditure, the Board shall report to the City Council the reasons for the expenditure."

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	1,000,000	0	1,000,000	0
Total	**1,000,000**	**0**	**1,000,000**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
121: Contingent Fund	1,000,000	1,000,000
Total	**1,000,000**	**1,000,000**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining funding at a total appropriation of $1.0 million, the maximum allowed under the City Charter.

M-R: Convention Center Hotel

The construction of the Convention Center Hotel in Downtown Baltimore was funded with revenue bonds issued by the City of Baltimore in 2006. The initial amount borrowed was $300,940,000 with bonds maturation set for 2039. In 2017, the City refinanced the existing hotel bond debt, selling $269 million in new bonds with a lower interest rate to pay off the older bonds. Savings from the refinance went to capital upgrades for the facility. The new round of bonds will be paid off in 2047.

There are several categories of revenues used to pay these costs. First, the property tax revenues generated by the Hotel above the base level, as part of a Tax Increment Financing (TIF) District, will be dedicated to the repayment of the debt costs. In addition, the Hotel Tax revenues generated only by the Convention Center Hotel will also be dedicated to the debt payment.

Any of these funds that are unused are returned to the City. If these revenues, in addition to the operating revenue from the Hotel, are not sufficient to cover the annual debt service cost, the City will budget a portion of the citywide Hotel Taxes other than those generated by the Convention Center Hotel in this account not to exceed 25% of the annual maximum debt service payment for the Convention Center Hotel to cover any deficits.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	11,631,508	0	13,632,928	0
Total	**11,631,508**	**0**	**13,632,928**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
535: Convention Center Hotel	11,631,508	13,632,928
Total	**11,631,508**	**13,632,928**

The Fiscal 2026 Adopted Budget reflects:

- Increasing General Fund support for the hotel's annual debt service payment by 17% from $4.7 million to $5.5 million.

M-R: Convention Complex

The mission of the Convention Complex is to provide the highest quality convention experience to all residents and visitors accessing these facilities. This budget includes both the CFG Bank Arena and Baltimore Convention Center, although there is no operational link between the two facilities.

The Baltimore Convention Center was built in 1979 and serves the City and State as a catalyst for tourism and economic development. The Convention Center has 300,000 square feed and sells space to host events, trade shows and events by local and community, national, and international associations. The events bring attendees from outside the region to the City contributing to positive economic impact and tax revenue generation for the City and State. On an annual basis, the Convention brings in an average of 500,000 attendees and hosts over 115 events. Convention Center staff are responsible for facilitating events and ancillary services for clients and attendees, collaborating with Visit Baltimore to market and maximize building usage, and maintaining the facility and its infrastructure.

In 2022 the City entered into a new management agreement for the CFG Bank Arena. In calendar year 2024, CFG hosted 172 live performances attracting 1.5 million visitors to the arena. Under the terms of the management agreement, the City and CFG Bank Arena operator share admissions and amusement revenue generated at the facility.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	15,463,886	155	20,169,926	157
Special	11,378,708	0	13,549,266	0
Total	**26,842,593**	**155**	**33,719,192**	**157**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
540: CFG Arena Operations	0	4,049,279
855: Convention Center	26,842,593	29,669,913
Total	**26,842,593**	**33,719,192**

The Fiscal 2026 Adopted Budget reflects:

- Adding $4.0 million for the CFG Arena to reflect the terms of the current management agreement. Under the terms of the agreement, the City retains $1.7 million of Admissions and Amusement tax generated by arena events, any additional Admission and Amusement tax revenue is refunded back to the operator. In Fiscal 2026 arena events are projected to generate $5.9 million in Admissions and Amusement revenue (40% of the total admissions and amusement revenue).
- $8.4 million in projected revenue for bookings at the Convention Center based on booked and projected events, approximately $1.2 million less than Fiscal 2025. The projected revenue reduction results in an increase in Convention Center’s projected operating deficit, the cost of which is shared by the State (2/3 of deficit) and City (1/3 of deficit). Based on Fiscal 2026 budget projections, the State's share is $13.5 million and the City's share is $6.8 million.
- $1.0 million for additional facility repairs and upgrades.This increase is funded by a one-time increase in the Convention Center's food and beverage contract.
- Increasing funding for the Convention Center’s maintenance and repair budget to support urgent maintenance needs and mechanical failures due to the building’s age.
- Funding for 2 additional positions created within Service 855: Convention Center. These positions include 1 Operations Officer I and 1 PC Support Technician.

M-R: Debt Service

Debt Service is the amount the City must pay each year for the principal and interest on funds borrowed to finance the purchase and/or construction of capital facilities. Appropriations in this program support general obligation loan authorization principal and interest payments for the General Fund. This program does not include revenue obligations for the enterprise operations of Water Utility, Waste Water Utility, Storm Utility, Loan and Guarantee or Parking Enterprise Funds, which are provided in the respective programs for those funds. The amount of debt authorized and issued annually is subject to limits incorporated in the City's debt policy. The debt policy is subject to review every five years or as recommended by the Director of Finance. The City will seek authority to increase the annual issuance to an "up to" amount of $125 million each in Fiscal 2026 and 2027.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	77,061,219	0	83,306,361	0
Special	14,911,000	0	15,700,000	0
Total	**91,972,219**	**0**	**99,006,361**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
123: General Debt Service	91,972,219	99,006,361
Total	**91,972,219**	**99,006,361**

The Fiscal 2026 Adopted Budget reflects:

- Increasing debt service payments to reflect the next debt issuance anticipated in summer 2025 (anticipated borrowing=$103 million). The Adopted Budget also anticipates $3.0 million in savings from prepayment of
- Maintaining current funding for other prior debt service issuances including Highways, Housing and Community Development, City Schools, Public Buildings, Recreation and Parks Public Facilities, and other issuances.
- The Fiscal 2026 Capital Budget seeks to authorize $125 million in GO Borrowing, up from $80 million in the prior issuance. This increase is part of the City's goal to increase GO Borrowing over the next 10 years. The debt service impacts of increased GO Borrowing will be realized in future budgets.

M-R: Educational Grants

Educational Grants provide funding and grants to organizations related to the education of City residents and youth. These grants fund educational programs to include operational support for Baltimore City Community College (BCCC) and support for grassroots youth-focused organizations that provide children with academic supports and extracurricular activities, and tuition reimbursement and scholarships for BCCC students.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	12,374,701	0	13,215,942	0
Special	15,152,000	0	9,225,113	0
Total	**27,526,701**	**0**	**22,441,055**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
446: Educational Grants	27,526,701	22,441,055
Total	**27,526,701**	**22,441,055**

The Fiscal 2026 Adopted Budget reflects:

- Reallocating $1.3 million from Expanded Youth Programming (administered by the Family League) to support additional program costs at Rec Centers, supporting youth engagement programs administered by the Mayor's Office of African American Male Engagement, and the Safe Passages program. Reallocated funding was previously awarded to these agencies through a grant program administered by the Family League.
- Reallocating $4.9 million from the Children and Youth fund to support youth related programming in the Mayor's Office of Employment Development (MOED). The MOED budget includes specific appropriations that will be funded by the Youth and Children Fund in Fiscal 2026.
- Maintaining the current funding levels for all other grants funded through this program.
- Allocating $500,000 for expanded youth and family related programs. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

M-R: Environmental Control Board

The Environmental Control Board (ECB) is an independent, administrative hearing board where persons or entities can contest environmental citations issued by other Baltimore City agencies. The mission of the ECB is to change behavior and to encourage compliance with the Baltimore City Code through its administration hearing process. The mission of the ECB is to change behavior and to encourage compliance with the Baltimore City Code.

ECB also provides an appeal process for decisions made by The Department of Public Work's Office of Water Advocacy & Customer Appeals. ECB's proposed appeal decisions are recommendations that are made to the Director of DPW.

ECB provides education and community support through the BMORE Beautiful program, which encourages compliance with thee Code requirements through a peer-to-peer network.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	1,682,953	8	1,841,027	8
Total	**1,682,953**	**8**	**1,841,027**	**8**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
117: Adjudication of Environmental Citations	1,682,953	1,841,027
Total	**1,682,953**	**1,841,027**

The Fiscal 2026 Adopted Budget reflects:

- Maintaining the current level of service.

M-R: Health and Welfare Grants

This agency provides grants to various Health and Welfare organizations to aid disadvantaged residents and residents with various special needs in the City. Grants are awarded to the Legal Aid Bureau, the Maryland School for the Blind, and the Family League of Baltimore City's Pre- and Post-natal Home Visiting Program.

The Legal Aid Bureau is a statewide nonprofit law firm whose mission is to provide high quality, effective civil legal assistance for low-income persons throughout the State. Legal Aid serves those with incomes equal to or less than 125% of the Federal Poverty Guidelines. Resources are focused on the most pressing needs of low-income residents and support the integrity, safety, and well-being of the family, prevent the loss of housing, and maintain and enhance economic stability.

The Maryland School for the Blind currently has an enrollment of 42 students from Baltimore with visual impairments, in combination with other moderate to severe disabilities. As required by State law, the City provides per pupil funding support, as calculated yearly by the Maryland State Department of Education.

Family League of Baltimore (Family League) works collaboratively to support data-informed, community-driven solutions that align resources to dismantle systemic barriers that limit the possibilities for children, families, and communities. Through Family League's maternal and child health portfolio, there are investments in home visiting programs.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	1,611,072	0	1,659,405	0
Total	**1,611,072**	**0**	**1,659,405**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
385: Health and Welfare Grants	1,611,072	1,659,405
Total	**1,611,072**	**1,659,405**

The Fiscal 2026 Adopted Budget reflects:

- Providing the standard inflationary increase for grantees funded through this program.

M-R: Miscellaneous General Expenses

This program provides funding for activities that do not relate to any specific agency or program. This category of appropriations also includes the annual Pay-As-You-Go (PAYGO) capital contributions from the General and utility funds.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	30,685,608	0	189,855,102	0
Wastewater	0	0	10,000,000	0
Water Utility	0	0	25,000,000	0
Stormwater Utility	0	0	10,000,000	0
Federal	22,058	0	0	0
Total	**30,707,666**	**0**	**234,855,102**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
122: Miscellaneous General Expenses	30,707,666	234,855,102
Total	**30,707,666**	**234,855,102**

The Fiscal 2026 Adopted Budget reflects:

- $195.6 million for PAYGO capital across all fund sources (General Fund PAYGO Capital=$150.6 million), PAYGO capital is up by $36.1 million compared to Fiscal 2025. This increase is due to the higher HUR allocation for Fiscal 2026. See the Capital Budget section for additional details on the Fiscal 2026 capital budget. The Adopted Budget increased funding for General Fund PAYGO by $1.0 million for additional traffic calming projects, this action was part of a City Council-approved amendment to reallocate funds during budget deliberations.
- Adjustments to various activities included in this overall category of appropriations. Fiscal 2026 amounts have been updated based on trend data and planned expenditures.
- Reducing funding for Special Projects and Legal Fees by $4.1 million. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

M-R: Office of Children and Family Success

The Mayor's Office of Children and Family Success (MOCFS) was established as an independent agency in 2020 when the Office of Human Services was split. Services provided by MOCFS seek to improve the lives Baltimore's children and families by ensuring access to the resources and opportunities needed to succeed and thrive. The agency works to coordinate City, State, and nonprofit resources that seek to benefit children and families.

Specific services provided by the agency include: the Baltimore City Community Action Partnership (CAP) and Head Start. The agency also oversees the City Youth Commission.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	5,230,360	26	5,128,726	25
Water Utility	598,739	5	626,194	5
Federal	10,165,259	16	10,335,713	18
State	10,934,019	99	6,675,392	75
Special	300,000	0	296,000	0
Total	**27,228,377**	**146**	**23,062,025**	**123**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
109: Administration - Children and Family Success	3,399,007	3,006,191
605: Head Start	9,944,910	9,984,152
741: Community Action Partnership	13,884,460	10,071,682
Total	**27,228,377**	**23,062,025**

The Fiscal 2026 Adopted Budget reflects:

- Increasing funding to reflect current space costs for the City's 5 Community Action Partnership (CAP) Centers. In Fiscal 2026 these costs are up $221,000.
- Increasing the General Fund share for CAP Center positions jointly funded by the City and various grants. Growth in state and federal grants are not keeping pace with increased personnel costs.
- An overall $4.1 million (or 19%) reduction in federal, state, and special grant awards for the agency. The bulk of this decline is in Service 741-Community Action Partnership. Anticipated State funding for home energy programs is down by $2.0 million compared to the Fiscal 2025 budget.
- A net decrease of 23 positions across all funds. The eliminated positions reflect the anticipated reduction in State funding in Fiscal 2026.

M-R: Office of Employment Development

The Mayor's Office of Employment Development (MOED) empowers and assists Baltimore City residents to become successfully employed. It provides all residents with easy access to employment and training services, and targeted populations with intensive services that address multiple barriers to employment. MOED develops partnerships with businesses, educational institutions, government agencies and community-based organizations to achieve its mission.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	10,693,684	48	12,542,884	52
Federal	20,859,692	91	20,032,720	97
State	8,893,621	60	9,807,329	70
Special	2,994,092	49	6,930,538	52
Special Grant	0	1	157,276	1
Total	**43,441,089**	**249**	**49,470,747**	**272**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
791: BCPS Alternative Options Academy for Youth	1,634,541	5,814,989
792: Workforce Public Assistance	4,692,848	3,917,764
793: Employment Enhancement Services for Baltimore City Residents	3,229,806	2,745,222
794: Administration - MOED	2,242,476	2,442,912
795: Workforce Services for Baltimore Residents	10,919,054	10,273,608
796: Workforce Services for Ex-Offenders	1,174,990	1,558,175
797: Workforce Services for Out of School Youth - Youth Opportunity	6,906,130	3,892,200
798: Youth Works Summer Job Program	9,242,892	14,759,529
800: Workforce Services for WIOA Funded Youth	3,398,352	4,066,348
Total	**43,441,089**	**49,470,747**

The Fiscal 2026 Adopted Budget reflects:

- Funding youth related programming within MOED through the Children and Youth Fund. In Fiscal 2026 $4.8 million from the Children & Youth Fund will be allocated to YouthWorks. Funding for the program is anticipated to support 8,500 slots in Fiscal 2026.
- Shifting of $564,000 of award administrative overhead costs from the General Fund to respective grants. This includes transferring 3 Human Resource Specialist and 2 Workforce Managers from various grants to the General Fund.

- Increasing Private Grant funding via a grant from The Cities for Financial Empowerment (CFE) program to provide funding to develop, launch, replicate, and test financial empowerment strategies.
- Increasing in operational positions for new Federal Funded programs, such as Amtrak and Key Bridge construction workforce support services, Comprehensive Opioid, Stimulant, and Substance Use Site-based Program (COSSUP) for justice-involved residents, and the Quality Jobs, Equity, Strategy, and Training program for all city residents.

M-R: Office of Equity and Civil Rights

The Office of Equity and Civil Rights (OECR) aims to promote equity, eliminate discrimination, and protect civil rights. OECR is responsible for administering the following Commissions and services: Wage Commission, the Equity Office, the Community Relations Commission, the Police Accountability Board, the Mayor's Commission on Disabilities, and the Baltimore Commission for Women.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	6,134,637	43	6,018,729	41
Special	181,981	0	5,187,441	0
Total	**6,316,618**	**43**	**11,206,170**	**41**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
656: Wage Investigation and Enforcement	647,722	404,348
844: Equity & Inclusion	726,790	5,785,004
846: Discrimination Investigations, Resolutions and Conciliations	1,731,160	811,286
848: Police Community Relations	1,033,149	0
849: Police Civilian Oversight	2,177,797	2,405,095
914: Administration - OECR	0	1,800,437
Total	**6,316,618**	**11,206,170**

The Fiscal 2026 Adopted Budget reflects:

- Abolishing two long-term vacant positions. This action is projected to save $144,887 annually.
- Reorganizing activities and positions across services within the agency's budget. This reorganization includes eliminating Service 848: Police Community Relations. Service 849: Police Civilian Oversight now includes the Police Accountability Board and eliminates the Civilian Review Board that no longer exists. The reorganization is net neutral across the agency.
- Allocating $5,000,000 from the Community Reinvestment and Reparations Fund; this includes $300,000 to complete the citywide equity assessment.

M-R: Office of Homeless Services

The mission of the Mayor's Office of Homeless Services (MOHS) is to make homelessness rare, brief, and preventable by providing outreach and emergency services to individuals and families. MOHS became a stand-alone agency in Fiscal Year 2020, when the Mayor's Office of Human Services was split to form MOHS and the Mayor's Office of Children and Family Success (MOCFS).

MOHS administers the federal, state, and local funding that is awarded to the City of Baltimore to address homelessness. The agency contracts with nearly 40 local service providers to provide permanent, transitional, and temporary housing, in addition to emergency shelter, supportive services, and outreach to individuals experiencing homelessness. MOHS coordinates the City's application for federal Continuum of Care funding and manages all reporting and monitoring requirements. The agency's Homeless Management Information System compiles data on services provided, supports over 300 users, and is used to monitor program and system outcomes.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	15,093,064	18	17,234,013	20
Federal	43,216,762	45	46,899,379	41
State	3,754,852	3	6,434,557	3
Special	138,370	3	3,156,000	1
Total	**62,203,048**	**69**	**73,723,949**	**65**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
356: Administration - Homeless Services	6,386,929	6,642,794
893: Homeless Prevention and Support Services for the Homeless	130,292	155,323
894: Outreach to the Homeless	2,925,238	1,184,654
895: Temporary Housing for the Homeless	15,228,906	24,275,390
896: Permanent Housing for the Homeless	37,531,684	41,465,788
Total	**62,203,048**	**73,723,949**

The Fiscal 2026 Adopted Budget reflects:

- A $5.2 million (47%) increase in operating and service provider contracts at the City's homeless shelters. The Adopted Capital Budget also includes $18.0 million for capital investments in the City's network of homeless shelters. Since the onset of the COVID-19 pandemic increased shelter costs have been funded through temporary sources (i.e. FMEA, CARES Act, and ARPA).
- Centralizing administrative staff under the General Fund and Service 356: Administration. This results in an additional contract administrator and accounting assistant being funded via the General Fund.
- Assigning operational staff to their respective award-funded funding source, and unfunding 4 vacant positions whose grant funding has expired.

M-R: Office of Information and Technology

The Baltimore City Office of Information and Technology (BCIT) is responsible for providing information technology leadership to the entire City, utilizing and leveraging information technology to enhance productivity, broaden the capabilities, and reduce the operating costs of Baltimore City government, thereby improving the quality and timeliness of services delivered to residents.

BCIT is modernizing the IT environment to keep up with increasing demands of a digital society. To this end, BCIT will move workloads to the cloud and use virtualization technology whenever possible. From projects that help to improve broadband access to increasing the City's mobile application portfolio, BCIT will seek partnerships and make technology investments to improve service delivery, replace aging infrastructure, and secure City data.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	49,344,867	159	52,514,128	166
Internal Service	14,350,830	5	14,888,836	6
Federal	2,450,754	0	0	0
Special	716,282	0	30,000	0
Total	**66,862,733**	**164**	**67,432,964**	**172**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
757: CitiWatch	3,670,647	3,139,730
802: Administration	5,493,060	5,002,735
803: Enterprise Innovation and Application Services	16,831,335	17,251,598
804: 311 Call Center	5,767,825	6,670,894
805: Enterprise IT Delivery Services	32,649,111	33,534,285
873: Broadband and Digital Equity	2,450,754	0
911: Digital Services	0	484,087
919: Municipal ID	0	1,349,635
Total	**66,862,733**	**67,432,964**

The Fiscal 2026 Adopted Budget reflects:

- Creating two new services: Service 911: Digital Services and Service 919: Municipal ID. Digital Services will promote equitable access to information and services available through the City's digital platforms. Municipal ID will manage the municipal identity card program, which aims to increase access to government-issued identification.
- Holding funding for contractual services flat compared to Fiscal 2025. The Adopted Budget reallocates $750,000 from funding for contractual staffing to support creation of new positions.
- Continuing the IT Optimization Plan focused on aligning citywide IT resources under the direction of BCIT. The Fiscal 2026 budget transfers $197k from the Department of Housing and Community Development to support DHCD's permitting system.

M-R: Office of the Labor Commissioner

The Office of the Labor Commissioner was created by City ordinance to serve as the professional labor relations liaison between Baltimore City municipal government and its employees' collective bargaining units. The responsibilities of the Office of the Labor Commissioner include serving as chief negotiator of the City's management team for collective bargaining, consulting with the administration on labor relations issues, and recommending new, and revising existing, policies on employee labor relations. The Labor Commissioner negotiates contracts with eight City unions and meets and confers with one managerial and professional society. The office oversees contract administration by handling grievance hearings, mediation sessions and arbitration cases, interpreting contract language, responding to labor relations questions from City officials, union leaders and employees, and providing timely information through an office publication (Labor Commissioner's Office Bulletin).

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	1,315,787	8	2,466,074	8
Total	**1,315,787**	**8**	**2,466,074**	**8**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
128: Labor Contract Negotiations and Administration	1,315,787	2,466,074
Total	**1,315,787**	**2,466,074**

The Fiscal 2026 Adopted Budget reflects:

- Fully budgeting the cost of legal fees for union negotiations within the Labor Commissioner's budget (these costs were previously reflected elsewhere in the City's budget). This funding was reduced from $1.9 million to $1.15 million as part of a City Council-approved amendment to reallocate funds during budget deliberations.

M-R: Office of Neighborhood Safety and Engagement

The Mayor's Office of Neighborhood Safety and Engagement (MONSE) leads efforts to address crisis levels of gun violence today, while addressing broader social determinants of health for a safer and more equitable Baltimore. MONSE leads the implementation of the five-year Comprehensive Violence Prevention Plan (CVPP) and serves as an interagency accountability partner.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	8,526,760	17	10,690,524	31
Water Utility	1,121	0	0	0
Federal	1,200,781	2	2,839,876	2
State	5,451,911	4	6,475,110	6
Special	1,321,093	0	1,129,900	0
Special Grant	700,000	0	1,268,000	0
Total	**17,201,666**	**23**	**22,403,410**	**39**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
617: Criminal Justice Coordination	2,993,461	4,416,609
618: Neighborhood Safety and Engagement	10,478,520	13,049,340
619: Community Empowerment and Opportunity	1,182,149	1,543,211
758: Coordination of Public Safety Strategy - Administration	2,547,536	3,394,250
Total	**17,201,666**	**22,403,410**

The Fiscal 2026 Adopted Budget reflects:

- Funding for 12 positions previously funded by ARPA to the General Fund. These positions support a variety of services and activities within MONSE. This action will allow the agency to expand the Group Violence Reduction Strategy (GVRS) citywide in Fiscal 2026.
- Increasing funding by $105,000 within the General Fund to support security costs for the Baltimore City Visitation Center which serves victims of domestic violence. This increase will provide 24/7 security services at the Visitation Center managed by the City.
- Flat funding for grants and contracts to community organizations in Fiscal 2026.
- An overall $2.8 million increase, or 24%, in Federal, State, and Private grant funding, The Fiscal 2026 reflects all grants the agency expects to receive in the upcoming fiscal year. This amount includes receiving two new grants: Supportive Housing for Returning Citizens in Baltimore City under the Performance Incentive Grant Fund (JRA GF) program and Baltimore City Visitation Center under the STOP Violence Against Women Formula Grant Program.

M-R: Office of Recovery Programs

In Fiscal 2022, the Mayor's Office of Recovery Programs was established for the purposes of administering funding received by the City for the American Rescue Plan Act (ARPA). ARPA provided $641,170,126 in one-time funds in response to the COVID-19 health emergency and its negative economic impacts. The City was required by law to obligate funds by December 31, 2024. The City must fully expend all funds by December 31, 2026.

In addition to continuing its work overseeing ARPA funds, in Fiscal 2026, the Mayor's Office of Recovery Programs will also be responsible for administering the Opioid Restitution Fund across multiple city agencies, following a series of settlements with various pharmaceutical manufacturers and distributors.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
Special	0	0	17,989,399	1
Total	**0**	**0**	**17,989,399**	**1**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
916: Opioid Restitution Administration	0	589,399
917: Opioid Grant-Named Organizations	0	17,400,000
Total	**0**	**17,989,399**

The Fiscal 2026 Adopted Budget reflects:

- Funding of $589,399 to support administration of Opioid Restitution Fund programming.
- Funding of $17.4 million from the Opioid Restitution Fund for grants to named organizations.
- The budgeted amounts reflected here include the Opioid Restitution Funds. Additional detail regarding the budget to actual spend for ARPA funds is summarized in the Appendix - COVID-19 section.

M-R: Office of Small and Minority Business Advocacy & Development

The Mayor's Office of Small and Minority Business Advocacy and Development works to provide local, small minority and women owned businesses with equitable access to contracting opportunities and capital while working to ensure prompt and fair payment terms, and access to developmental tools and resources to allow for additional availability and utilization of minority and women owned businesses. Pursuant to Baltimore City Code Article 5, Section 28-10, the agency is responsible for the administration of the Minority & Women's Business Program (City Code Article 5, Subtitle 28), investigates violations, conducts outreach, and certifies minority and women owned business enterprises (M/WBE). The Minority & Women's Business program works to remedy past discrimination in the City's contracting process by prime contractors against minority and women's business enterprises, which has resulted in the significant underutilization of minority and women's business enterprises in contracts awarded by the City in the major contracting markets: construction, commodities, architectural, engineering, and professional services. The program is narrowly tailored to remedy this underutilization by setting participation goals on a contract-by-contract basis, seeking to utilize M/WBEs on small spends under $50,000, limiting certification to the Baltimore City market area, and requiring regular reviews of the necessity of the program by completing a Disparity Study, which was completed in August 2022. Beyond connecting firms with City contracts, this agency is also focused upon providing support and services to small minority and women owned businesses.

This office was established as a standalone agency in the Fiscal 2024 budget. These services were previously included in Mayoralty and the Law Department.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	4,964,937	31	6,142,442	35
Federal	260,000	0	0	0
Special	50,000	0	0	0
Total	**5,274,937**	**31**	**6,142,442**	**35**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
834: Small and Minority Business Advocacy & Development	5,274,937	6,142,442
Total	**5,274,937**	**6,142,442**

The Fiscal 2026 Adopted Budget reflects:

- Increasing funding for Main Street grants by 25%. In Fiscal 2026 each of the nine Main Street programs will receive a $75,000 operating grant.
- An overall increase of 4 positions. These positions were created during Fiscal 2025 outside the budget process. As part of the budget recommendations 1 vacant Compliance Officer position will be reduced. There is no anticipated service impact from eliminating this position.

M-R: Retirees' Benefits

This service provides funding for health care benefits for retired City employees. Of 23,184 retirees eligible to enroll in City retiree healthcare plans, 14,340 or 62% are enrolled in plans. Among those retirees enrolled in plans, 8,856 are City retirees and 5,484 are retirees of City Schools or State librarians. $17.9 million for Baltimore City Public School retirees is budgeted in Service 352: Baltimore City Public Schools. In addition, $3.9 million of funding is paid by Enterprise Funds to this service for the cost of retirees of Enterprise Fund services. The City pays 50% of the healthcare premium cost for the majority of enrolled retirees based upon years of service. Prescription drug coverage is bundled with medical coverage for retirees over the age of 65 enrolled in City plans. The City pays 80% of the premium of the prescription drug premium cost for the 2,466 retirees under the age of 65 enrolled in a prescription drug plan.

In 2007, the Governmental Accounting Standards Board (GASB) instituted an accounting rule change which mandates that Other Post-Employment Benefits (OPEB) be recorded as accrued liabilities in the annual financial statements of governmental entities. Pursuant to this change, the City established an OPEB Trust Fund.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	19,532,638	0	23,336,225	0
Total	**19,532,638**	**0**	**23,336,225**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
351: Retirees' Benefits	19,532,638	23,336,225
Total	**19,532,638**	**23,336,225**

The Fiscal 2026 Adopted Budget reflects:

- Increased funding for retiree health benefits of $3.8 million, due to inflationary-based adjustments for the retiree medical plans. The includes both the City's General fund contribution and cost shares borne by the City's enterprise funds.

M-R: Self-Insurance Fund

The City's Self-Insurance Fund provides funding to cover property losses, tort claims, auto liability, and workers' compensation. The fund is managed by the Office of Risk Management in the Department of Finance. The annual contribution to the Self-Insurance Fund is made from a variety of funding sources. This service provides a portion of the General Fund contribution to the Self-Insurance Fund and to the Unemployment Insurance Fund. Other contributions to the Self-Insurance Fund, such as those from grant funds, and the Water and Waste Water Utility Funds, are contained within the respective agencies' budgets. The Baltimore City Public Schools System also participates in the City program. Appropriations are based on both prior loss experience and on estimated premium costs for insurance polices. Beginning in Fiscal 2006 annual worker's compensation costs were allocated to all City agency budgets. This initiative is meant to further the City's goal of holding individual agencies more accountable for their worker's compensation expenses. The goal is to provide an incentive for agency heads and managers to implement safety initiatives and other means of reducing the occurrence and severity of employee injuries.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	27,371,052	0	24,700,544	0
Total	**27,371,052**	**0**	**24,700,544**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
126: Contribution to Self-Insurance Fund	27,371,052	24,700,544
Total	**27,371,052**	**24,700,544**

The Fiscal 2026 Adopted Budget reflects:

- Reducing funding for legal fees and settlements by $3.5 million, based on lower projected cost identified from recent claims experience.
- Increasing funding for risk management premiums and administrative costs of $800,000; this is based on identified 5% inflationary growth for self-insurance costs for the upcoming fiscal year.

M-R: TIF Debt Service

Tax Increment Financing (TIF) Bonds are special obligations of the City secured by the incremental increase in property taxes resulting from development projects. The City utilizes this financing option by designating within its borders a TIF district.The district is then given a base property valuation (assessable base) from which taxes continue to be collected and used for general government purposes.

Once the assessed valuation within the district increases, the taxes derived from the increased valuation (tax increment) are used to pay debt service on the bonds used to fund necessary public improvements within the district. When the TIF debt is repaid, the district is dissolved and the taxes collected from the increased assessed valuation revert to the City's General Fund.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	24,744,046	0	25,717,046	0
Total	**24,744,046**	**0**	**25,717,046**	**0**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
124: TIF Debt Service	24,744,046	25,717,046
Total	**24,744,046**	**25,717,046**

The Fiscal 2026 Adopted Budget reflects:

- Increasing funding to support the Perkins Home Tax Increment Financing project at $1.7 million.
- Maintaining funding for current Tax Increment Financing projects, which includes the Belvedere Square, Clipper Mill, Harbor View, Strathdale Manor, Mondawmin Mall, Harbor Point, North Locust Point, EDBI Phase Two, Poppleton, and Port Covington projects.
- Decreasing unallocated debt service funding for Tax Increment Financing by $700,000.

Municipal and Zoning Appeals

The Board of Municipal and Zoning Appeals (BMZA) is a Charter agency established to hear and render decisions regarding zoning, land use, and other municipal matters that promote the health, security, morals, and general welfare of the community. The BMZA acts as a quasi-judicial board and administrative appeals agency for major departments of City government. The BMZA also makes recommendations to the City Council on land use, zoning, and municipal matters. The BMZA's goal is to ensure proper land use and development through the application of the appropriate City Code and apply the relevant law to the facts presented. The agency evaluates appeals filed by businesses, homeowners, and others with an interest in Baltimore City property balancing the appeal request with the interests of public safety, impact on neighboring land uses, and maintaining harmony with the purpose and intent of City Code.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	607,196	4	722,454	5
Total	**607,196**	**4**	**722,454**	**5**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
185: Board of Municipal and Zoning Appeals	607,196	722,454
Total	**607,196**	**722,454**

The Fiscal 2026 Adopted Budget reflects:

- A net increase of one position in the General Fund; one Zoning Officer position was transitioned from American Rescue Plan Act (ARPA) funding to the General Fund.

Office of Inspector General

The Office of the Inspector General (OIG) seeks to promote accountability, efficiency, and integrity in the City government by identifying financial waste, fraud, and abuse. The OIG was created in 2005 by Mayoral Executive Order and was established as a Charter agency in 2018. The Office conducts and supervises objective and independent reviews and investigations to: prevent and detect fraud, waste, abuse, and misconduct in City government; promote economy, efficiency, and effectiveness of City operations; promote program and public integrity; review and respond to citizen complaints; and inform the Mayor and agency heads of problems and deficiencies, and recommend corresponding corrective actions.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	2,663,158	18	2,789,810	18
Total	**2,663,158**	**18**	**2,789,810**	**18**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
836: Inspector General	2,663,158	2,373,206
910: Office of Ethics	0	416,604
Total	**2,663,158**	**2,789,810**

The Fiscal 2026 Adopted Budget reflects:

- The creation of a new service, Office of Ethics, which better represents the Ethics Board as an independent body separate from Service 836: Inspector General. The budget moves $417,000 from Service 836: Inspector General to the new service, including 3 positions and $100,000 for software maintenance funding.
- Allocating $112,000 to fund an additional OIG Agent primarily focused on DPW-related investigations. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

Planning

The Department of Planning oversees urban planning, historic preservation, zoning, design, development, and capital budgeting in Baltimore. It promotes the City's economic, social, and community development, in line with Articles VI and VII of the Baltimore City Charter and the Zoning Code.

The Planning Commission, which includes the Mayor (or a designee), the Director of Public Works (or a designee), a City Council member, and six Mayor-appointed residents, regulates the City's physical development. Its responsibilities include updating development plans, reviewing land subdivisions, submitting the annual capital budget and Capital Improvement Program, and recommending changes to the Zoning Ordinance. The Comprehensive Master Plan guides future development.

The Department also supports several advisory groups, including the Commission on Historical and Architectural Preservation, the Sustainability Commission, the Planning Academy, the Food Policy Advisors, and a group for the Comprehensive Plan. These groups, along with the Community Planning and Revitalization Division, ensure the Department stays connected to the community and operates transparently and equitably.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	7,725,761	51	8,474,035	59
Federal	20,000	0	0	0
State	10,000	0	341,500	0
Special	4,339,489	3	4,993,420	6
Special Grant	340,010	0	10,000	0
Total	**12,435,260**	**54**	**13,818,955**	**65**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
761: Development Oversight and Project Support	1,236,120	1,006,331
762: Historic Preservation	642,479	800,036
763: Comprehensive Planning and Resource Management	5,530,928	5,618,651
765: Planning for a Sustainable Baltimore	3,170,975	3,832,027
768: Administration - Planning	1,854,757	1,959,481
909: Office of the Zoning Administrator	0	602,429
Total	**12,435,260**	**13,818,955**

The Fiscal 2026 Adopted Budget reflects:

- Transferring the Office of the Zoning Administrator from the Department of Housing and Community Development to Planning. The Adopted Budget includes $602,000 and seven positions for this service. Previously, this activity was embedded within Service 751: Building Code Permitting, Inspections, and Compliance in DHCD. The staffing level and budget for this service is consistent with Fiscal 2025 funding levels.

- Two positions created midyear in Fiscal 2025 to support the capital budget process. These positions are responsible for supporting capital budget development and oversight, system administration, and special projects. These positions are fully funded by the capital budget; the Adopted Budget eliminates $109,000 previously allocated for additional capital budget staff.
- $100,000 for plan implementation and development including the Comprehensive Plan and various sustainability plans. This funding was reduced by $100,000 as part of a City Council-approved amendment to reallocate funds during budget deliberations.

Police

The Baltimore Police Department's (BPD) mission is dedicated to enforcing laws fairly, impartially, and ethically. BPD is committed to creating and maintaining a culture of service that builds trust and legitimacy in all communities, values the sanctity of human life, and provides for the safety and well-being of all. The agency's purpose is to safeguard the lives and properties of persons within the areas under the control of the City of Baltimore, and to assist in securing protection under the law for all persons.

The BPD endeavors to reduce violent crime and strengthen public trust while striving to be national leaders in policing. These goals align with the Federal Consent Decree, a court enforceable agreement made in April 2017 between the City and the U.S. Department of Justice (DOJ). The consent decree is designed to develop a stronger police department that fights crime while protecting the civil and constitutional rights of residents. To meet its goals, the BPD will focus on three broad strategies: targeted enforcement, community engagement, and building partnerships.

The Department's first objective is to reduce violent crime through targeted enforcement. This is accomplished by focusing on identifying and apprehending the most violent offenders in the City. BPD emphasizes proactive policing, maximizing the impact of personnel through effective communication, coordination, and information sharing.

The second objective is to engage the community to assist in crime fighting efforts. BPD is working to instill a community policing mindset throughout the agency to effectively communicate with the public and build trust. Through increased neighborhood foot patrols, neighborhood-policing programs, and other initiatives, police officers provide support to residents so they are able to assume an active role in preventing crime. By working collaboratively with our City's residents, businesses, advocacy groups, non-profit organizations, faith leaders, elected officials, and other city, state, and federal agencies, BPD provides a multi-layer approach to solving underlying issues that lead to crime.

The third objective is to build strong partnerships with fellow law enforcement agencies along with other City agencies. The BPD employs a data-driven enforcement policing model, capitalizing on partnerships and technology as force multipliers. Police officers act as advocates for the neighborhoods to which they are assigned, working with other City agencies to address problems such as drug abuse, inadequate housing, and trash removal. Collectively, new strategies are formed to attack the catalysts of gun and group violence.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	540,128,046	3,072	566,649,722	3,110
Federal	7,084,269	17	5,475,129	16
State	42,340,997	143	36,831,922	184
Special	3,299,030	0	3,907,466	0
Total	**592,852,341**	**3,232**	**612,864,239**	**3,310**

Budget by Service

Service	Budget	
	Fiscal 2025	Fiscal 2026
621: Administrative Bureau	74,592,326	73,008,999
622: Police Patrol	226,564,056	224,554,748
623: Criminal Investigation Division	100,574,733	110,182,974
626: Data Driven Strategies	13,135,763	11,260,214
628: Public Integrity Bureau	18,039,044	20,179,743
635: Recruitment Section	29,818,350	32,371,715
642: Crime Laboratory and Evidence Control	24,952,741	26,834,795
807: Compliance Bureau	74,625,779	82,186,459
816: Special Operations Section	25,072,533	26,601,906
853: Patrol Support Services	5,477,015	5,682,686
Total	**592,852,341**	**612,864,239**

The Fiscal 2026 Adopted Budget reflects:

- Creating 9 new civilian positions to professionalize the agency's district administration offices, Employee Health and Wellness Section, and the Asset Forfeiture section. These civilian positions will allow 15 positions to return to Patrol functions and reduce overtime costs. The net savings from this action is $1.1 million.
- 29 civilian positions that were created mid-year with funding provided in the Fiscal 2025 budget. As part of the professionalization process, these positions include 17 Investigative Specialists in Service 623: Criminal Investigation Division, 7 Police Information Technicians in Service 807: Compliance Bureau, 3 Operations Director IIs and 1 Operations Assistant I in Service 621: Admin Bureau, and 1 Operations Officer II in Service 622: Police Patrol.
- Fully funding the Fiscal 2025 union contract with the Fraternal Order of Police, which includes salary increases and adjustments for contractual requirements.
- An additional savings of $3.4 million based on historic spending for grant-funded position benefits in the agency, $1.0 million of which was reduced based on an amendment passed by the City Council.
- The creation of 5 new cost centers in Service 623: Criminal Investigation Division and Service 642: Crime Laboratory and Evidence Control. The budget also transfers the Building Security cost center from Service 626: Data Driven Strategies to Service 622: Police Patrol. In addition, 11 cost centers were discontinued in an effort to accurately reflect structural assignments and eliminate historic cost centers no longer in use.
- $19.6 million in State Aid for Police Protection (SAPP) grant funding to support recruitment and retention programs, training, and operational and technological enhancements. The SAPP grant continues to support both phases of the professionalization efforts in the department.
- $11.4 million in State Crime Reduction Block Grant Continuation to fund 69 sworn positions to assist the agency in public safety efforts through community patrols and targeted violence initiatives.

Public Works

The Department of Public Works' mission is to enhance and sustain healthy quality of life for every resident and customer by providing efficient management of its services. The Department of Public Works consists of three major divisions: the Bureau of Solid Waste, the Bureau of Water and Wastewater, and the Surface Water Service.

The **Bureau of Solid Waste (BSW)** is responsible for providing waste removal and recycling services, including curbside collection of mixed refuse, recycling, and seasonal waste for residents in approximately 210,000 households. The Bureau also provides vacant and abandoned property maintenance services, rat control services, and public right-of-way cleaning of streets, alleys, and lots. The BSW is also responsible for disposal of refuse in accordance with governmental regulations and mandates. This includes the management of the Northwest Transfer Station on Reisterstown Road, which is a transfer point for mixed waste and recycling as well as housing the Small Haulers Program, and management of a 125- acre active landfill at Quarantine Road. Through agreements with the Wheelabrator Waste to Energy facility and recycling service providers, the BSW provides for the proper and safe disposal of waste and a variety of recyclable materials. The Bureau also promotes and markets special initiatives for a cleaner and greener Baltimore.

The **Bureau of Water and Wastewater** is responsible for the operation of a water distribution system that supplies water to 1.8 million customers in the Baltimore Metropolitan Region. These responsibilities include the operation, maintenance, and security of three watershed systems; three filtration plants; pumping stations; and 3,800 miles of water distribution mains. The Bureau's wastewater activities include collection and treatment of wastewater, the operation and maintenance of two wastewater treatment plants, approximately 3,100 miles of collection and conveyance lines, pumping stations, and the City's system of storm drains.

The **Surface Water Service** consolidates all Stormwater related functions and includes the Watershed Liaison Office, Stormwater Management and Sediment and Erosion Control, Storm Drain Engineering, Storm Drain and Waterway Maintenance, Water Quality Monitoring and Inspections, and Environmental Engineering. The Division's mission is to restore the City's surface water to swimmable, fishable conditions in compliance with the Environmental Protection Agency and the Clean Water Act. The Maryland General Assembly passed a law mandating that certain jurisdictions, including Baltimore, create a Stormwater remediation fee by July 1, 2013. The State rescinded the mandate in 2015, but allows jurisdictions such as Baltimore to determine whether to charge the fee. Baltimore began collecting this fee on July 1, 2013. The fee provides a dedicated revenue source for the purpose of improving water quality and flood control, reducing runoff into the harbor, and expanding green space. Revenue from the fee is deposited in the Stormwater enterprise fund and used exclusively for stormwater related services.

On January 22, 2025, the Board of Estimates approved a rate adjustment for the water, wastewater, and stormwater utility funds for the remainder of Fiscal 2025 through Fiscal 2027. The preliminary budget reflects the second of a three-year rate change with a rate of 9.0% for water, 9.0% for sewer, and 3.0% for stormwater. The rate changes will finance major capital projects to replace aging infrastructure and improve customer service.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	121,376,839	750	136,108,213	779
Wastewater	342,132,523	921	360,796,403	912
Water Utility	225,716,847	978	228,775,716	974
Stormwater Utility	32,027,999	148	44,986,126	147
Federal	1,345,000	0	2,283,000	0
State	0	0	1,572,469	0
Special	3,909,362	3	208,000	3
Total	**726,508,569**	**2,800**	**774,729,927**	**2,815**

Budget by Service

	Budget	
Service	**Fiscal 2025**	**Fiscal 2026**
660: Administration - Solid Waste	3,917,812	2,989,050
661: Public Right-of-Way Cleaning	28,254,992	34,907,318
662: Vacant and Abandoned Property Cleaning and Boarding	14,360,139	16,017,448
663: Waste Removal and Recycling	48,292,329	54,837,275
664: Waste Re-Use and Disposal	34,600,323	37,330,531
670: Administration - Water and Wastewater	62,851,215	58,000,811
671: Water Management	93,307,595	105,801,456
672: Water and Wastewater Consumer Services	30,563,470	35,687,101
673: Wastewater Management	174,759,597	185,104,009
674: Surface Water Management	25,114,577	30,685,552
675: Engineering and Construction Management - Water and Wastewater	198,101,194	198,776,940
676: Administration - DPW	12,385,329	14,592,436
Total	**726,508,569**	**774,729,927**

The Fiscal 2026 Adopted Budget reflects:

- An overall increase of $5.0 million in funding for solid waste services. This funding will support 6 months of continued contractual solid waste staffing for the first half of Fiscal 2026 and creation of 15 additional solid waste crews for the latter half of Fiscal 2026.
- Additional funding ($125,000) for contractual cleaning services and to create two new positions, one in DPW and one in DGS, to mitigate hazards and ensure employee safety at 8 Solid Waste facilities.
- $1,050,000 of cost savings through aligning the budget with current spending trends. Savings will be realized from tipping fees, various contractual services, and software costs.
- Decreasing funding ($545,000) for administrative non-personnel costs to reflect current spending trends.
- A net increase of 29 positions in the General Fund for Fiscal 2026. These positions include 10 Solid Waste crews that were created with ARPA funding in Fiscal 2024 and transitioned to the General Fund in Fiscal 2025.
- An overall increase of $34.9 million, or 5.82%, across the Water, Wastewater, and Stormwater utility budgets. This reflects anticipated rate increases for the Water, Wastewater, and Stormwater Utilities.

- Additional funding ($750,000) to support the Office of Waste Diversion's Yard Waste Collection Phase I. This allocation is based on an amendment passed by the City Council.

Recreation and Parks

Baltimore City Recreation and Parks (BCRP) is the primary provider of recreational, cultural, and physical activities to the residents of the City of Baltimore. The agency is comprised of three major divisions: Recreation, Parks, and Horticulture.

The Recreation Division administers activities in its more than 45 community centers. In addition to full-time staff, the agency operates with up to 600 part-time and seasonal employees during the busy summer months. The agency also provides therapeutic recreation activities and senior recreation programs. City residents can participate in many types of activities which include indoor/outdoor aquatics, ice and roller skating, hockey, soccer, basketball, football, dancing, acting, music, tennis, track and field, boxing, biking, kayaking, after-school, and out-of-school programs.

The Parks Division is responsible for the beautification, management, and maintenance of parkland, playgrounds, and turf. It also plans and implements outdoor recreation programs in City parks, including nature and environmental education, sports, and various festivals. Regular park maintenance functions include grass mowing, ball field preparations, and building and playground repairs.

The Horticulture Division is responsible for the Rawlings Conservatory and Cylburn Arboretum. The Urban Forestry Division is responsible for the planting and caring of all trees in the public rights-of-way and City parks. Park Programs is responsible for the Rhythm and Reels program, park permits, park volunteer program, the “$5 5K” running series, biking, kayaking, hiking, and camping in city parks.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	56,090,018	354	61,339,978	366
Federal	691,273	4	700,125	4
State	7,281,356	61	6,979,306	62
Special	11,343,547	17	10,272,832	17
Total	**75,406,194**	**436**	**79,292,241**	**449**

Budget by Service

Service	Budget	
	Fiscal 2025	Fiscal 2026
644: Administration - Recreation and Parks	10,456,879	10,951,739
645: Aquatics	3,623,709	3,579,985
646: Park Maintenance	19,642,292	13,242,725
647: Youth and Adult Sports	1,660,985	1,717,024
648: Community Recreation Centers	20,269,964	23,592,983
649: Special Facilities Management - Recreation	4,044,216	2,667,623
650: Horticulture	2,479,643	2,530,317
651: Recreation for Seniors	582,528	608,799
652: Therapeutic Recreation	692,164	692,522
653: Park Programs and Events	2,420,592	1,889,545
654: Urban Forestry	9,533,222	10,429,554
912: Facility Maintenance	0	7,389,425
Total	**75,406,194**	**79,292,241**

The Fiscal 2026 Adopted Budget reflects:

- Eliminating three positions and the costs associated with the care and housing of the former mounted unit under now under the joint partnership between Rec and Parks and BPD’s Community Policing Section.
- Reducing the Aquatics budget by $268,000 to reflect opening six days a week during summer 2025. The six-day week will allow for maintenance and upkeep of park pools once/week.
- Increasing operating costs for three newly renovated Recreation Centers, Chick Webb, Gardenville, and Parkview, that will come online in Fiscal 2026. The Adopted Budget includes a $2.6 million increase for these facilities, this increase includes additional staff and operating costs for these locations.
- Creating a new Facility Maintenance service within the agency. The total budget for the new service is $7.4 million including 28 positions. This service was created by reallocating existing positions and services from elsewhere in agency. The new service is intended to improve the agency's ability to monitor and track agency wide maintenance costs.
- Continuing State funding of $10 million from Program Open Space, with $7 million dedicated to operating expenses and $3 million to support ongoing capital projects.

Sheriff

The mission of the Baltimore City Sheriff's Office is to provide law enforcement services to the City's District and Circuit Courts and citizenry of Baltimore City as required by the State Constitution and the Public General and Local Laws of the State of Maryland. These services include, but are not limited to, service of court documents, execution of warrants and Sheriff's sales, collection of fines and fees, transportation of prisoners, and providing courthouse security. Deputy Sheriffs have the authority to enforce civil, criminal, and traffic laws allowing them to perform duties in conjunction with the Baltimore City Police Department. These duties include, but are not limited to, criminal patrol and crime suppression details, traffic enforcement, and crowd control for special events.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	26,463,851	212	27,621,159	212
Special	1,883,717	0	283,000	0
Total	**28,347,567**	**212**	**27,904,159**	**212**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
881: Courthouse Security	5,129,341	5,851,873
882: Deputy Sheriff Enforcement	15,137,108	16,054,786
883: Service of Protective & Peace Orders	2,756,439	2,851,925
884: District Court Sheriff Services	3,276,378	3,145,575
889: Child Support Enforcement	2,048,302	0
Total	**28,347,567**	**27,904,159**

The Fiscal 2026 Adopted Budget reflects:

- Allocating $750,000 to partially restore $1.0 million cut to the Sheriff's Office budget that was reflected in the BOE Recommended budget. 6 positions and various non-personnel spending were restored with this funding. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.
- Reducing the Special Fund (Sheriffs Asset Forfeiture Fund) appropriation by $1.6M. This reduction is based on the actual balance in the fund as of Spring 2025.

State's Attorney

The mission of the State's Attorney's Office (SAO) is to represent the citizens of Baltimore City in the prosecution of criminal offenses. These duties include investigating and prosecuting misdemeanors, felonies and juvenile petitions; and conducting Grand Jury investigations. The SAO also provides assistance to victims and witnesses of crime in Baltimore City and supports community engagement efforts involving both youths and adults.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	45,778,411	313	47,254,102	340
Federal	2,883,581	28	1,706,829	3
State	6,634,811	52	8,968,287	65
Special	352,462	0	361,059	0
Total	**55,649,265**	**393**	**58,290,277**	**408**

Budget by Service

	Budget	
Service	Fiscal 2025	Fiscal 2026
115: Prosecution of Criminals	41,001,833	45,560,178
781: Administration - State's Attorney	9,999,268	8,149,776
786: Victim and Witness Services	4,648,164	4,580,323
Total	**55,649,265**	**58,290,277**

The Fiscal 2026 Adopted Budget reflects:

- Funding for an additional 27 positions in the General Fund, including 21 Assistant State Attorney's, 4 Paralegal positions, and 2 Law Clerks that were previously frozen. These positions were funded by reallocating funds within the State's Attorney budget.
- Increase of $400,000 in the General Fund for Paralegal positions previously funded through the Discovery Compliance Camera Unit grant. This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.
- Reducing funding in Service 115-Prosecution of Criminals by $112,000 (savings will be realized through eliminating a vacant position). This action was part of a City Council-approved amendment to reallocate funds during budget deliberations.

Transportation

The Department of Transportation (DOT) is responsible for building and repairing public streets, bridges, and highways, as well as maintaining streetlights, alleys, footways, and the conduit system. Other duties include managing traffic movement; inspecting City construction projects; and developing sustainable transportation solutions. Capital and Federal funds are allocated for engineering, design, construction, and inspection of streets and bridges.

The agency maintains nearly 4,800 lane miles of roadways, including 305 bridges and culverts. The City's road network comprises 540 miles of collector streets and 1,460 miles of local streets. About 8.1% of statewide vehicle miles traveled occur on City roadways. This amounts to 3.5 billion vehicle miles per year. The Department of Transportation maintains 3,600 miles of sidewalks, 1,100 miles of alleys and 80,000 roadway and pedestrian lights throughout the City.

The Department of Transportation ensures the orderly and safe flow of traffic by conducting studies on pedestrian and vehicular safety, and providing traffic signals, signs and pavement markings. The agency maintains about 1,300 signalized intersections, over 250,000 traffic and informational signs and over 4.5 million linear feet of lane markings. The agency also operates public transportation options, including the Charm City Circulator and water taxi "Harbor Connector" commuter service, and is providing oversight for a dockless scooter and bicycle program.

The City has several traffic safety initiatives. The traffic camera program is designed to reduce the number of motorists who run red lights and violate speed limits. Also, the agency conducts safety education programs, such as Safety City and related bicycle programs, and deploys approximately 230 crossing guards at elementary and middle schools.

Finally, the agency maintains and repairs all open air malls across the City, operates a vehicle storage facility, conducts the sale of abandoned and/or unclaimed vehicles at public auctions, and is responsible for the removal and impounding of illegally parked, abandoned, or disabled vehicles. The agency leads snow removal efforts and facilitates special events. The Department of Transportation works closely with the Parking Authority, which is responsible for on-street and off-street parking, including the management of the metered parking system and maintenance of over 800 pay-by-license-plate multispace parking meters, and over 3,400 single-space parking meters; administration of special parking programs such as residential permit parking and car sharing; enforcement of parking regulations; and management and development of offstreet parking facilities.

Adopted Budget

	Fiscal 2025 Budget		Fiscal 2026 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	148,002,850	833	157,405,656	829
Conduit	8,635,619	67	9,108,665	67
Parking Enterprise	17,280,400	0	17,715,418	0
Parking Management	27,633,101	141	28,371,349	141
Federal	338,687	3	2,885,367	0
State	2,167,655	1	3,009,298	1
Special	19,461,350	12	17,601,763	12
Total	**223,519,662**	**1,057**	**236,097,516**	**1,050**

Budget by Service

Service	Budget	
	Fiscal 2025	Fiscal 2026
500: Street Lighting	21,936,175	21,921,450
548: Conduits	8,635,619	9,108,665
681: Administration - DOT	10,645,179	11,347,747
682: Parking Management	29,319,307	29,850,621
683: Street Management	40,338,588	45,707,354
684: Traffic Management	12,023,196	12,909,390
685: Special Events	1,774,711	1,935,055
687: Inner Harbor Services - Transportation	1,167,128	1,199,677
688: Snow and Ice Control	7,063,027	7,319,651
689: Vehicle Impounding and Disposal	10,186,405	10,790,324
690: Sustainable Transportation	14,332,429	18,558,535
691: Public Rights-of-Way Landscape Management	5,139,645	5,578,105
692: Bridge and Culvert Management	4,291,576	4,856,738
693: Parking Enforcement	15,594,194	16,236,146
694: Survey Control	358,722	394,747
695: Dock Master	180,930	366,255
696: Street Cuts Management	919,386	991,662
697: Traffic Safety	36,428,306	33,511,105
727: Real Property Management	3,185,138	3,514,289
Total	**223,519,662**	**236,097,516**

The Fiscal 2026 Adopted Budget reflects:

- Increasing funding for the Dock Master service by $140,000 to support movement of Marina Store lease to DOT from Miscellaneous General Expenses.
- Reducing the agency's overall full-time position count by seven positions. This reduction reflects unfunding 3 federally funded positions that are no longer associated with grants; transferring 1 Operations Manager I position to Mayoralty, unfunding 1 vacant Office Support Specialist II, and adjusting 2 Crossing Guards to permanent part-time status.
- Maintaining the current level of service for General Fund services within in the agency. Most operating costs in DOT are funded through Highway User Revenue. In Fiscal 2026 the City will receive 12.2% of statewide Highway User Revenue (see page 39 for a full summary of Highway User Revenue spending plan reflected in the Recommended Budget).
- Ongoing costs for the City's traffic camera program. In Fiscal 2026 the City will operate 152 speed cameras and 182 red light cameras. Costs for this program are included in Service 697-Traffic Safety. The Adopted Budget also includes $5.4 million for the I-83 speed camera program. Revenue from the I-83 program is used for the cost of operating the program and capital investments for I-83; to date there has not been sufficient revenue to fund capital improvements.
- Reducing overtime funding for the traffic camera program. Legislation passed by the General Assembly in 2025 will no longer require Police sign off for traffic citations issued by the City's traffic cameras. This action will eliminate the need for Police overtime to complete this activity. Savings from this action was reallocated throughout the budget based on an amendment passed by the City Council.

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Operating Budget Recommendation by Agency, Service, and Fund

		Budget Amount		Change Amount
Service	**Fund Name**	**FY25**	**FY26**	**Dollars**
Board of Elections				
899 Fair Conduct of Elections	General	9,894,804	9,629,962	(264,842)
City Council				
100 City Council	General	10,650,904	14,742,051	4,091,147
Comptroller				
130 Executive Direction and Control Comptroller	General	2,572,817	2,770,012	197,195
131 Audits	General	6,398,255	6,738,678	340,423
132 Real Estate Acquisition and Management	General	1,378,394	1,514,299	135,905
133 Office of Telecommunications	Internal Service	10,727,318	11,106,659	379,341
136 Municipal Post Office	Internal Service	4,913,553	5,343,894	430,341
902 Accounts Payable	General	1,481,918	1,542,482	60,564
	Agency Total	**27,472,255**	**29,016,024**	**1,543,769**
Council Services				
103 Council Services	General	955,004	929,478	(25,526)
Courts: Circuit Court				
110 Circuit Court	General	21,351,928	22,802,890	1,450,962
	Federal	244,717	609,468	364,751
	State	5,223,597	5,144,257	(79,340)
	Special Revenue	1,888,214	1,902,028	13,814
	Agency Total	**28,708,456**	**30,458,643**	**1,750,187**
Courts: Orphans' Court				
817 Orphans' Court	General	807,922	806,791	(1,131)
Employees' Retirement Systems				
152 Employees' Retirement System Administration	Special Revenue	6,685,986	7,008,082	322,096
154 Fire and Police Retirement System Administration	Special Revenue	6,830,156	7,026,110	195,954
155 Retirement Savings Plan	Special Revenue	915,664	966,567	50,903
	Agency Total	**14,431,806**	**15,000,759**	**568,953**
Enoch Pratt Free Library				
788 Information Services	General	33,408,554	34,855,353	1,446,799
	State	11,804,519	12,267,520	463,001
	Special Revenue	1,290,899	1,323,318	32,419
	Agency Total	**46,503,972**	**48,446,191**	**1,942,219**

(continued)

Service	Fund Name	FY25	FY26	Dollars
Finance				
148 Revenue Collection	General	12,090,570	12,188,012	97,442
	Water Utility	269,078	258,555	(10,523)
	Parking Management	3,472,833	3,571,284	98,451
	Special Revenue	351,422	372,158	20,736
	Service Total	*16,183,904*	*16,390,009*	*206,106*
150 Treasury and Debt Management	General	1,466,850	1,511,896	45,046
698 Administration Finance	General	2,922,196	2,239,485	(682,711)
699 Procurement	General	5,766,446	5,865,767	99,321
	Internal Service	244,957	1,073,382	828,425
	Service Total	*6,011,403*	*6,939,149*	*927,746*
700 Surplus Property Disposal	Special Revenue	169,757	237,857	68,100
701 Printing Services	Internal Service	3,572,496	3,827,858	255,362
703 Payroll	General	2,492,650	3,056,014	563,364
704 Accounting	General	4,193,983	3,758,460	(435,523)
707 Risk Management for Employee Injuries	Internal Service	4,484,739	4,750,955	266,216
708 Operating Budget Management	General	3,106,359	3,105,229	(1,130)
710 Fiscal Integrity and Recovery	General	1,332,707	1,275,381	(57,326)
711 Finance Project Management	General	1,526,958	1,139,912	(387,046)
913 Finance Grant Management	General	0	478,594	478,594
915 Corporate and Revenue Compliance	General	0	389,298	389,298
	Agency Total	**47,464,001**	**49,100,097**	**1,636,096**
Fire				
600 Administration Fire	General	12,252,493	13,571,691	1,319,198
602 Fire Suppression and Emergency Rescue	General	187,732,604	205,557,410	17,824,806
	Federal	321,000	2,115,031	1,794,031
	State	0	1,447,940	1,447,940
	Service Total	*188,053,604*	*209,120,381*	*21,066,777*
608 Emergency Management	General	1,224,792	1,086,592	(138,200)
	Federal	1,715,002	1,673,964	(41,038)
	Service Total	*2,939,794*	*2,760,556*	*(179,238)*
609 Emergency Medical Services	General	3,836,397	66,876,969	63,040,572
	State	0	28,216	28,216
	Special Revenue	62,000,000	5,193,671	(56,806,329)
	Service Total	*65,836,397*	*72,098,856*	*6,262,459*
610 Fire and Emergency Community Outreach	General	425,359	411,503	(13,856)
611 Fire Code Enforcement	General	5,949,638	7,170,301	1,220,663

(continued)

Service	Fund Name	FY25	FY26	Dollars
612 Fire Investigation	General	831,871	992,260	160,389
613 Fire Facilities Maintenance and Replacement	General	23,903,987	27,717,565	3,813,578
	Federal	608,800	0	(608,800)
	State	1,352,944	1,698,739	345,795
	Service Total	*25,865,731*	*29,416,304*	*3,550,573*
614 Fire Communications and Dispatch	General	10,321,441	11,058,505	737,064
	Special Revenue	9,618,259	9,704,580	86,321
	Service Total	*19,939,700*	*20,763,085*	*823,385*
615 Fire Training and Education	General	5,140,754	4,527,629	(613,125)
	Federal	0	1,000,000	1,000,000
	Service Total	*5,140,754*	*5,527,629*	*386,875*
	Agency Total	**327,235,341**	**361,832,566**	**34,597,225**
General Services				
189 Fleet Management	Internal Service	82,092,440	89,849,620	7,757,180
726 Administration General Services	General	1,453,374	1,475,782	22,408
	Internal Service	*0*	*574,957*	*574,957*
	Service Total	*1,453,374*	*2,050,739*	*597,365*
730 Public and Private Energy Performance	General	2,418,908	1,416,038	(1,002,870)
	Internal Service	45,482,163	37,886,079	(7,596,084)
	Federal	0	549,550	549,550
	State	1,229,329	4,246,394	3,017,065
	Special Revenue	1,622,699	739,699	(883,000)
	Service Total	*50,753,099*	*44,837,760*	*(5,915,339)*
731 Facilities Management	General	10,939,270	10,890,041	(49,229)
	Internal Service	33,796,944	42,262,721	8,465,777
	Special	0	2,896,735	2,896,735
	Service Total	*44,736,214*	*56,049,497*	*11,313,283*
734 Capital Projects Division Design and Construction	General	1,179,208	1,257,086	77,878
	Agency Total	**180,214,335**	**194,044,702**	**13,830,367**
Health				
303 Clinical Services	General	4,806,622	5,129,653	323,031
	Federal	3,428,957	2,777,366	(651,591)
	State	212,512	889,624	677,112
	Special Revenue	110,176	115,539	5,363
	Service Total	*8,558,267*	*8,912,182*	*353,915*

(continued)

Service	Fund Name	FY25	FY26	Dollars
305 Healthy Homes	General	1,706,912	1,724,300	17,388
	Federal	1,486,072	1,729,864	243,792
	State	1,303,888	658,678	(645,210)
	Service Total	*4,496,872*	*4,112,842*	*(384,030)*
307 Substance Use Disorder and Mental Health	General	2,289,962	1,784,925	(505,037)
	Federal	698,410	132,020	(566,390)
	State	1,795,578	1,213,504	(582,074)
	Special Revenue	475,000	6,693,771	6,218,771
	Service Total	*5,258,951*	*9,824,220*	*4,565,270*
308 Maternal and Child Health	General	2,796,496	2,444,352	(352,144)
	Federal	31,515,700	22,346,062	(9,169,638)
	State	2,552,196	2,961,287	409,091
	Special Revenue	1,088,923	1,899,225	810,302
	Special Grant	2,154	332,816	330,662
	Service Total	*37,955,468*	*29,983,742*	*(7,971,727)*
310 School Health Services	General	19,314,414	20,942,723	1,628,309
	Federal	335,150	224,362	(110,788)
	State	656,143	696,284	40,141
	Special Revenue	200,000	156,500	(43,500)
	Special Grant	125,000	76,500	(48,500)
	Service Total	*20,630,707*	*22,096,369*	*1,465,662*
311 Health Services for Seniors	Special Revenue	6,729,611	7,562,645	833,034
315 Emergency Services Health	General	1,770,998	1,704,912	(66,086)
	Federal	868,002	7,085,130	6,217,128
	State	7,853,682	6,192,760	(1,660,922)
	Special Revenue	10,449,397	0	(10,449,397)
	Service Total	*20,942,079*	*14,982,802*	*(5,959,277)*
316 Youth and Trauma Services	General	1,655,418	1,688,134	32,716
	Federal	765,238	2,416,376	1,651,138
	State	2,434	289,797	287,363
	Service Total	*2,423,090*	*4,394,307*	*1,971,217*
715 Administration Health	General	7,198,299	8,122,571	924,272
	Federal	3,229,240	10,932,645	7,703,405
	State	196,511	888,380	691,869
	Special Revenue	12,171	0	(12,171)
	Service Total	*10,636,221*	*19,943,596*	*9,307,375*

(continued)

Service	Fund Name	FY25	FY26	Dollars
716 Animal Services	General	4,446,719	4,833,707	386,988
	Special Revenue	120,000	0	(120,000)
	Service Total	*4,566,719*	*4,833,707*	266,988
717 Environmental Inspection Services	General	3,358,792	3,568,057	209,265
	Special Revenue	37,000	38,110	1,110
	Service Total	*3,395,792*	*3,606,167*	*210,375*
718 Chronic Disease Prevention	General	356,589	535,652	179,063
	Federal	635,504	0	(635,504)
	State	207,601	1,078,058	870,457
	Special Revenue	29,710	30,601	891
	Special Grant	421,268	59,174	(362,094)
	Service Total	*1,650,671*	*1,703,485*	*52,813*
720 HIV Treatment Services for the Uninsured	General	1,446,102	57,672	(1,388,430)
	Federal	37,262,798	38,344,962	1,082,164
	State	21,120,589	6,290,757	(14,829,832)
	Special Revenue	50,000	1,211,302	1,161,302
	Service Total	*59,879,489*	*45,904,693*	*(13,974,796)*
721 Senior Centers	General	2,036,719	2,204,816	168,097
	Federal	3,652,648	3,149,801	(502,846)
	State	130,503	126,311	(4,192)
	Special Revenue	108,805	112,069	3,264
	Service Total	*5,928,675*	*5,592,997*	*(335,677)*
723 Advocacy for Seniors	General	151,415	153,821	2,406
	Federal	350,688	855,718	505,030
	State	1,438,510	1,588,779	150,269
	Special Revenue	304,654	349,000	44,346
	Service Total	*2,245,268*	*2,947,318*	*702,051*
724 Direct Care and Support Planning	General	430,124	529,988	99,864
	Federal	0	1,400,000	1,400,000
	State	3,365,996	4,235,481	869,485
	Special Revenue	40,751	41,974	1,223
	Service Total	*3,836,871*	*6,207,443*	*2,370,572*
725 Community Services for Seniors	General	226,848	183,337	(43,511)
	Federal	8,009,932	7,272,672	(737,260)
	State	776,294	779,682	3,388
	Service Total	*9,013,074*	*8,235,691*	*(777,383)*
	Agency Total	**208,147,825**	**200,844,206**	**(7,303,618)**

(continued)

Service	Fund Name	FY25	FY26	Dollars
Housing and Community Development				
593 Community Support Projects	General	1,404,322	1,596,494	192,172
	Federal	11,983,331	10,715,055	(1,268,276)
	Service Total	*13,387,653*	*12,311,549*	*(1,076,104)*
604 Before and After Care	General	250,266	96,028	(154,238)
737 Administration HCD	General	5,836,868	6,258,276	421,408
	Federal	1,064,774	246,726	(818,048)
	Service Total	*6,901,642*	*6,505,002*	*(396,640)*
738 Weatherization Services	General	788,668	631,881	(156,787)
	State	1,893,636	1,250,016	(643,620)
	Service Total	*2,682,304*	*1,881,897*	*(800,407)*
742 Promote Homeownership	General	965,775	986,745	20,970
	Federal	304,796	460,240	155,444
	Special Revenue	650,000	450,000	(200,000)
	Service Total	*1,920,571*	*1,896,985*	*(23,586)*
745 Housing Code Enforcement	General	14,922,780	9,799,480	(5,123,300)
	Federal	0	276,524	276,524
	Special Revenue	300,000	115,000	(185,000)
	Service Total	*15,222,780*	*10,191,004*	*(5,031,776)*
747 Register and License Properties and Contractors	General	805,081	929,530	124,449
748 Affordable Housing	Federal	865,334	660,903	(204,431)
	Special Revenue	9,119,454	9,365,611	246,157
	Service Total	*9,984,788*	*10,026,514*	*41,726*
749 Property Acquisition Disposition and Asset Management	General	7,912,886	9,729,893	1,817,007
750 Housing Rehabilitation Services	General	208,575	561,499	352,924
	Federal	6,737,866	5,561,130	(1,176,737)
	State	15,204	0	(15,204)
	Service Total	*6,961,646*	*6,122,629*	*(839,017)*
751 Building Code Permitting, Inspections and Compliance	General	8,683,443	13,781,541	5,098,098
	Federal	0	275,986	275,986
	Service Total	*8,683,443*	*14,057,527*	*5,374,084*
752 Community Outreach Services	General	1,854,183	2,264,072	409,889
	Federal	0	418,514	418,514
	Service Total	*1,854,183*	*2,682,586*	*828,403*

(continued)

Service	Fund Name	FY25	FY26	Dollars
754 Summer Food Service Program	General	17,725	18,306	581
	State	3,901,391	3,691,551	(209,840)
	Service Total	*3,919,115*	*3,709,857*	*(209,259)*
809 Retention Expansion and Attraction of Businesses	General	2,659,573	2,657,179	(2,394)
	Special Revenue	177,442	182,765	5,323
	Service Total	*2,837,015*	*2,839,944*	*2,929*
810 Real Estate Development	General	2,659,573	2,657,179	(2,394)
	Special Revenue	177,442	182,765	5,323
	Service Total	*2,837,015*	*2,839,944*	*2,929*
811 Inner Harbor Coordination	General	643,070	662,362	19,292
813 Entrepreneurial Development	General	967,381	966,510	(871)
815 Live Baltimore	General	1,187,374	1,222,995	35,621
	Agency Total	**88,958,213**	**88,672,756**	**(285,458)**
Human Resources				
770 Administration Human Resources	General	5,175,846	5,337,884	162,038
771 Benefits Administration	General	2,135,460	2,123,552	(11,908)
	Internal Service	2,651,083	2,749,837	98,754
	Service Total	*4,786,543*	*4,873,389*	*86,846*
772 Civil Service Management	General	4,225,257	4,024,982	(200,275)
773 Learning and Development	General	1,064,178	1,131,185	67,007
	Agency Total	**15,251,824**	**15,367,440**	**115,616**
Law				
860 Administration Law	General	1,592,121	1,737,235	145,114
861 Controversies	General	6,350,726	7,004,475	653,749
	Internal Service	3,546,637	3,648,337	101,700
	Special	0	1,000,000	1,000,000
	Service Total	*9,897,363*	*11,652,812*	*1,755,449*
862 Transactions	General	3,074,741	3,053,008	(21,733)
871 Police Legal Affairs	General	2,971,581	2,870,675	(100,906)
872 Workers' Compensation Practice	General	1,629	0	(1,629)
	Internal Service	6,569,392	6,705,662	136,270
	Service Total	*6,571,020*	*6,705,662*	*134,641*
	Agency Total	**24,106,826**	**26,019,392**	**1,912,565**
Legislative Reference				
106 Legislative Reference Services	General	991,337	1,234,438	243,101

(continued)

Service	Fund Name	FY25	FY26	Dollars
107 Archives and Records Management	General	1,096,449	1,173,387	76,938
	Agency Total	**2,087,786**	**2,407,825**	**320,039**
Liquor License Board				
850 Liquor Licensing	General	1,404,025	1,686,070	282,045
851 Liquor License Compliance	General	1,441,019	1,591,555	150,536
	Agency Total	**2,845,044**	**3,277,625**	**432,581**
Mayoralty				
125 Executive Direction and Control Mayoralty	General	17,400,410	11,671,532	(5,728,878)
	Federal	20,140	0	(20,140)
	Service Total	*17,420,550*	*11,671,532*	*(5,749,018)*
903: Office of Performance and Innovation	*General*	*0*	*2,032,776*	*2,032,776*
904: Office of Immigrant and Multicultural Affairs	*General*	*0*	*2,966,348*	*2,966,348*
905: Office of African American Male Engagement	*General*	*0*	*1,849,764*	*1,849,764*
906: Office of LGBTQ Affairs	*General*	*0*	*405,140*	*405,140*
907: Office of Infrastructure Development	*General*	*0*	*1,738,874*	*1,738,874*
908: Office of Older Adult Affairs and Advocacy	*General*	*0*	*523,281*	*523,281*
918: Opioid Restitution Administration	*Special*	*0*	*3,534,221*	*3,534,221*
920: Mayor's Office of Art, Culture, and Entertainment	*General*	*0*	*2,000,000*	*2,000,000*
	Agency Total	**17,420,550**	**26,721,936**	**9,301,386**
M-R: Art and Culture				
493 Art and Culture Grants	General	8,627,672	8,549,902	(77,770)
824 Events Art Culture and Film	General	2,727,780	2,477,780	(250,000)
	Service Total	*2,727,780*	*2,477,780*	*(250,000)*
828 Bromo Seltzer Arts Tower	General	115,209	115,209	0
	Agency Total	**11,470,661**	**11,142,891**	**(327,770)**
M-R: Baltimore City Public Schools				
352 Baltimore City Public Schools	General	396,915,556	410,325,314	13,409,758
M-R: Cable and Communications				
876 Media Production	General	1,226,050	1,238,124	12,074
	Special Revenue	724,131	745,855	21,724
	Service Total	*1,950,182*	*1,983,979*	*33,798*
	Agency Total	**1,950,182**	**1,983,979**	**33,798**

(continued)

Service	Fund Name	FY25	FY26	Dollars
M-R: Civic Promotion				
590 Civic Promotion Grants	General	1,457,455	1,501,178	43,723
820 Convention Sales and Tourism Marketing	General	8,741,084	8,926,951	185,867
	Agency Total	**10,198,539**	**10,428,129**	**229,590**
M-R: Conditional Purchase Agreements				
129 Conditional Purchase Agreement Payments	General	3,496,220	2,496,220	(1,000,000)
M-R: Consumer Protection and Business Licensing				
921 Consumer Protection and Business Licensing	General	0	250,000	250,000
M-R: Contingent Fund				
121 Contingent Fund	General	1,000,000	1,000,000	0
M-R: Convention Center Hotel				
535 Convention Center Hotel	General	11,631,508	13,632,928	2,001,420
M-R: Convention Complex				
540 CFG Bank Arena	General	0	4,049,279	4,049,279
855 Convention Center	General	15,463,886	16,120,647	656,761
	Special Revenue	11,378,708	13,549,266	2,170,558
	Service Total	*26,842,593*	*29,669,913*	*2,827,319*
	Agency Total	**26,842,593**	**33,719,192**	**6,876,598**
M-R: Debt Service				
123 General Debt Service	General	77,061,219	83,306,361	6,245,142
	Special Revenue	14,911,000	15,700,000	789,000
	Service Total	*91,972,219*	*99,006,361*	*7,034,142*
	Agency Total	**91,972,219**	**99,006,361**	**7,034,142**
M-R: Educational Grants				
446 Educational Grants	General	12,374,701	13,215,942	841,241
	Special Revenue	15,152,000	9,225,113	(5,926,887)
	Service Total	*27,526,701*	*22,441,055*	*(5,085,646)*
	Agency Total	**27,526,701**	**22,441,055**	**(5,085,646)**
M-R: Environmental Control Board				
117 Adjudication of Environmental Citations	General	1,682,953	1,841,027	158,074
M-R: Health and Welfare Grants				
385 Health and Welfare Grants	General	1,611,072	1,659,405	48,333
M-R: Miscellaneous General Expenses				
122 Miscellaneous General Expenses	General	30,685,608	189,855,102	159,169,494

(continued)

Service	Fund Name	FY25	FY26	Dollars
	Wastewater Utility	0	10,000,000	10,000,000
	Water Utility	0	25,000,000	25,000,000
	Stormwater Utility	0	10,000,000	10,000,000
	Federal	22,058	0	(22,058)
	Service Total	*30,707,666*	*234,855,102*	*204,147,436*
	Agency Total	**30,707,666**	**234,855,102**	**204,147,436**
M-R: Office of Children and Family Success				
109 Administration Children and Family Success	General	3,249,007	2,866,191	(382,816)
	Special Revenue	150,000	140,000	(10,000)
	Service Total	*3,399,007*	*3,006,191*	*(392,816)*
605 Head Start	General	421,000	433,630	12,630
	Federal	9,123,910	9,144,522	20,612
	State	250,000	250,000	0
	Special Revenue	150,000	156,000	6,000
	Service Total	*9,944,910*	*9,984,152*	*39,242*
741 Community Action Partnership	General	1,560,353	1,828,905	268,552
	Water Utility	598,739	626,194	27,455
	Federal	1,041,349	1,191,191	149,842
	State	10,684,019	6,425,392	(4,258,627)
	Special Grant	0	0	0
	Service Total	*13,884,460*	*10,071,682*	*(3,812,778)*
	Agency Total	**27,228,377**	**23,062,025**	**(4,166,352)**
M-R: Office of Employment Development				
791 BCPS Alternative Options Academy for Youth	State	1,634,541	5,814,989	4,180,448
792 Workforce Public Assistance	Federal	4,692,848	3,917,764	(775,084)
793 Employment Enhancement Services for Baltimore City Residents	General	1,895,810	1,773,519	(122,291)
	Special Revenue	1,333,997	814,427	(519,570)
	Special Grant	0	157,276	157,276
	Service Total	*3,229,806*	*2,745,222*	*(484,585)*
794 Administration MOED	General	1,751,512	2,293,353	541,841
	Federal	959	0	(959)
	State	959	0	(959)
	Special Revenue	489,046	149,559	(339,487)
	Service Total	*2,242,476*	*2,442,912*	*200,436*

(continued)

Service	Fund Name	FY25	FY26	Dollars
795 Workforce Services for Baltimore Residents	General	959	0	(959)
	Federal	10,278,788	9,223,909	(1,054,879)
	State	307,753	412,868	105,115
	Special Revenue	331,554	636,831	305,277
	Service Total	*10,919,054*	*10,273,608*	*(645,446)*
796 Workforce Services for Returning Citizens	General	222,871	222,036	(835)
	Federal	505,499	248,191	(257,308)
	State	446,619	1,087,948	641,329
	Service Total	*1,174,990*	*1,558,175*	*383,186*
797 Workforce Services for Out of School Youth Youth Opportunity	General	3,485,588	3,440,829	(44,759)
	Federal	1,918	0	(1,918)
	State	3,418,624	428,001	(2,990,623)
	Special	0	23,370	23,370
	Service Total	*6,906,130*	*3,892,200*	*(3,013,930)*
798 Youth Works Summer Job Program	General	3,336,945	4,813,147	1,476,202
	Federal	1,981,327	2,576,508	595,181
	State	3,085,125	2,063,523	(1,021,602)
	Special Revenue	839,495	5,306,351	4,466,856
	Service Total	*9,242,892*	*14,759,529*	*5,516,637*
800 Workforce Services for WIOA Funded Youth	Federal	3,398,352	4,066,348	667,996
	Agency Total	**43,441,089**	**49,470,747**	**6,029,658**
M-R: Office of Equity and Civil Rights				
656 Wage Investigation and Enforcement	General	647,722	404,348	(243,374)
844 Equity & Inclusion	General	726,790	785,004	58,214
	Special Revenue	0	5,000,000	5,000,000
	Service Total	*726,790*	*5,785,004*	*4,814,840*
846 Discrimination Investigations Resolutions and Conciliations	General	1,549,179	623,845	(925,334)
	Special Revenue	181,981	187,441	5,460
	Service Total	*1,731,160*	*811,286*	*(919,874)*
848 Police Community Relations	General	1,033,149	0	(1,033,149)
849 Police Civilian Oversight	General	2,177,797	2,405,095	227,298
914 Administration - OECR	General	0	1,800,437	1,800,437
	Agency Total	**6,316,618**	**11,206,170**	**4,889,552**
M-R: Office of Homeless Services				
356 Administration Homeless Services	General	2,120,394	1,956,078	(164,316)

(continued)

Service	Fund Name	FY25	FY26	Dollars
	Federal	3,803,736	4,182,762	379,026
	State	324,429	347,954	23,525
	Special Revenue	138,370	156,000	17,630
	Service Total	*6,386,929*	*6,642,794*	*255,865*
893 Homeless Prevention and Support Services for the Homeless	Federal	130,292	155,323	25,031
894 Outreach to the Homeless	General	1,153,093	1,184,654	31,561
	Federal	1,772,145	0	(1,772,145)
	Service Total	*2,925,238*	*1,184,654*	*(1,740,584)*
895 Temporary Housing for the Homeless	General	11,484,355	13,661,417	2,177,062
	Federal	314,128	1,990,611	1,676,483
	State	3,430,423	5,623,362	2,192,939
	Special	0	3,000,000	3,000,000
	Service Total	*15,228,906*	*24,275,390*	*9,046,484*
896 Permanent Housing for the Homeless	General	335,222	431,864	96,642
	Federal	37,196,462	40,570,683	3,374,221
	State	0	463,241	463,241
	Service Total	*37,531,684*	*41,465,788*	*3,934,104*
	Agency Total	**62,203,048**	**73,723,949**	**11,520,900**
M-R: Office of Information and Technology				
757 CitiWatch	General	3,054,365	3,109,730	55,365
	Special Revenue	616,282	30,000	(586,282)
	Service Total	*3,670,647*	*3,139,730*	*(530,917)*
802 Administration	General	5,493,060	5,002,735	(490,325)
803 Enterprise Innovation and Application Services	General	16,831,335	17,251,598	420,263
804 311 Call Center	General	5,767,825	6,670,894	903,069
805 Enterprise IT Delivery Services	General	18,198,282	18,645,449	447,167
	Internal Service	14,350,830	14,888,836	538,006
	Special Revenue	100,000	0	(100,000)
	Service Total	*32,649,111*	*33,534,285*	*885,173*
873 Broadband and Digital Equity	Federal	2,450,754	0	(2,450,754)
911 Digital Services	General	0	484,087	484,087
919 Municipal ID	General	0	1,349,635	1,349,635
	Agency Total	**66,862,733**	**67,432,964**	**570,231**
M-R: Office of the Labor Commissioner				
128 Labor Contract Negotiations and Administration	General	1,315,787	2,466,074	1,150,287

(continued)

Service	Fund Name	FY25	FY26	Dollars
M-R: Office of Neighborhood Safety and Engagement				
617 Criminal Justice Coordination	General	1,139,472	1,258,585	119,113
	Federal	195,027	949,276	754,249
	State	1,658,963	2,208,748	549,785
	Service Total	*2,993,462*	*4,416,609*	*1,423,147*
618 Neighborhood Safety and Engagement	General	4,803,534	6,444,378	1,640,844
	Water Utility	1,121	0	(1,121)
	Federal	1,001,918	1,190,600	188,682
	State	3,721,946	4,016,362	294,416
	Special Revenue	250,000	130,000	(120,000)
	Special Grant	700,000	1,268,000	568,000
	Service Total	*10,478,519*	*13,049,340*	*2,570,821*
619 Community Empowerment and Opportunity	General	1,111,147	1,293,211	182,064
	State	71,002	250,000	178,998
	Service Total	*1,182,149*	*1,543,211*	*361,062*
758 Coordination of Public Safety Strategy Administration	General	1,472,607	1,694,350	221,743
	Federal	3,836	700,000	696,164
	Special Revenue	1,071,093	999,900	(71,193)
	Service Total	*2,547,536*	*3,394,250*	*846,714*
	Agency Total	**17,201,666**	**22,403,410**	**5,201,744**
M-R: Office of Recovery Programs				
916 Opioid Restitution Administration	Special	0	589,399	589,399
917 Opioid Grant-Named Organizations	Special	0	17,400,000	17,400,000
	Agency Total	**0**	**17,989,399**	**17,989,399**
M-R: Office of Small and Minority Business Advocacy & Development				
834 Small and Minority Business Advocacy & Development	General	4,964,937	6,142,442	1,177,505
	Federal	260,000	0	(260,000)
	Special Revenue	50,000	0	(50,000)
	Service Total	*5,274,937*	*6,142,442*	*867,505*
	Agency Total	**5,274,937**	**6,142,442**	**867,505**
M-R: Retirees' Benefits				
351 Retirees' Benefits	General	19,532,638	23,336,225	3,803,587
M-R: Self-Insurance Fund				
126 Contribution to Self Insurance Fund	General	27,371,052	24,700,544	(2,670,508)
M-R: TIF Debt Service				
124 TIF Debt Service	General	24,744,046	25,717,046	973,000

(continued)

Service	Fund Name	FY25	FY26	Dollars
Municipal and Zoning Appeals				
185 Board of Municipal and Zoning Appeals	General	607,196	722,454	115,258
Office of the Inspector General				
836 Inspector General	General	2,663,158	2,373,206	(289,952)
910 Office of Ethics	General	0	416,604	416,604
	Agency Total	**2,663,158**	**2,789,810**	**126,652**
Planning				
761 Development Oversight and Project Support	General	1,161,120	1,006,331	(154,789)
	Special Grant	75,000	0	(75,000)
	Service Total	*1,236,120*	*1,006,331*	*(229,789)*
762 Historic Preservation	General	642,479	800,036	157,557
763 Comprehensive Planning and Resource Management	General	2,347,110	2,281,578	(65,532)
	State	10,000	0	(10,000)
	Special Revenue	3,108,809	3,337,073	228,264
	Special Grant	65,010	0	(65,010)
	Service Total	*5,530,928*	*5,618,651*	*87,722*
765 Planning for a Sustainable Baltimore	General	1,720,295	1,824,180	103,885
	Federal	20,000	0	(20,000)
	State	0	341,500	341,500
	Special Revenue	1,230,680	1,656,347	425,667
	Special Grant	200,000	10,000	(190,000)
	Service Total	*3,170,975*	*3,832,027*	*661,052*
768 Administration Planning	General	1,854,757	1,959,481	104,724
909 Office of the Zoning Administrator	General	0	602,429	602,429
	Agency Total	**12,435,260**	**13,818,955**	**1,383,695**
Police				
621 Administrative Bureau	General	61,212,362	61,476,795	264,433
	Federal	481,005	1,897,547	1,416,542
	State	9,599,930	5,727,191	(3,872,739)
	Special Revenue	3,299,030	3,907,466	608,436
	Service Total	*74,592,326*	*73,008,999*	*(1,583,328)*
622 Police Patrol	General	213,250,010	216,871,648	3,621,638
	Federal	2,915,787	451,151	(2,464,636)
	State	10,398,259	7,231,949	(3,166,310)
	Service Total	*226,564,056*	*224,554,748*	*(2,009,308)*
623 Criminal Investigation Division	General	88,540,929	98,762,779	10,221,850

(continued)

Service	Fund Name	FY25	FY26	Dollars
	Federal	1,366,615	740,024	(626,591)
	State	10,667,189	10,680,171	12,982
	Service Total	*100,574,733*	*110,182,974*	*9,608,241*
626 Data Driven Strategies	General	10,281,497	9,445,199	(836,298)
	Federal	1,643,495	265,314	(1,378,181)
	State	1,210,771	1,549,701	338,930
	Service Total	*13,135,763*	*11,260,214*	*(1,875,549)*
628 Public Integrity Bureau	General	18,017,510	19,814,488	1,796,978
	State	21,534	365,255	343,721
	Service Total	*18,039,044*	*20,179,743*	*2,140,699*
635 Recruitment Section	General	25,877,212	28,315,031	2,437,819
	State	3,941,138	4,056,684	115,546
	Service Total	*29,818,350*	*32,371,715*	*2,553,365*
642 Crime Laboratory and Evidence Control	General	22,826,943	25,040,469	2,213,526
	Federal	340,830	495,487	154,657
	State	1,784,968	1,298,839	(486,129)
	Service Total	*24,952,741*	*26,834,795*	*1,882,054*
807 Compliance Bureau	General	70,077,966	76,125,046	6,047,080
	Federal	336,536	1,625,606	1,289,070
	State	4,211,277	4,435,807	224,530
	Service Total	*74,625,779*	*82,186,459*	*7,560,680*
816 Special Operations Section	General	24,566,602	25,115,581	548,979
	State	505,931	1,486,325	980,394
	Service Total	*25,072,533*	*26,601,906*	*1,529,373*
853 Patrol Support Services	General	5,477,015	5,682,686	205,671
	Agency Total	**592,852,341**	**612,864,239**	**20,011,898**
Public Works				
660 Administration Solid Waste	General	3,917,812	2,989,050	(928,762)
661 Public Right of Way Cleaning	General	20,803,092	23,210,467	2,407,375
	Stormwater Utility	5,727,961	11,488,851	5,760,890
	Special Revenue	1,723,938	208,000	(1,515,938)
	Service Total	*28,254,992*	*34,907,318*	*6,652,327*
662 Vacant and Abandoned Property Cleaning and Boarding	General	13,315,139	14,972,448	1,657,309
	Federal	1,045,000	1,045,000	0
	Service Total	*14,360,139*	*16,017,448*	*1,657,309*

(continued)

Service	Fund Name	FY25	FY26	Dollars
663 Waste Removal and Recycling	General	45,967,678	54,733,273	8,765,595
	Stormwater Utility	565,652	104,002	(461,650)
	Special Revenue	1,758,998	0	(1,758,998)
	Service Total	*48,292,329*	*54,837,275*	*6,544,947*
664 Waste Re Use and Disposal	General	34,378,387	37,171,654	2,793,267
	Stormwater Utility	221,936	158,877	(63,059)
	Service Total	*34,600,323*	*37,330,531*	*2,730,208*
670 Administration Water and Wastewater	Wastewater Utility	33,953,373	38,105,261	4,151,888
	Water Utility	27,491,295	15,188,367	(12,302,928)
	Stormwater Utility	680,121	3,469,183	2,789,062
	Federal	300,000	1,238,000	938,000
	Special Revenue	426,425	0	(426,425)
	Service Total	*62,851,214*	*58,000,811*	*(4,850,403)*
671 Water Management	Water Utility	93,307,595	104,605,898	11,298,303
	State	0	1,195,558	1,195,558
	Service Total	*93,307,595*	*105,801,456*	*12,493,861*
672 Water and Wastewater Consumer Services	Wastewater Utility	14,493,557	16,620,707	2,127,150
	Water Utility	14,225,278	16,852,650	2,627,372
	Stormwater Utility	1,844,635	2,213,744	369,109
	Service Total	*30,563,470*	*35,687,101*	*5,123,631*
673 Wastewater Management	Wastewater Utility	174,759,597	185,104,009	10,344,412
674 Surface Water Management	Wastewater Utility	1,765,419	2,264,301	498,882
	Water Utility	600,656	729,854	129,198
	Stormwater Utility	22,748,502	27,314,486	4,565,984
	State	0	376,911	376,911
	Service Total	*25,114,577*	*30,685,552*	*5,570,975*
675 Engineering and Construction Management Water and Wastewater	Wastewater Utility	110,692,670	110,851,105	158,435
	Water Utility	87,408,523	87,925,835	517,312
	Service Total	*198,101,193*	*198,776,940*	*675,747*
676 Administration DPW	General	2,994,731	3,031,321	36,590
	Wastewater Utility	6,467,907	7,851,020	1,383,113
	Water Utility	2,683,500	3,473,112	789,612

(continued)

Service	Fund Name	FY25	FY26	Dollars
	Stormwater Utility	239,191	236,983	(2,208)
	Service Total	*12,385,329*	*14,592,436*	*2,207,107*
	Agency Total	**726,508,569**	**774,729,927**	**48,221,359**
Recreation and Parks				
644 Administration Recreation and Parks	General	7,040,768	7,365,596	324,828
	Federal	7,273	0	(7,273)
	State	3,408,839	3,586,143	177,304
	Service Total	*10,456,879*	*10,951,739*	*494,859*
645 Aquatics	General	3,314,709	3,270,985	(43,724)
	Special Revenue	309,000	309,000	0
	Service Total	*3,623,709*	*3,579,985*	*(43,724)*
646 Park Maintenance	General	15,957,696	10,631,295	(5,326,401)
	State	3,363,470	2,130,671	(1,232,799)
	Special Revenue	321,125	480,759	159,634
	Service Total	*19,642,292*	*13,242,725*	*(6,399,566)*
647 Youth and Adult Sports	General	1,461,369	1,509,626	48,257
	Special Revenue	199,616	207,398	7,782
	Service Total	*1,660,985*	*1,717,024*	*56,039*
648 Community Recreation Centers	General	18,123,953	21,406,626	3,282,673
	Federal	684,000	700,125	16,125
	Special Revenue	1,462,011	1,486,232	24,221
	Service Total	*20,269,964*	*23,592,983*	*3,323,019*
649 Special Facilities Management Recreation	General	137,907	138,137	230
	Special Revenue	3,906,309	2,529,486	(1,376,823)
	Service Total	*4,044,216*	*2,667,623*	*(1,376,593)*
650 Horticulture	General	1,620,780	1,775,591	154,811
	State	309,046	293,489	(15,557)
	Special Revenue	549,817	461,237	(88,580)
	Service Total	*2,479,643*	*2,530,317*	*50,674*
651 Recreation for Seniors	General	541,287	566,321	25,034
	Special Revenue	41,241	42,478	1,237
	Service Total	*582,528*	*608,799*	*26,271*
652 Therapeutic Recreation	General	692,164	692,522	358
653 Park Programs and Events	General	795,724	305,993	(489,731)
	State	200,000	100,000	(100,000)
	Special Revenue	1,424,868	1,483,552	58,684

(continued)

Service	Fund Name	FY25	FY26	Dollars
	Service Total	*2,420,592*	*1,889,545*	*(531,047)*
654 Urban Forestry	General	6,403,662	7,156,864	753,202
	Special Revenue	3,129,560	3,272,690	143,130
	Service Total	*9,533,222*	*10,429,554*	*896,332*
912 Facility Maintenance	General	0	6,520,422	6,520,422
	State	0	869,003	869,003
	Service Total	*0*	*7,389,425*	*7,389,425*
	Agency Total	**75,406,194**	**79,292,241**	**3,886,047**
Sheriff				
881 Courthouse Security	General	5,129,341	5,851,873	722,532
882 Deputy Sheriff Enforcement	General	13,253,391	15,771,786	2,518,395
	Special Revenue	1,883,717	283,000	(1,600,717)
	Service Total	*15,137,108*	*16,054,786*	*917,678*
883 Service of Protective and Peace Orders	General	2,756,439	2,851,925	95,486
884 District Court Sheriff Services	General	3,276,378	3,145,575	(130,803)
889 Child Support Enforcement	General	2,048,302	0	(2,048,302)
	Agency Total	**28,347,567**	**27,904,159**	**(443,409)**
State's Attorney				
115 Prosecution of Criminals	General	33,999,573	37,010,814	3,011,241
	Federal	1,105,436	1,706,829	601,393
	State	5,544,363	6,481,476	937,113
	Special Revenue	352,462	361,059	8,597
	Service Total	*41,001,833*	*45,560,178*	*4,558,344*
781 Administration State's Attorney	General	9,638,273	7,949,934	(1,688,339)
	State	360,995	199,842	(161,153)
	Service Total	*9,999,268*	*8,149,776*	*(1,849,492)*
786 Victim and Witness Services	General	2,140,566	2,293,354	152,788
	Federal	1,778,145	0	(1,778,145)
	State	729,452	2,286,969	1,557,517
	Service Total	*4,648,163*	*4,580,323*	*(67,840)*
	Agency Total	**55,649,265**	**58,290,277**	**2,641,012**
Transportation				
500 Street Lighting	General	21,936,175	21,921,450	(14,725)
548 Conduits	Conduit Enterprise	8,635,619	9,108,665	473,046
681 Administration DOT	General	10,645,179	11,347,747	702,568

(continued)

Service	Fund Name	FY25	FY26	Dollars
682 Parking Management	Parking Enterprise	17,280,400	17,715,418	435,018
	Parking Management	12,038,907	12,135,203	96,296
	Service Total	*29,319,307*	*29,850,621*	*531,314*
683 Street Management	General	40,338,588	45,707,354	5,368,766
684 Traffic Management	General	11,277,392	12,141,212	863,820
	Special Revenue	745,804	768,178	22,374
	Service Total	*12,023,196*	*12,909,390*	*886,194*
685 Special Events	General	1,774,711	1,935,055	160,344
687 Inner Harbor Services Transportation	General	1,167,128	1,199,677	32,549
688 Snow and Ice Control	General	7,063,027	7,319,651	256,624
689 Vehicle Impounding and Disposal	General	10,186,405	10,790,324	603,919
690 Sustainable Transportation	General	1,052,191	1,085,009	32,818
	Federal	0	2,885,367	2,885,367
	State	2,167,655	3,009,298	841,643
	Special Revenue	11,112,584	11,578,861	466,277
	Service Total	*14,332,429*	*18,558,535*	*4,226,105*
691 Public Rights of Way Landscape Management	General	5,139,645	5,578,105	438,460
692 Bridge and Culvert Management	General	4,291,575	4,856,738	565,163
693 Parking Enforcement	Parking Management	15,594,194	16,236,146	641,952
694 Survey Control	General	358,722	394,747	36,025
695 Dock Master	General	0	139,373	139,373
	Special Revenue	180,930	226,882	45,952
	Service Total	*180,930*	*366,255*	*185,325*
696 Street Cuts Management	General	919,386	991,662	72,276
697 Traffic Safety	General	28,667,586	28,483,263	(184,323)
	Federal	338,687	0	(338,687)
	Special Revenue	7,422,033	5,027,842	(2,394,191)
	Service Total	*36,428,306*	*33,511,105*	*(2,917,201)*
727 Real Property Management	General	3,185,138	3,514,289	329,151
	Agency Total	**223,519,661**	**236,097,516**	**12,577,855**
Grand Total				
Total Operating Budget		**3,689,644,141**	**4,116,260,620**	**426,616,678**
Less Internal Service		**212,432,552**	**223,865,831**	**11,433,279**
Less PAYGO		**0**	**195,600,000**	**195,600,000**
Total Operating Appropriation		**3,477,211,589**	**3,696,794,789**	**219,583,200**

Table in dollars.

Comparison of Current and Upcoming Year Operating Budget

Summary by Fund

	Budget Amount		Change Amount
Fund Name	FY25	FY26	Dollars
General	2,242,700,000	2,456,752,000	214,052,000
Conduit Enterprise	8,635,619	9,108,665	473,046
Wastewater Utility	342,132,523	361,229,945	19,097,422
Water Utility	226,585,785	229,898,684	3,312,899
Stormwater Utility	32,027,999	45,117,331	13,089,332
Parking Enterprise	17,280,400	17,715,418	435,018
Parking Management	31,105,934	31,942,633	836,699
Federal	206,642,414	216,388,207	9,745,793
State	154,502,278	144,759,185	(9,743,093)
Special Revenue	214,010,205	181,978,955	(32,031,250)
Special Grant	1,588,432	1,903,766	315,334
Total	**3,477,211,589**	**3,696,794,789**	**219,583,200**

Table in dollars.

Internal Service Fund by Agency

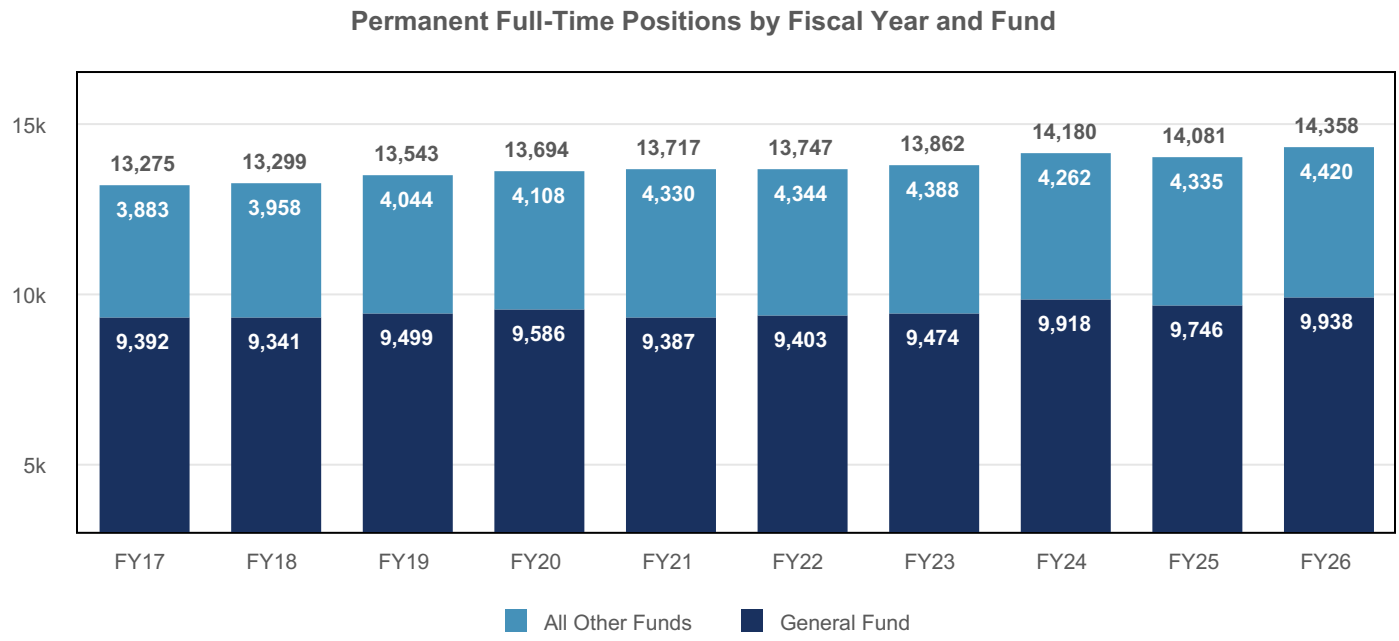
	Budget Amount		Change Amount
Agency Name	FY25	FY26	Dollars
Comptroller	15,640,871	16,450,553	809,682
Finance	8,302,192	8,849,229	547,037
General Services	161,371,547	170,573,377	9,201,830
Human Resources	2,651,083	2,749,837	98,754
Law	10,116,029	10,353,999	237,970
M-R: Office of Information and Technology	14,350,830	14,888,836	538,006
Total	**212,432,552**	**223,865,831**	**11,433,279**

Table in dollars.

Permanent Full-Time Positions

This section summarizes position counts by agency as reflected in the Fiscal 2026 Budget. The budget includes funding for 14,341 full-time positions-an increase of 260 (1.8%) compared to the Fiscal 2025 budget. The overall increase includes capturing positions that were created following adoption of the Fiscal 2025 budget (+115 positions; 80 in the General Fund), creating new positions as part of the Fiscal 2026 budget (+84 positions; 49 in the General Fund), and funding previously unfunded positions (+61 positions; 37 in the General Fund).

By Fund



	Budget Amount			Change Amount
Fund Name	**FY24**	**FY25**	**FY26**	**Positions**
General	9,918	9,746	9,938	192
Internal Service	452	453	455	2
Conduit Enterprise	67	67	67	0
Wastewater Utility	919	921	919	-2
Water Utility	981	986	986	0
Stormwater Utility	148	148	148	0
Parking Management	162	162	161	-1
Federal	648	565	596	31
State	583	698	707	9
Special Revenue	297	328	380	52
Special Grant	5	7	1	-6
Total	**14,180**	**14,081**	**14,358**	**277**

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

By Agency

	Budget Amount			Change Amount
Fund Name	**FY24**	**FY25**	**FY26**	**Positions**
City Council				
General	81	81	83	2
Agency Total	**81**	**81**	**83**	**2**
Comptroller				
General	77	79	80	1
Internal Service	33	33	33	0
Agency Total	**110**	**112**	**113**	**1**
Council Services				
General	6	6	6	0
Agency Total	**6**	**6**	**6**	**0**
Courts: Circuit Court				
General	86	86	86	0
Federal	14	2	2	0
Special Revenue	0	5	5	0
State	33	40	41	1
Agency Total	**133**	**133**	**134**	**1**
Courts: Orphans' Court				
General	5	5	5	0
Agency Total	**5**	**5**	**5**	**0**
Employees' Retirement Systems				
Special Revenue	82	84	84	0
Agency Total	**82**	**84**	**84**	**0**
Enoch Pratt Free Library				
General	337	330	330	0
State	112	103	103	0
Special Revenue	14	15	15	0
Agency Total	**463**	**448**	**448**	**0**
Finance				
General	228	230	244	14
Internal Service	32	32	32	0
Wastewater Utility	0	0	7	7
Water Utility	3	3	7	4
Stormwater Utility	0	0	1	1
Parking Management	21	21	20	-1
Special Revenue	7	7	7	0

(continued)

Fund Name	FY24	FY25	FY26	Positions
Agency Total	**291**	**293**	**318**	**25**
Fire				
General	1,674	1,685	1,679	-6
Federal	9	9	8	-1
Special Revenue	85	85	92	7
Agency Total	**1,768**	**1,779**	**1,779**	**0**
General Services				
General	73	73	76	3
Internal Service	349	349	350	1
Agency Total	**422**	**422**	**426**	**4**
Health				
General	491	398	416	18
Federal	301	280	321	41
State	102	128	93	-35
Special Revenue	48	41	73	32
Special Grant	4	6	0	-6
Agency Total	**946**	**853**	**903**	**50**
Housing and Community Development				
General	380	363	373	10
Federal	68	68	84	16
State	4	4	4	0
Special Revenue	4	4	5	1
Agency Total	**456**	**439**	**466**	**27**
Human Resources				
General	74	73	74	1
Internal Service	3	3	3	0
Agency Total	**77**	**76**	**77**	**1**
Law				
General	80	75	77	2
Internal Service	31	31	31	0
Agency Total	**111**	**106**	**108**	**2**
Legislative Reference				
General	7	7	8	1
Agency Total	**7**	**7**	**8**	**1**

(continued)

Fund Name	FY24	FY25	FY26	Positions
Liquor License Board				
General	20	19	19	0
Agency Total	**20**	**19**	**19**	**0**
M-R: Cable and Communications				
General	10	11	10	-1
Agency Total	**10**	**11**	**10**	**-1**
M-R: Convention Complex				
General	152	155	157	2
Agency Total	**152**	**155**	**157**	**2**
M-R: Environmental Control Board				
General	8	8	8	0
Agency Total	**8**	**8**	**8**	**0**
M-R: Office of Children and Family Success				
General	26	26	25	-1
Water Utility	5	5	5	0
Federal	16	16	18	2
State	103	99	75	-24
Agency Total	**150**	**146**	**123**	**-23**
M-R: Office of Employment Development				
General	48	48	52	4
Federal	131	91	97	6
State	7	60	70	10
Special Revenue	10	49	52	3
Special Grant	0	1	1	0
Agency Total	**196**	**249**	**272**	**23**
M-R: Office of Equity and Civil Rights				
General	44	43	41	-2
Agency Total	**44**	**43**	**41**	**-2**
M-R: Office of Homeless Services				
General	18	18	20	2
Federal	40	45	41	-4
State	1	3	3	0
Special Revenue	3	3	1	-2
Agency Total	**62**	**69**	**65**	**-4**

(continued)

Fund Name	FY24	FY25	FY26	Positions
M-R: Office of Information and Technology				
General	157	159	166	7
Internal Service	4	5	6	1
Agency Total	**161**	**164**	**172**	**8**
M-R: Office of Neighborhood Safety and Engagement				
General	16	17	31	14
Federal	5	2	2	0
State	0	4	6	2
Agency Total	**21**	**23**	**39**	**16**
M-R: Office of the Labor Commissioner				
General	8	8	8	0
Agency Total	**8**	**8**	**8**	**0**
M-R: Office of Recovery Programs				
Special Revenue	0	0	1	1
Agency Total	**0**	**0**	**1**	**1**
M-R: Office of Small and Minority Business Advocacy & Development				
General	19	31	35	4
Agency Total	**19**	**31**	**35**	**4**
Mayoralty				
General	102	105	111	6
Special Revenue	0	0	7	7
Special Grant	1	0	0	0
Agency Total	**103**	**105**	**118**	**13**
Municipal and Zoning Appeals				
General	4	4	5	1
Agency Total	**4**	**4**	**5**	**1**
Office of the Inspector General				
General	18	18	18	0
Agency Total	**18**	**18**	**18**	**0**
Planning				
General	49	51	59	8
Special Revenue	3	3	6	3
Agency Total	**52**	**54**	**65**	**11**

(continued)

Fund Name	FY24	FY25	FY26	Positions
Police				
General	3,128	3,072	3,110	38
Federal	24	17	16	-1
State	113	143	184	41
Agency Total	**3,265**	**3,232**	**3,310**	**78**
Public Works				
General	758	750	779	29
Wastewater Utility	919	921	912	-9
Water Utility	973	978	974	-4
Stormwater Utility	148	148	147	-1
Special Revenue	3	3	3	0
Agency Total	**2,801**	**2,800**	**2,815**	**15**
Recreation and Parks				
General	362	354	366	12
Federal	3	4	4	0
State	61	61	62	1
Special Revenue	16	17	17	0
Agency Total	**442**	**436**	**449**	**13**
Sheriff				
General	212	212	212	0
Agency Total	**212**	**212**	**212**	**0**
State's Attorney				
General	313	313	340	27
Federal	34	28	3	-25
State	46	52	65	13
Agency Total	**393**	**393**	**408**	**15**
Transportation				
General	847	833	829	-4
Conduit Enterprise	67	67	67	0
Parking Management	141	141	141	0
Federal	3	3	0	-3
State	1	1	1	0
Special Revenue	22	12	12	0
Agency Total	**1,081**	**1,057**	**1,050**	**-7**
Grand Total	**14,180**	**14,081**	**14,358**	**277**

[1] Change is calculated between Fiscal 2025 and Fiscal 2026

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Special Revenue Budget Recommendations

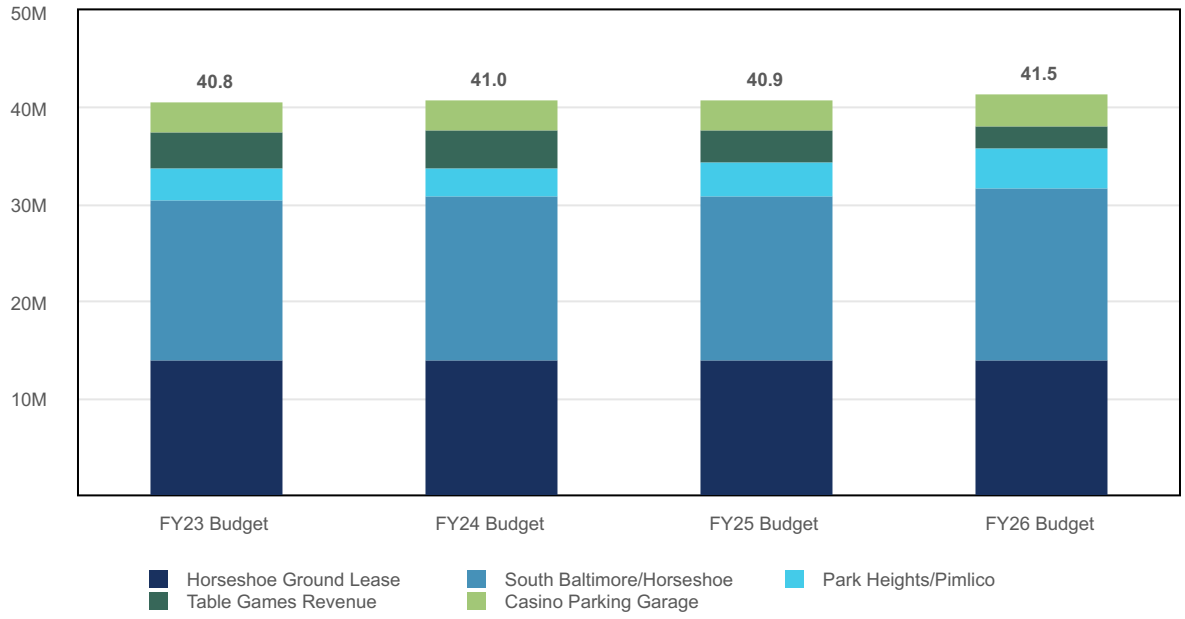
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Casino: Video Lottery Terminals and Table Games

Casino related revenue is used to support City services and capital investment in neighborhoods impacted by the Pimlico Racetrack and Horseshoe Casino. Along with investments in these neighborhoods, casino revenue is also used for citywide school construction, recreation and parks projects, and property tax relief.

Casino-related Revenues

(Dollars in millions)



The Fiscal 2026 allocations adhere to the following funding formulas:

Horseshoe Ground Lease Agreement Revenue - $14.0 million

- The Horseshoe Casino ground lease payment to the City is calculated at either 2.99% of the Casino's gross gaming revenue, comprised of both Table Games and Video Lottery Terminals, or an alternate minimum payment amount determined by the contract, whichever is higher.
- The Fiscal 2026 estimated payment is the minimum payment of $14.0 million.
- Of this amount, 90% is allocated to the General Fund to support the Targeted Homeowners Tax Credit (THTC) and 10% is dedicated to school construction.

Horseshoe Ground Lease	Allocation	FY26 Budget
THTC	90.0%	12.6
School Construction	10.0%	1.4
Minimum Ground Lease Payment		**14.0**

[1] Budget in millions of dollars.

South Baltimore/Horseshoe Casino Local Impact Fund - $17.8 million

- The State combines gross terminal revenue from Video Lottery Terminals (VLTs) at the Maryland Live, MGM National Harbor, and Horseshoe casinos.
- 5.5% of total combined VLT revenue is used as the starting point for the City's local impact fund allocation.
- 82% of the 5.5% total combined VLT revenue is then equally divided among Baltimore City, Anne Arundel, and Prince George's counties; the City receives approximately 27.1% of this amount.
- The Fiscal 2026 estimate for Baltimore City is $17.8 million, an increase of $800,000 compared to the Fiscal 2025 Adopted Budget.
- State law requires that 50% of the City's allocation be remitted to the South Baltimore Gateway Community Benefits District to support local projects.
- The remaining 50% is budgeted for core City services within one mile of the casino area, such as security costs, support for park operations, sanitation, and employment development, among other projects.

South Baltimore/Horseshoe	Allocation	FY26 Budget
South Baltimore District	50.0%	8.9
Horseshoe One-Mile Radius	50.0%	8.9
Baltimore City Allocation		**17.8**

[1] Budget in millions of dollars.

Park Heights/Pimlico Local Impact Fund - $4.3 million

- The remaining 18% of the 5.5% of total combined VLT revenue is dedicated to Baltimore City after reductions of $720,000 for smaller jurisdictions.
- Of the 18% distribution, $3.5 million is withheld for the State Lottery fund for Pimlico redevelopment, $2.8 million or 24% is withheld for Park Heights Renaissance, $1.0 million is withheld for Prince George's County, and $500,000 is withheld for communities within 3 miles of the Laurel Race Course.
- The Fiscal 2026 projection for Baltimore City is $4.3 million, $847,000 more than the Fiscal 2025 Adopted Budget.
- The City has allocated 85% towards the Park Heights Master Plan since Fiscal 2018; in Fiscal 2026, the City will continue to allocate 85%, or $3.6 million, for this purpose.
- The remaining funding of 15%, or $600,000 must be spent within a one-mile radius of the Pimlico Race-track. Some projects funded within the one-mile radius include Ambassador Theater, Ashburton Area Community Lighting, Community Organizing and Services Support in Fallstaff, and Community Organizing in the Northwest Community Planning Forum Area.

Park Heights/Pimlico	Allocation	FY26 Budget
Park Heights	85.0%	3.6
Pimlico One-Mile Radius	15.0%	0.6
Baltimore City Allocation		**4.3**

[1] Budget in millions of dollars.

[2] Values may not match Allocation due to rounding.

Table Games Revenue - $2.3 million

- Baltimore City receives 5% of gross Table Games revenue generated by the Horseshoe Casino.
- The Fiscal 2026 projection for Baltimore City is $2.3 million, $960,000 less than the Fiscal 2025 Adopted Budget. This additional funding will support the expansion of citywide Recreation and Parks capital projects and school construction debt service.
- State law requires that 50% of the funding be used to support citywide recreation and parks projects and that 50% be allocated for school construction debt service.

Table Games Revenue	Allocation	FY26 Budget
Recreation and Parks	50.0%	1.1
School Construction	50.0%	1.1
Baltimore City Allocation		**2.3**

[1] Budget in millions of dollars.

[2] Values may not match Allocation due to rounding.

Casino Parking Garage Property Tax Agreement - $3.2 million

- As part of the Horseshoe Casino Ground Lease Agreement, the City grants a partial credit on the Real Property Tax due from the Casino's parking garage.
- If the net tax due is less than $3.2 million, the Casino must make an additional contribution so that the total minimum guarantee to the City equals $3.2 million.
- The Casino parking garage's Real Property Tax net of credits has never exceeded $3.2 million; the Fiscal 2026 projection continues to assume the minimum guarantee.
- This revenue supports the General Fund at large.

Gambling Local Impact Aid Expenditures

The Adopted Budget recommends $13.1 million from Local Impact Aid funding, consisting of approximately $8.9 million of Baltimore Casino and $4.3 million of Pimlico funds. Of that, $5.7 million is appropriated for operating expenditures and $6.9 million is appropriated for capital projects. The following tables show Fiscal 2026 budgeted operating and capital expenditures for these funds.

Operating Budget - Projects

Agency	Project Description	FY26 Budget
Baltimore Casino Funded Projects		
Children and Family Success	Educational Partnerships	140,000
	Summer Head Start	156,000
Employment Development	Employment Connection Center	781,927
	Job Training Programs & ITA's	30,000
	YouthWorks Summer Employment	300,000
Homeless Services	Anti-Homelessness Strategies	156,000
Housing & Community Development	Community Development Fund	450,000
	Housing Code Enforcement	115,000
Information Technology (BCIT)	CitiWatch Maintenance Reserve	30,000
Neighborhood Safety & Engagement	Community Outreach (MONSE)	130,000
Planning	Clean Corps	374,400
	Community Enhancement Projects	394,273
	Enhanced Security: Horseshoe	500,000
	Environmental Education Programming	104,000
	Harbor Hospital Produce Rx	125,000
	Project Coordination (CLIF Staff)	172,400
	Reimagine Middle Branch Initiatives	550,000
	Enhanced Solid Waste Services	208,000
Recreation & Parks	Carroll Park District Operations	150,000
	Baltimore Casino Funds Total	**4,867,000**
Pimlico Impact Aid Funded Projects		
Planning	Administrative Fee	120,000
	Baltimore Speaks Out	40,000
	Camp New Vision	75,000
	Career Awareness Project	40,000
	Community Organizing and Services Support in Fallstaff	100,000
	Community Transport	60,000
	Future Makers: My Baltimore, My Vision	29,000
	Green Futures: Cultivating Community Wellness and Sustainability	150,000
	Liberty Coalition of Neighborhoods	50,000
	Rockstar Arts	50,000
	Sankofa After School Program	50,000
	Sustaining Middle Neighborhoods	81,000
	Trash-Free Walkways & Spaces in Glen & Fallstaff	72,000
	“Open Doors” Community Health Program at Gaudenzia Recovery Campus	100,000
	Community Organizing in the Northwest Community Planning Forum Area	100,000

(continued)

Agency	Project Description	FY26 Budget
Mayor's Office of Employment Development	Neighborhood-Based Career Navigation	200,000
	Pimlico Impact Aid Funds Total	**1,317,000**

Table in dollars.

Capital Budget - Projects

Agency	Project Description	FY26 Budget
Baltimore Casino Funded Projects		
Baltimore Development Corp	Warner-Stockholm Complete Streets	1,000,000
Recreation and Parks	Solo Gibbs Phase 1	3,000,000
	Baltimore Casino Funds Total	**4,000,000**
Pimlico Impact Aid Funded Projects		
Housing and Community Development	4500 Pimlico Single Family Townhomes	175,000
	Abe Dua Residences	750,000
	Agrihood Baltimore Food Hub Phase 2	150,000
	Central Park Heights Homeowner Repair Grants	405,000
	Dayspring, Inc. Visions For Education Project	75,000
	Gillis Memorial Grandfamily Apartments	50,000
	Housing Upgrades to Benefit Seniors	90,000
	New Homeowner Booster Grant	150,000
	Park Heights Corridor Blight Elimination	172,000
	The Zeta Center for Healthy and Active Aging	200,000
	Hayward Ave TOD Project	121,000
	Delta Community Center Technology Upgrade	100,000
	Park Heights Healthy Homes	300,000
Planning	Ambassador Theater Redevelopment	120,000
Transportation	Ashburton Area Community Lighting	100,000
	Pimlico Impact Aid Funds Total	**2,958,000**

Table in dollars.

Opioid Restitution Fund

In August 2024, Mayor Scott released an Executive Order outlining the playbook on how opioid restitution funds would be invested back in the community. The Executive Order established five directives for this funding:

1. Establish a separate Baltimore City Opioid Restitution Fund
2. Establish a trust fund that will sustain the impact of these funds for at least 15 years
3. Create positions in the Mayor's Office including an Executive Director of Overdose Response and an Opioid Restitution Program Manager
4. Establish a Restitution Advisory Board
5. Outline key documents that the City will publish for accountability and transparency

Upon receipt, these funds were placed in a segregated fund. In February 2025 the City Council approved a supplemental appropriation allocating $14.6 million for this fund. Balances remaining from this supplemental appropriation will carry forward to Fiscal 2026.

Fiscal 2026 Adopted Funding Level

The Adopted Budget recommends $36.7 million in appropriations from the Opioid Restitution Fund. Appropriations from this fund were determined based on recommendations from the ongoing needs assessment guiding the City's response.

This allocation represents 13% of the total amount awarded to the City. To date, the City has received $181.9 million from companies involved in the lawsuit. The City expects to receive an additional $80.0 million in Fiscal 2026. Litigation is ongoing, the remaining funds are due to the City when all appeals have been exhausted.

The Fiscal 2026 adopted funding level is based on projections aimed at hitting the 15-year target for these funds. Large appropriations against the fund could negatively impact the City's ability to hit this target.

	Budgeted Amount
Agency Name	FY26
Fire	5,193,671
Health Department	6,009,503
Law	1,000,000
M-R Office of Homeless Services	3,000,000
Mayoralty	3,534,221
M-R Office of Recovery Programs	17,989,399
Total	**36,726,794**

Table in dollars.

Fire Department: $5,193,671

This funding will be used to for the Population Health and 911 Nurse Triage programs focused on reducing the number of non-emergency 911 calls. Funding will also be used to expand the use of contracted EMS services.

Health Department: $6,009,503

This funding establishes the Division of Overdose Prevention within the Health Department. Funds will be used to create 25 new positions, expanding the SPOT Mobile Clinic, and funding the needle exchange program.

Law Department: $1,000,000

This funding will be used to create additional positions within the Law Department to continue work for ongoing litigation regarding the impacts of the opioid epidemic in Baltimore.

Mayor's Office of Homeless Services: $3,000,000

This funding will be used to further enhance services in the City's shelters. This funding will ensure the City has adequate beds to provide shelter for men, women, and families along with additional shelter capacity during the winter.

Mayoralty: $3,534,221

This funding supports staff responsible for providing the overall guidance and oversight for the Opioid Restitution Fund. This also includes stipend and support costs for the Restitution Advisory Board. This funding also provides $2.0 million for additional non-profit community-based grants based on a funding process overseen by the Restitution Advisory Board.

Mayor's Office of Recovery Programs: $17,989,399

This majority of this funding ($17.4 million) is allocated for non-profit organizations named in specific settlements. In total, there was $87.0 million set aside for specific organizations as part individual settlements. The Fiscal 2026 Adopted funding level assumes these grants will be paid out over a 5-year period.

The Adopted budget for the Mayor's Office of Recovery Programs also includes supporting additional staff responsible for coordinating and overseeing grant agreements with individual non-profits receiving grants through the Opioid Restitution Fund.

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

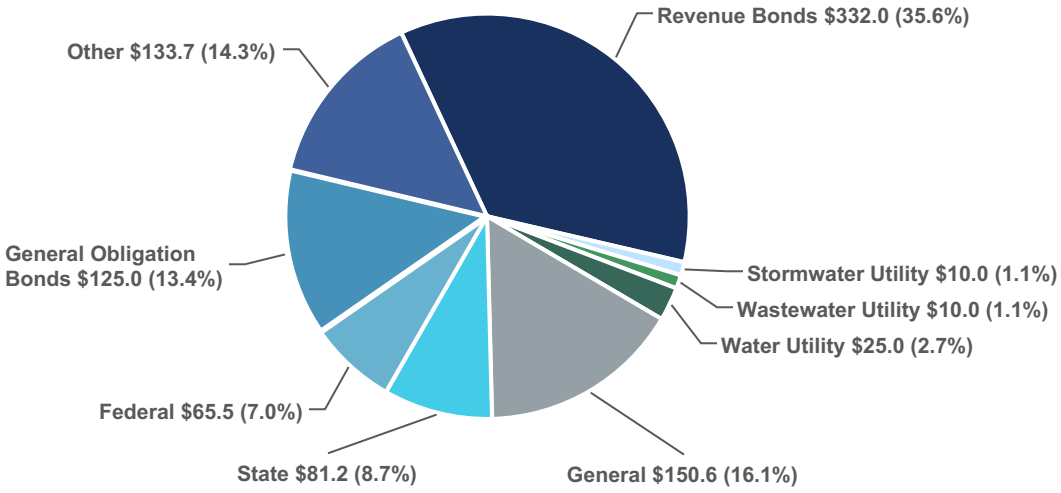
Capital Budget Recommendations

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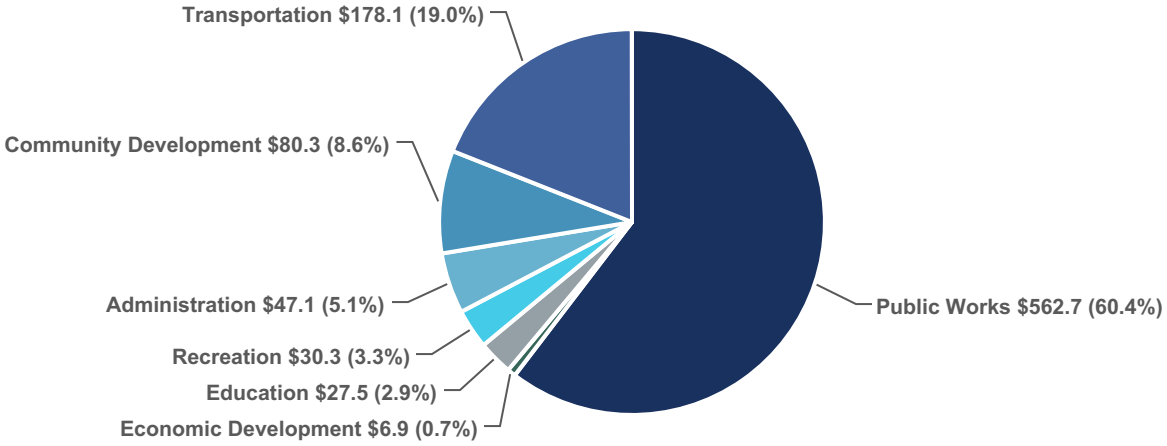
Overview of Capital Budget Recommendation

Total Capital Budget: $933.0 Million

Where the Money Comes from



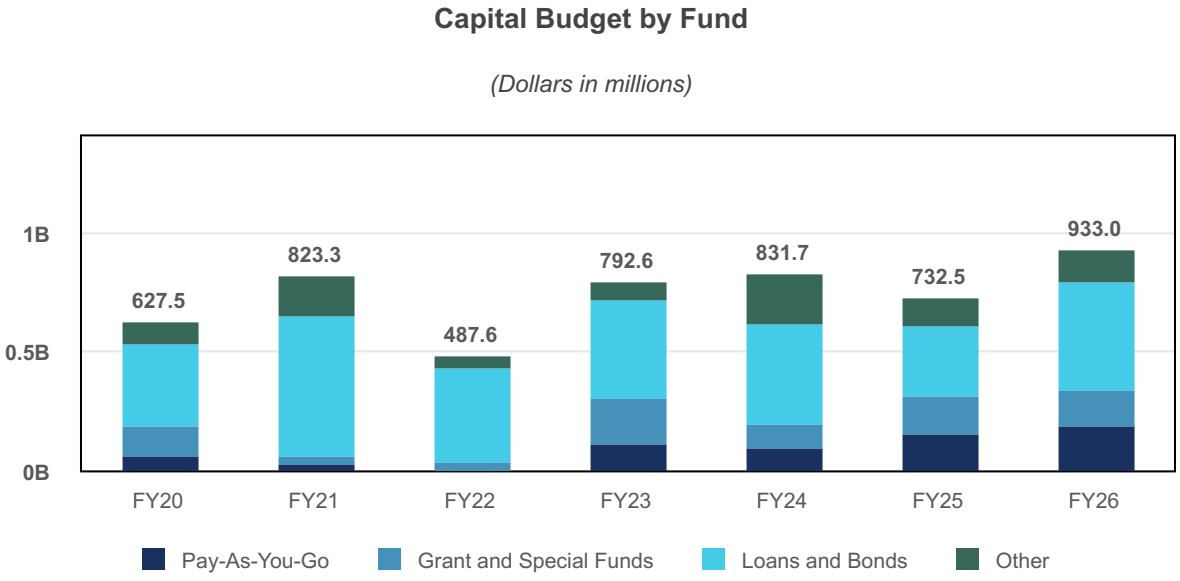
How the Money is Used



Totals may not equal 100% or "Total Capital Budget" due to rounding. Charts in millions.

Capital Budget Trends

The Fiscal 2026 Adopted Capital Budget is $933.0 million, an increase of $200 million, or 27%, from Fiscal 2025. The capital budget can fluctuate considerably from year to year due to project schedules, the timing of borrowing, and the availability of grant funding. Per Board of Estimates policy, a capital project is a physical betterment or improvement costing more than $50,000 and any preliminary studies relative to that project. It does not include projects that cost less than $50,000, vehicular equipment, repairs and maintenance costing less than $100,000, and salaries for positions that are not part of the cost of the project. The chart and table below show historical trends of the capital budget by fund type.



Historical Capital Budget Trends

	Budget			
Capital Funds	**FY23**	**FY24**	**FY25**	**FY26**
Pay-As-You-Go				
General	70.5	46.2	105.0	150.6
Conduit Enterprise	23.4	3.0	0.0	0.0
Wastewater Utility	0.0	11.1	9.5	10.0
Water Utility	0.0	34.9	35.0	25.0
Stormwater Utility	0.0	3.0	10.0	10.0
Grant and Special Funds				
Federal	94.0	53.1	92.5	65.5
State	102.1	53.0	67.7	81.2
Loans and Bonds				
General Obligation Bonds	80.0	80.0	80.0	125.0
Revenue Bonds	314.1	334.8	208.5	332.0
County Trans. Bonds	15.0	0.0	0.0	0.0
Other				
Other	93.5	212.8	124.4	133.7
Grand Total	**792.6**	**831.7**	**732.5**	**933.0**

Table in millions of dollars.

[1] Totals may not equal figures in graph due to rounding.

Six-Year Capital Plan

	Capital Plan					
Fund Name	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**
Pay-As-You-Go						
General	150,600,000	118,184,152	51,884,152	43,065,848	38,865,848	31,400,000
Conduit Enterprise	0	0	0	0	0	0
Wastewater Utility	10,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Water Utility	25,000,000	30,000,000	30000000	30,000,000	30,000,000	30,000,000
Stormwater Utility	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	9,500,000
Grant and Special Funds						
Federal	65,474,418	139,910,000	54,550,000	54,750,000	54,750,000	54,750,000
State	81,189,228	60,800,000	30,000,000	30,000,000	30,000,000	30,000,000
Loans and Bonds						
Revenue Bonds	332,045,469	458,001,404	615,348,926	480,128,915	158,944,139	154,672,280
Gen. Oblig. Bonds	125,000,000	125,000,000	140,000,000	140,000,000	170,000,000	170,000,000
Other						
Other	133,678,171	240,357,852	147,902,137	92,431,453	64,352,720	145,412,920
Grand Total	**932,987,286**	**1,197,253,408**	**1,094,685,215**	**895,376,216**	**571,912,707**	**640,735,200**

Table in dollars.

The City's capital budget includes capital General Funds (PAYGO capital), General Obligation Bonds (debt), and General Funds- Highway User Revenues (HUR; PAYGO capital dedicated to transportation). Fiscal 2026 is the fourth of a five-year increase in the City's allocation of HUR revenue. In Fiscal 2026, the City will receive 12.2% of statewide HUR. Funding for transportation-related capital projects represents 31% of the total HUR budget.

General Funds and Highway User Revenue Pay-As-You-Go Funding

Using General Funds for PAYGO reduces the City's debt burden while also being one of the most flexible funding sources for capital projects. The City dedicates a portion of its annual State Highway User Revenue (HUR) allocation to capital improvements. HUR is collected by the State and allocated to jurisdictions for certain eligible uses, such as transportation projects.

The Fiscal 2026 Adopted Budget includes $150.6 million in General Funds and HUR for capital projects, including:

- $18 million for acquisition and/or renovation of homeless services facilities
- $45 million for Complete Streets-compliant road resurfacing, including $4.0 million to upgrade ADA ramps along resurfaced roads
- $5.7 million for traffic signal construction and reconstruction
- $13.9 million for sidewalk reconstruction and repair, in addition to $12.0 million for the ADA partial consent decree

General Obligation Bonds

In 2024, voters authorized $125 million in General Obligation bonds per year for Fiscal 2026 and 2027. General Obligation bonds must be used for affordable housing, schools, public infrastructure, and community and economic development in accordance with the loan authorization approved by voters. The debt service to repay the bonds is paid from the City's General Fund revenue. Funded projects for Fiscal 2026 include:

- $21 million for Phase I and Phase II of Eastside Transfer Station (renovation of existing administrative building and compost facilities)
- $4 million for demolition and stabilization of vacant and abandoned buildings
- $8 million for investments in Impact Investment Areas
- $3 million toward an expansion of the Quarantine Road Landfill
- $8 million toward police station HVAC improvements (Southeast District, Eastern District)
- $2.9 million to complete full funding for the Forest Park Library Addition and Renovation
- $27.5 million for Baltimore City Public Schools facilities, including $1.4 million toward the expansion of Armistead Gardens Elementary/Middle, $2.9 million toward renovation of Edmonson High School, $2.5 million toward construction of the new Furley Elementary School, $2.3 million for Curtis Bay Elementary HVAC, and $17.3 million for healthy schools projects across various buildings.
- $6.5 million for the Affordable Housing Trust Fund

Federal Funds

The Fiscal 2026 Adopted Budget includes approximately $65.5 million in Federal Funds. Funded projects for Fiscal 2026 include:

- $42 million per year in federal Highway Transportation funds for the Department of Transportation. The City must provide a 20% match for eligible projects, such as bridges.
- Community Development Block Grant funds to be used for capital projects that serve low and moderate-income residents.

State Funds

The Fiscal 2026 Adopted Budget includes $70.7 million in State Funds. State Funds include items requested from the State. This figure will likely be higher once the State budget is finalized and changes are incorporated in the City's capital budget. Funded projects for Fiscal 2026 include:

- Recreation and Parks allocates Program Open Space funding for various capital projects. A portion of these funds require a 25% match from the City that has been appropriated in local funding sources.
- The Department of Housing and Community Development recommendations include $20 million in State funds as part of the Baltimore Vacants Reinvestment Initiative for Impact Investment Areas.
- The recommendations for DPW include a $20 million grant for the Middle Branch Resiliency Initiative for improvements to restore shoreline along the Middle Branch of the Patapsco River and protect neighborhoods from storms and flooding.

Utility Funds

Utility funds include bonds issued by the City to be repaid with future revenue and funds from current operating revenues such as water bills. The Fiscal 2026 capital recommendations also include utility projects funded through existing cash (Pay-As-You-Go).

Water, Wastewater, and Stormwater Funds

The Water, Wastewater, and Stormwater funds are overseen by the Department of Public Works. Capital investment in the utilities are fully funded with enterprise revenue generated by the fees paid for water, sewer, and stormwater services. Individual projects are funded through a combination of revenue bonds, Pay-As-You-Go (PAYGO) cash, and grants.

The Capital Budget and Capital Improvement Plan (CIP) process operates on a similar timeline to the operating budget process, but is managed and facilitated by the Department of Planning. The Department of Planning works with agencies to prepare recommendations for the Planning Commission, which submits recommendations to the Board of Estimates. The budget process begins in late September as the Department of Planning works with participating agencies to solicit project requests, prioritize projects for funding, and prepare the six-year CIP. The major capital budget agencies are the Departments of Information Technology, General Services, Recreation and Parks, Transportation, Public Works, Housing and Community Development, as well as the Baltimore Development Corporation and City School System. Once the Planning Commission recommends a six-year CIP, it moves on to the Board of Finance and then the Board of Estimates for review and approval. Once approved, the first year of the CIP is submitted to City Council as part of the Ordinance of Estimates. Finally, the Ordinance of Estimates is formally adopted by the City Council and signed by the Mayor.

Funding Considerations

Funding for capital projects comes from either current revenues (referred to as “Pay-As-You-Go” or “PAYGO”) or from borrowed funds (referred to as “Loans and Bonds”). Loan and bond fund amounts are constrained by the need to ensure that future repayment of debt service can be made from the City’s operating budget. Discretionary sources are limited to General Obligation (GO) bonds and PAYGO capital. The City follows the requirements of the GO bond authorization, which specifies how that source can be spent. The City also must ensure that outstanding debt meets reasonable benchmarks and does not put an undue financial burden on future generations. Every five years, the City conducts a study to evaluate the City’s debt burden and make recommendations on appropriate annual borrowing levels.

Baltimore’s aging infrastructure requires hundreds of millions of dollars of investments to address decades of deferred maintenance, in addition to investments to provide modern facilities and amenities. Therefore, capital budget planning requires the City to prioritize limited resources in upgrading and maintaining City structures and infrastructure. The City must balance these infrastructure needs with community and economic development activities.

Capital Projects Impact on Operating Budget

Policy

Agencies are required to report the estimated operating budget impacts of capital projects. Agencies must identify and project reasonably quantifiable revenue and expenditure impacts of capital projects on the operating budget following completion.

Fiscal 2026 Operating Impact of Capital Projects

Most of Baltimore City’s capital program focuses on capital infrastructure maintenance and replacement. New facility projects or expansions with operating impacts are limited.

The City pays debt service, the interest and principal costs on the bonds issued by the City to build capital projects, through the operating budget.

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FISCAL 2026

SUMMARY OF THE ADOPTED BUDGET

Appendix

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

ACTUAL: This term is used in various contexts with different meanings. The definitions for the two contexts in this book are specified below.

- **Performance Management:** A number that reflects the result(s); this is different from a target, which is a prediction of result(s).
- **Financial:** The recorded (or posted) revenues and expenditures; this is different from a budget, which is a planned estimate.

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

AMERICAN RESCUE PLAN ACT (ARPA): The American Rescue Plan Act (ARPA) is a $1.9 trillion economic stimulus package passed by the U.S. Congress and signed into law in March 2021. ARPA includes State and Local Fiscal Recovery Funds (SLFRF), which provides direct aid to state, local, and Tribal governments to support the response to and recovery from the COVID-19 public health emergency.

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. All taxable real property follows a 3-year reassessment cycle, and the resulting assessed valuation is an estimate of the current market value.

BALANCED BUDGET: When the revenues the City projects to receive in the next fiscal year from all existing revenue sources are sufficient to cover the total anticipated expenditures of the next fiscal year. Total revenues are either equal or greater than the recommended appropriations, and may be supplemented, if necessary, with prior year fund balance.

BLUEPRINT FOR MARYLAND'S FUTURE: Commonly referred to as Kirwan. This legislation was passed in 2021 guided by the Kirwan Commission on Innovation and Excellence in Education. The law enacts a comprehensive reorganization of education funding in Maryland to improve the quality of education and close equity gaps. The Blueprint for Maryland's Future is different from the City schools' Blueprint for Success.

BOARD OF ESTIMATES (BOE): The Board of Estimates (BOE) is the highest administrative body of the City. It consists of five voting members: the President of the City Council, who serves as President of the Board, the Mayor, the Comptroller, the City Solicitor, and the Director of Public Works. The BOE is responsible for formulating and executing the fiscal policy of the City, with its primary policy tool being the recommended annual Ordinance of Estimates, the City's budget. It is also responsible for awarding contracts and supervising all purchasing by the City.

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 City funds, bonds, State, federal, and other miscellaneous funds.

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

CAPITAL IMPROVEMENT PROGRAM (CIP): 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 be physical betterment or improvement costing more than $50,000 and any preliminary studies relative to that project. It does not include projects that cost less than $50,000, vehicular equipment, repairs and maintenance costing less than $100,000, and salaries for positions that are not part of the cost of the project.

CHARTER: A legal document that defines the City's:

- organization (agencies, commissions, offices, etc.),
- rules and processes,
- services provided, and
- authority and powers held by specific offices or agencies.

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

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 million cost of the joint City-State expansion of the Baltimore Convention Center. In Fiscal 2020, the City fully paid off the bonds associated with this expansion; however, the City may continue appropriating funds for future renovation or expansion of the Center.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES): The Coronavirus Aid, Relief, and Economic Security Act (CARES) is a $2.2 trillion economic stimulus bill passed by the U.S. Congress and signed into law in March 2020, in response to the economic fallout of the COVID-19 pandemic in the United States. Under CARES, state, local, territorial, and Tribal governments received direct aid to assist in responding to the pandemic.

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 service, 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.

ESTIMATE: An approximation of the amount to be spent or collected.

EXPENDITURE: Spending to purchase goods or services.

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA): The Federal Emergency Management Agency (FEMA) is an agency of the United States Department of Homeland Security, which coordinates the response to disasters and emergencies that occur in the United States. As part of the federally declared COVID-19 emergency, FEMA emergency aid has been made available to state and local governments on a reimbursement basis.

FISCAL YEAR: The time frame to which the annual budget applies; this period is July 1 through June 30.

FORECAST: An estimate of expected, actual future spending and/or revenues for a specific period of time.

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, Parking Enterprise Fund, Parking Management Fund, Special Grant Fund, Special Revenue Fund, Stormwater Utility Fund, Water Utility Fund, and Wastewater Utility Fund.

FUND BALANCE: A fund balance is the accumulated difference between actual revenues and expenditures over time in each fund.

FUNDING SOURCE: Income/revenue received which supports an appropriation.

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.

GENERAL OBLIGATION BOND: A municipal bond backed by the full faith and credit of the jurisdiction. Every two years, the City of Baltimore must get permission from voters through a ballot referendum to issue General Obligation Bonds (GO Bonds). GO bonds are borrowed funds that are used for capital projects, including affordable housing, schools, public infrastructure, and community and economic development. The debt service to repay the bonds is paid from the City's future General Fund revenue.

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 service, function, or project.

HIGHWAY USER REVENUE (HUR): Money received from the State from specific taxes (e.g., gasoline, titling) associated with driving vehicles.

INDICATOR: A measure that represents a quality of life improvement that the City tracks and is ultimately aiming to improve. The City has measurable Indicators organized within each of the Priority Outcomes that reflect many of the City's greatest challenges.

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.

LIABILITY: A contractual obligation to pay an amount of money, usually associated with legal settlements.

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 including City contributions for Social Security, retirement, health plans, 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 or private sector activities, which will provide health, welfare, educational, cultural, and/or promotional benefits to residents 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 services, sources of funding, and costs of service operation other than capital improvements over $50,000; items of repair, maintenance or emergency nature over $100,000; or Bureau of Water and Wastewater items of repair, maintenance, or emergency nature over $250,000.

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) mandates that OPEB be recorded as accrued liabilities in the annual financial statements of governmental entities. Annual contribution to a Post-Employment Benefits Trust Fund is required.

OUTCOME BUDGETING: A budget process that aligns resources with results that matter most to residents. It's a budgeting tool that integrates strategic planning, long-range financial planning, and performance management.

OVERTIME: Payments to employees eligible for additional compensation for services rendered after a regularly scheduled work period subject to 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 garages and lots financed with General Obligation Bonds.

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

PERFORMANCE MEASURES: Specific performance metrics that show the results or public benefits of the services provided. The benefits can be in the form of an amount of products or services provided (outputs); reflect the cost per unit of output or outcome (efficiency); gauge how well a service meets customer expectations (effectiveness); or changes in attitudes, behaviors, knowledge, skills, and conditions as a result of the service (outcome).

PILLARS: Goals established by the Mayor for improving the quality of life for Baltimore's residents. The current Pillars are:

- Prioritizing Our Youth
- Building Public Safety
- Clean and Healthy Communities
- Equitable Neighborhood Development
- Responsible Stewardship of City Resources

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.

PROJECTION: An estimate of likely, possible future spending and/or revenues for a specific period of time.

RESULTS TEAMS: An interdisciplinary group of six to eight members assigned to a particular Pillar that reviews and ranks agency budget proposals in order to help the Mayor develop a budget recommendation that maximizes outcomes, or results, achieved for dollar spent.

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.

REVENUE BUDGET: A forecast of the next fiscal year's income based on the collection of received payments in the current fiscal year, policy and legislative changes affecting the collection of income, and economic and market conditions.

SERVICE: Replaces program in the budget structure. An activity or set of activities performed by an agency that has:

- identifiable costs for budgeting purposes,
- a clear public purpose and measurable objectives,
- and clear lines of accountability for its performance and fiscal management.

Services are the means to achieving desired outcomes for City residents. Each Service has a unique three-digit numeric code used to identify services within an agency.

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

SPECIAL FUNDS: Established to budget for revenues derived from certain State, federal, and private governmental grants, as well as other revenue sources that are restricted to expenditures for specific purposes.

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

STORMWATER UTILITY FUND: Established to budget for the operating and capital expenses of the City's stormwater management system.

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 that could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates, additional appropriations for services included in the annual budget made necessary by a material change in circumstances, or new services 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 service, purpose, activity, or project and provide the revenue necessary to support the appropriation.

TARGET: Targets are the annual numerical benchmarks an agency aims to achieve for a performance measure.

TAX: Any charge of money or property by a government upon individuals or entities that the government has authority to collect from.

TAX CREDIT: An incentive that lets taxpayers subtract an amount from their owed tax based on specific qualifications.

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 sub-object of expenditure.
- To reimburse a program for services rendered where the reimbursement is calculated on a fee basis rather than for specific expenditures.

WASTEWATER 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.

WORKDAY: An enterprise, cloud-based application designed for human capital management (HCM) and financial management systems. Baltimore's Workday implementation is divided into multiple phases:

- Phase 1 involved the City's HCM system (personnel management and payroll) and went live in January 2021.
- Phase 2 involves the City's financial management systems (grants management, accounting, procurement, etc.) and went live on August 8, 2022.
- Phase 3 involves the City's recruitment and learning systems (job postings, application processing, employee training, etc.) and is going live in incremental stages, beginning in December 2022 through summer 2023.

COMMUNITY GUIDE
to the Fiscal 2026 Adopted Budget Plan



FISCAL 2026 ADOPTED BUDGET BREAKDOWN

Operating Budget

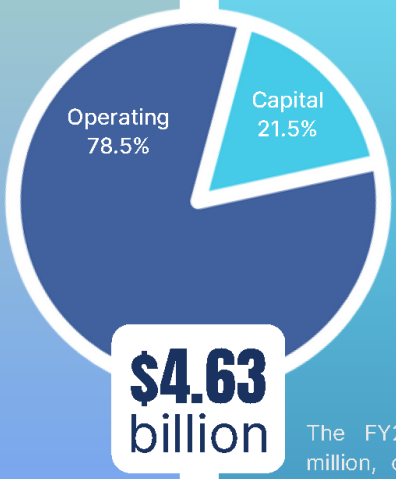
$3.69 billion

The Operating Budget funds the daily business of the City, specifically covering programs, services, staff, and supplies.

The FY2026 adopted Budget is $219.5 million, or 6.3% higher than the FY2025 adopted budget.

+6.31%





$4.63 billion

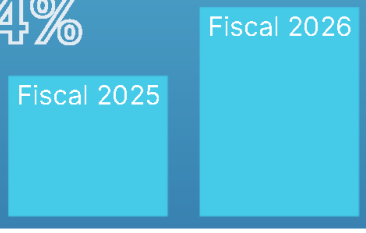
Capital Budget

$933 million

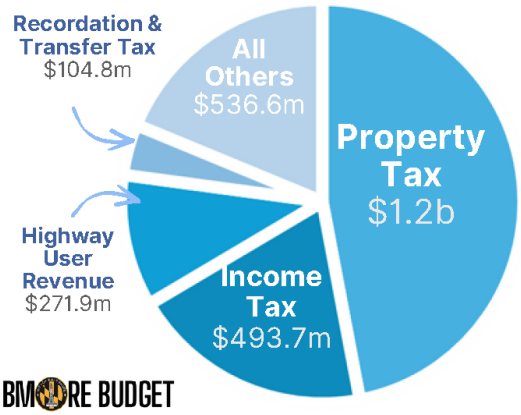
The Capital Budget funds physical infrastructure projects for the City, specifically major renovations and replacements that are long-term investments.

The FY2026 adopted budget is $200.6 million, or 27.4% higher than the FY2025 adopted budget.

+27.4%



FY26 REVENUE SOURCES



BMORE BUDGET

REVENUE CHANGES

Between FY25 and FY26

Property Taxes — 4.9%
- Growth captures reassessments for Group 1 (northern part of City and downtown). Overall assessments growing by 17.4% in Fiscal 2026.
- No change in property tax rate.

Income Taxes — 5.8%
- Increase based on local and statewide labor market. Does not reflect changes in labor market since January 2025.

Highway User Revenue (HUR) — 15.9%
- Growth based on 4th of 5th year increase for City allocation. In Fiscal 2025 the City will receive 12.2% of statewide highway user revenue.

Recordation & Transfer Taxes — 13.8%
- Growth based on increase in home value prices.

COMMUNITY GUIDE
to the Fiscal 2026 Adopted Budget Plan



BALANCING THE BUDGET

$85.0 million

The Fiscal 2026 budget balances an $85.0 million shortfall that was driven by expenditure growth that outpaced revenue growth.

Budget Balancing Actions

REVENUE GENERATION Targeted increases to General Fund revenue to avoid broad base tax increases	$26.6m
OPTIMIZE CITY COSTS To achieve savings citywide by right-sizing personnel, contractual, and equipment budgets across all city agencies	$43.7m
AGENCY SAVINGS To achieve savings through targeted actions to remove legacy & miscellaneous funding, eliminating long-time vacant positions, and transferring certain eligible expenses to be covered by grants	$14.7m
	$85.0 MILLION

CITY COUNCIL AMENDMENTS

The City Council considered 3 amendments to the budget. Two amendments were adopted. these actions decreased the General Fund budget by $240,000.

Amendment 1: Multiple actions to transfer funds to address Council priorities.	Passed
Amendment 2: Transfer $112k from State's Attorney Office to Office of Inspector General for new OIG agent.	Passed
Amendment 3: Transfer funds to Employment Dev. & eliminate use of Children & Youth fund for YouthWorks.	Did not Pass

Amendment 1 Highlights

- $2.0m for immigrant support services
- $750k for Zero Waste pilot
- $2.9m for City Council grants to community-based organizations
- $250k for new Dept. of Consumer Protection & Business Licensing

BMORE BUDGET

Community Guide: Fiscal 2026 Adopted Budget - 2

COMMUNITY GUIDE
to the Fiscal 2026 Adopted Budget Plan



KEY FISCAL 2026 INVESTMENTS HIGHLIGHTS

Prioritizing Our Youth
$634.4 million

- Continue the City's increased **investment in City Schools** under the Blueprint for Maryland framework. In Fiscal 2026 the City's overall investment in City Schools is $504 million, 5% higher than Fiscal 2025.
- Through a partnership with the Children and Youth Fund, provide **funding for 8,500 YouthWorks slots** for summer 2025.

Building Public Safety
$1.189 billion

- Provide recurring funding to maintain investments in the Mayor's Office of Neighborhood Safety and Engagement **to offer Group Violence Reduction Strategy (GVRS) services citywide**.
- **Expand Emergency Medical Services (EMS)** by allocating funds for additional EMS contracted units and invest in a 911 Nurse Triage to help resolve non-acute 911 calls.

Clean & Healthy Communities
$1.086 billion

- Invest $5.0 million to continue **enhancing staffing levels in the Bureau of Solid Waste**. This funding will allow for shorter routes for weekly trash and recycling.
- Allocating $36.7 million from the Opioid Restitution Fund to further **invest in the City's response to the Opioid Epidemic**.

Equitable Neighborhood Development
$349.6 million

- Invest in the B'more Fast initiative **to improve the City's permit process**. The investment includes funding the newly created Permit Czar and increasing Fire Department staffing for permit review.
- Invest $1.0 million for additional staffing **to continue scaling up the Mayor's Vacants Initiative**.

Responsible Stewardship of City Resources
$221.7 million

- Invest $250,000 in the Department of Public Works and General Services **to focus on maintenance and improvements at the City's Solid Waste Facilities**.
- Invest funding to create permanent positions **to reduce the use of external contracts** to support administrative services. This action is estimated to save $1.5 million annually.

Capital Budget
$933 million

- Invest $275.6 million from General Fund sources for capital projects.
  - $18.0 million for **homeless facilities**
  - $94.1 million for **transportation projects** including ADA repairs, traffic signal upgrades, and road resurfacing
  - $21.0 million **to improve the Eastside Transfer Station**

*Numbers represent the Total amount of dollars per outcome

BMORE BUDGET

COMMUNITY GUIDE
to the Fiscal 2026 Adopted Budget Plan



WHERE ARE WE IN THE FY2026 BUDGET PROCESS?

Aug - Oct	Nov - Dec	Jan - Feb	Mar - Apr	May	June	We are here!
FY26 Budget Planning Begins	City Agencies Propose Budgets	BBMR Review Budget Proposals	Director of Finance submits **Preliminary Budget** to the Board of Estimates	Board of Estimates approves total budget & sends to City Council	City Council votes on total budget and sends to Mayor	Adopted FY26 Budget In-Effect

HOW TO READ BUDGET PUBLICATIONS?

Preliminary Budget

- Published in April when the Mayor releases the initial budget recommendations.
- Outlines revenue estimates, budget balancing actions, and agency budget summaries.

Executive Summary

- Published in mid-May to reflect the Board of Estimates budget recommendations.
- Includes all revenue detail, economic outlook, and agency budget summaries.

Agency Detail

- Published in mid-May to reflect the Board of Estimates budget recommendations.
- Outlines detailed budget information for each agency, highlighting performance, positions, and budgetary changes on the service level.

Summary of the Adopted Budget

- Published in the summer following the final budget based on City Council actions.
- Includes revenue and agency budget summaries for the Adopted Budget.
- Includes additional community information and financial background that impacts the City's budget.

CITY OF BALTIMORE
ORDINANCE ____
Council Bill 25-0060

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: May 12, 2025
Assigned to: Budget and Appropriations Committee
Committee Report: Favorable, with amendments
Council action: Adopted
Read second time: June 16, 2025 at 2:00 p.m.

AN ORDINANCE CONCERNING

Ordinance of Estimates for the Fiscal Year Ending June 30, 2026

FOR the purpose of providing the appropriations estimated to be needed by each agency of the City of Baltimore for operating programs and capital projects during the Fiscal 2026 year.

BY authority of
Article IV - Board of Estimates
Section 3 *et seq.*
Baltimore City Charter
(1996 Edition)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the following amounts or so much thereof as shall be sufficient are hereby appropriated subject to the provisions hereinafter set forth for the purpose of carrying out the programs included in the operating budget and the projects listed in the capital budget from the amounts estimated to be available in the designated funds during the fiscal year ending June 30, 2026.

A. Operating Budget

Board of Elections	899	Fair Conduct of Elections	General	$ 9,629,962
City Council	100	City Council	General	~~$11,842,051~~ 14,742,051
City Council Services	103	Council Services	General	$ 929,478
Comptroller	130	Executive Direction and Control - Comptroller	General	$ 2,770,012
	131	Audits	General	$ 6,738,678

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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Council Bill 25-0060

	132	Real Estate Acquisition and Management	General	$	1,514,299
	902	Accounts Payable	General	$	1,542,482
Consumer Protection and Business Licensing		Administration	General	$	250,000
Courts - Circuit Court	110	Circuit Court	Federal	$	609,468
			General	$	22,802,890
			Special Revenue	$	1,902,028
			State	$	5,144,257
Courts - Orphans' Court	817	Orphans' Court	General	$	806,791
Employees' Retirement Systems	152	Employees' Retirement System - Administration	Special Revenue	$	7,008,082
	154	Fire and Police Retirement System - Administration	Special Revenue	$	7,026,110
	155	Retirement Savings Plan	Special Revenue	$	966,567
Enoch Pratt Free Library	788	Information Services	General	$	34,855,353
			Special Revenue	$	1,323,318
			State	$	12,267,520
Finance	148	Revenue Collection	General	$	12,188,012
			Parking Management	$	3,571,284
			Special Revenue	$	372,158
			Water Utility	$	258,555
	150	Treasury and Debt Management	General	$	1,511,896

Council Bill 25-0060

	698	Administration - Finance	General	$	2,239,485
	699	Procurement	General	$	5,865,767
			Stormwater Utility	$	131,205
			Wastewater Utility	$	433,542
			Water Utility	$	238,219
	700	Surplus Property Disposal	Special Revenue	$	237,857
	703	Payroll	General	$	3,056,014
	704	Accounting	General	$	3,758,460
	708	Operating Budget Management	General	$	3,105,229
	710	Fiscal Integrity and Recovery	General	$	~~1,375,381~~ 1,275,381
	711	Finance Project Management	General	$	1,139,912
	913	Finance Grants Management	General	$	478,594
	915	Corporate and Revenue Compliance	General	$	389,298
Fire	600	Administration - Fire	General		~~$13,971,691~~ 13,571,691
	602	Fire Suppression and Emergency Rescue	Federal	$	2,115,031
			General	$	205,557,410
			State	$	1,447,940
	608	Emergency Management	Federal	$	1,673,964
			General	$	1,086,592
	609	Emergency Medical Services	General	$	66,876,969
			Special Revenue	$	5,193,671

Council Bill 25-0060

				State	$ 28,216
		610	Fire and Emergency Community Outreach	General	$ 411,503
		611	Fire Code Enforcement	General	$ 7,170,301
		612	Fire Investigation	General	$ 992,260
		613	Fire Facilities Maintenance and Replacement	General	$ 27,717,565
				State	$ 1,698,739
		614	Fire Communications and Dispatch	General	$ 11,058,505
				Special Revenue	$ 9,704,580
		615	Fire Training and Education	Federal	$ 1,000,000
				General	$ 4,527,629
	General Services	726	Administration - General Services	General	$ 1,475,782
		730	Public and Private Energy Performance	Federal	$ 549,550
				General	$ 1,416,038
				Special Revenue	$ 739,699
				State	$ 4,246,394
		731	Facilities Management	General	$ 10,890,041
				Special Revenue	$ 2,896,735
		734	Capital Projects Division - Design and Construction	General	$ 1,257,086
	Health	303	Clinical Services	Federal	$ 2,777,366
				General	$ 5,129,653
				Special Revenue	$ 115,539
				State	$ 889,624

Council Bill 25-0060

	305	Healthy Homes	Federal	$	1,729,864
			General	$	1,724,300
			State	$	658,678
	307	Substance Use Disorder and Mental Health	Federal	$	132,020
			General	$	1,784,925
			Special Revenue	$	6,693,771
			State	$	1,213,504
	308	Maternal and Child Health	Federal	$	22,346,062
			General	$	2,444,352
			Special Grant	$	332,816
			Special Revenue	$	1,899,225
			State	$	2,961,287
	310	School Health Services	Federal	$	224,362
			General	$	20,942,723
			Special Grant	$	76,500
			Special Revenue	$	156,500
			State	$	696,284
	311	Health Services for Seniors	Special Revenue	$	7,562,645
	315	Emergency Services - Health	Federal	$	7,085,130
			General	$	1,704,912
			State	$	6,192,760
	316	Youth and Trauma Services	Federal	$	2,416,376
			General	$	1,688,134

Council Bill 25-0060

			State	$	289,797
715	Administration - Health	Federal	$	10,932,645	
		General	$	8,122,571	
		State	$	888,380	
716	Animal Services	General	$	4,833,707	
717	Environmental Inspection Services	General	$	3,568,057	
		Special Revenue	$	38,110	
718	Chronic Disease Prevention	General	$	535,652	
		Special Grant	$	59,174	
		Special Revenue	$	30,601	
		State	$	1,078,058	
720	HIV Treatment Services for the Uninsured	Federal	$	38,344,962	
		General	$	57,672	
		Special Revenue	$	1,211,302	
		State	$	6,290,757	
721	Senior Centers	Federal	$	3,149,801	
		General	$	2,204,816	
		Special Revenue	$	112,069	
		State	$	126,311	
723	Advocacy for Seniors	Federal	$	855,718	
		General	$	153,821	
		Special Revenue	$	349,000	
		State	$	1,588,779	

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	724	Direct Care and Support Planning	Federal	$	1,400,000
			General	$	529,988
			Special Revenue	$	41,974
			State	$	4,235,481
	725	Community Services for Seniors	Federal	$	7,272,672
			General	$	183,337
			State	$	779,682
Housing and Community Development	593	Community Support Projects	Federal	$	10,715,055
			General	$	1,596,494
	604	Before and After Care	General	$	96,028
	737	Administration - HCD	Federal	$	246,726
			General	$	6,258,276
	738	Weatherization Services	General	$	631,881
			State	$	1,250,016
	742	Promote Homeownership	Federal	$	460,240
			General	$	986,745
			Special Revenue	$	450,000
	745	Housing Code Enforcement	Federal	$	276,524
			General	$	9,799,480
			Special Revenue	$	115,000
	747	Register and License Properties and Contractors	General	$	929,530
	748	Affordable Housing	Federal	$	660,903

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			Special Revenue	$	9,365,611
	749	Property Acquisition, Disposition and Asset Management	General	$	~~9,929,893~~ 9,729,893
	750	Housing Rehabilitation Services	Federal	$	5,561,130
			General	$	561,499
	751	Building Code Permitting, Inspections and Compliance	Federal	$	275,986
			General	$	13,781,541
	752	Community Outreach Services	Federal	$	418,514
			General	$	2,264,072
	754	Summer Food Service Program	General	$	18,306
			State	$	3,691,551
	809	Retention, Expansion, and Attraction of Businesses	General	$	2,657,179
			Special Revenue	$	182,765
	810	Real Estate Development	General	$	2,657,179
			Special Revenue	$	182,765
	811	Inner Harbor Coordination	General	$	662,362
	813	Technology Development - Emerging Technology Center	General	$	966,510
	815	Live Baltimore	General	$	1,222,995
Human Resources	770	Administration - Human Resources	General	$	5,337,884

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	771	Benefits Administration	General	$	2,123,552
	772	Civil Service Management	General	$	4,024,982
	773	Learning and Development	General	$	1,131,185
Law	860	Administration - Law	General	$	1,737,235
	861	Controversies	General	$	~~7,204,475~~ 7,004,475
			Special Revenue	$	1,000,000
	862	Transactions	General	$	3,053,008
	871	Police Legal Affairs	General	$	2,870,675
Legislative Reference	106	Legislative Reference Services	General	$	~~1,084,438~~ 1,234,438
	107	Archives and Records Management	General	$	1,173,387
Liquor License Board	850	Liquor Licensing	General	$	~~1,611,070~~ 1,686,070
	851	Liquor License Compliance	General	$	1,591,555
Mayoralty	125	Executive Direction and Control - Mayoralty	General	$	11,671,532
	903	Office of Performance and Innovation	General	$	2,032,776
	904	Office of Immigrant and Multicultural Affairs	General	$	~~966,348~~ 2,966,348
	905	Office of African American Male Engagement	General	$	1,849,764
	906	Office of LGBTQ Affairs	General	$	405,140
	907	Office of Infrastructure Development	General	$	1,738,874

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	908	Office of Older Adult Affairs and Advocacy	General	$	523,281
	918	Opioid Restitution Administration	Special Revenue	$	3,534,221
	920	Mayor's Office of Art, Culture, & Nightlife	General	$	2,000,000
M-R Art and Culture	493	Art and Culture Grants	General	$	8,549,902
	824	Events, Art, Culture, and Film	General	$	~~2,727,780~~ 2,477,780
	828	Bromo Seltzer Arts Tower	General	$	115,209
M-R Baltimore City Public Schools	352	Baltimore City Public Schools	General	$	410,325,314
M-R Cable and Communications	876	Media Production	General	$	1,238,124
			Special Revenue	$	745,855
M-R Civic Promotion	590	Civic Promotion Grants	General	$	1,501,178
	820	Convention Sales and Tourism Marketing	General	$	8,926,951
M-R Conditional Purchase Agreements	129	Conditional Purchase Agreement Payments	General	$	2,496,220
M-R Contingent Fund	121	Contingent Fund	General	$	1,000,000
M-R Convention Complex	540	CFG Bank Arena Operations	General	$	4,049,279
	855	Convention Center	General	$	16,120,647
			Special Revenue	$	13,549,266
M-R Convention Center Hotel	535	Convention Center Hotel	General	$	13,632,928
M-R Debt Service	123	General Debt Service	General	$	83,306,361
			Special Revenue	$	15,700,000
M-R Educational Grants	446	Educational Grants	General		~~$12,715,942~~ 13,215,942

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				Special Revenue	$ 9,225,113
M-R Environmental Control Board	117	Adjudication of Environmental Citations		General	$ 1,841,027
M-R Health and Welfare Grants	385	Health and Welfare Grants		General	$ 1,659,405
M-R Miscellaneous General Expenses	122	Miscellaneous General Expenses		General	$ ~~44,370,102~~ 40,255,102
M-R Retirees' Benefits	351	Retirees' Benefits		General	$ 23,336,225
M-R Self-Insurance Fund	126	Contribution to Self-Insurance Fund		General	$ 24,700,544
M-R TIF Debt Service	124	TIF Debt Service		General	$ 25,717,046
M-R Office of Children and Family Success	109	Administration - Children and Family Success		General	$ 2,866,191
				Special Revenue	$ 140,000
	605	Head Start		Federal	$ 9,144,522
				General	$ 433,630
				Special Revenue	$ 156,000
				State	$ 250,000
	741	Community Action Partnership		Federal	$ 1,191,191
				General	$ 1,828,905
				State	$ 6,425,392
				Water Utility	$ 626,194
M-R Office of Employment Development	791	BCPS Alternative Options Academy for Youth		State	$ 5,814,989
	792	Workforce Public Assistance		Federal	$ 3,917,764

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	793	Employment Enhancement Services for Baltimore City Residents	General	$	1,773,519
			Special Grant	$	157,276
			Special Revenue	$	814,427
	794	Administration - MOED	General	$	2,293,353
			Special Revenue	$	149,559
	795	Workforce Services for Baltimore Residents	Federal	$	9,223,909
			Special Revenue	$	636,831
			State	$	412,868
	796	Workforce Services for Ex-Offenders	Federal	$	248,191
			General	$	222,036
			State	$	1,087,948
	797	Workforce Services for Out of School Youth - Youth Opportunity	General	$	3,440,829
			Special Revenue	$	23,370
			State	$	428,001
	798	Youth Works Summer Job Program	Federal	$	2,576,508
			General	$	4,813,147
			Special Revenue	$	5,306,351
			State	$	2,063,523
	800	Workforce Services for WIOA Funded Youth	Federal	$	4,066,348
M-R Office of Homeless Services	356	Administration - Homeless Services	Federal	$	4,182,762

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				General	$ 1,956,078
				Special Revenue	$ 156,000
				State	$ 347,954
		893	Homeless Prevention and Support Services for the Homeless	Federal	$ 155,323
		894	Outreach to the Homeless	General	$ 1,184,654
		895	Temporary Housing for the Homeless	Federal	$ 1,990,611
				General	$ 13,661,417
				Special Revenue	$ 3,000,000
				State	$ 5,623,362
		896	Permanent Housing for the Homeless	Federal	$ 40,570,683
				General	$ 431,864
				State	$ 463,241
	M-R Office of Information and Technology	757	CitiWatch	General	$ 3,109,730
				Special Revenue	$ 30,000
		802	Administration	General	$ 5,002,735
		803	Enterprise Innovation and Application Services	General	$ 17,251,598
		804	311 Call Center	General	$ 6,670,894
		805	Enterprise IT Delivery Services	General	$ 18,645,449
		911	Digital Services	General	$ 484,087
		919	Municipal ID	General	$ 1,349,635
	M-R Office of the Inspector General	836	Inspector General	General	~~$2,261,206~~ 2,373,206

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	910	Office of Ethics	General	$	416,604
M-R Office of the Labor Commissioner	128	Labor Contract Negotiations and Administration	General	$	~~3,216,074~~ 2,466,074
M-R Office of Neighborhood Safety and Engagement	617	Criminal Justice Coordination	Federal	$	949,276
			General	$	1,258,585
			State	$	2,208,748
	618	Neighborhood Safety and Engagement	Federal	$	1,190,600
			General	$	6,444,378
			Special Grant	$	1,268,000
			Special Revenue	$	130,000
			State	$	4,016,362
	619	Community Empowerment and Opportunity	General	$	1,293,211
			State	$	250,000
	758	Coordination of Public Safety Strategy - Administration	Federal	$	700,000
			General	$	1,694,350
			Special Revenue	$	999,900
M-R Office of Recovery Programs	916	Opioid Restitution Administration	Special Revenue	$	589,399
	917	Opioid Grants-Named Organizations	Special Revenue	$	17,400,000
M-R Office of Small Minority Business Advocacy & Development	834	MWB Opportunity Office	General	$	6,142,442
Municipal and Zoning Appeals	185	Board of Municipal and Zoning Appeals	General	$	722,454

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Office of Equity and Civil Rights	656	Wage Investigation and Enforcement	General	$	404,348
	844	Equity & Inclusion	General	$	785,004
			Special Revenue	$	5,000,000
	846	Discrimination Investigations, Resolutions and Conciliations	General	$	623,845
			Special Revenue	$	187,441
	849	Police Civilian Oversight	General	$	2,405,095
	914	Administration - OECR	General	$	1,800,437
Planning	761	Development Oversight and Project Support	General	$	1,006,331
	762	Historic Preservation	General	$	800,036
	763	Comprehensive Planning and Resource Management	General	$	~~2,381,578~~ 2,281,578
			Special Revenue	$	3,337,073
	765	Planning for a Sustainable Baltimore	General	$	1,824,180
			Special Grant	$	10,000
			Special Revenue	$	1,656,347
			State	$	341,500
	768	Administration - Planning	General	$	1,959,481
	909	Office of the Zoning Administrator	General	$	602,429
Police	621	Administrative Bureau	Federal	$	1,897,547
			General	$	~~62,626,795~~ 61,476,795
			Special Revenue	$	3,907,466

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				State	$ 5,727,191
		622	Police Patrol	Federal	$ 451,151
				General	$ 216,871,648
				State	$ 7,231,949
		623	Criminal Investigation Division	Federal	$ 740,024
				General	$ 98,762,779
				State	$ 10,680,171
		626	Data Driven Strategies	Federal	$ 265,314
				General	$ 9,445,199
				State	$ 1,549,701
		628	Public Integrity Bureau	General	$ 19,814,488
				State	$ 365,255
		635	Recruitment Section	General	$ 28,315,031
				State	$ 4,056,684
		642	Crime Laboratory and Evidence Control	Federal	$ 495,487
				General	$ 25,040,469
				State	$ 1,298,839
		807	Compliance Bureau	Federal	$ 1,625,606
				General	$ 76,125,046
				State	$ 4,435,807
		816	Special Operations Section	General	$ 25,115,581
				State	$ 1,486,325
		853	Patrol Support Services	General	$ 5,682,686
	Public Works	660	Administration - Solid Waste	General	$ 2,989,050

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	661	Public Right-of-Way Cleaning	General	$ 23,210,467
			Special Revenue	$ 208,000
			Stormwater Utility	$ 11,488,851
	662	Vacant and Abandoned Property Cleaning and Boarding	Federal	$ 1,045,000
			General	$ 14,972,448
	663	Waste Removal and Recycling	General	$ 54,733,273
			Stormwater Utility	$ 104,002
	664	Waste Re-Use and Disposal	General	$ ~~36,421,654~~ 37,171,654
			Stormwater Utility	$ 158,877
	670	Administration - Water and Wastewater	Federal	$ 1,238,000
			Stormwater Utility	$ 3,469,183
			Wastewater Utility	$ 38,105,261
			Water Utility	$ 15,188,367
	671	Water Management	State	$ 1,195,558
			Water Utility	$ 104,605,898
	672	Water and Wastewater Consumer Services	Stormwater Utility	$ 2,213,744
			Wastewater Utility	$ 16,620,707
			Water Utility	$ 16,852,650
	673	Wastewater Management	Wastewater Utility	$ 185,104,009
	674	Surface Water Management	State	$ 376,911
			Stormwater Utility	$ 27,314,486
			Wastewater Utility	$ 2,264,301

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				Water Utility	$ 729,854
	675	Engineering and Construction Management - Water and Wastewater		Wastewater Utility	$ 110,851,105
				Water Utility	$ 87,925,835
	676	Administration - DPW		General	$ 3,031,321
				Stormwater Utility	$ 236,983
				Wastewater Utility	$ 7,851,020
				Water Utility	$ 3,473,112
Recreation and Parks	644	Administration - Recreation and Parks		General	$ 7,365,596
				State	$ 3,586,143
	645	Aquatics		General	$ 3,270,985
				Special Revenue	$ 309,000
	646	Park Maintenance		General	$ 10,631,295
				Special Revenue	$ 480,759
				State	$ 2,130,671
	647	Youth and Adult Sports		General	$ 1,509,626
				Special Revenue	$ 207,398
	648	Community Recreation Centers		Federal	$ 700,125
				General	$ 21,406,626
				Special Revenue	$ 1,486,232
	649	Special Facilities Management - Recreation		General	$ 138,137
				Special Revenue	$ 2,529,486
	650	Horticulture		General	$ 1,775,591

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				Special Revenue	$	461,237
				State	$	293,489
		651	Recreation for Seniors	General	$	566,321
				Special Revenue	$	42,478
		652	Therapeutic Recreation	General	$	692,522
		653	Park Programs and Events	General	$	305,993
				Special Revenue	$	1,483,552
				State	$	100,000
		654	Urban Forestry	General	$	7,156,864
				Special Revenue	$	3,272,690
		912	Facility Maintenance	General	$	6,520,422
				State	$	869,003
	Sheriff	881	Courthouse Security	General	$	5,851,873
		882	Deputy Sheriff Enforcement	General	$	~~15,021,786~~ 15,771,786
				Special Revenue	$	283,000
		883	Service of Protective and Peace Orders	General	$	2,851,925
		884	District Court Sheriff Services	General	$	3,145,575
	State's Attorney	115	Prosecution of Criminals	Federal	$	1,706,829
				General	$	~~36,722,814~~ 37,010,814
				Special Revenue	$	361,059
				State	$	6,481,476
		781	Administration - State's Attorney	General	$	7,949,934
				State	$	199,842

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	786	Victim and Witness Services	General	$	2,293,354
			State	$	2,286,969
Transportation	500	Street Lighting	General	$	21,921,450
	548	Conduits	Conduit Enterprise	$	9,108,665
	681	Administration - DOT	General	$	11,347,747
	682	Parking Management	Parking Enterprise	$	17,715,418
			Parking Management	$	12,135,203
	683	Street Management	General	$	45,707,354
	684	Traffic Management	General	$	12,141,212
			Special Revenue	$	768,178
	685	Special Events	General	$	1,935,055
	687	Inner Harbor Services - Transportation	General	$	1,199,677
	688	Snow and Ice Control	General	$	7,319,651
	689	Vehicle Impounding and Disposal	General	$	10,790,324
	690	Sustainable Transportation	Federal	$	2,885,367
			General	$	1,085,009
			Special Revenue	$	11,578,861
			State	$	3,009,298
	691	Public Rights-of-Way Landscape Management	General	$	5,578,105
	692	Bridge and Culvert Management	General	$	4,856,738
	693	Parking Enforcement	Parking Management	$	16,236,146
	694	Survey Control	General	$	394,747

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	695	Dock Master	General	$	139,373
			Special Revenue	$	226,882
	696	Street Cuts Management	General	$	991,662
	697	Traffic Safety	General	$	~~29,233,263~~ 28,483,263
			Special Revenue	$	5,027,842
	727	Real Property Management	General	$	3,514,289

Internal Service Fund Authorization

Comptroller, Department of

133 Municipal Telephone Exchange
An internal service fund is hereby authorized to provide for operation of a Municipal Telephone Exchange, the costs of which are to be recovered from using agencies.

136 Municipal Post Office
An internal service fund is hereby authorized to provide for operation of a Municipal Post Office, the costs of which are to be recovered from using agencies.

Finance, Department of

701 Printing Services
An internal service fund is hereby authorized to provide for operation of a Municipal Reproduction and Printing Service, the costs of which are to be recovered from using agencies.

707 Risk Management for Employee Injuries
An internal service fund is hereby authorized to provide for a Self-Insurance Program for administration of the Employee Health Clinic and Employee Safety and Workers' Compensation Claims Processing, the costs of which are to be recovered from the Self-Insurance Fund.

General Services, Department of

189 Fleet Management
An internal service fund is hereby authorized to provide for operation of a Central Automotive and Mechanical Repair Service, the costs of which are to be recovered from using agencies.

730 Public and Private Energy Performance and 731 Facilities Management
An internal service fund is hereby authorized to provide for the maintenance of City buildings and the monitoring and coordination of utility billing, the costs of which are to be recovered from user agencies.

Human Resources, Department of

771 Benefits Administration
An internal service fund is hereby authorized to provide for the operation of the Unemployment Insurance function, the costs of which are to be recovered from contributions from various fund sources.

Law, Department of

861 Controversies and 862 Transactions
An internal service fund is hereby authorized to provide for a Self-Insurance Program covering automotive equipment, police animal liability, and employee liability.

872 Workers' Compensation Practice
An internal service fund is hereby authorized to provide for a Self-Insurance Program covering the administration of Workers' Compensation claims.

Mayoralty-Related

805 Enterprise IT Delivery Services
An internal service fund is hereby authorized to provide for the operation of the 800 Megahertz emergency response system and the maintenance and replacement of computer hardware and software, the costs of which are to be recovered from using agencies.

B. Capital Budget

SECTION 2. AND BE IT FURTHER ORDAINED, That the Capital Improvement Appropriations herein made are for the following Construction Projects.

Baltimore Development Corporation	PRJ001861	922053 Inner Harbor Infrastructure Active	General Obligation Bonds - 6th Community and Economic Development	$	250,000
	PRJ002025	937013 Facade Improvements Active	General Obligation Bonds - 6th Community and Economic Development	$	1,450,000
	PRJ002282	910098 Warner St. Entertainment District	Casino Area Local Impact Grant - VLT Revenue	$	1,000,000
	PRJ002932	FY24 Innovation Fund	General Obligation Bonds - 6th Community and Economic Development	$	700,000

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	PRJ003437	Charm TV Community Incubator	General Obligation Bonds - 6th Community and Economic Development	$	600,000
	PRJ003540	Small Business Assistance Program	General Funds	$	2,000,000
Convention Center	PRJ002554	998001 534-001 Convention Center Annual Contribution	General Funds	$	650,000
			General Obligation Bonds - 3rd Public Infrastructure	$	200,000
General Services	PRJ000705	905222 McKim Free School HVAC	General Obligation Bonds - 2nd Recreation and Parks & Public Facilities	$	(125,000)
			General Obligation Bonds - 3rd Recreation and Parks & Public Facilities	$	(275,000)
	PRJ000889	906226 Harford Sr Envelope Upgrades	General Obligation Bonds - 3rd Public Infrastructure	$	2,000,000
	PRJ001009	907105 City Hall Extension Stone Walls Renovation	General Obligation Bonds - 3rd Public Infrastructure	$	500,000
	PRJ001888	923089 Forest Park Library - Addition and Renovation	State Grants	$	1,000,000
	PRJ002446	904294 197-294 Star Spangled Banner Flag House HVAC Upgrades	General Obligation Bonds - 3rd Public Infrastructure	$	1,000,000
	PRJ002813	Southeastern Police District - HVAC Replacement	General Obligation Bonds - 3rd Public Infrastructure	$	4,750,000

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	PRJ003029	Northern Community Action Center – Redevelopment, Reconstruction, and Expansion	State Grants	$	1,850,000
	PRJ003045	Eastern District - HVAC Replacement	General Obligation Bonds - 3rd Public Infrastructure	$	3,300,000
	PRJ003083	Bromo Arts Tower - Exterior Façade Restoration	General Obligation Bonds - 3rd Public Infrastructure	$	1,200,000
	PRJ003571	Canton Helipad	State Grants	$	750,000
Housing and Community Development	PRJ000175	901926 Coldstream, Homestead, and Montebello Acquisition and Demolition	General Funds	$	750,000
	PRJ000386	903364 Lead Hazard Reduction Program	General Obligation Bonds - 6th Community and Economic Development	$	550,000
	PRJ000518	904177 Acquisition and Relocation - Current	General Obligation Bonds - 6th Community and Economic Development	$	500,000
	PRJ000590	904602 Upton	General Funds	$	500,000
	PRJ000706	905226 Affordable Housing Trust Fund	General Obligation Bonds - 5th Affordable Housing	$	6,500,000
	PRJ001030	907157 MCC - Land Management - DHCD	General Obligation Bonds - 6th Community and Economic Development	$	1,000,000
	PRJ001573	913036 Southeast Baltimore Redevelopment	General Funds	$	3,000,000
	PRJ001876	923019 Homeowner Incentives Program	Federal Funds	$	1,000,000

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			General Obligation Bonds - 6th Community and Economic Development	$	2,700,000
			General Funds	$	1,300,000
	PRJ002321	917800 800 Block Harlem Edmondson	General Funds	$	250,000
	PRJ002324	922052 Housing Updates to Benefit Seniors	General Funds	$	500,000
	PRJ002434	915075 588-075 SE Balt. Redevelopment Affordable Housing	General Obligation Bonds - 5th Affordable Housing	$	500,000
	PRJ002435	915078 588-078 CDBG Subrecipient Capital Projects	Federal Funds	$	3,050,000
	PRJ002437	916932 588-932 Poppleton Acquisition, Demolition & Relocation	General Obligation Bonds - 6th Community and Economic Development	$	200,000
	PRJ002438	916054 588-054 Low-Income Mortgage Program	General Obligation Bonds - 6th Community and Economic Development	$	100,000
	PRJ002439	916085 588-085 Impact Investment Areas	General Funds	$	1,300,000
			State Grants	$	20,000,000
			General Obligation Bonds - 6th Community and Economic Development	$	8,000,000
	PRJ002538	917044 588-044 Community Catalyst Grants	General Obligation Bonds - 6th Community and Economic Development	$	1,500,000

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	PRJ002540	924053 588-053 Baltimore Shines - Low Income Solar Program	Federal Funds	$	450,000
	PRJ002604	925986 588-986 Housing Repair Assistance Programs	Federal Funds	$	1,500,000
	PRJ002604	925986 588-986 Housing Repair Assistance Programs	General Obligation Bonds - 6th Community and Economic Development	$	800,000
	PRJ002676	940006 HOME Program	Federal Funds	$	5,000,000
			General Obligation Bonds - 6th Community and Economic Development	$	200,000
	PRJ002677	915049 Affordable Homeownership	General Obligation Bonds - 5th Affordable Housing	$	1,000,000
	PRJ002678	913070 Middle Neighborhood Implementation	General Obligation Bonds - 6th Community and Economic Development	$	600,000
			General Funds	$	500,000
	PRJ002928	FY24 Demolition and Stabilization	Federal Funds	$	1,750,000
			General Obligation Bonds - 6th Community and Economic Development	$	2,500,000
	PRJ003088	1701 East North Ave Gompers Building Redevelopment	General Obligation Bonds - 6th Community and Economic Development	$	750,000

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	PRJ003201	Infrastructure Assessment & Analysis	General Funds	$	250,000
	PRJ003236	Emergency Demolition & Stabilization	General Obligation Bonds - 6th Community and Economic Development	$	1,500,000
	PRJ003476	Site Preparation	General Funds	$	750,000
	PRJ003478	Hope Village – Housing Assistance For Down Payment, Construction and Infrastructure Cost	General Obligation Bonds - 5th Affordable Housing	$	2,000,000
	PRJ003535	Emergency Mortgage Housing Assistance Program	Federal Funds	$	2,000,000
	PRJ003549	Hayward Ave	Pimlico Area Impact Grant - VLT Revenue	$	121,000
	PRJ003550	Delta Community Center Technology Upgrade for the Park Heights Community	Pimlico Area Impact Grant - VLT Revenue	$	100,000
	PRJ003551	Housing Upgrades to Benefit Seniors	Pimlico Area Impact Grant - VLT Revenue	$	90,000
	PRJ003552	Gillis Memorial Grandfamily Apartments	Pimlico Area Impact Grant - VLT Revenue	$	50,000
	PRJ003553	Central Park Heights Homeowner Repair Grants	Pimlico Area Impact Grant - VLT Revenue	$	405,000
	PRJ003554	New Homeowner Booster Grant	Pimlico Area Impact Grant - VLT Revenue	$	150,000
	PRJ003555	Abe Dua Residences	Pimlico Area Impact Grant - VLT Revenue	$	750,000

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	PRJ003556	Park Heights Healthy Homes	Pimlico Area Impact Grant - VLT Revenue	$	300,000
	PRJ003557	Elevating The Zeta Center for Healthy and Active Aging	Pimlico Area Impact Grant - VLT Revenue	$	200,000
	PRJ003558	4500 Pimlico Single Family Townhomes	Pimlico Area Impact Grant - VLT Revenue	$	175,000
	PRJ003559	Park Heights Corridor Blight Elimination	Pimlico Area Impact Grant - VLT Revenue	$	172,000
	PRJ003560	Agrihood Baltimore Food Hub Phase 2	Pimlico Area Impact Grant - VLT Revenue	$	150,000
Mayoralty	PRJ000016	901152 Baltimore City Heritage Area Small Capital Grants	General Obligation Bonds - 6th Community and Economic Development	$	100,000
	PRJ000707	905228 Pinderhughes School Active	General Obligation Bonds - 1st Community and Economic Development	$	(503,144)
	PRJ000987	907048 Green Network Plan	General Obligation Bonds - 2nd Community and Economic Development	$	(185,000)
	PRJ001246	909068 Surplus Schools	General Obligation Bonds - 3rd Public Infrastructure	$	2,250,000
	PRJ001537	912088 Vincent Street Park Expansion	General Obligation Bonds - 3rd Community and Economic Development	$	(546,000)
	PRJ003354	Rash Field Park Phase 2	General Obligation Bonds - 3rd Public Infrastructure	$	2,000,000

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	PRJ003504	Cultural Spaces Capital Support Program	General Obligation Bonds - 6th Community and Economic Development	$	1,000,000
	PRJ003536	Homeless Services Facilities	General Funds	$	18,000,000
	PRJ003538	Public Art	General Obligation Bonds - 3rd Public Infrastructure	$	1,000,000
	PRJ003539	Economic Development Support	General Funds	$	2,000,000
M-R: Baltimore City Public Schools	PRJ002123	906177 Armistead Gardens 243	General Obligation Bonds - 51st Schools	$	1,427,000
	PRJ002475	938011 418-011 Furley Elementary School Replacement	General Obligation Bonds - 51st Schools	$	2,500,000
	PRJ002876	Northeast Middle School Building #49 Renovation	General Obligation Bonds - 51st Schools	$	1,000,000
	PRJ002878	Edmondson High School Renovation	General Obligation Bonds - 51st Schools	$	2,973,000
	PRJ003526	Curtis Bay Elementary #207 HVAC	General Obligation Bonds - 51st Schools	$	2,300,000
	PRJ003528	Healthy Schools FY25 Projects	General Obligation Bonds - 51st Schools	$	10,300,000
	PRJ003529	Healthy Schools FY24 Windows & Doors	General Obligation Bonds - 51st Schools	$	7,000,000
M-R: Office of Information and Technology	PRJ003119	Permitting	General Funds	$	1,261,540
	PRJ003238	Tax Application Modernization	General Funds	$	2,020,000

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	PRJ003464	CitiWatch Infrastructure Investments	General Funds	$	1,668,460
	PRJ003466	Network Access Control	General Funds	$	300,000
	PRJ003467	Exchange 2016 & Email Architecture Redesign	General Funds	$	150,000
	PRJ003468	Unity Storage Replacement	General Funds	$	200,000
	PRJ003470	Salesforce 311 Migration	General Funds	$	150,000
	PRJ003471	GIS Transformation	General Funds	$	1,000,000
Parking Authority	PRJ003306	Caroline Street Elevator Modernization Plan	Revenue Bonds	$	750,000
	PRJ003308	Fleet & Eden Garage Elevator Modernization Plan	Revenue Bonds	$	250,000
	PRJ003325	Penn Station Garage Capital Repairs & Replacements	Revenue Bonds	$	735,000
	PRJ003329	Little Italy Garage Capital Repairs & Replacements	Revenue Bonds	$	558,600
	PRJ003345	Garages Security Camera System Upgrade	Revenue Bonds	$	750,000
	PRJ003346	Fire Suppression System Repairs	Revenue Bonds	$	500,000
Planning	PRJ000003	901010 Historic Public Monuments	General Funds	$	(214,500)
	PRJ001790	919052 BGN Smithson Park	General Obligation Bonds - 2nd Community and Economic Development	$	(720,598)

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	PRJ001841	921053 BGN Harlem Park	General Obligation Bonds - 2nd Community and Economic Development	$	(50,393)
	PRJ002017	935019 Baltimore Green Network	General Funds	$	(475,627)
	PRJ003505	Capital Improvement Program	General Funds	$	300,000
	PRJ003537	Northern Community Action Center - Redevelopment and Reconstruction Study	State Grants	$	300,000
	PRJ003563	Ambassador Theater Redevelopment	Pimlico Area Impact Grant - VLT Revenue	$	120,000
	PRJ003566	Dayspring Early Learning Center - Portable Classroom	Pimlico Area Impact Grant - VLT Revenue	$	75,000
Public Works - Solid Waste	PRJ000188	902047 Quarantine Road Landfill Expansion	General Obligation Bonds - 3rd Public Infrastructure	$	3,000,000
	PRJ001572	913035 Northwest Transfer Station	General Obligation Bonds - Public Infrastructure	$	500,000
	PRJ002510	917035 517-035 Solid Waste Facility Health and Safety Improvements	General Obligation Bonds - 3rd Public Infrastructure	$	500,000
	PRJ002515	925033 517-033 Solid Waste Regulatory Compliance Services	General Obligation Bonds - 3rd Public Infrastructure	$	2,000,000
	PRJ002517	961010 517-010 Eastside Transfer Station	General Obligation Bonds - 3rd Public Infrastructure	$	21,000,000
	PRJ002682	924037 Western Sanitation Yard Renovation	General Obligation Bonds - 3rd Public Infrastructure	$	2,000,000
Public Works - Stormwater	PRJ002415	921055 520-055 MS4 Permit Requirements	Utility Revenue	$	10,000,000
			Revenue Bonds	$	5,275,000

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	PRJ002509	916049 520-049 SDC-7773 Gwynns Falls Drainage	Federal Funds	$	603,223
	PRJ002935	SDC 7802 Hillen Road and 35th Street Storm Drain Improvement	Federal Funds	$	528,223
	PRJ003180	Middle Branch Resiliency Initiative	State Grants	$	20,669,588
	PRJ003445	ER 4133 Batch I ESD Design	Revenue Bonds	$	800,000
	PRJ003446	ER 4136 Batch II ESD Design	Revenue Bonds	$	800,000
	PRJ003447	ER 4138 Batch III ESD Design	Revenue Bonds	$	1,100,000
Public Works - Wastewater	PRJ000380	903345 SC938 Patapsco Headworks	Federal Funds	$	4,000,000
	PRJ000412	903569 Sanitary Sewer Replacement and Rehabilitation	County Grants	$	5,000,000
	PRJ000457	903944 SC992 Egg Shaped Digester	Federal Funds	$	3,452,972
	PRJ000474	904017 SC979 Dundalk Pumping Station Rehabilitation	County Grants	$	8,766,383
			Revenue Bonds	$	22,890,664
	PRJ000635	904953 Project 1294 Consent Decree PM	Revenue Bonds	$	4,250,000
			County Grants	$	5,750,000
	PRJ000922	906548 SC949 Rehabilitation Stony Run Pumping	Revenue Bonds	$	7,970,599
			County Grants	$	419,505
	PRJ000943	906684 SC935 Sparrows Pt Alt Outfall	Revenue Bonds	$	15,525,000
			County Grants	$	15,525,000

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PRJ001046	907336 SC926 Patapsco WWTP Power Rel	County Grants	$	5,213,626
PRJ001161	908126 WC1373 Urgent Needs Large Meters WW	Revenue Bonds	$	5,000,000
		County Grants	$	5,000,000
PRJ001205	908692 Electrical Systems Upgrades	County Grants	$	2,426,577
PRJ001234	909048 SC969Lane Siphon and Armistead Run	Revenue Bonds	$	1,117,923
		County Grants	$	2,296,397
PRJ001426	911022 SC982 Eastern Ave Pumping Station	Revenue Bonds	$	25,759,200
PRJ002370	902928 SC1028 Outfall 156	Revenue Bonds	$	1,000,000
		Utility Revenue	$	10,000,000
PRJ002774	SC 1037 Effluent Filter Rehabilitation at Back River WWTP	Revenue Bonds	$	1,200,000
		County Grants	$	1,200,000
PRJ002818	SC1009 Project 1330J Phase II Jones Falls Sewershed Inflow & Infiltration Reduction - Area D	Revenue Bonds	$	10,622,818
PRJ002819	SC1010 Project 1330RK Phase II Jones Falls Sewershed Inflow & Infiltration Reduction - Area C	Revenue Bonds	$	7,850,000
PRJ002950	SC-1023 High Rate Facility Renovation at Back River WWTP	Revenue Bonds	$	1,000,000
		County Grants	$	1,000,000

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	PRJ002958	SC-993 Jones Falls Pumping Station Capacity Upgrade	County Grants	$	12,250,000
	PRJ003143	SC 1039 Urgent Needs Improvements to Baltimore City Sanitary Sewers in Various Locations - Zone 3	Revenue Bonds	$	11,050,000
	PRJ003145	SC 1041 Construction Management Services for Wastewater Collections System	Revenue Bonds	$	2,500,000
	PRJ003149	SC 1042 Construction Management Services for Wastewater Collection System	Revenue Bonds	$	4,400,000
	PRJ003498	Rehabilitation and Improvements to Sanitary Sewers at Various Locations in Baltimore City	Revenue Bonds	$	19,980,000
	PRJ003502	HR Hyd Herring Run Phase II Sewershed Improvements for 5 year LOP (HR-3_Conveyance Upgrade)	Revenue Bonds	$	3,888,000
	PRJ003503	LL Hyd LL Phase II Sewershed Improvements for 5-Year Hybrid LOP (LL-3_Conveyance Upgrade)	Revenue Bonds	$	4,320,000
	PRJ003514	Project 1404 On-Call Program Management Services	Revenue Bonds	$	12,100,000
			County Grants	$	12,100,000
Public Works - Water Supply	PRJ000191	902070 Watershed Bridge Maintenance	Revenue Bonds	$	1,425,600
			County Grants	$	950,400
	PRJ000519	904178 WM Keswick Rd and Vicinity	Revenue Bonds	$	6,000,000

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PRJ000700	905192 Project 1201 Large Diameter Maintenance	Revenue Bonds	$	7,560,000
		County Grants	$	7,560,000
PRJ000832	906068 Watershed Rd and Culvert Maintenance	Revenue Bonds	$	3,240,000
PRJ000863	906133 Construction Reserve Meter Replacement	County Grants	$	5,000,000
		Revenue Bonds	$	5,000,000
PRJ000968	906918 Ashburton Water Pumping Station	County Grants	$	1,959,243
		Revenue Bonds	$	2,122,341
PRJ001040	907224 Leakin Park Pump Station Rehabilitation	Revenue Bonds	$	3,210,800
PRJ001040	907224 Leakin Park Pump Station Rehabilitation	County Grants	$	12,843,200
PRJ001182	908400 Construction Reserve Valve and Hydrant R	Revenue Bonds	$	2,700,000
PRJ001223	908936 WC1285 Caroline WM Replacement	Revenue Bonds	$	8,000,000
PRJ001395	910300 Urgent Needs Water Facilities	County Grants	$	560,000
		Revenue Bonds	$	840,000
PRJ001410	910609 Project 1185.3 WC 1313 and WC 1312	Revenue Bonds	$	10,688,064
PRJ002009	933989 WC 1392 20 Inch Franklintown	Revenue Bonds	$	19,050,000
PRJ002233	905967 WC 1413R Montebello Lake Dredging	County Grants	$	5,670,000

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	PRJ002562	907256 557-256 WC-1430 Water Main Replacement at Various Locations	Revenue Bonds	$	17,303,544
	PRJ002569	906252 557-252 WC-TBD On-Call Design & Engineering Services	Revenue Bonds	$	5,454,000
	PRJ002701	906154 Conckling St., Russell St, & Vicinity WM Replacements	Revenue Bonds	$	7,658,895
	PRJ003158	Urgent Needs Water Infrastructure FY26 - Contract I	Revenue Bonds	$	8,665,920
			County Grants	$	1,529,280
	PRJ003159	Urgent Needs Water Infrastructure FY26 - Contract II	Revenue Bonds	$	8,665,920
			County Grants	$	1,529,280
	PRJ003160	Urgent Needs Water Infrastructure FY26 - Contract III	Revenue Bonds	$	8,665,920
			County Grants	$	1,529,280
	PRJ003453	WC 1318 Downtown, Bolton Hill, Guilford Neighborhoods & Vicinity WM Replacement	Utility Revenue	$	25,000,000
			Revenue Bonds	$	21,447,015
	PRJ003461	WC 1271 Cross St & Vicinity WM Replacement	Revenue Bonds	$	353,048
	PRJ003462	WC 1273 Forest Park & Vicinity WM Replacement	Revenue Bonds	$	151,598
	PRJ003515	Project 1404 On-Call Program Management Services	Revenue Bonds	$	9,900,000
			County Grants	$	9,900,000

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	PRJ003516	County Billing Reconciliation	County Grants	$	5,000,000
Recreation and Parks	PRJ000329	903137 Warwick Park	State Grants	$	(50,000)
	PRJ000859	906123 Robert Marshall Field Active	General Obligation Bonds - 3rd Public Infrastructure	$	2,400,000
	PRJ001004	907097 Irvington Field at Fred B. Leidig Recreation Center	General Obligation Bonds - 3rd Public Infrastructure	$	500,000
	PRJ001267	909106 Druid Hill Park Reservoir	General Funds	$	600,000
	PRJ001374	910094 Herring Run Improvements FY 18	State Grants	$	(1,125,000)
			General Obligation Bonds - 3rd Recreation and Parks & Public Facilities	$	199,292
	PRJ001389	910140 Parkview Recreation Center	General Obligation Bonds - 3rd Public Infrastructure	$	65,000
	PRJ001457	911093 Clifton Park Improvement FY 18	General Funds	$	2,000,000
			State Grants	$	1,125,000
	PRJ001583	913055 NW Park Improvements FY 15 Active	State Grants	$	100,000
			State Grants	$	75,000
	PRJ001598	913110 Clifton Mansion Site Improvements Reserve	General Obligation Bonds - 3rd Recreation and Parks & Public Facilities	$	(199,292)
	PRJ001639	914085 Patterson Park Master Active	General Obligation Bonds - 3rd Public Infrastructure	$	400,000
			State Grants	$	21,400

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	PRJ001672	915052 Druid Park Comm Center Active	State Grants	$	(250,000)
	PRJ001783	919031 Druid Hill Trail and Park Active	State Grants	$	(300,000)
	PRJ002132	904772 Dypski Park Improvements	General Obligation Bonds - 3rd Public Infrastructure	$	155,000
	PRJ002136	906122 CC Jackson Park Expansion	General Obligation Bonds - 3rd Public Infrastructure	$	3,600,000
	PRJ002143	907161 CHOICE City Spring Park Improvements (Phase I and II)	State Grants	$	2,000,000
			General Obligation Bonds - 3rd Public Infrastructure	$	3,000,000
	PRJ002148	908133 Easterwood Park Improvements	State Grants	$	1,200,000
			General Obligation Bonds - 3rd Public Infrastructure	$	200,000
	PRJ002154	909132 Solo Gibbs Recreation Center - Phase II	State Grants	$	2,500,000
			State Grants	$	1,000,000
	PRJ002161	911087 North Harford Park Improvement	State Grants	$	(1,000,000)
	PRJ002357	913138 Bond Street Park	State Grants	$	(21,400)
	PRJ002480	904195 474-195 Riverside Park Pool	State Grants	$	750,000
	PRJ002480	904195 474-195 Riverside Park Pool	State Grants	$	750,000
	PRJ002488	907163 474-163 Cab Calloway Legends Sq Park	State Grants	$	700,000

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			General Obligation Bonds - 3rd Public Infrastructure	$	100,000
	PRJ002493	908191 474-191 Patterson Park Pool and Bathhouse	General Funds	$	1,400,000
	PRJ002494	908194 474-194 Riverside Park Bathhouse and Light Installation	State Grants	$	(750,000)
	PRJ002497	911126 474-128 Tree Baltimore Program	General Obligation Bonds - 3rd Public Infrastructure	$	200,000
	PRJ002501	910165 474-165 Howard 'P' Rawlings Conservatory - Palm House	State Grants	$	(138,160)
	PRJ002505	914114 474-114 CHOICE Neighborhood Rec. Facilities – Chick Webb Rec. Center-Construction and Constr. Mgmt	General Obligation Bonds - 3rd Public Infrastructure	$	55,000
	PRJ002506	916079 474-079 Bocek Park Athletic Center- Gym & BB Court Construction	General Obligation Bonds - 3rd Public Infrastructure	$	1,120,000
	PRJ002703	921073 Park Field House Renovations - Druid Hill Comfort Station	General Obligation Bonds - 3rd Public Infrastructure	$	250,000
	PRJ002709	905168 Solo Gibbs Park- Phase I Construction	Casino Area Local Impact Grant - VLT Revenue	$	3,000,000
	PRJ002879	Herring Run - Halls Springs Playground	State Grants	$	(1,000,000)
	PRJ002882	Druid Hill Park - Parkdale Ave Flooding Mitigation	General Obligation Bonds - 3rd Public Infrastructure	$	500,000

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	PRJ002884	Congressman Elijah Cummings Recreation Center	General Obligation Bonds - 3rd Public Infrastructure	$	65,000
	PRJ002886	Lillian Jones Recreation Center Improvements	State Grants	$	(700,000)
			General Obligation Bonds - 3rd Public Infrastructure	$	900,000
	PRJ003233	Wilbur Waters Park	State Grants	$	50,000
	PRJ003443	Gardenville Recreation center	General Obligation Bonds - 3rd Public Infrastructure	$	65,000
	PRJ003448	Carroll F. Cook Rec Center Construction	State Grants	$	800,000
	PRJ003449	Unifier Software	General Obligation Bonds - 3rd Public Infrastructure	$	575,000
	PRJ003451	Facility Roof Replacements	General Obligation Bonds - 3rd Public Infrastructure	$	700,000
	PRJ003452	Facility HVAC replacements	General Obligation Bonds - 3rd Public Infrastructure	$	450,000
	PRJ003542	McKim Free School	General Obligation Bonds - 2nd Recreation and Parks & Public Facilities	$	125,000
			General Obligation Bonds - 3rd Recreation and Parks & Public Facilities	$	275,000
	PRJ003567	Collington Square Park Improvements	State Grants	$	200,000
	PRJ003568	Druid Hill Tennis Courts	State Grants	$	300,000
	PRJ003569	Robert L. Dalton Stadium	State Grants	$	1,400,000

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Transportation	PRJ000223	902326 TR12309 Wilkens Ave Bridge Over Gwynns	Federal Funds	$	2,000,000
	PRJ001097	907850 Replace Russell and Monroe Bridge Ramp	Federal Funds	$	3,000,000
			State Grants	$	1,000,000
	PRJ001214	908766 Sisson Street over CSX Active	Federal Funds	$	5,000,000
			General Funds (HUR Eligible)	$	100,000
	PRJ001236	909051 N. Fremont and Lafayette TR19304	General Funds (HUR Eligible)	$	147,000
			Federal Funds	$	588,000
	PRJ001436	911048 Park Heights, Rogers, and Strath TR19303	Federal Funds	$	1,315,000
			General Funds (HUR Eligible)	$	329,000
	PRJ001515	912047 25th St and Greenmt and Kirk TR19302	General Funds (HUR Eligible)	$	175,000
			Federal Funds	$	700,000
	PRJ002178	905148 Bikeways Greensway Trails Nort	General Funds (HUR Eligible)	$	600,000
			Federal Funds	$	2,400,000
			State Grants	$	2,000,000
	PRJ002183	906153 Impact Investment Area Traffic	General Funds (HUR Eligible)	$	450,000
	PRJ002192	914146 Big Jump Conversion/Druid Park	General Funds (HUR Eligible)	$	300,000
	PRJ002521	907156 508-156 Falls Road at Northern Parkway	General Funds (HUR Eligible)	$	300,000

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	PRJ002522	906157 508-157 Frederick Avenue ADA Upgrades (Brunswick to S. Pulaksi)	General Funds (HUR Eligible)	$	100,000
			Federal Funds	$	400,000
	PRJ002526	Neighborhood Traffic Calming (508-151)	General Funds (HUR Eligible)	$	1,340,000
			General Funds	$	1,000,000
	PRJ002529	909122 508-122 Martin Luther King, Jr. Boulevard Sidepath	State Grants	$	520,800
	PRJ002532	910760 506-760 Perring Parkway Ramp Bridge Over Herring Run (BC 3203)	Federal Funds	$	842,000
	PRJ002536	915131 508-131 Wolfe or Washington Street Bike Facility	General Funds (HUR Eligible)	$	460,000
			Federal Funds	$	4,140,000
	PRJ002897	Hillen Road Bridge Over Chinquapin Run (BC 3556)	General Funds (HUR Eligible)	$	40,000
	PRJ002901	Greenway Middle Branch Network Phase 2	Federal Funds	$	758,000
	PRJ002902	Pennsylvania Avenue Corridor Improvements (North Avenue to MLK Blvd)	General Funds (HUR Eligible)	$	500,000
	PRJ002903	Orleans Street Rehabilitation (N Washington St to N Ellwood Ave)	General Funds (HUR Eligible)	$	500,000
	PRJ002904	Johnston Square Improvements	General Funds (HUR Eligible)	$	660,000

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	PRJ002905	W North Avenue Pedestrian Safety Improvements (Mt Royal Ave to Hilton St)	General Funds (HUR Eligible)	$	410,000
	PRJ002906	Russell Street Rehabilitation from Russell Street Viaduct to City Line	General Funds (HUR Eligible)	$	1,110,000
			Federal Funds	$	4,440,000
	PRJ002909	West Baltimore United	General Funds	$	700,000
	PRJ002910	Oldtown Mall Improvements	General Funds (HUR Eligible)	$	200,000
	PRJ002911	Moravia Road Ramp E Bridge over Pulaski Highway (BC 4105)	Federal Funds	$	3,400,000
	PRJ002913	Hanover Street Corridor and Vietnam Veterans Memorial Bridge NEPA Study	State Grants	$	15,500,000
	PRJ003091	Hamilton Avenue Streetscape	State Grants	$	96,000
	PRJ003096	25th Street/Huntingdon Avenue Rehabilitation - Greenmount Ave to 29th St	General Funds (HUR Eligible)	$	367,000
			Federal Funds	$	1,469,000
	PRJ003097	Keith Avenue Rehabilitation from Broening Highway to S Clinton Street	General Funds (HUR Eligible)	$	200,000
			Federal Funds	$	800,000
	PRJ003100	Franklintown Road Bridge Over Gwynns Falls (BC2407)	General Funds (HUR Eligible)	$	200,000
			Federal Funds	$	800,000

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	PRJ003103	Fayette Street Safety Study and Road Diet	General Funds (HUR Eligible)	$ 110,000
	PRJ003105	Traffic Calming Quick-Build to Hardscape Conversion Citywide	General Funds (HUR Eligible)	$ 380,000
	PRJ003106	Pedestrian Safety Improvements with HSIP Grant	General Funds (HUR Eligible)	$ 200,000
	PRJ003110	Resurfacing JOC - Urgent Needs (514-002)	General Funds (HUR Eligible)	$ 4,500,000
	PRJ003114	Curb Repair-Slab Repair Citywide (508-465)	General Funds (HUR Eligible)	$ 3,000,000
			General Funds	$ 3,000,000
	PRJ003115	Sidewalk Reconstruction (Repair) (504-100)	General Funds (HUR Eligible)	$ 12,600,000
			Other Capital Funds	$ 1,300,000
	PRJ003116	Reconstruction of Alleys City Wide (504-200)	General Funds (HUR Eligible)	$ 4,100,000
			Other Capital Funds	$ 1,400,000
	PRJ003120	ADA Curb Ramp and Sidewalk Construction Urgent Need East	General Funds (HUR Eligible)	$ 900,000
	PRJ003121	FY25 ADA Accommodation Requests and Remediation	General Funds (HUR Eligible)	$ 1,000,000
	PRJ003122	ADA Curb Ramp and Sidewalk Construction Urgent Needs West	General Funds (HUR Eligible)	$ 900,000
	PRJ003124	Traffic Safety Improvements Citywide (512-080)	General Funds	$ 3,000,000

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PRJ003125	Resurfacing Northwest (514-214)	General Funds (HUR Eligible)	$	7,800,000
		General Funds	$	1,250,000
PRJ003126	Resurfacing Southwest (514-215)	General Funds (HUR Eligible)	$	7,800,000
		General Funds	$	1,250,000
PRJ003128	Resurfacing Northeast (514-846)	General Funds (HUR Eligible)	$	7,800,000
		General Funds	$	1,250,000
PRJ003129	Resurfacing Southeast (514-216)	General Funds (HUR Eligible)	$	7,800,000
		General Funds	$	1,250,000
PRJ003130	Materials and Compliance Testing (508-029)	General Funds (HUR Eligible)	$	1,000,000
PRJ003131	Toward Zero - Traffic Safety Improvements (512-005)	General Funds (HUR Eligible)	$	1,000,000
PRJ003136	Local Roadway Resurfacing including FHWA ADA Curb Ramp Construction (504-004)	General Funds (HUR Eligible)	$	4,000,000
PRJ003137	Traffic Signal Construction & Reconstruction (512-077)	General Funds (HUR Eligible)	$	1,000,000
		Federal Funds	$	5,700,000
PRJ003138	Intelligent Transportation System (ITS) Improvements (512-078)	General Funds (HUR Eligible)	$	1,000,000
		Federal Funds	$	1,000,000
PRJ003139	Annual Urgent Needs Bridge Repairs (506-754)	General Funds (HUR Eligible)	$	2,000,000

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	PRJ003152	Belair Road Complete Streets Phase III	General Funds (HUR Eligible)	$	222,000
			Federal Funds	$	888,000
	PRJ003200	Baltimore Greenway Trail - Highlandtown-Greektown Connection	General Funds	$	690,127
			Federal Funds	$	2,500,000
			General Obligation Bonds - 1st Community and Economic Development	$	503,144
			General Obligation Bonds - 2nd Community and Economic Development	$	955,991
			General Obligation Bonds - 3rd Community and Economic Development	$	546,000
			State Grants	$	1,500,000
			State Grants	$	733,000
	PRJ003204	Cecil Elementary School Safe Routes to School Grant Award	State Grants	$	177,000
	PRJ003300	Green Meadow Parkway Pedestrian Bridge	General Funds (HUR Eligible)	$	1,500,000
	PRJ003506	Sharp Street Bikeway	General Funds (HUR Eligible)	$	350,000
	PRJ003507	Harbor Connector Ferry Landing ADA Improvements	General Funds (HUR Eligible)	$	1,300,000
	PRJ003508	Comprehensive Transportation Planning Studies	General Funds (HUR Eligible)	$	750,000

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	PRJ003509	15-Minute City Framework Plan	General Funds (HUR Eligible)	$ 400,000
	PRJ003511	Jones Falls Gateway - GRANT	State Grants	$ 498,000
	PRJ003518	ADA Partial Consent Decree FY25 to FY28	General Funds (HUR Eligible)	$ 12,000,000
	PRJ003525	Frederick Avenue Streetscaping - DOT	General Funds (HUR Eligible)	$ 200,000
	PRJ003570	Ashburton Area Lighting Project	Pimlico Area Impact Grant - VLT Revenue	$ 100,000

SECTION 3. AND BE IT FURTHER ORDAINED, That the amounts set forth in Section 2 above designated deappropriations and enclosed in parentheses shall revert to the surpluses of the respective funds and be available for appropriation by this or subsequent ordinances.

SECTION 4. AND BE IT FURTHER ORDAINED, That:

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

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

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

SECTION 5. AND BE IT FURTHER ORDAINED, That the foregoing appropriations in summary consist of:

Council Bill 25-0060

	Fund Name	Operating	Capital	Total
2	General	~~$ 2,457,992,000~~		~~$ 2,607,592,000~~
3		2,457,752,000	$ 149,600,000	2,607,352,000
4	Conduit Enterprise	9,108,665	-	9,108,665
5	Wastewater Utility	361,229,945	10,000,000	371,229,945
6	Water Utility	229,898,684	25,000,000	254,898,684
7	Stormwater Utility	45,117,331	10,000,000	55,117,331
8	Parking Enterprise	17,715,418	-	17,715,418
9	Parking Management	31,942,633	-	31,942,633
10	Federal	216,388,207	65,474,418	281,862,625
11	State	144,759,185	81,189,228	225,948,413
12	Special Revenue	181,978,955	-	181,978,955
13	Special Grant	1,903,766	-	1,903,766
14	General Obligation Bonds	-	125,000,000	125,000,000
15	Revenue Bonds	-	332,045,469	332,045,469
16	Other	-	$133,678,171	$133,678,171
17	**GRAND TOTAL**	**~~$ 3,698,034,789~~** **3,697,794,789**	**$ 931,987,286**	**~~$ 4,630,022,075~~** **4,629,782,075**

18 {Board of Estimates Approval on following page}

dlr25-0338(3)~3rd/16Jun25
OrdOfEst/25-0060~3rd Reader/DOF:bg:ad:bg

The final General Fund operating amount includes the $1.0 million in additional PAYGO capital allocated for Traffic Calming projects as a result of amendments passed by the City Council. The budget summaries includes this amount as part of the capital budget.

Council Bill 25-0060

APPROVED BY THE BOARD OF ESTIMATES

PRESIDENT (ABSTENTION)

MAYOR (AYE)

COMPTROLLER (ABSTENTION)

DIRECTOR OF PUBLIC WORKS (AYE)

CITY SOLICITOR (AYE)

BOARD OF ESTIMATES

5.7.25

DATE

CLERK

dlr25-0338(3)~3rd/16Jun25
OrdOfEst/25-0060~3rd Reader/DOF:bg:ad:bg

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Council Bill 25-0060

Certified as duly passed this 16 day of JUNE, 2025

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this 16th day of JUNE, 2025

Chief Clerk

Approved this _____ day of _____, 20___

Mayor, Baltimore City

Approved for Form and Legal Sufficiency,

this 18th day of June, 2025

Chief Solicitor

dlr25-0338(3)~3rd/16Jun25
OrdOfEsu/25-0060~3rd Reader/DOF:bg:ad:bg

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CITY OF BALTIMORE
ORDINANCE ____
Council Bill 25-0061

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: May 12, 2025
Assigned to: Budget and Appropriations Committee
Committee Report: Favorable
Council action: Adopted
Read second time: June 16, 2025 at 2:00 p.m.

AN ORDINANCE CONCERNING

Annual Property Tax – Fiscal Year 2026

FOR the purpose of providing a tax for the use of the Mayor and City Council of Baltimore for the period of July 1, 2025 through June 30, 2026; and setting the semiannual payment service charge for that period.

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That for the period of July 1, 2025 through June 30, 2026, a tax is levied and imposed for the use of the Mayor and City Council of Baltimore on all property in the City of Baltimore (except property exempt by law), as follows:

(a) except as otherwise specified in item (b) of this section, a tax of $2.248 is levied and imposed on every $100 of assessed or assessable value of real property; and

(b) a tax of $5.62 is levied and imposed on every $100 of assessed or assessable value of:

(1) personal property; and

(2) operating real property described in State Tax-Property Article § 8-109(c).

SECTION 2. AND BE IT FURTHER ORDAINED, That this tax shall be paid and collected in the manner prescribed by law including the provisions of Section 10-210 of the Tax-Property Article of the Annotated Code of the Public General Laws of Maryland.

SECTION 3. AND BE IT FURTHER ORDAINED, That for the period July 1, 2025, through June 30, 2026, the semiannual payment service charge to be imposed under State Tax-Property Article § 10-204.3 is 0.9625%.

SECTION 4. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

dlr25-0339(1)~3rd/16Jun25
proptax/cc25-0061~3rd Reader/bg:ad:bg

Council Bill 25-0061

Certified as duly passed this 16 day of JUNE, 2025

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,
this 16th day of JUNE, 2025

Chief Clerk

Approved this 23rd day of June, 2025

Brandon M. Scott
Mayor, Baltimore City

Approved for Form and Legal Sufficiency,
this 18th day of June, 2025

Chief Solicitor

dlr25-0339(1)~3rd/16Jun25
proptax/cc25-0061~3rd Reader/bg:ad:bg

ARTICLE VI
BOARD OF ESTIMATES

§ 1. Establishment and organization.

(a) *In general.*

There shall be a Board of Estimates composed of the Mayor, President of the City Council, Comptroller, City Solicitor, and Director of Public Works, none of whom shall receive any additional salary as members of the Board.

The President of the City Council shall be President of the Board, and one of the members shall act as Secretary.

The Board may employ such employees as may be necessary to discharge its duties; their number and compensation shall be fixed in the Ordinance of Estimates.

(b) *Meetings.*

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

(c) *Representatives.*

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

§ 2. Powers and duties.

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

> **Editor's Note:** For statutory requirements governing the proposal, adoption, and publication of administrative rules and regulations, *see* General Provisions Article, Title 4 {"Administrative Procedure Act – Regulations"}.

§ 3. Fiscal year; Budget schedule.

(a) *Fiscal year.*

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

(b) *Notice and hearing.*

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

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

(c) *Submission to Council.*

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

(d) *Adoption by Council.*

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

§ 4. Assistance from Finance Director and Planning Commission.

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

(a) *Recommendations on agency estimates.*

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

(b) *Recommendations on capital budget, etc.*

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

§ 5. Preparation of proposed Ordinance of Estimates.

(a) *Contents.*

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

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

(2) a capital budget: estimates of the amounts to be appropriated to each municipal agency for capital improvements in the next fiscal year. The capital budget proposed by the Board also shall include the projects that the Board includes in the first year of its long-range capital improvement program and the source of funds for all capital improvements. However, no capital project shall be included in the capital budget portion of the proposed Ordinance of Estimates submitted by the Board of Estimates to the City Council unless the Board has received and considered the reports and recommendations of the Planning Commission, the Director of Finance, and the Board of Finance with regard to such capital project. The Board of Estimates may establish additional procedures for the development of a long-range capital improvement program and a capital budget.

(b) *Contingent fund.*

The Board may include annually in the proposed Ordinance of Estimates a sum up to one million dollars ($1,000,000.00) of the General Fund appropriations to be used during the next fiscal year as a contingent fund in case of an emergency or necessity for the expenditure of money in excess of or other than the appropriations regularly passed for any municipal agency.

At least one week before it approves a contingent fund expenditure, the Board shall report to the City Council the reasons for the expenditure.

§ 6. Adoption of proposed Ordinance of Estimates.

(a) *Adoption, submission, and publication.*

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

(b) *Accompanying materials.*

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

(1) a breakdown of the amounts stated for each program, purpose, activity, or project of each municipal agency in the proposed operating budget by standard categories of expenditure, for

(a) personal services,

(b) materials, supplies, and equipment,

(c) debt service, and

(d) such other categories as the Board of Estimates may deem advisable.

The personal services category shall include the compensation of every officer and salaried employee of the City; provided, however, that the salaries for employees in the same classification who have a uniform salary or salary range may be combined into a single entry, which shall indicate the number of such employees, their aggregate salaries, and the name or title of the classification.

(2) a comparison by standard categories of expenditures of the appropriations contained in the proposed operating budget with

(a) the amounts requested by the municipal agencies in their budget submissions

(b) the amounts appropriated for the current fiscal year and

(c) the amounts expended in the prior fiscal year;

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

(4) the long-range capital improvement program adopted by the Board and for each capital project included in the capital budget, the following:

a brief description and location,

the total estimated cost,

the appropriations authorized to date,

the appropriations proposed for the next fiscal year,

the appropriations required thereafter to complete the project, and

the estimated additional annual maintenance and operation cost.

(5) a statement setting out:

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

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

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

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

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

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

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

§ 7. Enactment of Ordinance of Estimates.

(a) *Introduction; authorized cuts.*

(1) ON receipt of the proposed Ordinance of Estimates and the accompanying materials, the President of the City Council shall promptly cause it to be introduced in the City Council, and the Council shall hold public hearings on the proposed Ordinance of Estimates.

(2) By a majority vote of its members, the City Council may reduce or eliminate any of the amounts in the proposed Ordinance of Estimates, except:

(i) amounts fixed by state or federal law;

(ii) amounts for the Fire Department established by a board of arbitration and included in the proposed Ordinance of Estimates; and

(iii) amounts for the payment of the interest and principal of the municipal debt.

(b) *Increases and additions.*

(1) Except as provided in this subsection, the City Council does not have the power to increase the amounts fixed by the Board or to add any amount for any new purpose in the proposed Ordinance of Estimates.

(2) (i) By a majority vote of its members, the City Council may increase items of appropriation within the general fund or add items within the general fund for new purposes provided that:

(A) the aggregate amount of the increase does not exceed the aggregate amount by which the City Council has reduced or eliminated from the Ordinance of Estimates under subsection (a) of this section;

(B) the increases authorized by this subsection do not derive from the reduction or elimination of revenue, which by law, contract, or regulation must be used to support appropriations for specific purposes; and

(C) an item added for a new purpose is or will be authorized by legislation separate and apart from the Ordinance of Estimates.

(ii) In no event, however, may:

(A) the total amount of the Operating Budget or the Capital Budget, as amended by the City Council, exceed the total amount of the Operating Budget or Capital Budget, respectively, as proposed by the Board of Estimates; or

(B) any increase or addition be made to or for any item described in subsection (a)(2)(i), (ii), or (iii) of this section.

(3) If the carrying out of a particular program, purpose, activity, or project depends on action by a body other than the City, the City Council may insert a specific provision in the proposed Ordinance of Estimates making the appropriation for the particular program, purpose, activity, or project contingent on that action.

(Res. 20-025, ratified Nov. 3, 2020, effective July 1, 2022.)

(c) *Revenue ordinances.*

As soon as practicable after the passage of the Ordinance of Estimates, the City Council shall enact such revenue ordinances as are necessary to produce sufficient expected revenues, as estimated by the Board of Estimates, to cover the total anticipated expenditures authorized by the Ordinance of Estimates. The Council may adopt revenue sources or revenue rates other than those proposed by the Board and in each such instance the estimate of the revenue to be yielded by such a source or rate shall be made by the Board of Estimates.

The Board of Estimates shall, taking into account any reductions and eliminations made by the City Council in the anticipated expenditures contained in the proposed Ordinance of Estimates and the revenues to be derived from all existing sources and from any new sources or new rates enacted by the City Council, certify to the Council the difference between the anticipated expenditures for the next fiscal year contained in the Ordinance of Estimates and all expected revenues other than from the full rate property tax. The Board shall then state a rate for the levy of full rate property taxes sufficient to realize the amount required to meet the said difference and the ordinance making the annual levy of full rate property taxes shall fix a rate not less than that stated by the Board so that it shall not be necessary at any time for the City to create a floating debt to meet any deficiency, and it shall not be lawful for the City to create a floating debt for any such purpose.

§ 8. Deficiencies; Supplementary appropriations.

(a) *Deficiencies.*

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

(b) *Supplementary appropriations — when authorized.*

(1) Except as provided herein, the Ordinance of Estimates shall include all the moneys to be appropriated by the City for all purposes for the fiscal year for which the ordinance is applicable.

(2) Additional appropriations are permitted during the fiscal year only in the following circumstances and under the following conditions:

(i) *Excess revenues.*

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

(ii) *Unanticipated grants.*

Grants from private or governmental sources that could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates may be made available to the appropriate municipal agency for expenditure by a supplementary appropriation ordinance recommended to the City Council by the Board of Estimates, duly passed by the City Council by a majority vote of its members and approved by the Mayor.

(iii) *Material changes; new programs.*

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

(Res. 20-025, ratified Nov. 3, 2020, effective July 1, 2022.)

(c) *Supplementary appropriations – Requisites of ordinance.*

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

§ 9. Uses of appropriations.

(a) *In general.*

Following the passage of the Ordinance of Estimates and the enactment of the revenue measures necessary to achieve a balance between expected revenues and anticipated expenditures for the next fiscal year, the sums contained in the Ordinance of Estimates shall, after the beginning of the fiscal year to which it is applicable, be and become appropriated for the purposes therein named.

No appropriation provided for in the Ordinance of Estimates shall be used for any purpose other than that named in that ordinance, except:

(1) the Board of Estimates may increase the amount for a particular program, purpose, activity, or project or introduce an amount for a new program, purpose, activity or project by transferring thereto amounts already appropriated to that agency; and

ARTICLE VII
EXECUTIVE DEPARTMENTS

DEPARTMENT OF FINANCE

§ 5. Department of Finance: Established.

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

§ 6. Department of Finance: Director.

(a) *Duties; Qualifications.*

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

(b) *Appointment; Term.*

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

(c) *Salary.*

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

§ 7. Department of Finance: Deputy Director; Employees.

(a) *Deputy – Appointment.*

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

(b) *Deputy – As Acting Director.*

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

(c) *Other employees.*

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

§ 8. Department of Finance: Budget preparation.

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

§ 9. Department of Finance: Budget administration.

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

Supplemental Appropriations and Transfers

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

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

The table below summarizes supplemental appropriations that were approved by the Board of Estimates and City Council to amend the Fiscal 2026 Adopted Budget.

Agency	Amount	Reason
Operating		
Special Revenue		
M-R: Miscellaneous General Expense	2,165,000	Funding to support the purchase of real property for the Center Place Road Extension Project, funded by a grant from Baltimore County. Approved by the Council in October 2024.
General Fund Balance		
City Council	5,250,000	Funding to support additional staffing and training costs and funding for grants to external grantee organizations. Approved by the Council in November 2024.
Public Works	6,000,000	Funding to support additional staffing support for the Bureau of Solid Waste. Approved by the Council in November 2024.
Housing and Community Development	315,000	Funding to support additional staffing costs for Code Enforcement. Approved by the Council in November 2024.
Mayoralty	350,000	Funding to support various programming costs. Approved by the Council in November 2024.
Recreation and Parks	905,000	Funding to support additional programming costs for after school programming at Recreation Centers along with additional funding for park maintenance and youth/adult sports programs. Approved by the Council in November 2024.
Transportation	25,000	Funding to support additional bridge assessments. Approved by the Council in November 2024.
M-R: Miscellaneous General Expenditures	39,990,000	Funding to support a series of items: carry forward purchasing activity $16,750,000, additional PAYGO capital $12,220,000, economic development commitments $10,200,000 and prior year commitments $820,000. Approved by the Council in November 2024.
M-R: Office of Small and Minority Business Advocacy and Development	315,000	Funding to support increased funding for annual grants for the City's Main Streets. Approved by the Council in November 2024.
MR-Office of Neighborhood Safety Engagement	700,000	Funding to support additional staffing costs and a human trafficking grant program. Approved by the Council in November 2024.
State Grant		
Recreation and Parks	90,000	Funding to support efforts addressing deer-related ecological damage in forested park areas, particularly within EPA-designated disadvantaged communities. Funded by the Maryland Department of Natural Resources. Approved by the Council in June 2025.

Agency	Amount	Reason
M-R: Office of Employment Development	1,375,655	Funding to provide case management, barrier removal, supportive services, and skills training for workers displaced by the Key Bridge disaster. Approved by the Council in May 2025.
Health	90,236	Funding to support dementia-related services under the Advocacy for Seniors program, funded by the Maryland Department of Aging. Approved by the Council in May 2025.
M-R: Office of Employment Development	206,822	Funding to support a Recovery-Friendly Workplace pilot program, funded by the Maryland Department of Health's Office of Overdose Response. Approved by the Council in May 2025.
Opioid Restitution Fund		
Mayoralty	1,773,000	Funding to create three positions within the Mayor's Office to coordinate the citywide response, stipends and support costs for the Restitution Advisory Board, community outreach costs, and start-up costs associated with establishing the trust fund for these dollars. Approved by the Council in March 2025.
Law	100,000	Funding to create two additional Assistant Solicitor positions to assist with developing and overseeing grant agreements for non-profits receiving grants through the Opioid Restitution Fund. Approved by the Council in March 2025.
Health	500,000	Funding to provide for planning costs for a replacement facility for the Westside clinic. Approved by the Council in March 2025.
Health	2,000,000	Funding to provide funding for staffing and support costs for opioid response and recovery strategies. Approved by the Council in March 2025.
M-R: Office of Recovery Programming	10,000,000	Funding to provide partial grant funding for non-profit organizations named in settlement agreements. Approved by the Council in March 2025.
M-R: Office of Recovery Programming	270,000	To provide funding for additional positions to oversee grants awarded through the Opioid Restitution Fund. Approved by the Council in March 2025.
Total	**72,420,713**	

COVID-19 Federal Aid

Federal aid served as a lifeline for the City through the COVID-19 pandemic. Since the onset of the pandemic, the City has been receiving federal support to offset costs associated with the response and impacts of COVID-19 on the community. FEMA first declared the national emergency for the pandemic in January 2020, the emergency declaration ended on May 11, 2023. During this time the City tracked all expenses associated with the COVID-19 response to receive reimbursement from FEMA. The City is in the final stages of seeking reimbursement for these costs.

In addition to FEMA funds, Baltimore received funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). All funds received from CARES ($103.4 million) were fully expended by the December 2021 deadline. All funds received from the American Rescue Plan Act ($641 million) have been fully obligated and will be spent down by the December 31st, 2026 deadline.

Sustainability

The Fiscal 2026 budget does not include funds from federal programs associated with COVID-19. The City's fiscal policy establishes that when temporary grant funding ends, costs and services are not taken on by the General Fund. Planning efforts surrounding the remaining ARPA fund programs are ongoing with City agencies, the Mayor's Office of Recovery Programs, and BBMR to identify sustainability plans for these programs following ARPA deadlines.

FEMA Funding

The FEMA reimbursement period for COVID-19 response costs ended on May 11, 2023. The City is in the final stages of submitting documentation to receive reimbursement for these costs. Throughout the pandemic the City received reimbursement for the following costs: hotel sheltering for individuals experiencing homelessness, Health Department staffing for COVID-19 related activities, feeding programs, and the vaccine rollout. These expenses were unbudgeted throughout the pandemic due to their temporary nature. All programs were either transitioned to other funding sources or suspended following the FEMA cost reimbursement deadline. Over the course of the pandemic the City has received $116.36 million in cost reimbursement, with an additional $80.3 million pending reimbursement.

	Funding Status		
Type of Expense	Reimbursed	Pending	Total
Feeding	42,630,548	1,610,553	44,241,101
Materials, Supplies, & Equipment	1,463,958	1,277,632	2,741,590
Other	15,573,926	22,369,024	37,942,950
Sheltering	44,882,674	43,769,324	88,651,998
Vaccines	11,805,438	11,263,308	23,068,746
Total	**116,356,544**	**80,289,841**	**196,646,385**

Table in dollars.

ARPA Funding

The American Rescue Plan Act (ARPA), specifically the State and Local Fiscal Recovery Fund, allocated $641 million to the City of Baltimore in response to the COVID-19 public health emergency and its negative economic impacts. In Fiscal 2022, Mayor Brandon M. Scott established the Mayor's Office of Recovery Programs (MORP) to administer this funding on behalf of the City.

To date, the full ARPA award has been committed to individual projects being implemented by City agencies, quasi-agencies, and local non-profits. Per spending deadlines, ARPA funds were obligated by December 31st, 2024, and must be fully spent down by December 31st, 2026.

MORP provides regular updates regarding spending through quarterly reports to the U.S Department of Treasury, monthly reports to the City Council, and an annual report. These reporting tools provide project level detail regarding the status of ARPA-funded projects. All reporting materials are available on the MORP website.

Learn More

Below are ways to engage with the Bureau of the Budget and Management Research (BBMR) and learn more about the City's budget.

Budget Publications

Every year, the City publishes five budget documents.

1. The Preliminary Budget Plan publication contains the initial budget recommendations from the Department of Finance, which is presented to the Board of Estimates.
2. The Executive Summary publication contains the Board of Estimates recommendations for the budget, which is presented to the City Council.
3. The Agency Detail publications, Volume I and Volume II, contain detailed budget information by agency and service.
4. The Community Guide to the Budget contains an overview of the major funding recommendations of the budget.
5. Summary of the Adopted Budget contains the adopted budget, as well as additional exhibits about the City's financial policies and practices as outlined in the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program.

A copy of the Executive Summary and Agency Detail budget publications can be found at the Enoch Pratt Central Library in the Maryland Room for reference use. The Central Library is located at 400 Cathedral St, Baltimore, MD 21201.

All publications are available in PDF format from the BBMR website.

Capital Improvement Program

The Department of Planning develops the City's six-year Capital Improvement Program. Information on the capital budget process, agency proposals, the annual equity analysis, and more details about the capital budget can be found on the Department of Planning website.

Taxpayers' Night

Every year, the Board of Estimates, which is tasked in the City Charter with formulating and executing the fiscal policy of the City, hosts a public hearing on the Preliminary Budget Plan called Taxpayers' Night, as required by the City Charter. This event provides City residents the opportunity to provide feedback on the Preliminary Budget, which the Board of Estimates takes in to consideration before submitting the recommended budget, formally called the Ordinance of Estimates, to the City Council. The City Council also hosts a Taxpayers' Night on the Ordinance of Estimates.

Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report (ACFR) is a financial document that complies with standards set by the Governmental Accounting Standards Board. Baltimore City's current and past ACFRs can be accessed through the Department of Finance website.

Baltimore City Charter

The City Charter is a legal document that establishes the organization, powers, functions, and essential procedures for Baltimore City. It can be accessed through the Department of Legislative Reference website.

Social Media

Connect with the Bureau of the Budget and Management Research on X, Facebook, Instagram @bmorebudget, for infographics, budget process updates, events, and more.

Newsletter

Subscribe to BBMR's newsletter "Bmore Budgets Brief", a simple way to stay up to date on the City of Baltimore's budget. The newsletter includes regular updates on the budget process, legislative and policy notes, community engagement opportunities, and more. Sign up to receive this newsletter visit the Get Involved section of budget.baltimorecity.gov.

Budget Presentations and Questions

Residents and community groups can request a community budget presentation from a member of BBMR or ask questions about the budget by emailing budget@baltimorecity.gov.

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