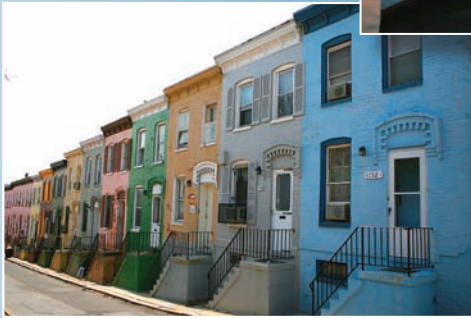


FISCAL 2009

Summary of Adopted Budget



Sheila Dixon, Mayor
City of Baltimore, Maryland



Board of Estimates

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

City Council

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

First District

James B. Kraft

Second District

Nicholas D'Adamo, Jr.

Third District

Robert W. Curran

Fourth District

Bill Henry

Fifth District

Rochelle Spector

Sixth District

Sharon G. Middleton

Seventh District

Belinda K. Conaway

Eighth District

Helen L. Holton

Ninth District

Agnes Welch

Tenth District

Edward L. Reisinger

Eleventh District

William H. Cole, IV

Twelfth District

Bernard C. Young

Thirteenth District

Warren Branch

Fourteenth District

Mary Pat Clarke

Department of Finance

Edward J. Gallagher
Director of Finance

Andrew W. Kleine
Budget Director

Cover:

City Hall with tulips in bloom at War Memorial Plaza, Cylburn Mansion and Arboretum, Upton rowhouses and views of the Inner Harbor. The photos display the vitality of Baltimore City with Mayor Sheila Dixon's initiative for a Cleaner Greener Baltimore. The City is home to an historic seaport and a variety of historic parks and neighborhoods.

Photo Credit:

Mark L. Dennis, Staff Photographer, Office of the Mayor

SUMMARY OF THE ADOPTED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Baltimore
Maryland**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Baltimore, Maryland for its annual budget for the fiscal year beginning July 1, 2007.

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

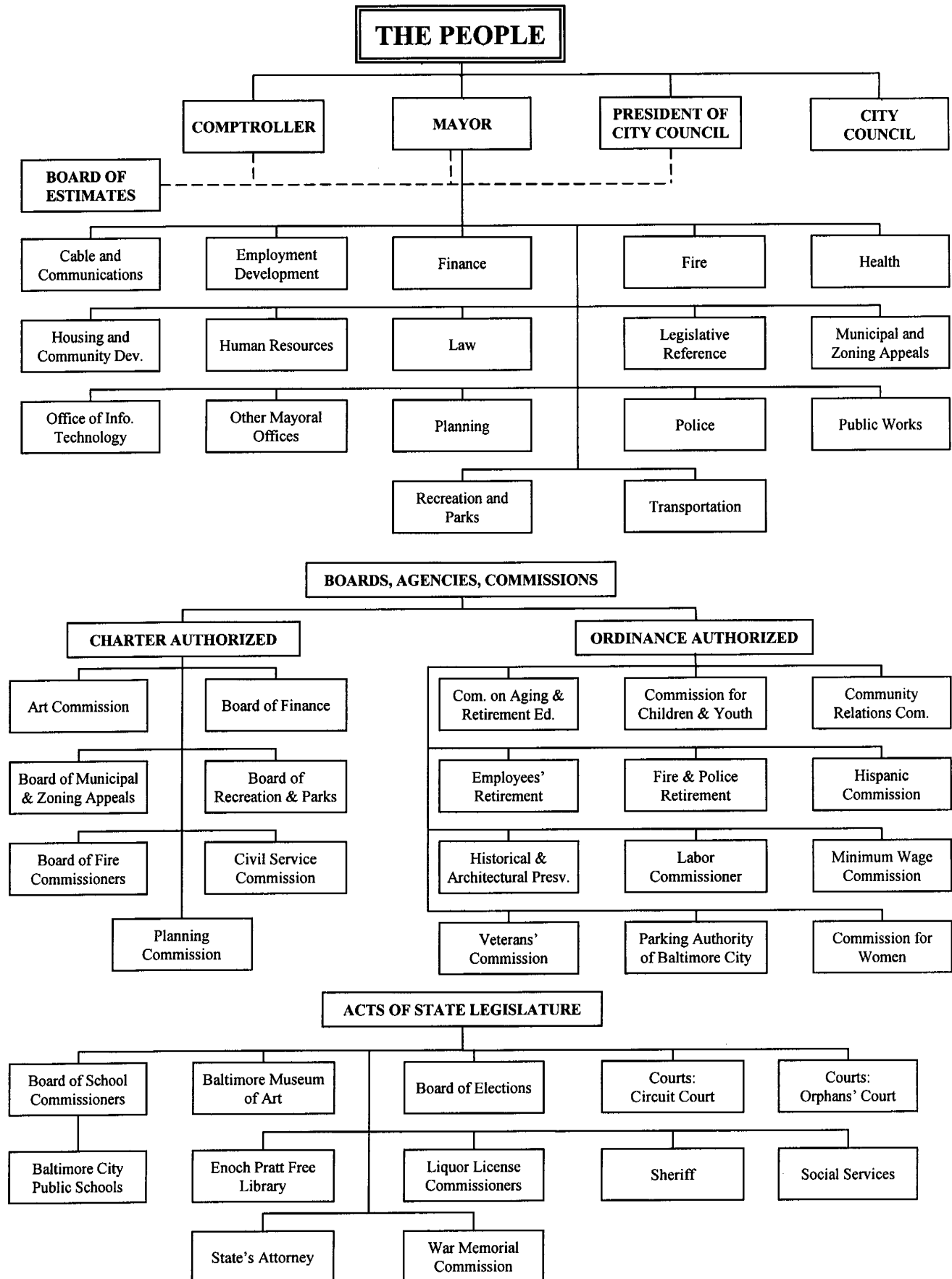
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Fiscal 2009
Summary of the Adopted Budget

Budgetary Environment



MUNICIPAL ORGANIZATION CHART



Dear Taxpayer,

As a member of the City Council, City Council President, and now as Mayor, I have always worked to ensure that our government is focused, responsive and efficient. The financial discipline, strategic use of resources, and momentum for growth that was recognized by the bond rating agencies last year when the City's rating was upgraded to AA status is helping us now to manage the national economic slowdown that has begun to impact Baltimore's economy.



The Fiscal 2009 budget represents a measured and responsible plan in light of current economic trends. It maintains vital services and continues our momentum by directing resources toward my priorities for making Baltimore a cleaner, greener, healthier and safer city.

Because of the challenged economic outlook regionally and nationally, the real property tax rate for the Fiscal 2009 budget plan will remain level at the Fiscal 2008 rate of \$2.268 per \$100 of assessed valuation, which is the lowest level in 40 years.

The real property tax rate has been reduced by a total of six cents over the past three years, saving City taxpayers \$31.5 million from Fiscal 2006 through Fiscal 2008, and another \$18 million in Fiscal 2009. Further, the City has maintained its 4.0 percent cap on assessment growth for owner-occupied residential property, which is one of the most taxpayer-friendly caps in the state and will save homeowners an additional \$118 million in Fiscal 2009.

My commitment to fiscally sustainable property tax relief has not wavered. To this end, I am actively pursuing the recommendations of my Blue Ribbon Committee on Taxes and Fees, which completed its work late last year. You can find the Committee's report at <http://www.baltimorecity.gov/mayor/blueribbon.php>.

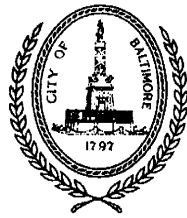
I continue to seek ways to make City government more effective and accountable. I am asking my agency heads to demonstrate, more clearly than ever, how the dollars they spend connect to measurable results, such as cleaner waterways, smoother roads, and healthier babies. This information will help shape my future budget decisions and management initiatives, and I look forward to sharing it with you.

Thank you for your commitment to this great City.

Sincerely,

A handwritten signature in cursive script that reads "Sheila Dixon".

Mayor Sheila Dixon



SHEILA DIXON
Mayor
250 City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

April 23, 2008

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

Re: Fiscal 2009 Proposed Ordinance of Estimates

Dear Madame President and Council Members:

As a member of the City Council, City Council President, and now as Mayor, I have always worked to ensure that our government is focused, responsive and efficient. The financial discipline, strategic use of resources, and momentum for growth that was recognized by the bond rating agencies last year when the City's rating was upgraded to AA status is helping us now to manage the national economic slowdown that has begun to impact Baltimore's economy. The Fiscal 2009 proposed budget represents a measured and responsible plan in light of current economic trends. It maintains basic services and continues our momentum by directing and transforming resources toward my priorities for making Baltimore a cleaner, greener, healthier, and safer city.

Protecting our Citizens

Protecting our citizens from harm is my number one priority and responsibility as Mayor. Reducing violence in Baltimore requires a citywide effort including local, state, and federal agencies, social service providers, community agencies, faith-based groups, the business community, neighborhood associations, community leaders, residents and youth. My Administration is employing a multi-faceted human development approach to combat violence through outreach, community partnership, and service delivery. Specifically, we have taken the following actions:

- Created the Violent Crime Impact Division (VCID) within the Police Department, with the mission of providing targeted enforcement in our most violent posts within the Eastern, Western, and Northwestern Districts. Year-to-date in 2008 (through April 12th), homicides within the targeted VCID areas are down 49% compared to the same period in 2007 and non-fatal shootings are down 30% compared to the same period in 2007.
- Created a new GunStat program, which tracks and prioritizes felony gun cases, and helped launch an inter-city initiative called Mayors Against Illegal Guns, which is working to build a regional system for sharing data on illegal guns. The new system uses gun trace data that had previously been kept

phone: 410.396.3835 fax: 410.576.9425 e-mail: mayor@baltimorecity.gov

confidential that the Dixon Administration and other mayors compelled the federal government to begin sharing.

- Created a Gun Offender Registry to keep track of the people who are committing crimes with guns in our city. Baltimore and New York City are the only cities in the country to create such a registry at this time. Since its inception in early 2008, 124 gun offenders have become subject to the registration requirement; 44 of them are out of jail, living in the community and are now being tracked by Baltimore City Police as registered gun offenders.

So far we are seeing real results from these efforts. Year to date in 2008 (as of April 16th), citywide homicides have been reduced by 28% and non-fatal shootings have been reduced by 32% compared to the same period in 2007. For the first quarter of 2008, Baltimore City has the lowest number of homicides in 25 years. Additionally, during Calendar 2007, the Police Department seized 3,462 guns, an 11% increase over 2006, and as of April 1, 2008, they had seized 775 guns, another 10% increase over the same period in 2007.

In support of our public safety efforts, the Fiscal 2009 General Fund budget calls for a \$13.4 million increase for the Police Department and an \$8.8 million increase for the Fire Department. This includes investments in salary increases as well as vehicles and equipment to ensure that our first responders operate safely and effectively throughout the city. The 2009 budget also includes funding to support a new joint Police and Fire training facility at the former Pimlico Middle School, additional funding to support the City's 800 MHz communications system, and increased funding for police recruiting efforts.

Advancing our Youth

A strong and stable family life is fundamental to the development of our young people. My Family Strengthening Platform sets out to help parents and guardians develop the tools necessary to raise healthy, happy and productive children. To this end, we established Baltimore Rising, Inc. as the primary mechanism for carrying out our Family Strengthening Platform through outreach and integration of service delivery systems that are already in place to serve our families.

My Administration has also provided a historic high level of City funding, partly through the use of one-time surplus funds, for services such as after school programs, home visiting, mentoring, community schools, school-based mental health, anti-violence youth intervention, and summer jobs work experience. By using the funding strategically to demonstrate successful service delivery models, the City has already leveraged up to \$500,000 in funding from Baltimore Substance Abuse Systems to maintain the progress we began with school-based mental health services, and the Health Department is working with the Greater Baltimore Committee to raise \$1 million in private funds to leverage the City funding for the Operation Safe Streets program. Leveraging of funds is key as the cost for meeting the significant needs of our children and families cannot be born by the City's limited local tax base alone.

The Fiscal 2009 budget maintains our support for children and families by providing \$2.5 million more than the State requirement for the City's local maintenance of effort contribution to the City schools, along with an additional \$76 per student in total City operating support (direct and non-direct contributions) for the public school system. The budget also includes \$18 million for school renovation and construction. Baltimore's public school facilities should provide modern, safe and technologically-advanced learning environments for all of our Pre-K through high school students. In addition, our public schools should serve as community resources for all of our citizens, providing after-school programs for students as well as recreational, cultural, community, health, family support and employment development programs for area residents. Generating public and private investment in new and upgraded public school facilities, including for charter schools, is a priority for stabilizing and revitalizing our communities. These public school

facility investments also play a key role in attracting new families to live in the City as part of regional Smart Growth and Base Realignment and Closure (BRAC) initiatives.

The Fiscal 2009 budget also includes a record high \$2.4 million to support the YouthWorks Summer Jobs Program administered by the Mayor's Office of Employment Development; this is enough to cover more than 2,100 summer job slots for Baltimore's youth. The budget also maintains critical funding for a number of other programs to support our children from the beginning of life through high school.

Planning for the Future

As important as it is to focus on the immediate needs of the City, much of our success stems from the ability to plan strategically and predict the future needs of residents. In 2006, the City began a five-year plan to fund \$60.0 million to the Affordable Housing Program (AHP) to create economically diverse housing opportunities throughout the city. We will continue toward the \$60.0 million goal by contributing \$4.2 million to the AHP in Fiscal 2009.

In June 2007, I signed into law an inclusionary housing ordinance to increase the supply and distribution of affordable housing across the city. Reflecting a consensus among developers, affordable housing advocates, and elected officials, the law requires that residential developments that receive significant city financial or zoning assistance include housing affordable to a range of household incomes.

In January 2008, my Administration released our 10 Year Plan to End Homelessness. The culmination of hundreds of participants, including leaders from the nonprofit, business and philanthropic communities, housing developers, service providers, advocates, and formerly homeless individuals, the plan has raised visibility and support for new homeless strategies designed to end homelessness by 2018. In December 2007, 40 homeless men and women were moved from encampments downtown; more than 30 of these individuals have received housing choice vouchers and are living in permanent housing, many for the first time. Others have been placed into treatment facilities and other programs. Participants in this "housing first" initiative are receiving ongoing case management to help them remain housed. The Fiscal Year 2009 budget includes capital funds and operating support for a 24-hour year-round emergency shelter, a key component of the 10-Year Plan.

At my Administration's request, the General Assembly approved legislation that would enable the City to create a Land Bank Authority as a critical instrument in attacking blight throughout city neighborhoods. The Land Bank will have a targeted and well-defined mission of acquiring, maintaining, and selling vacant property. Free of many of the constraints that limit larger bureaucracies, a Land Bank Authority can be more innovative, adaptive, and flexible than the many departments and agencies that have collective responsibility for our growing inventory of more than 10,000 vacant buildings and lots.

In 2007, the City adopted three key pieces of environmental legislation that created an Office of Sustainability, appointed a Commission on Resource Sustainability, and imposed "green" building requirements on public and private buildings. The Sustainability Commission will work with the public and private sectors to prepare and coordinate the implementation of a citywide Sustainability Plan, due to be completed in the fall of 2008.

In 2007, my Administration challenged the Department of Transportation to find new ways of coordinating its resources to make road construction more efficient. The result – known as Operation Orange Cone – has led to a record amount of road resurfacing throughout the city. In 2007, the City paved an impressive 139 lane miles. This year, the city has set a goal to complete 200 lane miles of repaving, representing the most significant capital improvement season in years and the most substantial increase of milling and paving projects ever. The Fiscal 2009 capital budget includes \$30 million in County Transportation

Revenue Bond funds, a cost-effective means of financing road improvements in light of declining Highway User Revenues coming to the City from the State.

Enriching our Lives

I am committed to continuing the progress that we have achieved in recent years with regard to improving the basic quality of life for all City residents and enhancing the tremendous assets that the City has to offer residents and visitors alike. To this end, we have reorganized City service delivery systems related to the cleaning and boarding of vacant properties, the removal of eviction chattel and fire debris from our curbs and rights of way, and the collection of household recycling materials, with the conversion to a single stream system that allows citizens greater flexibility, boosting recycling activity as a result. We also developed the Tree Baltimore plan, with a goal to double the City's tree canopy over the next 30 years, and boosted the number of trees planted and distributed by the City to 5,683 in 2007, the highest number in recent history. Lastly, the City is continuing its commitment to the arts and cultural organizations that enrich the lives of our residents and visitors, with continued investments in the Creative Baltimore Fund and the initiative to provide free admissions at the Baltimore Museum of Art and the Walters Art Museum.

Conclusion

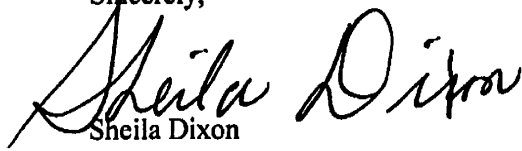
In order to best position the City for weathering the challenged economic outlook while maintaining momentum on the core service priorities discussed throughout this letter, the real property tax rate for the Fiscal 2009 budget plan will remain level at the Fiscal 2008 rate of \$2.268 per \$100 of assessed valuation. The real property tax rate has been reduced by a total of six cents over the past three years from \$2.328 per \$100 of assessed valuation to \$2.268 per \$100, the lowest level in at least 40 years. This six-cent reduction saved City taxpayers a cumulative total of \$31.5 million over the period from Fiscal 2006 through Fiscal 2008. City taxpayers will pay \$18.0 million less in real property taxes in Fiscal 2009 as a result of the six-cent reduction achieved in the last three years than they would have paid if there had been no reductions.

Furthermore, the City has maintained its 4 percent cap on assessment growth for owner-occupied residential property, a cap that is more beneficial to homeowners than the credit in 18 of Maryland's 24 counties. Additionally, I am committed to identifying ways to make the property tax rate more competitive with surrounding Maryland jurisdictions and am actively pursuing several of the recommendations of the 2007 Blue Ribbon Committee on Taxes and Fees, including a comprehensive fee study and a vacant housing strategy.

This budget presents more than just dollars and cents; it is a call for all City agencies to transform their operations and to find innovative ways to deliver services more efficiently. We must be realistic and cautious about our resources, and this budget takes great care to prepare the City for the potential of difficult financial times ahead. I am confident that despite the limitations we face, this budget will enable us to fulfill our promises and our responsibility to citizens.

I look forward to your counsel and your insight as we move forward in this process. Together, we will continue to renew the cleaner, greener, safer and healthier promise of this great City.

Sincerely,

A handwritten signature in black ink, appearing to read "Sheila Dixon". The signature is fluid and cursive, with the first name "Sheila" being more prominent than the last name "Dixon".

Sheila Dixon
Mayor
Baltimore

FISCAL 2009

SUMMARY OF THE ADOPTED BUDGET Financial and Programmatic Policies

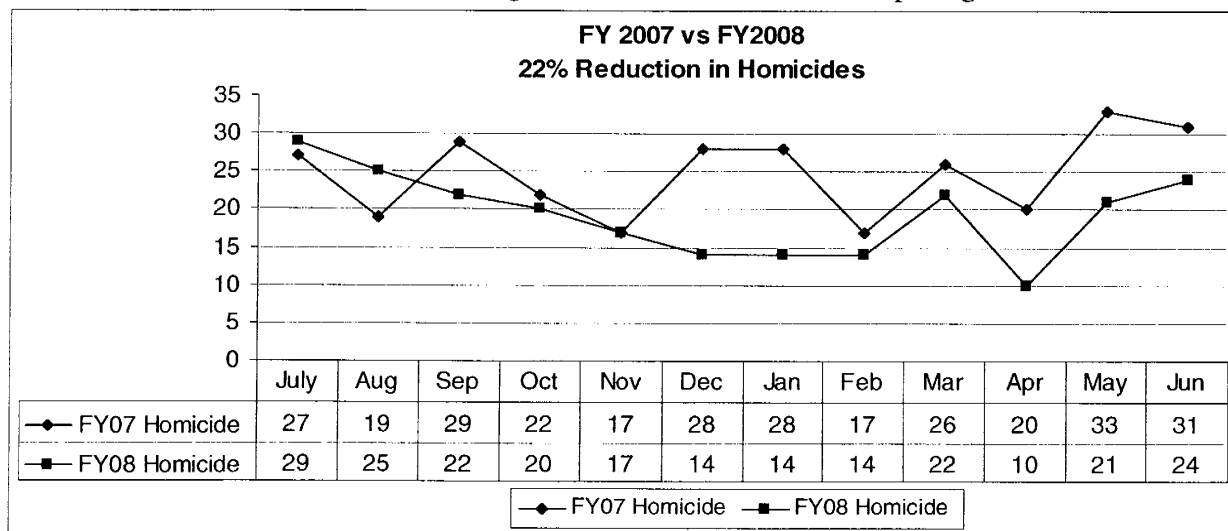
This section presents the long-term challenges facing the City, enumerates the Mayor's primary objectives to address these challenges, and outlines the Fiscal 2009 budgetary actions to achieve these objectives. It also presents the major elements of the City's budgetary and related financial policies that provide for effective financial management to support work to achieve the Mayor's objectives to:

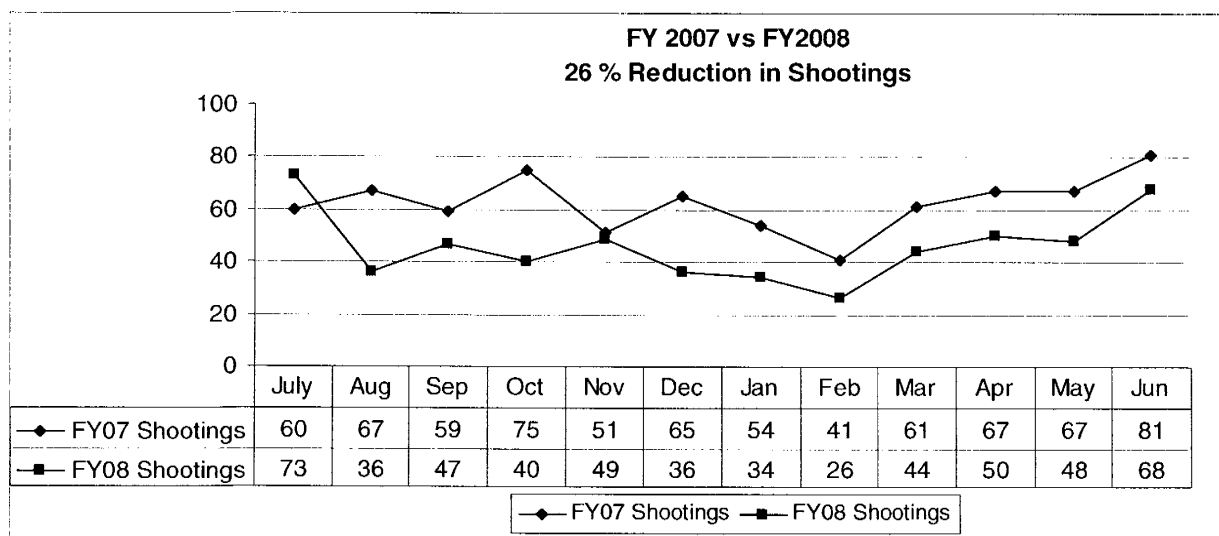
- *Make Baltimore a safe and healthier City*
- *Make Baltimore a cleaner and greener City*
- *Increase educational, cultural and recreational opportunities for children*
- *Strengthen Baltimore's economy by increasing the tax base, jobs and minority business opportunities*
- *Create stable and healthy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

Objective 1: Make Baltimore a safe and healthier city

Crime Reduction

Making Baltimore safer is one key component to increasing Baltimore's population, promoting economic growth, and creating and retaining jobs. In 2008, Baltimore continued to reduce crime. The reductions in homicides and shootings are unprecedented. As shown in the following chart, strategies developed by Mayor Dixon and implemented by the Baltimore Police Department have significantly reduced homicides and shootings since July 2007. In fact, homicides are down 22.0% and shootings are down 26.0% when comparing Fiscal 2007 to 2008.





Gun Task Force

Established on June 1, 2007, the Gun Tracing Task Force (GTTF), made up of members of the Baltimore Police Department, Maryland State Police, and Bureau of Alcohol, Tobacco and Firearms (ATF), suppresses gun trafficking and unlawful firearms possession by targeting straw purchasers and gun dealers who fail to comply with state and federal laws.

During the previous fiscal year, the GTTF has executed 82 search and seizure warrants, seized or recovered 356 guns and made 55 arrests, 41 of which included a handgun violation charge.

Violent Crime Impact Division (VCID)

In 2007, the Police Department's Organized Crime Division was reorganized and restructured. The new Violent Crime Impact Division's (VCID) detectives target the most violent offenders. This new focus has resulted in significant crime reductions.

Although the VCID accounts for only 9.5% of the total sworn strength of the Police Department, the division has produced the following year-to-date statistics as of August 9, 2008:

- 23.9% of the total arrests
- 95.0% of the total felony narcotic arrests
- 34.9% of the total misdemeanor narcotic arrests

Compared to the same period of 2007, the VCID increased overall arrests by 164.0%, guns seized/recovered by 16.8%, felony drug narcotic arrest by 199.0% and misdemeanor narcotic arrests by 412.0%. It also seized or recovered nearly \$23.0 million in cash, an increase of 475.0%.

Citizens on Patrol (COP) - Experience has proven that a small group of concerned, dedicated citizens with the proper training, and the support of their community and law enforcement, can make a difference. In Fiscal 2008, the Mayor's Office of Criminal Justice received a \$50,000 supplemental appropriation to fund the Citizens on Patrol Community (COP) Grants Program. This program will provide up to \$2,500 to COP groups to purchase equipment, supplies or other items to support their work. In communities with an active COP program, there has been a

significant decrease in criminal activity. Additionally, members of COP groups have helped improve the relationships between the Police Department and communities. Not only is a COP group a crime deterrent, it is also an opportunity for community members to identify infrastructure issues in their neighborhoods.

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

- Redirection of non-residential traffic patterns
- Cooperation of targeted city resources
- Organization and deployment of social services outreach teams
- Police sponsored community events

In 2007 and 2008, there have been 11 Safe Zone/PROTECT Block Parties. These parties bring the neighborhood within the PROTECT zone together for a Community Day/Block Party, with entertainment, activities for youth and information and resources for residents.

Adopt-A-Block

Established in July 2007 through a \$100,000 federal grant, the Adopt-A-Block Program aims to accomplish a partnership between officers on the street, local businesses, and citizens in the neighborhood. The program assigns an officer to target blocks in each of the nine districts. That officer is responsible for foot patrols and establishing community relations with business owners and citizens, with the goal of strengthening community trust and gaining intelligence on the criminal element in the area. Officers involved in the program submit a bi-weekly report to the District Commander and the Chief of Patrol (COP), who monitor the progress made in each block. In 2008, the COP Office hosted seven Adopt- A- Block Events. All of the events were a success and resulted in positive community engagement.

Operation Safe Kids

The Health Department's Operation Safe Kids (OSK) Program provides intensive case management to high-risk juvenile offenders between the ages of 13 and 18. In Spring 2007, OSK began a new initiative, OSK Court, to address the needs of juvenile youth who are at risk of being placed outside of the home. OSK has worked in collaboration with the State's Attorney and Public Defender's Offices, Department of Juvenile Services and the Juvenile Court to implement this program. Twenty-three youth are enrolled in the OSK court initiative at this time. OSK has the capacity to serve 120 youth.

Since its inception, the program has completed two quantitative evaluations. In both of these analyses, the primary outcome measure was the rate of rearrest. Data showed that OSK participants in 2005 and 2006 had 33.0% to 43.0% fewer arrests in the year following program entry than in the year prior to program entry.

Safe Streets

Safe Streets is a community mobilization and outreach program focused on reducing shootings and homicides in the City. This intervention targets at-risk youth, aged 14 to 25 years. Safe

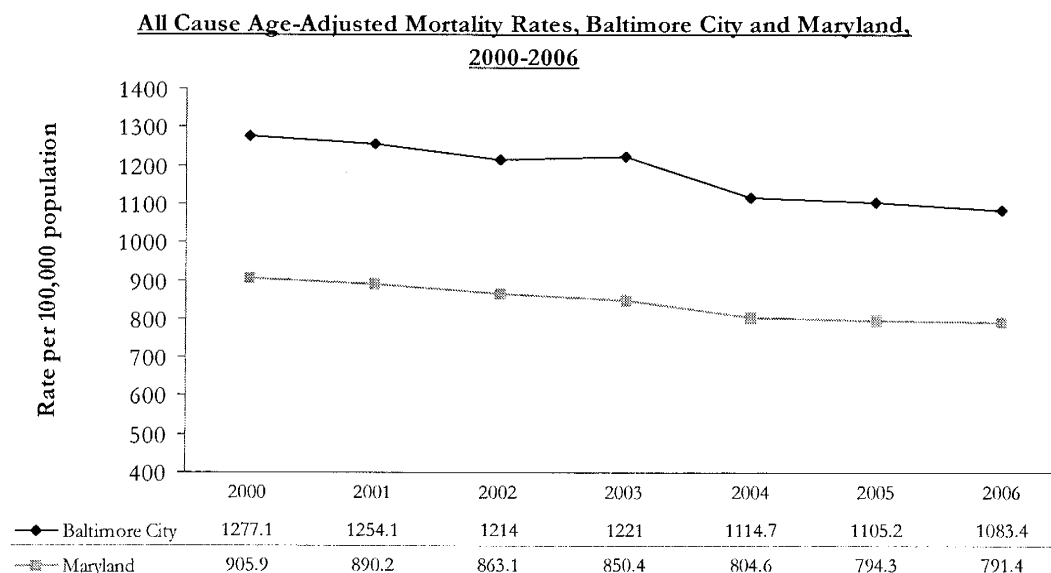
Streets replicates Ceasefire Chicago. The CeaseFire model is based on five core components: community coalition building, street outreach to at-risk youth, public education, clergy involvement, and law enforcement collaboration. The model relies on outreach workers, community members, faith leaders and other community organizations to intervene in conflicts or potential conflicts and promote alternatives to violence. Along with cooperation from the Police Department, Safe Streets includes a strong public campaign to provide the message that shootings and violence are unacceptable in our communities.

The City currently has two Safe Streets being implemented by the Living Classrooms Foundation in McElderry Park and Ellwood Park communities of East Baltimore and by Communities to Improve Live (C.O.I.L.) in the Union Square community of Southwest Baltimore and is planning to begin a third Safe Streets in September 2008. In January 2008, Mayor Dixon committed \$1.0 million in City funds to reach a \$2.0 million fundraising goal to expand and extend the Safe Street effort through June 2009. As of July 2008, \$1.7 million has been raised. An independent evaluation of Safe Streets by Dr. Daniel Webster at the Johns Hopkins Bloomberg School of Public Health is underway. Preliminary results will be available in December 2008.

Healthy Babies/ Longer Lives

With a Fiscal 2009 budget of \$16.8 million, the Health Department, Division of Maternal and Child Health, provides primary care, preventive services and health education for children, youth and women of childbearing age. The services provided include nutrition, education, and supplemental food to 13,855 low-income pregnant women and young children.

Between 2000 and 2006, all cause age-adjusted mortality decreased by 15.0% in Baltimore City (compared to 13.0% in Maryland as a whole).



Source: Maryland Department of Health and Mental Hygiene, Vital Statistics Administration

Buprenorphine Initiative

The City is supporting expansion of effective substance abuse treatment using buprenorphine as an alternative for drug treatment. To date, more than 1,000 patients have been treated and more than 200 have transferred from the substance abuse treatment to long-term support in the medical system. The Health Department has a leadership role in coordinating this effort, which is supported by \$407,000 in the Fiscal 2009 budget.

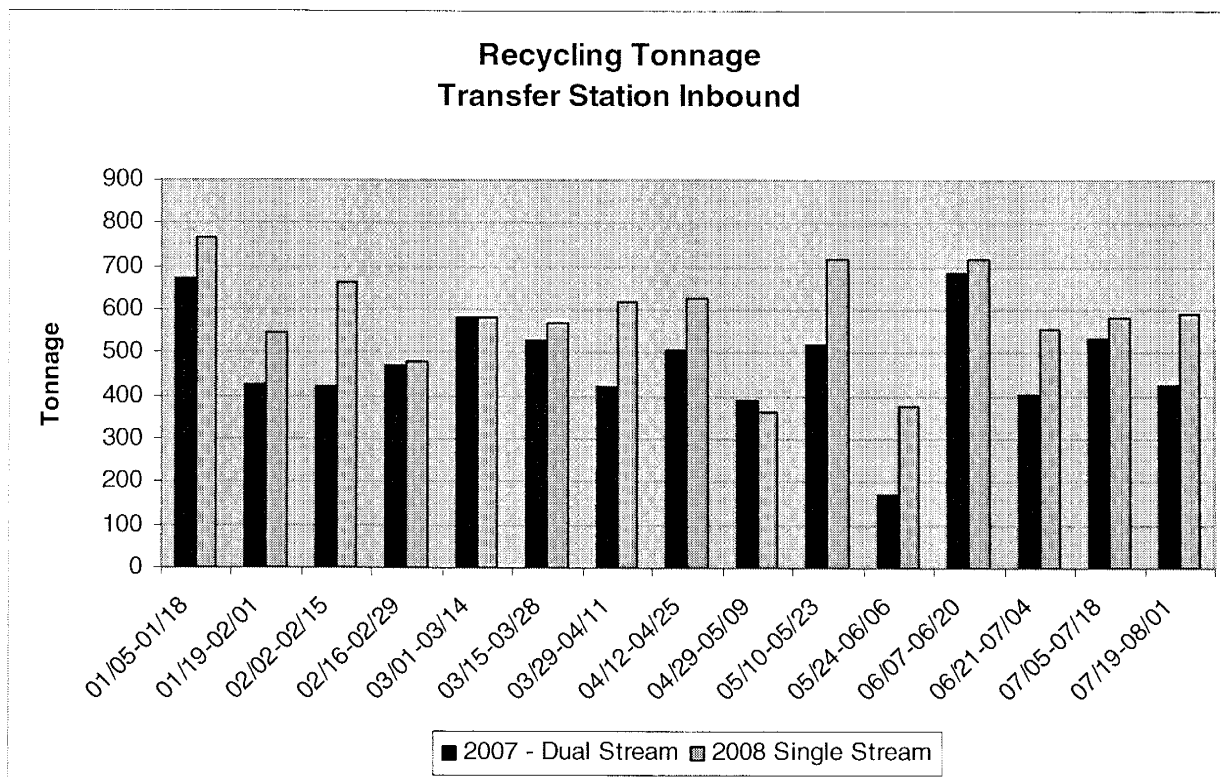
Objective 2: Make Baltimore a cleaner and greener city**Energy Office**

The City's Energy Office has been instrumental in reducing energy costs throughout the City. The City has implemented energy saving measures in municipal and public school buildings, replaced traffic light bulbs with LEDs, and utilized the biogas at the Back River Waste Water Treatment Plant, which was previously considered waste, to provide more than 30.0% of that facilities' energy needs. The Back River project has received national recognition for clean energy innovation. These kinds of investments are paying for themselves through energy savings and generate additional savings for the City in the long term, particularly as energy costs rise. For example, installing LED traffic lights is saving the City more than \$1.0 million a year.

Single Stream Recycling

On January 8, 2008, the Department of Public Work (DPW), Bureau of Solid Waste, instituted a citywide single stream recycling program whereby paper, plastic, glass, bottles and jars are now placed in one container and collected on the former paper recycling day. The results have been immediate:

- A 20.0% increase in residential tonnage;
- Reduced route time and operating costs; and
- Increased recycling participation in areas of the City that previously had very low participation.



Solid Waste Initiatives

DPW's Bureau of Solid Waste has introduced several new initiatives to keep the City clean:

- Increased the mechanical street sweeping operation to clean an additional 320 miles of streets each week. Now approximately 3,200 miles of roadway are cleaned every two weeks.
- Enhanced the City's gateways by adding over 700 new public trashcans and dedicated collection crews to maintain the cans along the most heavily traveled corridors.
- Established a proactive seven-day graffiti removal operation along all major gateways.
- Reduced the response time for cleaning of dirty alleys, backyards and lots from 21 to 14 days.

Baltimore City's Sustainability Plan

Baltimore City's Office of Sustainability was created in 2008. Sustainability is defined as "Meeting the environmental, social and economic needs of Baltimore without compromising the ability of future generations to meet these needs." The Sustainability Commission is working with the office to develop Baltimore's Sustainability Plan by the end of 2008. The purpose of the plan is to:

- Engage the Baltimore community in a comprehensive discussion on sustainability;
- Inventory existing programs, organizations and resources;
- Articulate and prioritize sustainability goals for the community; and
- Serve as a roadmap for future legislation, public/private partnership, programs and educational campaigns.

Environmentally Friendly Fleet

The City is committed to deploying a more environmentally friendly fleet of vehicles. One important initiative is:

- Reducing exhaust emissions for much of the fleet of heavy-duty diesel powered vehicles. In a joint effort with the Maryland Department of the Environment, the City has obtained EPA grant funding for exhaust reduction equipment. This equipment is retrofitted to a vehicle's exhaust system to achieve a significant reduction in overall air pollutants generated by diesel engines.
 - 63 Fire Department vehicles have been modified for a 36.6% reduction in emissions contaminants. This project was the first of its kind in the nation.
 - 26 dump trucks from multiple agencies and 106 of DPW, Bureau of Solid Waste, load packers have been modified for a 30.0% reduction in emissions contaminants.

Alternative Energy

DPW is working with the United States Coast Guard to collect and sell methane gas, a by-product of the operation of the Quarantine Road Landfill, as an alternate source of energy for the operation of the Coast Guard's yard on Hawkins Point Road. The City will receive guaranteed revenue of \$200,000 annually for up to 15 years and will be fully reimbursed for all costs associated with the construction of the gas collection system.

TreeBaltimore

TreeBaltimore is part of Mayor Dixon's Greener Baltimore initiative that seeks to double Baltimore's tree canopy from 20.0% to 40.0% within 30 years. With this initiative, Baltimore joins the ranks of cities across the country that are aggressively working toward building a sustainable urban forest. The Fiscal 2009 budget for the Department of Recreation and Parks includes \$4.6 million in the forestry division to support this initiative. The Growing Home Campaign is an innovative way that homeowners can help increase the region's canopy. As part of Baltimore County's Green Renaissance and Baltimore City's TreeBaltimore initiatives, the Growing Home Campaign is a partnership between Baltimore City, Baltimore County, local retail nurseries and garden centers and homeowners to encourage planting trees on private residential land. The program offers a \$10 savings on qualifying trees to plant in their yards.

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

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

In Fiscal 2009, the City General Fund includes \$2.5 million more than the State requires that the City contribute for the public schools, with a total direct contribution of \$197.8 million. This equates to an additional \$76.0 per pupil. The budget includes another \$10.5 million for transition services, termination leave and transportation support pursuant to the partnership agreement with BCPSS. Over and above this annually budgeted contribution, the City directly pays the cost of health benefits for retired BCPSS employees, supports the school health program, funds the schools' crossing guards program, and has contributed to BCPSS facility improvements. The capital budget includes \$18.0 million for school renovation and construction.

After School/Home Visiting Programs

The Fiscal 2009 budget maintains a \$6.5 million commitment to children's programs, including after school programs, that the City began with the use of supplemental appropriations derived from General Fund surpluses in Fiscal 2005 and 2006. In addition, \$1.0 million is included to pay for Home Visits and as \$250,000 to fund the Experience Corps program. This \$7.7 million is now built in as part of the base General Fund budget, an increase of \$6.2 million above Fiscal 2007 and a record high level of City investment for these programs:

- Baltimore Out of School Time (BOOST)/After School Matters II (\$4.0 million)
- Community Schools (\$1.5 million)
- Pre-natal and Post-natal Home Visiting (\$1.0 million)
- Youth Places (\$473,000)
- Experience Corps (\$250,000)
- A-Teams (\$500,000)

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

Other Initiatives

Additional initiatives for Fiscal 2009 to enhance educational, cultural and recreational opportunities, especially for children, include the following:

- **Summer Jobs for Youth** – The Fiscal 2009 budget provides \$2.4 million for the Summer Jobs Program. In 2008, approximately 6,500 youth ages 14-21 were employed in a variety of public and private sector settings, including City agencies and local nonprofit organizations or special community-based projects.
- **Youth Opportunity Program – YO! Baltimore** – The Fiscal 2009 budget includes \$2.9 million in City General Funds to support the Youth Opportunity (YO!) Program. These funds support two comprehensive Youth Opportunity Centers where teens can access a broad range of academic, career readiness and personal growth support services. The YO! Centers offer Pre-GED and GED classes, job preparation, work experience, internship, computer classes, health services and much more. More than 1,000 out of school and unemployed youth will participate in the program this year.
- **Creative Baltimore Fund/Free Admissions**– The Fiscal 2009 budget provides \$500,000 for the Creative Baltimore Program, a competitive grant award program that will streamline and make more transparent and equitable the process by which cultural organizations serving Baltimore receive City funding. The budget also includes \$400,000 for the last year of a three-year commitment to contribute toward free admissions at the Baltimore Museum of Art and the Walters Art Museum.

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

East Baltimore Development Initiative (EBDI)

The City, through EBDI, is working to transform an 88-acre site into a market-oriented, mixed-income community with housing opportunities for all income ranges and a continuum of social and economic programs that enable residents to benefit from the area's rebirth. The single largest redevelopment effort in the City is expected to generate over 8,000 new jobs and produce over 2,000 units of mixed-income housing. Phase I of this effort consists of 31 acres, which is anchored by a Science and Technology Park. The first biotechnology building, located at 855 North Wolfe Street, opened in May 2008.

The Phase 1 development area also includes three rental and two homeownership communities, Park View at Ashland Terrace and Ashland Terrace, which opened in 2007 and are fully leased. Park View is a 74 unit building available to individuals 62 years or older with household income at or below 50% of the Area Median Income, while Ashland Commons provides 74 units of workforce housing. Chapel Green, the third rental community, with 63 mixed-income units, is under construction and will be ready for occupants in January 2009. Chapel Green will ultimately include 123 homeownership units.

Blue Ribbon Commission

As one of her first acts upon taking office, Mayor Dixon appointed a broad-based Blue Ribbon Commission of 30 community leaders, business people, and elected officials to study and recommend options for realigning the City property tax rate and fee structure for the purpose of reducing the property tax rate and making the City more competitive with surrounding jurisdictions. The Administration is actively pursuing several of the Committee's recommendations, including a comprehensive fee study and a vacant housing strategy, and continuing to consider the other recommendations.

Job Development

The Baltimore Development Corporation's (BDC) mission is to stabilize and expand the City's job base by retaining existing City-based employers, helping them grow and recruiting new employers to the City. In 2007, BDC directly assisted 247 small, medium and large companies, accounting for 2,896 jobs retained and created. Since 2000, BDC has assisted 912 businesses and development projects, resulting in the retention and creation of 37,831 jobs.

Minority Business Opportunities

The Mayor's Office of Minority Business Development was established in April 2001 with a mission of creating wealth through business opportunities for minority-owned and women-owned firms. As a result of the Administration's efforts, Board of Estimates contract awards to minority-owned and women-owned businesses more than tripled from \$44.7 million in 2000 to \$137.5 million in 2007. In this time, the City has awarded 140 contracts of \$1.0 million or more to minority-owned and women-owned businesses. More importantly, a large number of minority-owned and women-owned enterprises are developing equity stakes in major development projects in the City. Four major construction projects, with a total development cost of \$359.5 million, have had a minority business enterprise equity ownership interest of more than half since 2000. Currently, more than half (53.0%) of BDC projects that receive support from the City include minority ownership.

One Stop Career Center and Workforce Service

The Fiscal 2009 budget provides \$912,000 for the Office of Employment Development's One Stop Career Center and Workforce Services. These funds support employment and training opportunities to approximately 16,000 City residents to promote their marketability. Activities include employment preparation, job search, and placement assistance, skills training opportunities, educational support and access to computers and computer training.

Ex-Offender Employment Initiative

The Fiscal 2009 budget provides \$280,700 to support the City's re-entry efforts to connect approximately 4,000 ex-offenders to employment and decrease the likelihood of recidivism. Activities include providing job placement, training and support services to ex-offenders at the Northwest Re-entry Center, as well as the other two One-Stop Career Centers with an aggressive effort to create more job opportunities in the private sectors for ex-offenders.

Objective 5: Create stable and healthy neighborhoods

Affordable Housing Program

Initiated in 2006, the Baltimore City Affordable Housing Program (AHP) provides for acquisition and demolition of real property, the relocation of households and businesses from acquired properties and the creation of financial incentives for rental and sale housing. The program is designed to help transform entire blocks, clusters of blocks or whole neighborhoods. It is intended to serve working families and other low and moderate-income households and to promote economic diversity in City neighborhoods through mixed income redevelopment. The funding for the program is \$59.8 million over a five-year period. This fund targets neighborhoods throughout the City and has subsidized the first new homes built in the Oliver community in 50 years, the redevelopment of Claremont Homes and Freedom Village as Orchard Ridge and the demolition of the former Uplands Apartments. The efforts of the AHP, Baltimore Housing expects to realize 1,043 affordable rental units and 916 affordable homeownership units.

Operation Orange Cone

In 2007, the Department of Transportation was challenged to find new ways of coordinating its resources to make road construction more efficient. The result – known as Operation Orange cone – has led to a record amount of road resurfacing throughout the City. In 2007, the City paved 139 lane miles. In 2008, the City is on track toward completing the goal of repaving 200 lane miles, representing the most significant capital improvement in years and the most substantial paving project ever. The Fiscal 2009 capital budget includes \$30.0 million in county Transportation Revenue Bond funds, a cost-effective means of financing road improvements.

10-Year Plan to End Homelessness

In January 2008, the Dixon Administration released its 10-Year Plan to End Homelessness. The culmination of work by hundreds of participants, including leaders from the nonprofit, business and philanthropic communities, housing developers, service providers, advocates and formerly homeless individuals, the plan has raised visibility and support for new strategies designed to end homelessness by 2018. The Fiscal 2009 operating budget includes \$3.1 million to support shelter services.

Objective 6: Manage City government efficiently and effectively

CitiStat

The Mayor's Office of CitiStat is a performance-based management group tasked with improving service delivery in Baltimore City through the effective use of data-driven decision making. During bi-weekly CitiStat sessions, the Mayor's Office and the City's operating agencies work together to formulate effective tactics and strategies to improve government services and address problems. In addition to assessing individual agency performance, the Mayor has encouraged inter-agency cooperation to tackle some of the City's largest problems. Two examples of agencies working together towards a common goal include GunStat and CleanStat. GunStat, active since May 2007, is a collaboration between law enforcement, prosecution and supervisory agencies that meets bi-weekly to prioritize felony gun cases. CleanStat is an inter-agency meeting focused on cleaning Baltimore through coordination among the Mayor's Office, the Bureau of Solid Waste, Housing's Code Enforcement section and DOT Maintenance.

Budgeting for Outcomes

In Fiscal 2009, the City is starting its transition to budgeting for outcomes. Whereas traditional budgets start with last year's spending and are organized by agency, outcome-based budgets start with the results that matter to citizens and fund programs based on their value in achieving those results. By driving agencies to show the relationship between dollars spent and measurable results – such as cleaner waterways, smoother roads, and healthier babies – City leaders will have the information they need to make more strategic funding decisions.

Bond Rating

The City issues bonds to finance its capital infrastructure needs, such as a new water treatment plant, school renovations, or road infrastructure, to name a few. When accessing the capital markets, the City must obtain a credit rating on its bonds. This rating alerts investors to the relative risk associated with the bonds that the City is selling and impacts the interest rate the City pays on its borrowing. A governmental entity can obtain ratings from one or more of the three rating agencies that are most common in the industry: Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

The City maintains a General Obligation (G.O.) bond rating of 'AA3' 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, saving the City a total of approximately \$150,000 on its 2007 and 2008 bond issuances over the 20 term of the bond.

New Financial System

The Fiscal 2008 Capital Budget provided \$5.0 million to implement a new financial system to replace the City's current 38-year-old legacy system. The new system will provide more timely financial reporting and streamline the City's current account payable and billing systems. The system is expected to be operational in February 2009. The new financial system is the latest in a series of system upgrades that include a new Human Resource Information System (HRIS) and a new procurement system – CitiBuy.

Innovation Bank

In May 2008, Mayor Dixon announced the creation of the Innovation Bank to harness the ingenuity of the City's workforce by seeking their ideas for improving government operations in a consistent and constructive form. City employees can submit their ideas for organization improvement to the Innovation Bank committee, which will judge these ideas and announce quarterly and annual awards for the best submissions. The goal is to make Baltimore City government more effective, efficient and customer friendly.

KEY BUDGETARY AND FINANCIAL POLICIES

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

Operating and Capital Budget Policies

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

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

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

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

Budget Amendment: The Charter provides means for adopting supplemental appropriations funded from unanticipated revenues and/or new grants and sources that materialize during the year. The City's policy is to minimize the use of supplemental appropriations. In addition, the Charter allows for and spells out the procedures for amending the budget to transfer appropriations between programs within an agency and between agencies. See Fiscal 2008 Supplementary Appropriations in the Budget Process and Related Policies section for more information on budget amendments.

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

Six-Year Capital Plan: The Charter requires a six-year capital improvement plan, 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. See Capital Plan Budgetary Policy in Capital Budget section for more information on Capital Budget policies.

Financial Forecasting Policies

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

Competitive Reengineering, Organization Redesign Policies

The ongoing effort to achieve cost reductions to fund operations within the limits of available revenue requires elimination of non-value added expenditures and other reductions in spending. Reductions have been achieved through a variety of means including the CitiStat program, consolidation and reorganization of agencies, staffing reductions through attrition and from time to time layoffs, privatization as appropriate, transfer of certain functions to the State, and other methods.

Reserve Policies

Budget Stabilization Reserve: In 1993, the Budget Stabilization Reserve, or Rainy Day Fund was established. The fund is designed to provide some General Fund budgetary flexibility should material funding shortfalls occur. The Budget Stabilization Fund had a \$92.3 million balance at June 30, 2008, representing about 7.0% of the General Fund. The City continues to make annual contributions to the Budget Stabilization Reserve Fund. The Fiscal 2009 budget includes another \$800,000 for the fund.

Undesignated Unreserved Fund Balance: The Charter places a limit on the size of the undesignated unreserved portion of the General Fund balance, requiring that any amount in excess of 1.0% of revenues be applied to reduce required capital borrowing. This restriction has placed the City in a relatively poor position compared to other large cities and works against the City's interest in achieving sound financial practices. The Charter permits only a small \$1.0 million annual contingency appropriation. With narrow reserve margins, it is essential for the City to have conservative budgeting estimates and plans. The preliminary Fiscal 2008 year-end undesignated unreserved General Fund balance is estimated to be about \$13.5 million.

Financial Reporting Policies

Budget, Accounting and Borrowing: The City has received the Government Finance Officers Association (GFOA) annual award for Excellence in Financial Reporting for over 21 years and the Distinguished Budget Presentation award each year applied for since Fiscal 1988. The Consolidated Annual Financial Report is prepared in conformance with the Governmental Accounting Standards Board requirements. The City annually prepares the required full disclosure statements to comply with Securities and Exchange Commission requirements, provides fully descriptive notes in its annual financial report and disclosure statements and secures an unqualified independent audit report.

Debt Policies and Credit Rating

In 1990, the City adopted a formal debt policy which sets forth annual borrowing limits, consolidation of all financing arrangements within the Department of Finance, refunding and refinancing policies and limits on key debt management ratios. See Debt Service Overview section for detailed discussion. In the development of the annual borrowing plan, the effects of debt on key ratios outlined in the policy are updated and analyzed. The objective is to maintain the City's reputation in the credit rating community as having a conservative approach to all aspects of debt management including debt service expenses, debt retirement schedules and debt capacity ratios. The policy recognizes the fundamental role that debt has in the effort to maintain or improve the City's credit rating. In the Spring of 2007, both Moody's and Standard & Poor's upgraded the City's bond ratings. Moody's raised its rating from A1 to Aa3, and Standard & Poor's raised its rating of the City from A+ to AA-. These ratings have been maintained in their most recent review in Spring 2008 based on the City's fiscal position, favorable economic trends and the long term growth prospect for the area, where the City plays an important role. The City prepares an annual debt report, semi-annual multi-year debt service projections and periodic debt affordability analysis.

Cash Management and Investment Policies

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

Self-Insurance Policies

The City, through its Office of Risk Management, has a comprehensive program of risk exposure identification, evaluation, control and financing. The City is self-insured in the area of casualty and property losses, including the uninsured portion of City buildings and contents, worker's compensation and employers' liability, employees' and retirees' health insurance, third party general liability and automobile liability losses. To the extent possible, the City plans to address concerns about risk management reserves by making additional appropriations and by adjusting agency premiums to help provide adequate funding. The Fiscal 2009 General Fund budget includes an additional \$3.0 million for worker's compensation costs.

Fiscal Policies for Economic Development

The Comprehensive Economic Development Strategy plan submitted to the State in 1999 sets forth economic development goals, objectives and priorities. "LIVE, EARN, PLAY, and LEARN," the comprehensive master plan for the City's development was adopted two years ago. A primary goal of the economic development plan is to attract more job generating businesses to the City. To that end, the City has developed a variety of development incentives including loans and grants. In the last 10 years the City has expanded the incentives to include tax incentive programs. The budget plan estimates and reports on one type of tax expenditure,

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

Fiscal Stability Policies

One-Time Revenues/One-Time Expenditure Savings: The City policy is to use one-time windfall revenues and expenditure savings for one-time expenses.

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

Employee and Retiree Benefits Program Costs: Because total employee compensation costs are the largest share of the City's expenses, it is absolutely essential that options to control costs of employee benefits be examined. The City has an ongoing joint labor-management Health Insurance Committee. Certain recommendations made by the committee are subject to bargaining processes with employee groups. In addition, the Fiscal 2009 budget includes \$6.5 million in the General Fund and \$480,000 in the Motor Vehicle Fund to further fund the GASB 45 rule change for Other Post Employee Benefits (OPEB).

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

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

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

FISCAL 2009 SHORT-TERM BUDGET POLICY AND PREPARATION GUIDELINES

Development and review of the Fiscal 2009 budget requests were conducted in the context of a deteriorating economy and a more conservative revenue projection than in prior years. Even though there is a record increase in the real property assessable base, the weak real estate market activity as well as the rising inflation and unemployment required cautiousness in preparing this budget. Agencies received the following policy guidelines for use in the construction of their Fiscal 2009 budgets:

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

Cost Reductions/Expenses to Meet Targets – Agencies were instructed to abolish all positions required to meet the budget targets. Since salary savings were not to be increased to meet the required budget target level, positions had to be abolished.

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

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

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

General Fund Personnel Freeze – Agencies were directed to abolish General and Motor Vehicle Funds positions equal in number to any requests for new positions. Additionally, agencies were directed to maintain the hiring freeze in the General and Motor Vehicle funds until October 2008, when it will be reviewed based on updated budget projections.

OTHER FINANCIAL POLICIES AND PRACTICES

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

<u>Items</u>	<u>Page</u>
Budgetary Policy - Capital Budget	103
Capital Project Impact on Operating Budget	105
Budgetary Funds - Descriptions and Policies	137
Debt Service - Debt Service Overview	173
Budget-Making Process	185
Budget Amendments - Supplementals and Transfers	187
Budgetary and Accounting Basis	191
Operating and Capital Plan Budgetary Control	193
Budgetary Authority and Process - City Charter Provisions	197

Fiscal 2009
Summary of the Adopted Budget

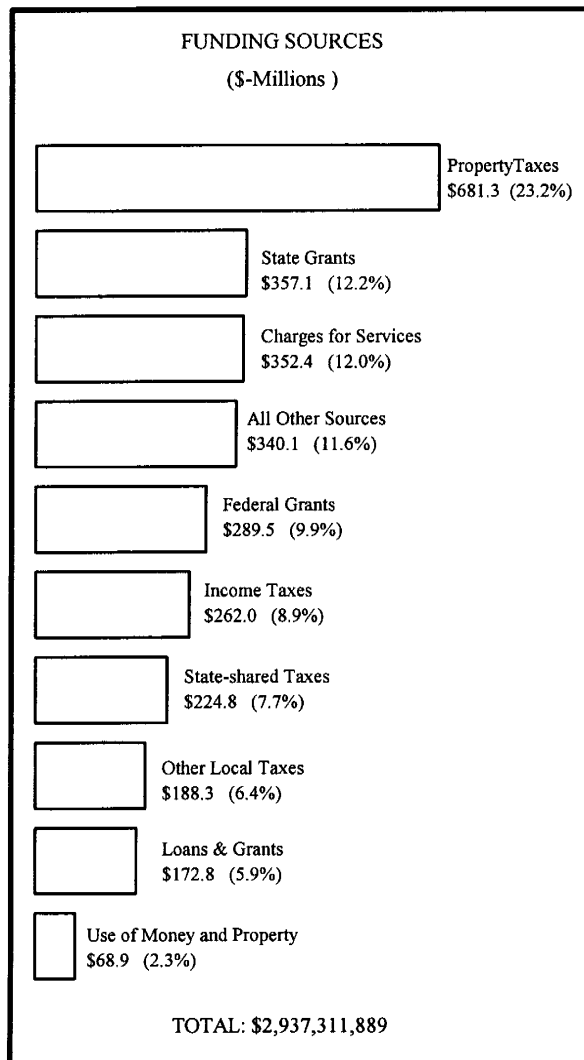
Budget Plan



FUNDING SOURCES AND EXPENDITURES BY FUNCTION

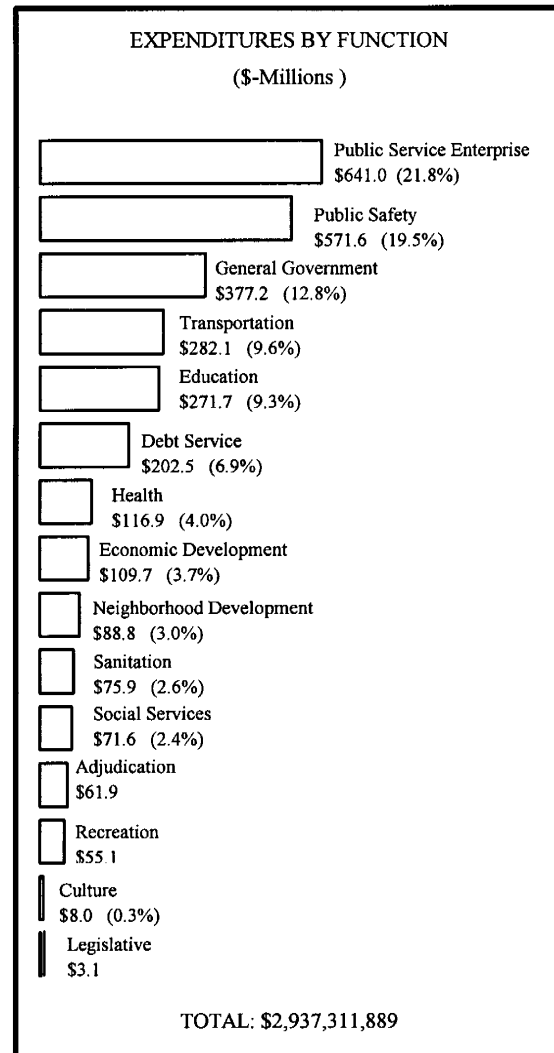
TOTAL OPERATING AND CAPITAL BUDGET

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



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

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



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

Note: May not add to total due to rounding.

FISCAL 2009

SUMMARY OF THE ADOPTED BUDGET Selected Summary Views – Total Operating and Capital Budget

Introduction - Summarizing the Budget Numbers

The total Fiscal 2009 appropriation plan adopted by the City Council and approved by the Mayor is \$2.9 billion. Throughout this document there are numerous tables and graphics providing different views and levels of detail regarding the budget. There are various ways to look at a budget – function, agency, program, activity, funding source, expenditure category, etc. This section gives the reader a quick overview of what the operating and capital appropriation numbers mean. It summarizes the expenditures by function that elected local policymakers have approved. In addition, it summarizes the estimated resources available to pay for the plan.

Quick View - Major City Functions and Funding Sources

The bar chart on the opposite page gives a concise view of Baltimore City's budget. The \$2.9 billion budget is supported by several major funding sources. The property tax, federal and State Aid and charges for services, such as water and waste water, comprise about 64.6% of the funding sources. The largest expenditure is for public safety (police and fire), followed by public service enterprises (principally water and waste water services) and the public schools. Combined, these three functions represent over half the total budget. Functional detail by agency and fund is found in the Operating Budget section, Appropriations by Governmental Function and Fund tables.

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

The graph on page 33, Fiscal 2009 Summary of General Fund Budgetary Trends, is designed to answer some of the most commonly asked questions about the City's major fund. *For instance, what are the trends in staffing levels and how does the City staffing level compare to the City's population?* General Fund staffing has increased 6.8% from Fiscal 06 to Fiscal 09. This increase is due to the cutbacks in State and federal funding for high priority programs, and the City's decision to absorb these positions in the General Fund rather than eliminate them. Staffing levels for all City funds are 3.8% lower today than they were in 2000.

Trends in the Budget

The tables, Trends in Total Operating and Capital Budget – Summary, Trends in Combined Operating Budget and Capital Budget – Summary by Fund and the two tables showing Operating and Capital separately display trends in the budget plans comparing Fiscal 2007 actual expenditures to the 2008 and 2009 budgets. In addition, budget-to-budget changes are shown for each of the funds.

How the Budget is Structured - The Budget Funds

The narrative and table, Budgeted Funds: Total and Net Appropriations, on these two pages give the reader a quick understanding of the budgetary funds that comprise the total City budget. Funds are distinct groups of revenues and expenses that must be separately identified, planned and accounted for by law or for management purposes. The most important fund is the City's

General Fund. It contains all local taxes paid by City residents, businesses and visitors (property, income, hotel, and other taxes). The General Fund is the fund over which policymakers have the most management discretion in order to implement service changes, improvements, cost savings and increase or lower tax burdens. The table, Trends in Budgeted Personnel, provides the reader with a summary view of all budgeted funds. Detail on the funds may be found in the Budgetary Funds - Description and Policies section.

Major Types of Expenses

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

Trends in Full-Time Budgeted Positions - All Funds

In Fiscal 2009, the City transferred 41 positions to the General Fund that would have otherwise been abolished. Of the 41 positions transferred, 16 positions are transferred from Federal funds in HCD's Neighborhood Services and Construction and Building Inspection Programs, 13 positions are transferred from Water and Waste Water funds in DPW and 7 positions are transferred from Federal funds in Office of Employment Development's Workforce Investment Act activity. In addition, 120 positions were created in the General Fund by the Board of Estimates' actions during Fiscal 2008 including 55 in HCD's Construction and building Inspection, Finance and Development, Administrative Direction and Control, and Neighborhood Services Programs, 31 in Recreation and Parks' Parks and Recreation Bureaus and 18 in the Health Department's Animal Control, Chronic Disease Prevention, Maternal and Child Health, and Administrative Direction and Control Programs.

Trends in Full-Time Budgeted Positions - General Fund

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

Past and Projected Budgetary Fund Balances

The City Charter and sound financial management require a balanced budget. It is essential to estimate the effect of current operations on the City's balance sheet. The table on page 40 starts with the June 30, 2007 audited budgetary fund balance for principal operating funds and projects the effect of current and coming year operations on these balances. The graph depicts General and Motor Vehicle Fund balances. An upward trend in fund balance is generally a positive measure of performance, as long as the balance is not excessive. A downward trend may signal a need for management analysis and subsequent action by elected policy makers to alter policies.

This positive trend allows for continued progress towards meeting the Budget Stabilization Reserve Fund target.

FISCAL 2009
SUMMARY OF GENERAL FUND BUDGETARY TRENDS

Total Authorized General Fund Positions		06 Actual	9,042
		07 Actual	9,383
		08 Budget	9,560
		09 Budget	9,655
General Fund Positions (per 1,000 pop.)		06 Actual	14.3
		07 Actual	14.9
		08 Budget	15.1
		09 Budget	15.1
General Fund Revenues (\$-Millions)		06 Actual	1,240.7
		07 Actual	1,278.7
		08 Budget	1,283.0
		09 Budget	1,345.5
Property Tax Revenues as a % of General Fund Revenues		06 Actual	44.5
		07 Actual	45.7
		08 Budget	48.6
		09 Budget	50.6
State Aid as a % of General Fund Revenues		06 Actual	7.3
		07 Actual	7.6
		08 Budget	7.9
		09 Budget	7.3
Public Safety as a % of General Fund Expenditures		06 Actual	33.0
		07 Actual	33.2
		08 Budget	33.6
		09 Budget	33.7

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

	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Operating Plan	\$1,983,655	\$2,092,130	\$2,194,493	\$102,363	4.9%
Capital Plan	446,809	554,050	742,819	188,769	34.1%
Total Budget	\$2,430,464	\$2,646,180	\$2,937,312	\$291,132	11.0%

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

	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Total Budget					
Local and State-shared Funds					
General	\$1,258,854	\$1,282,973	\$1,345,525	\$62,552	4.9%
Motor Vehicle	249,747	245,965	241,827	(4,138)	(1.7)%
Parking Management	12,316	13,448	15,267	1,819	13.5%
Convention Center Bond	4,523	4,613	4,616	3	0.1%
Total	1,525,440	1,546,999	1,607,235	60,236	3.9%
Enterprise Funds					
Waste Water Utility	152,448	162,699	187,811	25,112	15.4%
Water Utility	109,609	126,698	137,921	11,223	8.9%
Parking Enterprise	23,923	32,773	31,123	(1,650)	(5.0)%
Loan and Guarantee	2,922	6,298	3,810	(2,488)	(39.5)%
Conduit Enterprise	6,224	7,538	8,207	669	8.9%
Total	295,126	336,006	368,872	32,866	9.8%
Grant Funds					
Federal	233,381	236,218	289,417	53,199	22.5%
State	82,448	246,813	258,506	11,693	4.7%
Special	38,257	44,181	47,920	3,739	8.5%
Total	354,086	527,212	595,843	68,631	13.0%
Loans and Bonds					
Revenue Bonds	150,309	96,764	112,862	16,098	16.6%
General Obligation Bonds	60,000	60,000	60,000	0	0.0%
Total	210,309	156,764	172,862	16,098	10.3%
Mayor & City Council Real Property	10,500	4,635	6,345	1,710	36.9%
All Other	35,003	74,564	186,155	111,591	149.7%
Total - All Funds	\$2,430,464	\$2,646,180	\$2,937,312	\$291,132	11.0%

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

	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Local and State-shared Funds					
General	\$1,228,364	\$1,274,963	\$1,336,914	\$61,951	4.9%
Motor Vehicle	176,307	185,465	194,427	8,962	4.8%
Parking Management	12,316	13,448	15,267	1,819	13.5%
Convention Center Bond	4,523	4,613	4,616	3	0.1%
Total	1,421,510	1,478,489	1,551,224	72,735	4.9%
Enterprise Funds					
Waste Water Utility	148,448	158,699	171,124	12,425	7.8%
Water Utility	102,609	119,048	129,421	10,373	8.7%
Parking Enterprise	23,923	29,273	31,123	1,850	6.3%
Loan and Guarantee Enterprise	2,922	3,798	3,810	12	0.3%
Conduit Enterprise	6,224	7,538	4,788	(2,750)	(36.5)%
Total	284,126	318,356	340,266	21,910	6.9%
Grant Funds					
Federal	179,414	181,791	183,976	2,185	1.2%
State	60,348	69,313	73,657	4,344	6.3%
Special	38,257	44,181	45,370	1,189	2.7%
Total	278,019	295,285	303,003	7,718	2.6%
Total Operating - All Funds	\$1,983,655	\$2,092,130	\$2,194,493	\$102,363	4.9%

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

	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Pay-As-You-Go					
General Fund	\$30,490	\$8,010	\$8,611	\$601	7.5%
Motor Vehicle	73,440	60,500	47,400	(13,100)	(21.7)%
Parking Enterprise	0	3,500	0	(3,500)	(100.0)%
Conduit Enterprise	0	0	3,419	3,419	NA
Loan and Guarantee Enterprise	0	2,500	0	(2,500)	(100.0)%
Waste Water Utility	4,000	4,000	16,687	12,687	317.2%
Water Utility	7,000	7,650	8,500	850	11.1%
Total	114,930	86,160	84,617	(1,543)	(1.8)%
Grants					
Federal	53,967	54,427	105,441	51,014	93.7%
State	22,100	177,500	184,849	7,349	4.1%
Special	0	0	2,550	2,550	NA
Total	76,067	231,927	292,840	60,913	26.3%
Loans and Bonds					
Revenue and TIF Bonds	150,309	96,764	112,862	16,098	16.6%
General Obligation Bonds	60,000	60,000	60,000	0	0.0%
Total	210,309	156,764	172,862	16,098	10.3%
Mayor & City Council Real Property	10,500	4,635	6,345	1,710	36.9%
All Other	35,003	74,564	186,155	111,591	149.7%
Total Capital - All Funds	\$446,809	\$554,050	\$742,819	\$188,769	34.1%

Note: Fiscal 2007 Actual capital budget represents net appropriations made and reserved, including any supplemental appropriations and de-appropriations.

BUDGETED FUNDS

DESCRIPTION OF OPERATING AND CAPITAL FUNDS

The Fiscal 2009 total capital and operating appropriations of \$2.9 billion are budgeted in the following funds:

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

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

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

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

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

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

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

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

**BUDGETED FUNDS
TOTAL AND NET APPROPRIATIONS
(\$-THOUSANDS)**

	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Local and State-Shared Funds				
General	\$1,282,973	\$1,345,525	\$62,552	4.9%
Motor Vehicle	245,965	241,827	(4,138)	(1.7)%
Parking Management	13,448	15,267	1,819	13.5%
Convention Center Bond	4,613	4,616	3	0.1%
Total	1,546,999	1,607,235	60,236	3.9%
Enterprise Funds				
Waste Water Utility	162,699	187,811	25,112	15.4%
Water Utility	126,698	137,921	11,223	8.9%
Parking Enterprise	32,773	31,123	(1,650)	(5.0)%
Loan and Guarantee	6,298	3,810	(2,488)	(39.5)%
Conduit Enterprise	7,538	8,207	669	8.9%
Total	336,006	368,872	32,866	9.8%
Grant Funds				
Federal	181,791	183,976	2,185	1.2%
State	69,313	73,657	4,344	6.3%
Special	44,181	45,370	1,189	2.7%
Total	295,285	303,003	7,718	2.6%
Internal Service Fund	86,903	84,898	(2,005)	(2.3)%
TOTAL OPERATING AND PAYGO FUNDS	\$2,265,193	\$2,364,008	\$98,815	4.4%
Less				
Transfer to Capital Project Funds	86,160	84,617	(1,543)	(1.8)%
Internal Service Fund	86,903	84,898	(2,005)	(2.3)%
NET OPERATING APPROPRIATIONS	\$2,092,130	\$2,194,493	\$102,363	4.9%
Plus - Capital Projects Funds	554,050	742,819	188,769	34.1%
TOTAL APPROPRIATIONS - ALL FUNDS	\$2,646,180	\$2,937,312	\$291,132	11.0%

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

MAJOR TYPES OF EXPENSES

TOTAL OPERATING AND CAPITAL FUNDS

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

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

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

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

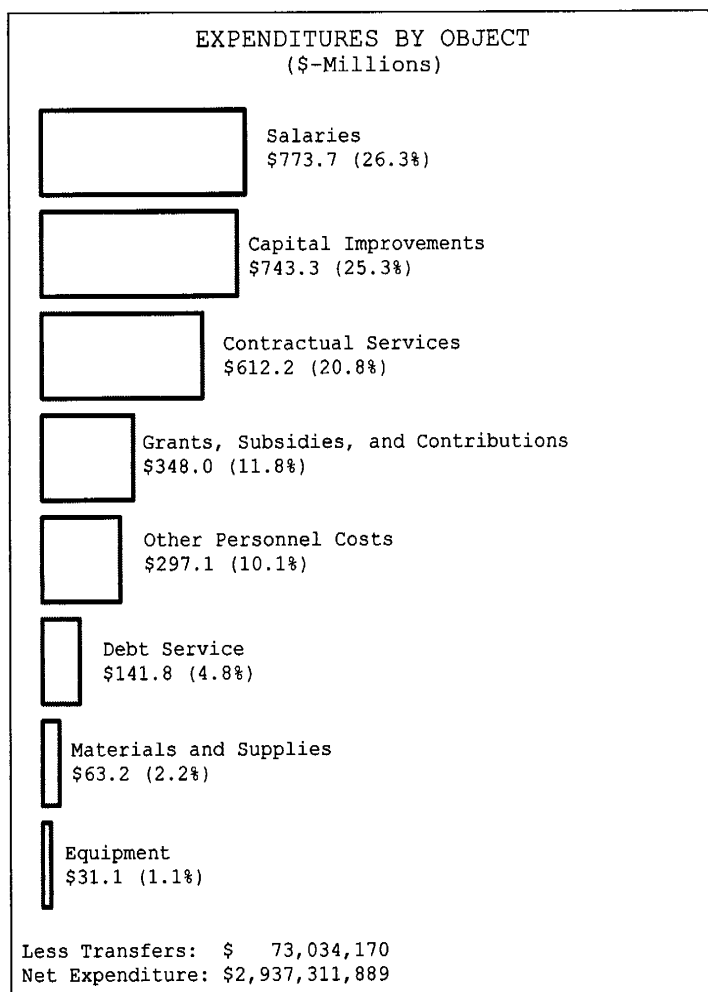
Other Personnel Costs - Payments for benefits provided to City personnel for medical coverage (including vision, dental, prescription drug and other health insurance), Social Security, retirement and other benefits.

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

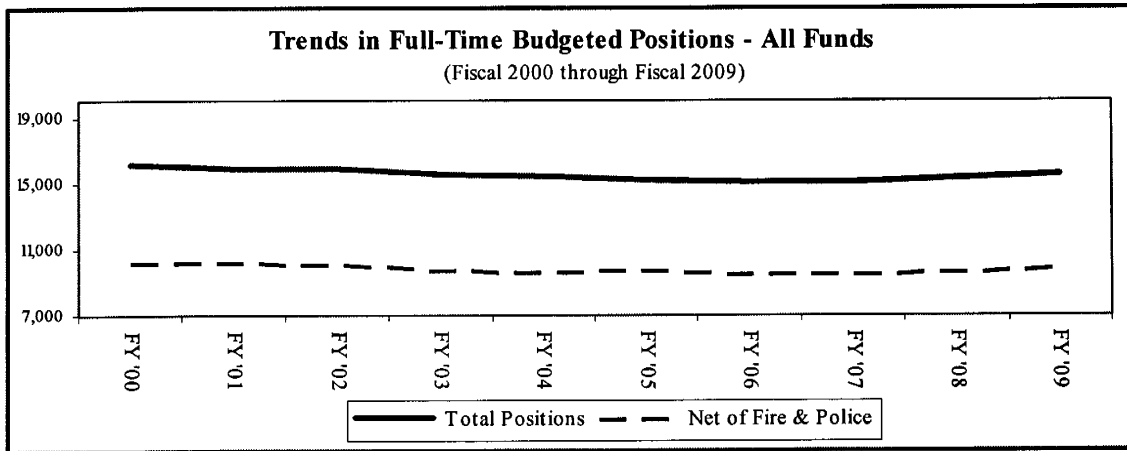
Materials and Supplies - Payments for commodities which are consumed or materially altered when used, such as custodial supplies, heating fuels, clothing, books and food.

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

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



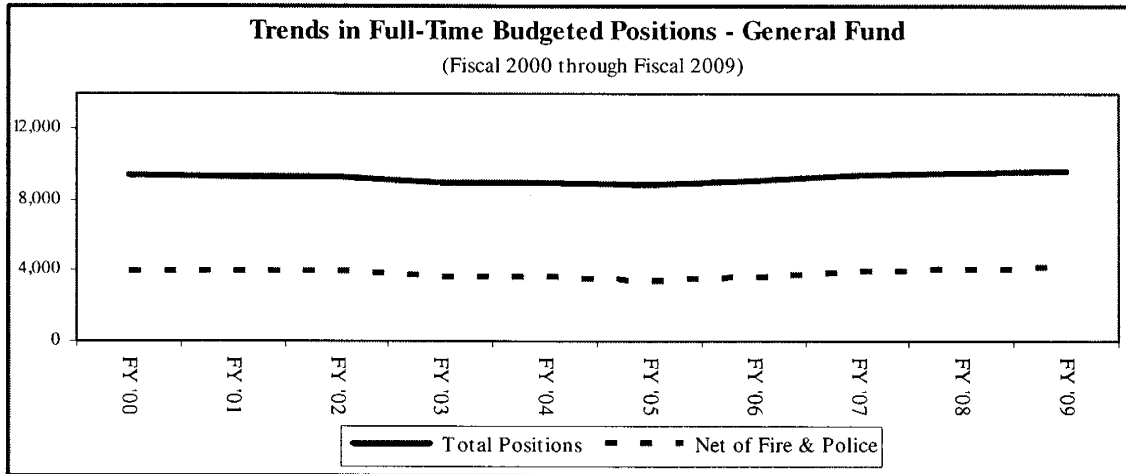
TRENDS IN FULL-TIME BUDGETED POSITIONS – ALL FUNDS (NET OF FIRE, AND POLICE)



Year	Full-Time Budgeted Positions (All Funds)				Full-Time Budgeted Positions (Net of Fire and Police)			
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change
FY 2000	16,153	NA	24.8	NA	10,163	NA	15.6	NA
FY 2001	15,871	(1.7%)	24.6	(0.8%)	10,156	(0.1%)	15.7	0.8%
FY 2002	15,901	(1.6%)	25.0	0.7%	10,020	(1.4%)	15.7	0.8%
FY 2003	15,593	(3.5%)	24.3	(2.1%)	9,743	(4.1%)	15.2	(2.8%)
FY 2004	15,385	(4.8%)	24.0	(3.2%)	9,618	(5.4%)	15.0	(3.9%)
FY 2005	15,246	(5.6%)	23.8	(4.0%)	9,664	(4.9%)	15.1	(3.3%)
FY 2006	15,137	(6.3%)	23.6	(4.8%)	9,459	(6.9%)	14.8	(5.4%)
FY 2007	15,130	(6.3%)	23.7	(4.3%)	9,450	(7.0%)	14.8	(5.0%)
FY 2008	15,326	(5.1%)	24.0	(3.1%)	9,600	(5.5%)	15.1	(3.5%)
FY 2009	15,542	(3.8%)	24.4	(1.7%)	9,833	(3.2%)	15.4	(1.2%)

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

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



Year	Total General Fund Positions				Total General Fund Positions Net of Fire and Police			
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change
FY 2000	9,398	NA	14.4	NA	3,968	NA	6.1	NA
FY 2001	9,288	(1.2%)	14.4	(0.3%)	3,946	(0.6%)	6.1	0.4%
FY 2002	9,243	(1.6%)	14.5	0.6%	3,917	(1.3%)	6.2	0.9%
FY 2003	8,946	(4.8%)	13.9	(3.5%)	3,592	(9.5%)	5.6	(8.2%)
FY 2004	8,980	(4.4%)	14.0	(2.9%)	3,581	(9.8%)	5.6	(8.3%)
FY 2005	8,870	(5.6%)	13.9	(4.0%)	3,435	(13.4%)	5.4	(11.9%)
FY 2006	9,042	(3.8%)	14.1	(2.3%)	3,595	(9.4%)	5.6	(8.0%)
FY 2007	9,383	(0.2%)	14.7	2.0%	3,934	(0.9%)	6.2	1.3%
FY 2008	9,560	1.7%	15.0	3.9%	4,037	1.7%	6.3	3.9%
FY 2009	9,655	2.7%	15.1	4.9%	4,145	4.5%	6.5	6.7%

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

PAST AND PROJECTED BUDGETARY FUND BALANCES

	General Fund [1]	Special Revenue Funds [2]	Enterprise Funds [3]
Fiscal 2008 (\$ - Thousands):			
Actual Budgetary Fund Balance, June 30, 2007	\$181,236	\$7,167	\$373,599
Estimated Revenues & Net Transfers	\$1,320,728	\$768,604	\$327,259
Estimated Expenses & Other Uses	(\$1,334,915)	(\$771,933)	(\$314,954)
Estimated Budgetary Fund Balance, June 30, 2008	\$167,049	\$3,838	\$385,904
Fiscal 2009:			
Estimated Budgetary Fund Balance, June 30, 2008	\$167,049	\$3,838	\$385,904
Estimated Revenues & Net Transfers	\$1,367,888	\$837,670	\$338,211
Estimated Expenses & Other Uses	(\$1,363,808)	(\$837,670)	(\$368,872)
Estimated Budgetary Fund Balance, June 30, 2009	\$171,129	\$3,838	\$355,243

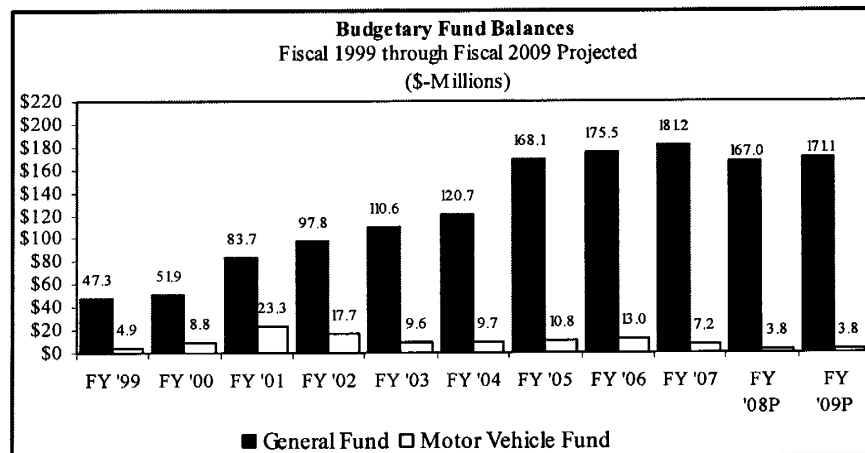
[1] The General Fund includes General, Convention Center and Parking Management funds.

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

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

The unreserved and undesignated portion of the General Fund balance, that portion which is not committed for encumbrances, payables, inventories, funding the following year budget, reserved for the City's Budget Stabilization Fund or other uses, has averaged about \$11.4 million over the past five years.

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



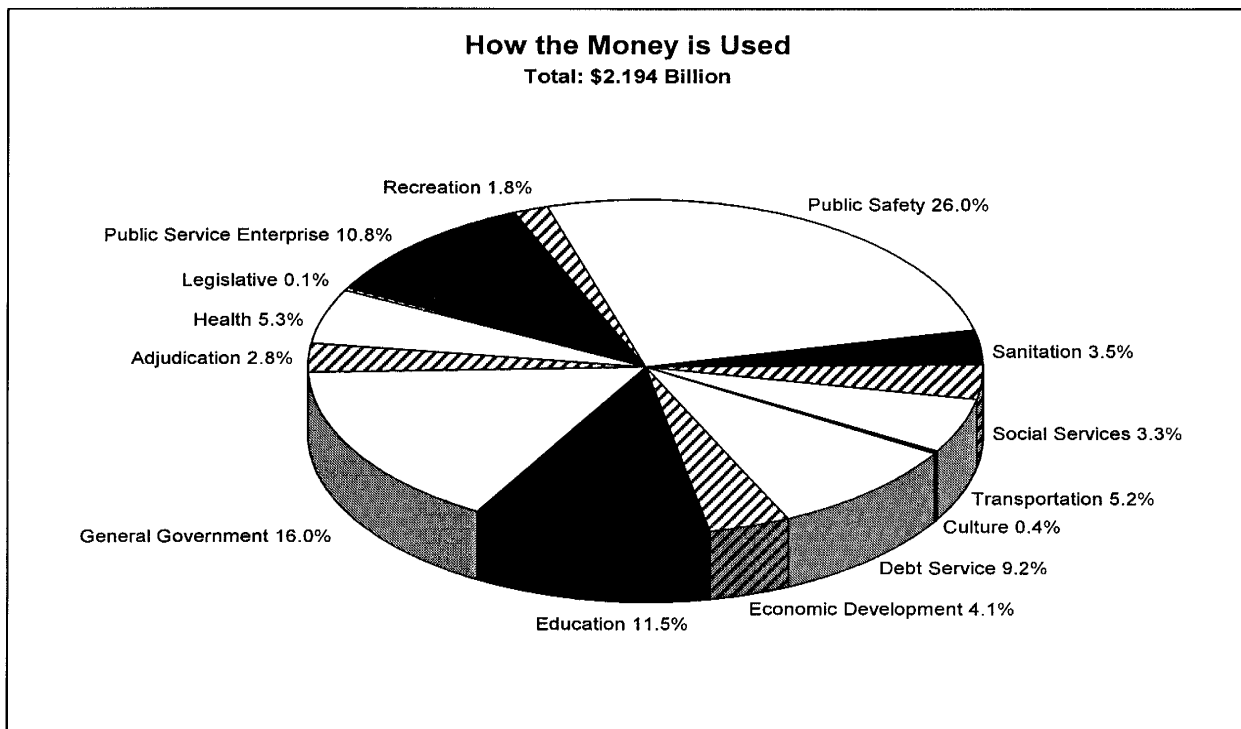
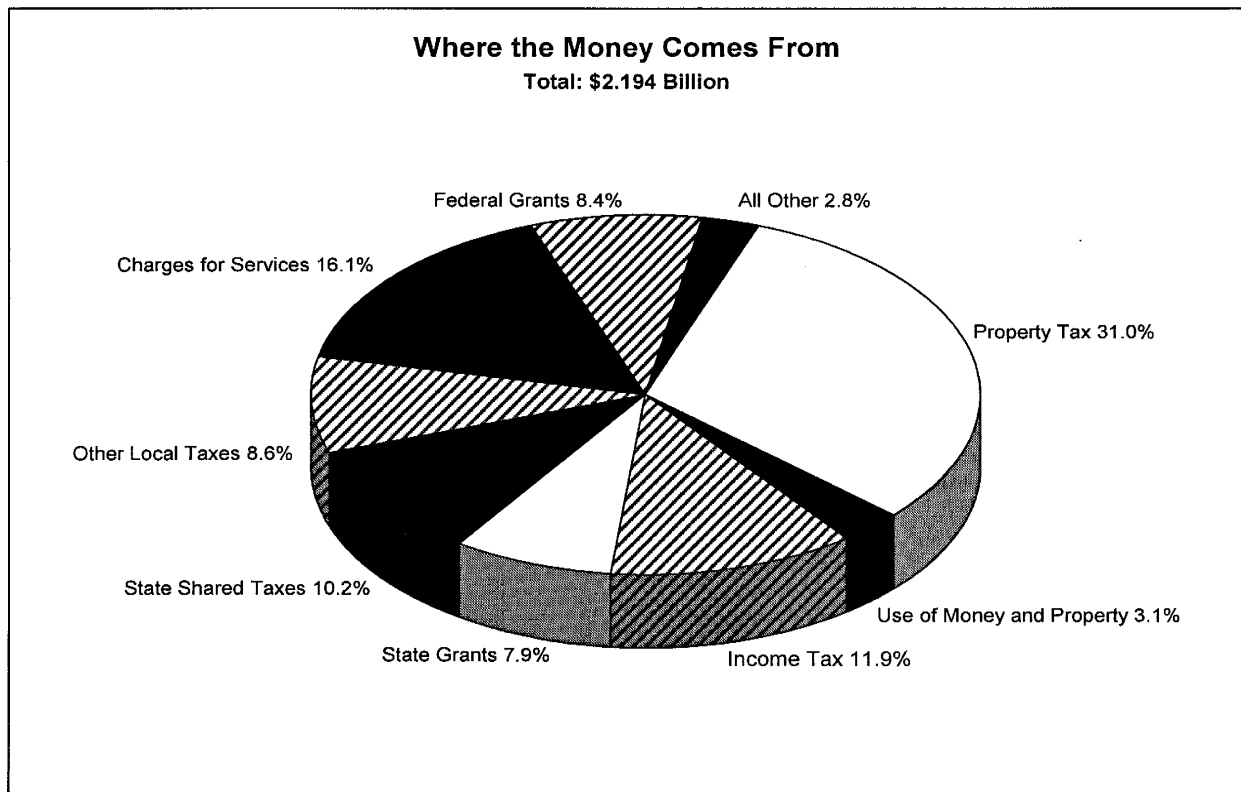
Trends and Outlook – The slump in the housing market and the evidence that the nation is experiencing an economic recession have negatively affected the City's General Fund balance shown in recent years. Major reductions in the collection of revenues related to the housing market as well as the downward adjustments in the shared State Highway Users are the two main factors driving the declines in the Fiscal 2008 fund balances. The small improvement in the Fiscal 2009 projected balance is due to increases in the property and income tax bases. The outlook is still positive, but cautious.

Fiscal 2009
Summary of the Adopted Budget

Operating Budget



FISCAL 2009
OPERATING BUDGET



SUMMARY OF THE ADOPTED BUDGET

Operating Budget Plan

General Fund

The General Fund appropriation for Fiscal 2009 is \$1.346 billion, representing growth of approximately \$62.5 million or 4.9% above the Fiscal 2008 adopted budget of \$1.283 billion. The operating portion of the Fiscal 2009 budget is \$1.3 billion, an increase of \$61.9 million or 4.9%. The capital budget is \$8.6 million, an increase in Pay-As-You-Go (PAYGO) expenditures of \$600,000 compared to Fiscal 2008.

The real property tax rate for the Fiscal 2009 budget plan will remain level at the Fiscal 2008 rate of \$2.268 per \$100 of assessed valuation. The personal property tax rate will remain at \$5.67 per \$100 of assessed valuation as well. The strength of the City's revenue base over the past three years, during which time tax rate reductions were possible without impacting key governmental service levels, is no longer sufficient to support a continuing reduction in the tax rate in Fiscal 2009. The tax rate reduction, therefore, is not included in the budget plan, although taxpayers will continue to benefit from the reductions achieved over the past three years.

The real property tax rate has been reduced by a total of six cents over the past three years from \$2.328 per \$100 of assessed valuation to \$2.268 per \$100, the lowest level in at least 40 years. This six-cent reduction saved City taxpayers a cumulative total of \$31.5 million over the period from Fiscal 2006 through Fiscal 2008. City taxpayers will pay \$18.0 million less in real property taxes in Fiscal 2009 as a result of the six cent reduction achieved in the last three years than they would have paid if there had been no reductions.

Furthermore, the City has maintained its 4.0% cap on assessment growth for owner-occupied residential property. This means that as long as someone lives in their home, the assessment on which their property tax calculation is based will not grow by more than 4.0% a year. The City's 4.0% cap is more beneficial to homeowners than the credit in 18 of Maryland's 24 subdivisions, with only five other subdivisions having credits equal to or better than the City's. The Homestead Credit is estimated to save City residents \$118.4 million in Fiscal 2009.

Additionally, the Dixon Administration is committed to identifying ways to make the property tax rate more competitive with surrounding Maryland jurisdictions and, to this end, appointed the Blue Ribbon Committee on Taxes and Fees to study and recommend opportunities for realigning the City's tax structure. The Administration is actively pursuing several of the Committee's recommendations, including a comprehensive fee study and a vacant housing strategy. However, until substitute revenue sources are identified and authorized, the City must set its property tax rate at the level required to fund basic governmental services.

Salary increases have been included for all City employees in the Fiscal 2009 budget plan. The cost of salaries will grow by \$30.1 million. The budget plan includes no layoffs in the General Fund, which is extremely important for maintaining the current level of service.

The budget plan also includes the fourth year of the plan to replace \$4.2 million of Community Development Block Grant (CDBG) and Urban Development Action Grant (UDAG) funds, which supported the operating budget of the Department of Housing and Community Development. The replaced funds are transferred to the capital budget to support the Affordable Housing Program. This is part of the City's five-year plan to contribute a total of \$60.0 million to the Affordable Housing Program.

Finally, the budget plan supports essential quality of life issues that must be addressed if the City is to continue to thrive and to sustain the progress made in recent years. The budget plan maintains a \$6.5 million commitment to children's programs, including after school programs, that the City began with the use of supplemental appropriations derived from General Fund surpluses in Fiscal 2005 and 2006. In addition, \$1.0 million is included to pay for Home Visits as well as \$250,000 to fund the Experience Corps program. This \$7.7 million is now built in as part of the base General Fund budget.

Additionally, the budget plan includes:

- \$2.4 million for the YouthWorks Summer Jobs program (an amount that will fund the same number of job slots as in the past year and accommodates a recent increase in the minimum wage from \$6.10 to \$6.55 per hour);
- \$500,000 for the Creative Baltimore Fund and \$400,000 for the last year of a three-year commitment to contribute toward free admissions at the Baltimore Museum of Art and the Walters Art Museum;
- \$3.0 million to support the implementation of the 10-Year Plan to End Homelessness;
- \$1.6 million in funding to support the reorganization of the Code Enforcement Unit at the Department of Housing and Community Development, which was approved by the Board of Estimates during Fiscal 2008;
- \$600,000 in funding for Project Serve work crews, a program under the Living Classrooms Foundation that provides employment training and wrap-around services for individuals who have been incarcerated or who have struggled with substance addiction;
- \$75,000 for the Department of Recreation and Parks to staff one Public School pool for community use during evenings and weekends; and
- \$73,000 in funds to increase the hourly wage for pool, lifeguard and water safety staff at Recreation and Parks in order to better compete with other nearby pools and counties for qualified staff.

Following are highlights of some of the changes to specific agency appropriations for the General Fund.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM (BCPSS) – The General Fund appropriation for Fiscal 2009 is \$204.7 million, an increase of \$191,000 or 0.1% above the Fiscal 2008 level of appropriation. The local share component is \$197.8 million, which is \$2.5 million more than the State-mandated Maintenance of Effort. In addition to surpassing the State requirement for Maintenance of Effort and increasing per pupil spending, the City also provides \$4.0 million in support of certain services and \$2.8 million for employee termination leave as specified in the State law. These so called "transition services" increased by \$191,000 or 5.0% as a result of salary and benefit increases.

In addition to the basic direct contribution to the public schools, the City also provides General Fund support to cover the BCPSS' costs for retiree health benefits (\$28.4 million) as well as support for the School Health Program (\$5.0 million), school crossing guards (\$5.2 million), and debt service (\$13.7 million). The amount of total funding by the City for these four non-direct categories of expenditure is recommended to increase by 5.0% from a total of \$49.6 million in Fiscal 2008 to \$52.3 million in Fiscal 2009. The cost of retiree health benefits alone is projected to increase by \$1.4 million over Fiscal 2008. Because the City provides these benefits directly to BCPSS retirees rather than having BCPSS provide the benefits, the contribution is not reflected in the local Maintenance of Effort as it is in other Maryland subdivisions. Total City operating support will increase by \$76 per pupil in Fiscal 2009 from \$3,128 in Fiscal 2008 to \$3,204 in Fiscal 2009.

The City's six-year capital improvement program includes \$18.0 million in General Obligation bonds for the school system in Fiscal 2009, an amount that has increased by 50.0% from the \$12.0 million that was funded in the Fiscal 2000 capital budget. Finally, the City also contributes \$3.7 million in Motor Vehicle Fund revenues as a grant in support of pupil transportation.

City Support for the Baltimore City Public School System Fiscal 2008 v. Fiscal 2009		
Category of Expense	Fiscal 2008 Budgeted	Fiscal 2009 Recommended
Part I: Direct Payment by the City to the Schools		
Funding in Excess of MOE	6,759,666	2,540,789
Required Maintenance of Effort (MOE)	191,088,879	195,307,756
Sub Total	\$ 197,848,545	\$ 197,848,545
Transition Services	3,820,163	4,011,171
BCPS Termination Leave	2,800,000	2,800,000
BCPS Grant Support for Transportation (MVR Fund)	3,654,000	3,654,000
Sub Total Direct Cost	\$ 208,122,708	\$ 208,313,716
Part II: Costs of the City in Support of the Schools		
Health/School Nurse Program (General Fund portion)	5,011,169	5,011,169
School Crossing Guards	5,075,017	5,214,000
Retiree Health Benefits	26,901,090	28,353,749
Debt Service/COPs for Schools	12,596,217	13,692,666
Sub Total: In Support of Schools	\$ 49,583,493	\$ 52,271,584
Total City Costs	\$ 257,706,201	\$ 260,585,300
<i>Source: Bureau of the Budget and Management Research</i>		

CIVIC PROMOTION – The appropriation for Fiscal 2009 is \$12.3 million, a decrease of \$59,000 or 0.5% below the Fiscal 2008 level of appropriation. The appropriation for the

Baltimore Area Convention and Visitors Association (BACVA) decreased from \$9.4 million to \$9.1 million. The City's annual grant for BACVA is based on State legislation, which requires the City's General Fund to appropriate an amount equal to 40.0% of the City's gross hotel tax receipts plus a reconciliation between budgeted and actual receipts based on the most recently completed fiscal year. Although hotel tax receipts are estimated to be higher in Fiscal 2009, the reconciliation amount resulted in an overall reduction in the BACVA recommendation. The budget plan includes \$151,000 to fund the Partnership for Baltimore's Waterfront. The Partnership will provide additional landscaping, cleaning and public safety services to a designated acreage of the waterfront district.

BOARD OF ELECTIONS – The appropriation for Fiscal 2009 is \$5.1 million, a decrease of \$2.0 million or 28.0% below the Fiscal 2008 level of appropriation. The budget plan reflects funding for one election, the Presidential General election. In Fiscal 2008 three elections were held, the Mayoral Primary and General elections, as well as the Presidential Primary election.

EMPLOYEES' RETIREMENT CONTRIBUTION – The appropriation for all funds for Fiscal 2009 is \$118.8 million, an increase of \$553,500 or 0.1% above the Fiscal 2008 level of appropriation. The budget plan includes:

- **Fire and Police Retirement System** – The appropriation for all funds is \$68.9 million, an increase of \$2.5 million or 3.7%. The General Fund portion is \$66.6 million, an increase of \$2.4 million or 3.7% above the Fiscal 2008 level of appropriation. Also, an additional \$5.7 million is included to be used for reducing the accrued liabilities in the Benefit Improvement Fund and the Employees' Retirement Fund of the system.
- **Employees' Retirement System** – The appropriation for all funds is \$37.2 million, a decrease of \$1.2 million or 3.1% below the Fiscal 2008 level of appropriation. The General Fund portion is \$16.9 million, a decrease of \$426,500 or 2.4% below the Fiscal 2008 level of appropriation.
- **Other Post Employment Benefits (OPEB)** – The Governmental Accounting Standards Board (GASB) has instituted an accounting rule change which mandates that OPEB benefits be recorded as accrued liabilities in the annual financial statements of governmental entities. Pursuant to this change, the City has established an OPEB Trust, and the General Fund budget includes \$6.5 million as a contribution to the Trust in Fiscal 2009. This represents an increase of \$1.5 million or 30.0% above the Fiscal 2008 level of appropriation.

ENOCH PRATT FREE LIBRARY – The appropriation for Fiscal 2009 is \$24.3 million, an increase of \$490,300 or 2.1% above the Fiscal 2008 level of appropriation. The budget plan includes funding for salary and benefit increases of \$364,700. The increased personnel expense is partially offset by the abolishment of six vacant positions. The budget plan includes \$45,000 to fund the creation of a facilities management position.

FIRE DEPARTMENT – The appropriation for Fiscal 2009 is \$142.2 million, an increase of \$8.8 million or 6.6% above the Fiscal 2008 level of appropriation. The budget plan includes \$6.7 million in salary and benefit increases. Prior Board of Estimates actions approved during Fiscal 2008 created one command staff position within the Fire Marshal's office at a cost of \$112,200

and three battalion chief and one command staff position within Emergency Medical Services at a cost of \$402,600. The budget plan includes the transfer of oversight responsibility for the Office of Emergency Management to the Mayor's Office. The budget plan also includes \$65,000 to fund the creation of one accounting position within departmental administration primarily to manage payroll.

The General Fund budget assumes that Special Fund revenues generated by fees charged for Emergency Medical Services (EMS) will support \$11.0 million worth of expenses in the EMS division, a net increase of \$290,000 or 2.7% above the Fiscal 2008 level of appropriation. The appropriation includes \$1.7 million for estimated payments to the Department's new EMS billing vendor (these billing services were previously performed in-house), an increase of \$1.3 million in Central Garage vehicle rental fees, and an increase of \$969,900 for Worker's Compensation costs due to the trend of experience.

HEALTH DEPARTMENT – The appropriation for Fiscal 2009 is \$25.9 million, a decrease of \$659,700 or 2.5% below the Fiscal 2008 level of appropriation. The budget plan includes an additional \$787,000 for salary and benefit increases; \$180,000 for clinic security; and an additional \$75,000 for tuberculosis services. To offset these additions, the budget plan reduces agency-wide administrative services by \$400,000, primarily by not funding vacant positions; eliminating \$320,000 worth of expenses related to a particular HIV screening program (current services will be maintained); allocating eligible General Fund administrative overhead costs to State and federal grants (\$191,000); and implementing a \$110,000 reduction in the needle exchange program (current services will be maintained by identifying other funding sources and program efficiencies). The Homeless Services Program (\$3.4 million) has been transferred from the Health Department to the Department of Housing and Community Development.

HISPANIC COMMISSION – The appropriation for Fiscal 2009 is \$160,000 and the creation of two new positions to staff the agency. The mission of the Hispanic Commission is to identify and define issues concerning the rights and needs of the City's Hispanic Community, advise the Mayor and City agencies on the development of relevant policies, plans and programs that affect Hispanics and create a central source of information for the Hispanic Community.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2009 is \$35.0 million, an increase of \$8.5 million or 32.1% above the Fiscal 2008 level of appropriation. The budget plan includes a \$4.2 million contribution to the Affordable Housing Program as part of the City's five-year plan to fund \$60.0 million in the Affordable Housing Program. The budget plan also includes the transfer of 16 Federal Fund positions into the General Fund with a value of \$867,000. Another \$334,000 is included in the budget plan for the operation of the Dawson House Outreach Center. The Homeless Services Program (\$3.4 million) has been transferred from the Health Department to the Department of Housing and Community Development. The budget plan includes \$3.0 million to begin to fund the implementation of the 10-Year Plan to End Homelessness.

MAYOR'S OFFICE OF CRIMINAL JUSTICE – The appropriation for Fiscal 2009 is \$1.6 million. The budget plan reconstitutes the Mayor's Office of Criminal Justice Program as a separate agency of City government. Included is the transfer of five positions and \$1.2 million from the Police Department. Also included is the transfer of \$400,000 in Closed Circuit Television (CCTV) maintenance costs that were previously budgeted under the Mayor's Office of Information Technology.

MISCELLANEOUS GENERAL EXPENSES – The appropriation for Fiscal 2009 is \$17.3 million, an increase of \$3.4 million or 24.7% above the Fiscal 2008 level of appropriation. The budget plan includes \$7.2 million to fund the following programs for children:

- Baltimore Out of School Time (BOOST)/After School Matters II - \$4.0 million
- Community Schools - \$1.5 million
- Pre-natal and Post-natal Home Visiting - \$1.0 million
- Youth Places - \$475,000
- Experience Corps - \$250,000

Additionally, \$500,000 is included in Department of Recreation and Parks for A-Teams after school programs.

OFFICE OF EMPLOYMENT DEVELOPMENT – The appropriation for Fiscal 2009 is \$7.8 million, an increase of \$523,700 or 7.2% above the Fiscal 2008 level of appropriation. The budget plan includes \$83,200 for the creation of two positions approved by the Board of Estimates during Fiscal 2008 and \$902,700 for salary and benefit increases. The appropriation also includes \$2.4 million for summer jobs, which is level with the amount funded in Fiscal 2008. This amount will provide jobs for approximately 2,050 youths.

POLICE DEPARTMENT – The appropriation for Fiscal 2009 is \$311.0 million, an increase of \$13.4 million or 4.5% above the Fiscal 2008 level of appropriation. The appropriation includes a net increase of \$10.5 million for salaries and benefits; \$1.9 million for an increased contribution to Worker's Compensation based on actual experience trends; \$662,600 for Central Garage vehicle rental fees; \$450,000 for advertising costs related to recruitment activities and an additional \$441,000 for 800 MHz maintenance costs. Prior Board of Estimates actions approved during Fiscal 2008 include the abolishment of six Police Officer positions and five Community Service Officer positions to fund Crime Lab position upgrades. Additionally, an Accounting Assistant III and a Community Service Officer were abolished to fund the creation of a Fiscal Technician. All of the abolished positions were vacant.

The budget plan reconstitutes the Mayor's Office of Criminal Justice Program (MOCJ) as a separate agency of City government. Involved is the transfer of \$1.2 million and five positions to MOCJ.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2009 is \$76.1 million, an increase of \$2.8 million or 3.8% above the Fiscal 2008 level of appropriation. The appropriation includes an increase of \$193,600 in salary and benefit increases. Thirteen positions (6 - Water Utility Fund, 7 - Waste Water Utility Fund) are transferred into the General Fund. The budget plan includes the abolishment of a total of 35 positions; 23 positions from the Bureau of Solid Waste due to the elimination of the Fire Debris Removal activity and the Eviction Chattel Removal activity; 10 positions from the Bureau of General Services in Facilities Management; and two positions from the Director's Office. One position is transferred from the General Fund to the Water Utility Fund. The appropriation includes \$877,400 for maintenance of the Pimlico Middle School building, which is being renovated for a Police and Fire Training Academy. This increase is partially offset by a reduction of \$150,000 in non-labor costs due to the planned vacating of office space in the 210 Guilford Avenue building.

Director's Office – The appropriation for Fiscal 2009 is \$991,000, a decrease of \$181,000 or 15.4% below Fiscal 2008. Salaries and benefits increased by \$485,200. Nine positions (5 -Water Utility Fund, 4- Waste Water Utility Fund) are transferred into the General Fund in the amount of \$414,600. Two vacant positions are abolished and one vacant position is transferred to Water Utility Fund for a total reduction of \$164,100.

Bureau of General Services – The appropriation for Fiscal 2009 is \$26.5 million, an increase of \$1.7 million or 6.9% above Fiscal 2008. Four positions (1-Water Utility Fund, 3- Waste Water Utility Fund) totaling \$128,400 have been transferred into the General Fund. Also included is the abolishment of 10 vacant positions in Facilities Management, a reduction of \$332,900. Contractual Services increased by \$1.7 million primarily due to increases in facilities maintenance, gas, electric and steam expense, and other professional services. The Fiscal 2009 appropriation also includes \$877,400 for maintenance of the Pimlico Middle School building, which is being renovated for re-use as a Police and Fire Training Academy. This increase is partially offset by a reduction of \$150,000 in non-labor costs due to the planned vacating of office space in the 210 Guilford Avenue building.

Bureau of Solid Waste – The appropriation for Fiscal 2009 is \$48.7 million, an increase of \$1.3 million or 2.7% above Fiscal 2008. The appropriation includes the abolishment of 23 vacant positions, a reduction of \$686,000 and the transfer of one position to the Motor Vehicle Fund, a reduction of \$91,300. The abolishments are associated with the elimination of the Fire Debris Removal and Eviction Chattel Removal activities. The Eviction Chattel function was eliminated during Fiscal 2008 as an efficiency initiative and is no longer necessary. Similar elimination of the Fire Debris function is planned for Fiscal 2009. Contractual Services is increased by a net \$219,000 primarily due to professional services and tipping fees. These reductions are offset by a \$700,000 increase in direct funding within the Bureau of Solid Waste's budget to support the property management function, i.e., cleaning and boarding. The appropriation also includes \$600,000 in funding for Project SERVE contractual crews.

DEPARTMENT OF RECREATION AND PARKS – The appropriation for Fiscal 2009 is \$27.2 million, a decrease of \$836,100 or 3.0% below the Fiscal 2008 level of appropriation. The budget plan includes a reduction in part-time staffing from 1.5 to 1.0 part-time equivalent per recreation center (\$440,000); a \$180,000 reduction in the Aquatics Division; and a \$100,000 reduction in the Park Ranger program, which will be returned to Fiscal 2005 staffing levels. Expenses of \$185,000 in the Office of Partnerships, including one position, have been transferred to the Special Fund, and the department expects to raise funds through non-City sources to support these expenses. One Recreation Center Director II position (\$55,300) and \$25,200 in expenses have been transferred to the Commission on Aging and Retirement Education in an effort to consolidate the coordination of services to seniors. Additionally, three vacant laborer positions (\$81,000) have been abolished in the Bureau of Parks. The appropriation includes \$125,000 to host the 2008 National Recreation and Parks Congress and a \$150,000 grant for the Parks and People Foundation. The appropriation includes \$75,000 to staff one BCPSS pool for public use in evenings and weekends and \$73,000 to fund an increase in the hourly wage for lifeguards and water safety staff.

SHERIFF'S OFFICE – The appropriation for Fiscal 2009 is \$14.0 million, an increase of \$943,600 or 7.2% above the Fiscal 2008 level of appropriation. The appropriation includes \$491,200 for salary and benefit increases and a \$103,000 increase for overtime expenditures. Central Garage vehicle rental fees are increased by \$281,700.

Motor Vehicle Fund

The Motor Vehicle Fund appropriation for Fiscal 2009 is \$241.8 million representing a decrease of approximately \$4.1 million or 1.7% below the Fiscal 2008 adopted budget of \$246.0 million. The operating portion of the Fiscal 2009 budget is \$194.4 million, an increase of \$9.0 million or 4.8%. The capital budget is \$47.4 million, a decrease of \$13.1 million or 21.7% compared to Fiscal 2008. The decrease in the Motor Vehicle Fund budget in Fiscal 2009 is due to a reduction in the level of Highway User Revenues to be received from the State of Maryland. The reductions are the result of actions enacted by the General Assembly during the Special Session of 2007 as well as slowing in State revenue estimates in both Fiscal 2008 and Fiscal 2009. The City plans to offset this decrease by a planned borrowing of an additional \$30.0 million in County Transportation Bonds.

DEBT SERVICE – The appropriation for Fiscal 2009 is \$14.5 million, an increase of \$3.5 million or 31.8% above the Fiscal 2008 level of appropriation. The increase is primarily related to additional principal and interest payments associated with the City's planned borrowing of an additional \$30.0 million in County Transportation Bonds from the State of Maryland during Fiscal 2009.

EMPLOYEES' RETIREMENT CONTRIBUTION – The appropriation for all funds for Fiscal 2009 is \$118.8 million, an increase of \$553,500 or 0.1% above the Fiscal 2008 level of appropriation. The budget plan includes:

- **Fire and Police Retirement System** – The appropriation for all funds is \$68.9 million, an increase of \$2.5 million or 3.7%. The Motor Vehicle Fund portion is \$1.2 million, an increase of \$30,000 or 0.1% above the Fiscal 2008 level of appropriation.
- **Employees' Retirement System** – The appropriation for all funds is \$37.2 million, a decrease of \$1.2 million or 3.1% below the Fiscal 2008 level of appropriation. The Motor Vehicle Fund portion is \$6.1 million, a decrease of \$273,000 or 4.3% below the Fiscal 2008 level of appropriation.

POLICE DEPARTMENT – The appropriation for Fiscal 2009 is \$12.9 million, an increase of \$544,300 or 4.4% above the Fiscal 2008 level of appropriation. The increase includes \$335,000 for salary and benefit increases; \$55,000 for crossing guard reimbursement to the Department of Transportation; \$50,000 for overtime; \$43,300 for Central Garage vehicle rental fees; \$40,000 for maintenance costs; and \$14,400 for Worker's Compensation.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2009 is \$38.5 million, which maintains the Fiscal 2008 level of appropriation. The budget plan includes an increase of \$1.4 million for salary and benefit increases and for the addition of positions in the newly created Street Cut Permit Section in the Bureau of General Services and the Alley Cleaning Operation in the Bureau of Solid Waste. The appropriation also includes an increase of \$153,700 in Central Garage vehicle rental fees. Contractual Services is decreased by a net of \$301,500 primarily due to reductions in professional services.

Director's Office – The appropriation for Fiscal 2009 is \$2.8 million, a decrease of \$73,000 or 2.5% below Fiscal 2008. Salary and benefit increases are \$177,300. The budget plan includes

\$83,800 for the net transfer of two positions from the Waste Water Utility Fund. These increases are partially offset by increases in the level of support from other funds and agencies.

Bureau of General Services – The appropriation for Fiscal 2009 is \$2.4 million, an increase of \$211,700 or 9.5% above Fiscal 2008. Salary and benefit increases are \$838,400. The budget plan includes \$359,000 for the creation of the new Street Cut Permit Section approved by the Board of Estimates in December 2007 and \$123,800 for the transfer of four positions (1 - Water Utility Fund, 3 -Waste Water Utility Fund) from the Bureau of Water and Waste Water. This increase is partially offset by an increase in the level of cost offsets for service provided to other agencies and funds.

Bureau of Solid Waste – The appropriation for Fiscal 2009 is \$28.0 million, a decrease of \$131,300 or 0.5% below Fiscal 2008. Salary and benefit increases are \$209,200 above Fiscal 2008. The budget plan includes \$91,300 for the transfer of one position from the General Fund. This increase is offset by decreases in expenses for Contractual Services and Equipment.

Storm Water – The appropriation for Fiscal 2009 is \$5.2 million, an increase of \$77,100 or 1.5% above the Fiscal 2008 level of appropriation. The budget plan includes \$169,100 to pay for salary and benefit increases. These increases are offset primarily by decreases in expenses for Materials and Supplies and Equipment. The appropriation also includes \$32,600 for the creation of a Heavy Equipment Operator II position for the Waterway Maintenance activity.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2009 is \$99.6 million, an increase of \$6.7 million or 7.2% above the Fiscal 2008 level of appropriation. The budget plan includes an increase of \$53,300 for the creation of one position approved by prior Board of Estimates action during Fiscal 2008, \$79,200 for the transfer of two positions from the Department of Public Works, and \$3.2 million for salary and benefit increases. Temporary Salaries are increased by \$53,000.

The appropriation includes an increase of \$833,500 to fund a total of 21 positions: eight positions in Administration, seven positions in the Traffic Management Center, and six positions in the Safety Division. These positions include the creation of one additional squad of Special Traffic Enforcement Officers to enhance pedestrian and motor vehicle safety, the creation of a night shift in traffic management (which is projected to result in decreased overtime expenses), and the enhancement of public awareness as it relates to the City's involvement in major projects such as the proposed Red Line Project. This increase was offset by the abolishment of 22 vacant positions with a value of \$930,400. Contractual Services includes a net increase of \$4.8 million, including \$3.4 million for gas, electric and steam, and \$269,300 for in-service training.

Parking Management Fund

The Parking Management Fund appropriation for Fiscal 2009 is \$15.3 million, an increase of \$1.8 million or 13.5 % above the Fiscal 2008 adopted budget of \$13.4 million.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2009 is \$15.3 million, an increase of \$1.8 million or 13.5% above the Fiscal 2008 level of appropriation. The budget plan includes approximately \$415,800 for salary and benefit increases. The appropriation also includes \$1.6 million to fund expenses related to the City's contract for collection agent

services for delinquent parking fines. In addition, \$200,000 is included to purchase License Plate Recognition systems that will be used in Residential Parking Permit areas.

Parking Enterprise Fund

The Parking Enterprise Fund appropriation for Fiscal 2009 is \$31.1 million, an increase of \$1.9 million or 6.3% above the Fiscal 2008 adopted budget of \$29.3 million. Providing that debt service obligations and other security requirements of this fund are met, the City is permitted to transfer monies from the Parking Enterprise Fund to the Parking Management Fund. In Fiscal 2009, \$40.0 million in revenues in excess of debt service and operating expense requirements are recommended to be transferred to the Parking Management Fund. This represents an increase of \$2.7 million or 7.2% above the Fiscal 2008 level of appropriation.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2009 is \$31.1 million, an increase of \$1.9 million or 6.3% above the Fiscal 2008 level of appropriation. The increase consists primarily of an increase of \$831,000 in Debt Service and \$950,000 for expenses related to the Multi-Space Parking Meter program which was previously budgeted in the Parking Management Fund.

Waste Water Utility Fund

The Waste Water Utility Fund appropriation for Fiscal 2009 is \$187.8 million, an increase of \$25.1 million or 15.4% above the Fiscal 2008 adopted budget of \$162.7 million. The operating portion of the Fiscal 2009 budget is \$171.1 million, an increase of \$12.4 million or 7.8%. The capital budget is \$16.7 million, an increase of \$12.7 million compared to Fiscal 2008.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2009 is \$171.1 million, an increase of \$12.4 million or 7.8% above the Fiscal 2008 level of appropriation. Included is an increase in the amount of \$10.6 million for Debt Service. Full-time salaries and benefits are increased by \$1.7 million. Contractual Services is decreased by a net \$425,700. Included is a \$2.0 million decrease for Sludge Heat Drying Process services, which is offset by \$500,000 increase for composting fees; \$458,600 increase in refuse tipping fees; \$299,400 increase in gas, electric and steam costs; and a \$389,800 net increase in other professional services that include energy control projects and a root and grease control contract. Materials and Supplies is increased by a net of \$408,500. An OPEB contribution is at \$278,000.

The budget plan includes the transfer of 20 positions from the Waste Water Utility Fund to the General Fund and the Motor Vehicle Fund at a value of \$843,500. A net total of four additional positions at a value of \$179,100, approved by the Board of Estimates in Fiscal 2008, is included.

Water Utility Fund

The Water Utility Fund appropriation for Fiscal 2009 is \$137.9 million, an increase of \$11.2 million or 8.9% above the Fiscal 2008 adopted budget of \$126.7 million. The operating portion of the Fiscal 2009 budget is at \$129.4 million, an increase of \$10.4 million or 8.7%. The capital budget is \$8.5 million, an increase of \$850,000 compared to Fiscal 2008.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2009 is \$129.4 million, an increase of \$10.4 million or 8.7% above the Fiscal 2008 level of appropriation. Included is an increase of \$6.0 million in Debt Service. Full-time salaries and benefits are increased by \$1.3 million, offset by an increase in anticipated savings from vacant positions of \$720,500. Contractual Services is increased by \$1.6 million primarily due to an additional \$1.2 million increase in Other Professional Services for street cut resurfacing and large meter maintenance. The Equipment is increased by a net \$938,100 primarily for replacement of Motor Vehicles. An OPEB contribution is included at \$240,000.

The appropriation includes the transfer of a total 14 positions from the Water Utility Fund. Eight positions are transferred to the General Fund in the amount of \$349,500 and six positions are transferred to the Motor Vehicle Fund in the amount of \$238,900. An Administrative Analyst I position is transferred into the Water Utility Fund at a value of \$35,800.

Federal Fund

The Federal Fund appropriation for Fiscal 2009 is \$184.0 million, an increase of \$2.2 million or 1.2% above the Fiscal 2008 adopted budget of \$181.8 million.

FIRE DEPARTMENT – The appropriation for Fiscal 2009 is \$2.3 million, a decrease of \$412,900 or 15.1% below the Fiscal 2008 level of appropriation. The appropriation is based upon anticipated level of grant awards. The reduction reflects elimination of a \$65,000 one-time grant funding an emergency patient tracking system, elimination of a \$15,000 grant that is now being administered through the Police Department and elimination of a one-time \$336,000 grant, which funded fire prevention activities.

HEALTH DEPARTMENT – The appropriation for Fiscal 2009 is \$65.4 million, a decrease of \$24.4 million or 27.2% below the Fiscal 2008 level of appropriation. The Office of Homeless Services (\$22.3 million) has been transferred from the Health Department to the Department of Housing and Community Development. Additionally, \$2.3 million of unallocated appropriation has been eliminated.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2009 is \$62.5 million, an increase of \$20.5 million or 48.8% above the Fiscal 2008 level of appropriation. Community Development Block Grant (CDBG) funds in the amount of \$1.9 million are transferred to the Affordable Housing Fund. Included in the budget plan is the transfer of 16 positions to the General Fund, which includes 8 positions from Human Service Centers and 8 positions from Construction and Building Inspections' Demolition activity. The Office of Homeless Services (\$22.3 million) has been transferred from the Health Department to the Department of Housing and Community Development.

MAYOR'S OFFICE OF CRIMINAL JUSTICE – The appropriation for Fiscal 2009 is \$9.8 million. The budget plan reconstitutes the Mayor's Office of Criminal Justice Program as a separate agency of City government. Included is the transfer of three positions from the Police Department.

OFFICE OF EMPLOYMENT DEVELOPMENT – The appropriation for Fiscal 2009 is \$21.4 million, an increase of \$5.2 million or 32.1% above the Fiscal 2008 level of appropriation. The budget plan includes the transfer of 17 positions to other funds due to projected decreases in federal funding. The budget plan also includes salary and benefit increases of approximately \$1.6 million. The Contractual Services has been reduced by \$158,300 due to projected decreases in funding. Also, transfer credits have been increased by a net amount of \$3.5 million, which reflects the agency's anticipation for future grant awards.

DEPARTMENT OF PLANNING – The appropriation for Fiscal 2009 is \$1.3 million, a decrease of \$204,000 or 13.4% below the Fiscal 2008 level of appropriation. The budget plan includes a \$20,000 increase in funding in the Economic Development Administration grant for other professional services. A \$224,000 grant from the Environmental Protection Agency is eliminated.

POLICE DEPARTMENT – The appropriation for Fiscal 2009 is \$10.5 million, a decrease of \$10.0 million or 48.5% below the Fiscal 2008 level of appropriation. The G.R.E.A.T (Gang Resistance Education and Training) grant is reduced by \$190,000 from \$340,000 to \$150,000. The budget plan reconstitutes the Mayor's Office of Criminal Justice Program (MOCJ) as a separate agency of City government. Involved is the transfer of \$9.8 million and three positions to MOCJ.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2009 is \$1.3 million, an increase of \$587,100 or 85.5% above the Fiscal 2008 level of appropriation. The budget plan includes \$555,600 for the Safe Routes to School Grant, \$343,300 for the Traffic Safety Grant and \$375,000 for the Urban Youth Program Grant.

State Fund

The State Fund appropriation for Fiscal 2009 is \$73.7 million, an increase of \$4.3 million or 6.3% above the Fiscal 2008 adopted budget of \$69.3 million.

CIRCUIT COURT – The appropriation for Fiscal 2009 is \$6.4 million, an increase of \$1.9 million or 42.3% above the Fiscal 2008 level of appropriation. The budget plan includes a \$1.0 million increase for medical evaluations in two pre-trial grants. The Family Division grant is \$1.5 million, an increase of \$367,000. Two new grants totaling \$380,300 have also been included.

ENOCH PRATT FREE LIBRARY – The appropriation for Fiscal 2009 is \$10.6 million, \$47,100 or 0.4% above the Fiscal 2008 level of appropriation. The budget plan includes an increase of \$99,300 to pay for salary and benefit increases. One vacant position is abolished.

HEALTH DEPARTMENT – The appropriation for Fiscal 2009 is \$15.3 million, a decrease of \$4.6 million or 23.3% below the Fiscal 2008 level of appropriation. The Office of Homeless Services (\$3.9 million) has been transferred from the Health Department to the Department of Housing and Community Development. Funding in the amount of \$1.1 million for Operation Safe Kids/Safe Streets has been transferred to the Special Fund.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2009 is \$15.7 million, an increase of \$4.5 million or 40.2% above the Fiscal 2008 level of appropriation. An increase of \$895,000 is included for grants to the Energy Assistance program (\$468,000); Extended Child Care program (\$368,000); and Summer Food Services program (\$59,000). A decrease of \$468,000 is included due to a reduction in Weatherization grants. The Office of Homeless Services (\$3.9 million) is transferred from the Health Department to the Department of Housing and Community Development.

OFFICE OF EMPLOYMENT DEVELOPMENT – The appropriation for Fiscal 2009 is \$1.1 million, an increase of \$654,900 or 134.2% above the Fiscal 2008 level of appropriation. The budget plan includes the transfer of one position from the Federal Fund. The appropriation also includes funding of \$225,000 for the new Alternative High School Grant from the Baltimore City Public School System and a reduction of \$40,000 for the FUTURES grant. There is a net increase of \$500,000 in unallocated funds and a decrease of \$33,000 for funding of special projects.

DEPARTMENT OF RECREATION AND PARKS – The appropriation for Fiscal 2009 is \$805,600, an increase of \$271,000 or 50.7 % above the Fiscal 2008 level of appropriation. The budget plan includes one-time Program Open Space funding to purchase various vehicles for the Bureau of Parks (\$166,000) and the Forestry Division (\$150,000); one contractual stump grinding crew for a year (\$154,000); and one inmate crew for park maintenance (\$105,000). A \$279,900 appropriation for contractual employees has been eliminated.

STATE'S ATTORNEY – The appropriation for Fiscal 2009 is \$4.5 million, an increase of \$555,200 or 14.1% above the Fiscal 2008 level of appropriation. The Board of Estimates approved the creation of four new positions during Fiscal 2008 (\$261,500) as a result of an expansion of the Juvenile Immediate Charging Unit grant.

Special Fund

The Special Fund appropriation for Fiscal 2009 is \$45.4 million, an increase of \$1.2 million or 2.7% above the Fiscal 2008 adopted budget of \$44.2 million.

COMMISSION ON AGING AND RETIREMENT EDUCATION – The appropriation for Fiscal 2009 is \$724,700, an increase of \$25,500 or 3.6% above the Fiscal 2008 level of appropriation. The budget plan includes an increase of \$25,000 for food for the elderly.

EMPLOYEES' RETIREMENT SYSTEM – The appropriation for Fiscal 2009 is \$9.5 million, an increase of \$623,500 or 7.0% above the Fiscal 2008 level of appropriation. The budget plan includes \$192,500 for the creation of four positions created by prior action of the Board of Estimates during Fiscal 2008 and \$350,500 for salary and benefit increases. The appropriation also includes \$80,000 for office renovations.

FIRE DEPARTMENT – The appropriation for Fiscal 2009 is \$11.0 million, an increase of \$290,000 or 2.7% above the Fiscal 2008 level of appropriation. The increase aligns the budget to the anticipated level of Ambulance Fee revenue to be utilized to support General Fund operations.

HEALTH DEPARTMENT – The appropriation for Fiscal 2009 is \$9.1 million, a decrease of \$1.0 million or 10.2% below the Fiscal 2008 level of appropriation. The Board of Estimates created 50 Grant Service Specialist positions for a limited pilot program to streamline the hiring process for grant-funded employees. These positions are intended to be short-term and will be abolished as grants expire or incumbents are transferred to classified positions. The Board of Estimates also created 55 School Health Aide positions, allowing the temporary, non-benefited incumbents to become full-time benefited employees. Additionally, 13 positions in the Homeless Services program have been transferred from the Health Department to the Department of Housing and Community Development.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2009 is \$15.7 million, an increase of \$4.5 million or 40.2% above the Fiscal 2008 level of appropriation. An increase of \$895,000 is included for grants to the Energy Assistance program (\$468,000); Extended Child Care program (\$368,000); and Summer Food Services program (\$59,000). A decrease of \$468,000 is included due to a reduction in Weatherization grants. The Office of Homeless Services (\$3.9 million) is transferred from the Health Department to the Department of Housing and Community Development.

POLICE DEPARTMENT – The appropriation for Fiscal 2009 is \$9.4 million, an increase of \$402,500 or 4.5% above the Fiscal 2008 level of appropriation. The 911 Emergency Call service activity increased by \$177,500 based upon anticipated revenue. This appropriation increase includes an additional \$111,000 for salary and benefits and an additional \$66,400 for Worker's Compensation costs. An increase of \$500,000 in the Asset Sharing Fund is appropriated due to the anticipation of additional revenue to be received through the seizure of assets. This increase will be used for in-service training.

The budget plan reconstitutes the Mayor's Office of Criminal Justice Program (MOCJ) as a separate agency of City government. Involved is the transfer of \$275,000 to MOCJ.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2009 is \$858,500. There was no appropriation for this fund in Fiscal 2008. The budget plan includes \$568,000 for Traffic Impact Study grants funded through fees charged to developers and \$290,500 for the Unified Planning Work Program grant funded through the Baltimore Region Unified Planning Work Program.

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FISCAL 2009

OPERATING APPROPRIATIONS BY FUND

	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Operating Funds				
Local and State-shared Funds				
General	\$1,274,963,000	\$1,336,914,000	\$61,951,000	4.9%
Motor Vehicle	185,465,000	194,427,000	8,962,000	4.8
Parking Management	13,448,000	15,267,000	1,819,000	13.5
Convention Center Bond	4,613,000	4,616,000	3,000	0.1
Total	1,478,489,000	1,551,224,000	72,735,000	4.9
Enterprise Funds				
Waste Water Utility	158,699,000	171,124,000	12,425,000	7.8
Water Utility	119,048,000	129,421,000	10,373,000	8.7
Parking Enterprise	29,273,000	31,123,000	1,850,000	6.3
Conduit Enterprise	7,538,000	4,788,000	(2,750,000)	(36.5)
Loan and Guarantee Enterprise	3,798,000	3,810,000	12,000	0.3
Total	318,356,000	340,266,000	21,910,000	6.9
Grant Funds				
Federal	181,791,164	183,976,374	2,185,210	1.2
State	69,313,213	73,656,939	4,343,726	6.3
Special	44,181,321	45,369,576	1,188,255	2.7
Total	295,285,698	303,002,889	7,717,191	2.6
Total Operating - All Funds	\$2,092,130,698	\$2,194,492,889	\$102,362,191	4.9%

OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND FUND

Governmental Function	General	Motor Vehicle	Enterprise and Utility	Federal	State	Other Special Purpose	Total
Adjudication	\$48,152,124	\$0	\$0	\$3,064,036	\$10,611,908	\$50,000	\$61,878,068
Culture	7,700,415	0	0	301,417	0	0	8,001,832
Debt Service	97,831,910	14,512,000	90,159,000	0	0	0	202,502,910
Economic Development	46,779,968	1,953,841	592,945	27,867,814	4,550,345	7,645,000	89,389,913
Education	230,041,071	3,654,000	0	6,192,434	11,068,031	683,049	251,638,585
General Government	282,195,635	38,923,102	4,962,805	9,238,018	3,188,269	12,174,048	350,681,877
Health	26,916,187	0	0	65,762,003	15,282,786	8,971,741	116,932,717
Legislative	3,099,177	0	0	0	0	11,400	3,110,577
Public Safety	501,792,937	16,374,816	0	22,494,867	9,870,175	21,115,472	571,648,267
Public Service Enterprise	0	597,116	235,669,195	0	0	0	236,266,311
Recreation	32,415,072	4,591,131	0	257,324	2,384,561	772,204	40,420,292
Sanitation	45,602,717	30,303,549	0	28,600	0	0	75,934,866
Social Services	6,978,232	0	0	47,870,978	16,615,690	169,063	71,633,963
Transportation	7,408,555	83,517,445	8,882,055	898,883	85,174	13,660,599	114,452,711
Total	\$1,336,914,000	\$194,427,000	\$340,266,000	\$183,976,374	\$73,656,939	\$65,252,576	\$2,194,492,889

FISCAL 2009 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY

	Adjudication	Culture	Debt Service	Economic Development	Education	General Government	Health	Legislative
Board of Elections	\$0	\$0	\$0	\$0	\$0	\$5,081,940	\$0	\$0
City Council	0	0	0	0	0	3,063,108	0	1,788,892
Community Relations Commission	0	0	0	0	0	923,118	0	0
Comptroller	0	0	0	0	0	4,504,857	0	0
Council Services	0	0	0	0	0	4,315	0	588,685
Courts: Circuit Court	16,223,159	0	0	115,000	0	450,233	0	0
Courts: Orphans' Court	469,159	0	0	0	0	0	0	0
Employees' Retirement Systems	0	0	0	0	0	9,524,276	0	0
Enoch Pratt Free Library	0	0	0	0	33,913,735	1,487,863	0	0
Finance	0	0	0	0	0	18,071,357	0	0
Fire	0	0	0	0	0	8,653,941	0	0
Health	0	0	0	0	0	928,812	114,317,569	0
Housing and Community Development	0	0	0	14,055,933	6,192,434	13,874,703	911,646	0
Human Resources	0	0	0	0	0	4,626,100	0	0
Law	0	0	0	0	0	4,153,397	0	0
Legislative Reference	0	0	0	0	0	281,747	0	542,653
Liquor License Board	0	0	0	0	0	1,936,663	0	0
Mayoralty	0	0	0	87,589	100,000	3,414,415	0	0
Mayoralty-related								
Art and Culture	0	7,217,313	0	0	0	706,845	0	0
Baltimore City Public Schools	0	0	0	0	208,313,716	0	0	0
Cable and Communications	0	0	0	0	0	2,313,000	0	0
Civic Promotion	0	0	0	12,594,442	0	32,714	0	0
Commission for Women	0	0	0	0	0	140,000	0	0
Commission on Aging/Retire. Educ.	0	0	0	0	0	10,853,793	0	0
Conditional Purchase Agreements	0	0	23,179,000	0	0	0	0	0
Contingent Fund	0	0	0	0	0	750,000	0	0
Convention Center Hotel	0	0	3,222,000	977,000	0	0	0	0
Convention Complex	0	0	0	23,152,822	0	478,618	0	0
Debt Service	0	0	85,957,239	0	0	0	246,760	0
Educational Grants	0	0	0	0	1,376,556	0	0	0
Employees' Retirement Contribution	0	0	0	0	0	33,134,184	0	0
Environmental Control Board	0	0	0	0	0	347	0	0
Health and Welfare Grants	0	0	0	0	0	0	24,900	0
Hispanic Commission	0	160,000	0	0	0	0	0	0
Miscellaneous General Expenses	0	25,000	566,671	1,050,000	0	9,787,702	1,014,000	0
Office of Children, Youth and Families	0	0	0	0	0	0	0	0
Office of CitiStat Operations	0	0	0	0	0	661,996	0	0
Office of Criminal Justice	0	0	0	0	0	0	0	0
Office of Employment Development	0	0	0	29,878,766	520,450	117,151	0	0
Office of Information Technology	0	0	0	0	0	11,288,000	0	0
Office of Neighborhoods	0	0	0	667,172	0	0	0	0
Office of the Inspector General	0	0	0	0	0	563,000	0	0
Office of the Labor Commissioner	0	0	0	0	0	521,000	0	0
Retirees' Benefits	0	0	0	0	0	101,956,119	0	0
Self-Insurance Fund	0	0	0	0	0	14,119,636	0	0
TIF Debt Service	0	0	0	1,985,403	0	6,868,597	0	0
Veterans' Commission	0	0	0	0	0	140,000	0	0
Municipal and Zoning Appeals	0	0	0	0	0	446,000	0	0
Planning	0	599,519	0	0	0	3,205,964	0	0
Police	0	0	0	0	0	23,652,406	0	0
Public Works	0	0	67,930,000	0	1,158,859	33,568,091	417,842	190,347
Recreation and Parks	0	0	0	0	0	1,490,675	0	0
Sheriff	13,652,469	0	0	0	0	395,031	0	0
Social Services	0	0	0	0	0	0	0	0
State's Attorney	31,533,281	0	0	0	62,835	1,071,805	0	0
Transportation	0	0	21,648,000	4,825,786	0	10,570,358	0	0
Wage Commission	0	0	0	0	0	451,000	0	0
War Memorial Commission	0	0	0	0	0	417,000	0	0
Total	\$61,878,068	\$8,001,832	\$202,502,910	\$89,389,913	\$251,638,585	\$350,681,877	\$116,932,717	\$3,110,577

FISCAL 2009 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY

Public Safety	Public Service Enterprise	Recreation	Sanitation	Social Services	Transportation	Total	
\$0	\$0	\$0	\$0	\$0	\$0	\$5,081,940	Board of Elections
0	0	0	0	0	0	4,852,000	City Council
197,844	0	0	0	0	0	1,120,962	Community Relations Commission
0	0	0	0	0	0	4,504,857	Comptroller
0	0	0	0	0	0	593,000	Council Services
0	0	0	0	0	0	16,788,392	Courts: Circuit Court
0	0	0	0	0	0	469,159	Courts: Orphans' Court
0	0	0	0	0	0	9,524,276	Employees' Retirement Systems
0	0	0	0	0	0	35,401,598	Enoch Pratt Free Library
0	0	0	0	0	0	18,071,357	Finance
147,990,744	0	0	0	0	0	156,644,685	Fire
389,615	0	0	0	0	0	115,635,996	Health
10,338,131	0	1,911,324	28,600	66,354,899	100,000	113,767,670	Housing and Community Development
0	0	0	0	0	0	4,626,100	Human Resources
0	0	0	0	0	0	4,153,397	Law
0	0	0	0	0	0	824,400	Legislative Reference
0	0	0	0	0	0	1,936,663	Liquor License Board
432,244	0	0	0	1,106,702	0	5,140,950	Mayorality
							Mayorality-related
0	0	0	0	0	0	7,924,158	Art and Culture
0	0	0	0	0	0	208,313,716	Baltimore City Public Schools
0	0	0	0	0	0	2,313,000	Cable and Communications
0	0	0	0	0	0	12,627,156	Civic Promotion
0	0	0	0	0	0	140,000	Commission for Women
0	0	0	0	2,138,925	0	12,992,718	Commission on Aging/Retire. Educ.
0	0	0	0	0	0	23,179,000	Conditional Purchase Agreements
0	0	0	0	0	0	750,000	Contingent Fund
0	0	0	0	0	0	4,199,000	Convention Center Hotel
0	0	0	0	0	0	23,631,440	Convention Complex
0	0	0	0	0	0	86,203,999	Debt Service
0	0	0	0	0	0	1,376,556	Educational Grants
67,799,000	0	0	0	0	0	100,933,184	Employees' Retirement Contribution
0	0	0	472,653	0	0	473,000	Environmental Control Board
0	0	0	0	386,472	0	411,372	Health and Welfare Grants
0	0	0	0	0	0	160,000	Hispanic Commission
0	0	6,295,600	0	0	0	18,738,973	Miscellaneous General Expenses
0	0	0	0	1,416,965	0	1,416,965	Office of Children, Youth and Families
0	0	0	0	0	0	661,996	Office of CitiStat Operations
12,777,383	0	0	0	0	0	12,777,383	Office of Criminal Justice
898,653	0	0	0	0	0	31,415,020	Office of Employment Development
0	0	0	0	0	0	11,288,000	Office of Information Technology
0	0	0	0	0	0	667,172	Office of Neighborhoods
0	0	0	0	0	0	563,000	Office of the Inspector General
0	0	0	0	0	0	521,000	Office of the Labor Commissioner
0	0	0	0	0	0	101,956,119	Retirees' Benefits
0	0	0	0	0	0	14,119,636	Self-Insurance Fund
0	0	0	0	0	0	8,854,000	TIF Debt Service
0	0	0	0	0	0	140,000	Veterans' Commission
0	0	0	0	0	0	446,000	Municipal and Zoning Appeals
0	0	0	0	0	0	3,805,483	Planning
327,563,401	0	0	0	0	0	351,215,807	Police
112,884	236,266,311	0	75,433,613	0	0	415,077,947	Public Works
0	0	32,213,368	0	0	0	33,704,043	Recreation and Parks
0	0	0	0	0	0	14,047,500	Sheriff
0	0	0	0	230,000	0	230,000	Social Services
359,103	0	0	0	0	0	33,027,024	State's Attorney
2,789,265	0	0	0	0	114,352,711	154,186,120	Transportation
0	0	0	0	0	0	451,000	Wage Commission
0	0	0	0	0	0	417,000	War Memorial Commission
\$571,648,267	\$236,266,311	\$40,420,292	\$75,934,866	\$71,633,963	\$114,452,711	\$2,194,492,889	Total

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Board of Elections	5,564,330	6,480,944	7,052,989	5,081,940
180 Voter Registration and Conduct of Elections	5,564,330	6,480,944	7,052,989	5,081,940
General	5,564,330	6,480,944	7,052,989	5,081,940
City Council	4,017,936	4,099,380	4,472,791	4,852,000
100 City Legislation	4,017,936	4,099,380	4,472,791	4,852,000
General	4,017,936	4,099,380	4,472,791	4,852,000
Community Relations Commission	908,438	990,931	1,124,306	1,120,962
156 Development of Intergroup Relations	908,438	990,931	1,124,306	1,120,962
General	847,226	929,653	1,059,676	1,054,000
Federal	61,212	61,278	64,630	66,962
Comptroller	19,534,058	4,417,805	21,265,922	17,694,545
130 Executive Direction and Control	415,184	802,795	610,921	645,221
General	415,184	802,795	610,921	645,221
131 Audits	2,693,705	2,474,231	3,270,937	3,452,359
General	2,693,705	2,474,231	3,270,937	3,452,359
132 Real Estate Acquisition and Management	634,551	531,826	823,192	407,277
General	615,993	530,686	686,188	265,420
Special	18,558	1,140	137,004	141,857
133 Municipal Telephone Exchange	15,234,867	(486,846)	15,750,366	12,449,572
Internal Service	15,234,867	(486,846)	15,750,366	12,449,572
136 Municipal Post Office	555,751	1,095,799	810,506	740,116
General	0	536,000	0	0
Internal Service	555,751	559,799	810,506	740,116
Council Services	578,852	600,511	569,000	593,000
103 Council Services	578,852	600,511	569,000	593,000
General	578,852	600,511	569,000	593,000
Courts: Circuit Court	13,477,035	14,134,074	14,432,768	16,788,392
110 Circuit Court	13,477,035	14,134,074	14,432,768	16,788,392
General	8,229,071	8,241,630	8,528,323	8,880,000
Federal	1,144,366	1,276,692	1,388,997	1,484,278
State	4,048,115	4,556,048	4,515,448	6,424,114
Special	55,483	59,704	0	0
Courts: Orphans' Court	407,292	445,892	464,119	469,159
112 Orphans' Court	407,292	445,892	464,119	469,159
General	403,176	445,892	464,119	469,159
State	4,116	0	0	0
Employees' Retirement Systems	704,286	4,157,694	8,900,794	9,524,276
152 Employees' Retirement System	(1,165,256)	1,892,958	5,050,728	5,556,034
Special	(1,165,256)	1,892,958	5,050,728	5,556,034
154 Fire and Police Retirement System	1,869,542	2,264,736	3,850,066	3,968,242
Special	1,869,542	2,264,736	3,850,066	3,968,242
Enoch Pratt Free Library	28,471,394	29,987,899	34,844,215	35,401,598
450 Administrative and Technical Services	6,806,539	6,527,508	7,920,972	6,509,923
General	4,841,821	4,586,206	5,601,858	5,748,587
State	1,517,631	1,528,315	1,756,025	178,287
Special	447,087	412,987	563,089	583,049
452 Neighborhood Services	8,897,606	10,561,394	10,687,203	10,694,703
General	8,810,957	10,474,745	10,600,554	10,694,703
State	86,649	86,649	86,649	0
453 State Library Resource Center	12,767,249	12,898,997	16,236,040	18,196,972
General	6,520,530	7,140,393	7,558,476	7,807,877
State	6,246,719	5,758,604	8,677,564	10,389,095

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Finance		20,700,945	22,891,323	27,328,982	28,867,118
140	Administrative Direction and Control	788,725	1,070,646	1,042,670	965,177
	General	788,725	1,070,646	1,042,670	965,177
141	Budget and Management Research	958,392	1,017,971	1,128,303	1,199,643
	General	958,392	1,017,971	1,128,303	1,199,643
142	Accounting and Payroll Services	5,839,547	6,333,558	7,942,627	8,441,905
	General	3,103,384	3,867,346	4,734,627	5,212,905
	Loan and Guarantee Enterprise	2,678,759	2,466,212	3,208,000	3,229,000
	Internal Service	57,404	0	0	0
144	Purchasing	5,058,180	5,377,282	5,729,107	6,233,970
	General	1,421,141	2,477,282	2,699,241	3,143,114
	Internal Service	3,637,039	2,900,000	3,029,866	3,090,856
148	Revenue Collection	0	0	0	3,379,856
	General	0	0	0	3,379,856
150	Treasury and Debt Management	2,693,253	1,942,714	3,850,947	941,662
	General	2,693,253	1,942,714	3,850,947	941,662
153	Risk Management Operations	5,362,848	7,149,152	7,635,328	7,704,905
	Internal Service	5,362,848	7,149,152	7,635,328	7,704,905
Fire		141,667,274	137,761,020	147,829,346	156,644,685
210	Administrative Direction and Control	7,158,032	8,759,009	10,064,378	10,863,762
	General	7,158,032	8,759,009	10,064,378	10,863,762
211	Training	2,159,514	2,086,216	2,150,691	2,338,917
	General	2,159,514	2,086,216	2,150,691	2,338,917
212	Fire Suppression	95,643,503	94,667,331	102,313,519	107,295,489
	General	88,346,665	96,608,208	99,962,207	104,941,034
	Federal	7,249,936	(2,010,087)	2,301,312	2,304,455
	State	46,902	69,210	50,000	50,000
213	Fire Marshal	3,691,553	3,399,517	4,258,589	3,743,273
	General	3,428,058	3,213,463	3,897,580	3,613,654
	Federal	242,402	114,467	351,009	0
	State	3,390	71,587	0	129,619
	Special	17,703	0	10,000	0
214	Support Services	8,929,662	7,955,033	7,820,882	10,064,917
	General	8,365,452	6,807,660	6,873,454	9,123,068
	Federal	0	200,000	0	0
	State	564,210	947,373	947,428	941,849
215	Fire Alarm and Communications	3,871,875	3,695,444	4,623,505	4,065,021
	General	3,862,903	3,694,721	4,621,275	4,062,743
	State	8,972	723	2,230	2,278
219	Non-actuarial Retirement Benefits	51,027	50,830	46,000	46,000
	General	51,027	50,830	46,000	46,000
319	Ambulance Service	20,162,108	17,147,640	16,551,782	18,227,306
	General	8,129,375	5,504,713	5,734,506	7,164,322
	Federal	404,983	613,384	75,000	10,000
	State	38,785	49,257	42,276	52,984
	Special	11,588,965	10,980,286	10,700,000	11,000,000
Health		199,749,166	157,064,234	146,409,743	115,635,996
240	Animal Control	2,457,816	2,578,565	2,757,504	2,892,563
	General	2,447,551	2,578,565	2,757,504	2,892,563
	Special	10,265	0	0	0
300	Administrative Direction and Control	3,377,574	3,613,905	3,884,275	4,241,838
	General	3,308,018	3,601,925	3,884,275	4,241,838
	Special	69,556	11,980	0	0

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Health (continued)					
301	Baltimore Homeless Services	45,504,330	29,629,854	29,267,738	0
	General	508,023	631,655	758,578	0
	Federal	40,657,567	25,606,681	23,269,403	0
	State	3,428,867	3,248,473	3,239,757	0
	Special	909,873	143,045	2,000,000	0
302	Environmental Health	5,356,476	5,203,403	3,894,972	4,103,126
	General	3,896,481	3,649,090	3,822,196	3,819,315
	Federal	1,280,071	1,025,875	0	114,289
	State	134,317	456,973	50,000	119,522
	Special	45,607	71,465	22,776	50,000
303	Division of Clinical Services	172,110	0	9,470,903	10,034,118
	General	0	0	4,452,225	3,926,638
	Federal	203,441	0	4,849,240	5,855,699
	State	(31,831)	0	169,438	251,781
	Special	500	0	0	0
304	Chronic Disease Prevention	40,032,120	33,917,860	29,246,169	28,403,359
	General	4,191,994	4,380,765	868,684	996,045
	Federal	35,557,239	28,891,390	26,444,012	25,636,622
	State	414,981	768,108	1,808,923	1,646,142
	Special	(132,094)	(122,403)	124,550	124,550
305	Healthy Homes	5,867,661	5,421,300	4,091,166	4,838,256
	General	265,543	263,979	929,649	1,000,265
	Federal	4,714,203	4,216,333	2,891,621	3,654,564
	State	574,752	940,960	149,868	153,427
	Special	313,163	28	120,028	30,000
306	General Nursing Services	38,445,162	7,472,660	9,203,171	9,564,740
	General	869,758	976,866	508,827	528,358
	Federal	270,345	176,927	88,182	87,184
	State	37,317,428	6,319,871	8,606,162	8,949,198
	Special	(12,369)	(1,004)	0	0
307	Mental Health Services	3,773,036	3,179,578	4,002,070	3,911,154
	General	1,803,395	1,878,801	2,049,359	2,049,359
	Federal	330,330	46,679	159,333	52,520
	State	1,661,311	1,254,098	1,793,378	1,809,275
	Special	(22,000)	0	0	0
308	Maternal and Child Health	16,458,320	16,883,921	20,196,006	16,798,357
	General	2,667,502	2,596,049	989,434	999,749
	Federal	13,706,729	13,198,775	16,189,056	14,949,222
	State	(147,198)	779,040	2,673,426	630,860
	Special	231,287	310,057	344,090	218,526
309	Child and Adult Care - Food	5,883,313	5,813,047	6,652,884	6,722,429
	Federal	5,883,313	5,813,047	6,652,884	6,722,429
310	School Health Services	11,950,032	13,980,975	14,012,036	14,172,181
	General	5,011,171	5,509,517	5,011,169	5,011,169
	Federal	1,216,369	910,951	1,091,147	1,096,862
	State	539,372	514,283	534,875	559,875
	Special	5,183,120	7,046,224	7,374,845	7,504,275
311	Health Services for the Aging	20,471,216	29,369,166	7,243,114	6,145,784
	General	122,556	439,114	123,892	130,884
	Federal	18,959,319	28,006,769	6,092,556	5,676,462
	State	1,082,346	857,532	926,666	338,438
	Special	306,995	65,751	100,000	0

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Health (continued)					
314	Acute Communicable Disease	0	0	350,480	314,324
	General	0	0	350,480	314,324
315	Public Health Preparedness and Response	0	0	705,189	705,189
	Federal	0	0	705,189	705,189
316	Operation Safe Kids	0	0	1,432,066	2,788,578
	General	0	0	63,977	0
	Federal	0	0	1,368,089	804,575
	State	0	0	0	850,057
	Special	0	0	0	1,133,946
317	Grant Support Services	0	0	0	0
	Special	0	0	0	0
Housing and Community Development		64,907,278	66,546,769	81,507,268	113,767,670
119	Neighborhood Service Centers	4,466,846	4,761,018	4,744,212	5,136,701
	General	5,458	286,047	869,914	1,659,497
	Federal	1,627,512	1,245,153	1,000,981	601,631
	State	2,833,876	3,229,818	2,873,317	2,875,573
177	Administrative Direction and Control	4,798,511	5,192,227	6,013,990	5,839,510
	General	2,580,973	4,297,948	5,021,234	5,105,555
	Federal	641,605	759,004	792,099	733,955
	Special	1,575,933	135,275	200,657	0
184	Energy Assistance and Emergency Food	2,976,376	2,897,081	2,735,000	3,400,000
	State	2,976,376	2,897,081	2,735,000	3,400,000
260	Construction and Building Inspection	4,766,205	5,184,658	5,111,187	5,721,819
	General	3,070,803	3,931,701	3,500,065	5,721,819
	Federal	545,402	582,126	621,122	0
	Special	1,150,000	670,831	990,000	0
357	Services for Homeless Persons	(14,460,384)	(3,012,131)	0	29,734,811
	General	(3,969)	0	0	3,348,219
	Federal	(14,061,171)	(2,649,946)	0	22,296,983
	State	(147,240)	(375,760)	0	3,883,193
	Special	(248,004)	13,575	0	206,416
582	Finance and Development	3,760,527	4,276,536	5,195,226	5,240,429
	General	387,688	329,695	2,078,923	2,027,730
	Federal	3,242,839	3,765,456	3,041,303	3,137,699
	Special	130,000	181,385	75,000	75,000
583	Neighborhood Services	12,713,955	8,084,267	12,379,414	12,320,998
	General	3,398,582	6,286,364	11,074,414	12,223,560
	Federal	8,296,084	1,154,721	1,200,000	0
	State	56,555	99,151	55,000	47,438
	Special	962,734	544,031	50,000	50,000
585	Baltimore Development Corporation	3,994,781	3,995,540	3,838,000	4,171,000
	General	3,409,781	2,589,026	3,028,000	3,971,000
	Federal	175,000	376,514	400,000	0
	Special	410,000	1,030,000	410,000	200,000
592	Special Housing Grants	356,079	(750,492)	898,000	934,368
	General	350,000	347,231	898,000	934,368
	Federal	(8,795)	(1,097,723)	0	0
	State	14,874	0	0	0
593	Community Support Projects	5,198,032	4,233,364	5,155,050	5,831,995
	General	5,150	5,150	10,850	0
	Federal	5,298,274	4,158,214	5,144,200	5,831,995
	Special	(105,392)	70,000	0	0

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Housing and Community Development (continued)				
597 Weatherization	783,561	1,232,638	1,550,640	1,070,968
General	262,020	296,485	55,640	43,620
State	521,541	936,153	1,495,000	1,027,348
604 Child Care Centers	1,462,442	915,324	919,300	991,832
Federal	1,462,442	915,324	919,300	991,832
605 Head Start	32,769,599	28,001,771	31,372,049	31,719,239
Federal	30,541,945	26,806,912	28,936,779	28,915,497
State	2,227,654	1,194,859	2,435,270	2,803,742
606 Arts and Education	1,320,748	1,534,968	1,595,200	1,654,000
Federal	0	251	0	0
State	1,320,748	1,534,717	1,595,200	1,654,000
Human Resources	4,493,499	4,370,104	7,443,702	7,467,909
160 Personnel Administration	3,901,419	3,754,724	6,793,732	6,800,382
General	2,028,609	2,741,449	4,611,977	4,626,100
Internal Service	1,872,810	1,013,275	2,181,755	2,174,282
161 Vision Care Program	592,080	615,380	649,970	667,527
Internal Service	592,080	615,380	649,970	667,527
Law	6,704,608	7,194,906	8,763,207	8,965,537
175 Legal Services	6,704,608	7,194,906	8,763,207	8,965,537
General	2,951,693	3,005,460	4,065,854	4,153,000
Special	(8,940)	356	23,800	397
Internal Service	3,761,855	4,189,090	4,673,553	4,812,140
Legislative Reference	770,231	754,416	797,400	824,400
106 Legislative Reference Services	518,966	465,297	535,978	542,763
General	518,966	465,297	524,578	531,363
Special	0	0	11,400	11,400
107 Archives and Records Management	251,265	289,119	261,422	281,637
General	251,265	289,119	261,422	281,637
Liquor License Board	1,730,005	1,665,592	1,865,134	1,936,663
250 Liquor License Board	1,730,005	1,665,592	1,865,134	1,936,663
General	1,730,005	1,665,592	1,865,134	1,936,663
Mayoralty	3,463,330	4,978,784	4,206,182	5,140,950
125 Executive Direction and Control	2,541,098	3,628,114	3,118,211	2,911,513
General	2,541,098	3,628,114	3,018,211	2,811,513
Special	0	0	100,000	100,000
127 Office of State Relations	615,130	844,578	619,157	602,902
General	615,130	844,578	619,157	602,902
353 Office of Community Projects	307,102	506,092	468,814	1,626,535
General	185,628	328,609	298,814	1,298,257
State	0	138,936	0	328,278
Special	121,474	38,547	170,000	0
M-R: Art and Culture	6,145,401	8,195,428	7,091,669	7,924,158
493 Art and Culture Grants	6,145,401	8,195,428	7,091,669	7,924,158
General	6,145,401	8,195,428	7,091,669	7,924,158
M-R: Baltimore City Public Schools	207,767,545	207,940,795	208,122,708	208,313,716
352 Baltimore City Public Schools	207,767,545	207,940,795	208,122,708	208,313,716
General	204,113,545	204,286,795	204,468,708	204,659,716
Motor Vehicle	3,654,000	3,654,000	3,654,000	3,654,000
M-R: Cable and Communications	1,356,520	1,364,383	2,260,490	2,313,000
572 Cable and Communications Coordination	1,356,520	1,364,383	2,260,490	2,313,000
General	386,466	393,531	1,188,144	1,236,000
Special	970,054	970,852	1,072,346	1,077,000

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
M-R: Civic Promotion	10,215,780	12,286,042	12,686,169	12,627,156
589 Office of Promotion and the Arts	1,958,500	2,004,208	1,933,000	2,224,299
General	1,958,500	2,004,208	1,933,000	2,224,299
590 Civic Promotion	8,257,280	10,281,834	10,753,169	10,402,857
General	8,257,280	9,981,834	10,453,169	10,102,857
Motor Vehicle	0	300,000	300,000	300,000
M-R: Commission for Women	0	0	150,000	140,000
120 Promotion of Equal Rights for Women	0	0	150,000	140,000
General	0	0	150,000	140,000
M-R: Commission on Aging and Retirement Education	10,563,330	11,884,752	11,931,550	12,992,718
325 Senior Services	10,563,330	11,884,752	11,931,550	12,992,718
General	937,947	1,103,721	1,168,534	1,158,530
Motor Vehicle	325,000	324,815	325,000	325,000
Federal	5,590,016	5,284,651	4,847,381	5,781,308
State	2,985,336	4,502,846	4,891,478	5,003,212
Special	725,031	668,719	699,157	724,668
M-R: Conditional Purchase Agreements	18,357,687	17,724,152	21,346,000	23,189,000
129 Conditional Purchase Agreement Payments	18,357,687	17,724,152	21,346,000	23,189,000
General	18,906,468	17,268,833	20,746,000	22,598,000
Loan and Guarantee Enterprise	458,976	455,319	590,000	581,000
Internal Service	(1,007,757)	0	10,000	10,000
M-R: Contingent Fund	142,700	0	750,000	750,000
121 Contingent Fund	142,700	0	750,000	750,000
General	142,700	0	750,000	750,000
M-R: Convention Center Hotel	0	0	478,000	4,199,000
535 Convention Center Hotel	0	0	478,000	4,199,000
General	0	0	478,000	4,199,000
M-R: Convention Complex	19,257,860	20,727,284	23,424,758	23,631,440
531 Convention Center Operations	18,713,329	20,201,561	22,974,758	23,181,440
General	11,759,655	12,128,596	13,935,559	14,627,040
Convention Center Bond	3,903,674	4,522,965	4,613,000	4,616,000
State	3,050,000	3,550,000	4,426,199	3,938,400
540 1st Mariner Arena Operations	544,531	525,723	450,000	450,000
General	544,531	525,723	450,000	450,000
M-R: Debt Service	70,986,367	75,914,987	83,844,500	86,203,999
123 General Debt Service	70,986,367	75,914,987	83,844,500	86,203,999
General	63,426,372	67,871,375	72,802,499	71,691,999
Motor Vehicle	7,559,995	8,043,612	11,042,001	14,512,000
M-R: Educational Grants	1,416,743	1,769,660	1,376,556	1,376,556
446 Educational Grants	1,416,743	1,769,660	1,376,556	1,376,556
General	1,416,743	1,769,660	1,376,556	1,376,556
M-R: Employees' Retirement Contribution	63,775,227	97,501,303	99,793,017	100,933,184
355 Employees' Retirement Contribution	63,775,227	97,501,303	99,793,017	100,933,184
General	58,334,095	89,743,423	89,801,017	93,204,184
Motor Vehicle	5,441,132	7,757,880	9,992,000	7,729,000
M-R: Environmental Control Board	396,436	382,356	451,486	473,000
117 Environmental Control Board	396,436	382,356	451,486	473,000
General	396,436	382,356	451,486	473,000
M-R: Health and Welfare Grants	74,042	111,168	346,372	411,372
385 Health and Welfare Grants	74,042	111,168	346,372	411,372
General	74,042	111,168	346,372	411,372
M-R: Hispanic Commission	0	0	0	160,000
433 Hispanic Commission	0	0	0	160,000
General	0	0	0	160,000

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
M-R: Miscellaneous General Expenses	21,805,182	17,351,437	15,090,299	18,738,973
122 Miscellaneous General Expenses	21,805,182	17,351,437	15,090,299	18,738,973
General	20,568,332	15,914,587	13,853,449	17,280,123
Motor Vehicle	1,236,850	1,436,850	1,236,850	1,458,850
M-R: Office of Children, Youth and Families	1,487,361	1,349,575	1,479,700	1,416,965
350 Children, Youth and Families	1,487,361	1,349,575	1,479,700	1,416,965
General	857,640	941,590	935,213	862,000
Federal	449,579	100,216	300,000	310,478
State	180,142	307,769	244,487	244,487
M-R: Office of CitiStat Operations	444,147	614,241	585,534	661,996
347 CitiStat Operations	444,147	614,241	585,534	661,996
General	444,147	614,241	585,534	661,996
M-R: Office of Criminal Justice	0	0	0	12,777,383
225 Office of Criminal Justice	0	0	0	12,777,383
General	0	0	0	1,640,000
Federal	0	0	0	9,791,466
State	0	0	0	1,070,917
Special	0	0	0	275,000
M-R: Office of Employment Development	25,752,411	24,874,861	24,013,167	31,415,020
630 Administration	341,878	1,368,518	304,023	405,806
General	210,947	112,427	256,473	290,668
Federal	130,931	1,256,091	47,550	115,138
631 Workforce Investment Act	11,305,159	9,029,743	11,284,596	11,522,779
General	0	1,019,374	1,022,732	800,754
Federal	11,305,159	8,010,369	10,261,864	10,722,025
633 Youth Initiatives	5,473,267	4,405,301	5,016,463	4,891,680
General	0	2,971,749	3,016,068	2,891,680
Federal	5,473,267	1,433,552	2,000,395	2,000,000
639 Special Services	8,632,107	10,071,299	7,408,085	14,594,755
General	3,086,009	4,110,846	3,016,607	3,852,441
Federal	4,332,870	3,568,888	3,903,474	8,599,384
State	545,944	1,784,693	488,004	1,142,930
Special	667,284	606,872	0	1,000,000
M-R: Office of Information Technology	10,562,936	12,343,223	14,576,879	14,341,485
147 Information Technology Services	3,118,873	2,720,019	5,882,617	5,696,485
General	3,118,873	2,720,019	2,819,341	2,643,000
Internal Service	0	0	3,063,276	3,053,485
151 Information Technology Support Services	7,444,063	9,623,204	8,694,262	8,645,000
General	7,444,063	9,623,204	8,694,262	8,645,000
M-R: Office of Neighborhoods	685,360	800,267	756,371	667,172
354 Neighborhoods	685,360	800,267	756,371	667,172
General	685,360	800,267	756,371	667,172
M-R: Office of the Inspector General	0	510,600	633,598	563,000
108 Office of the Inspector General	0	510,600	633,598	563,000
General	0	510,600	633,598	563,000
M-R: Office of the Labor Commissioner	480,105	496,830	492,331	521,000
128 Labor Relations	480,105	496,830	492,331	521,000
General	480,105	496,830	492,331	521,000
M-R: Retirees' Benefits	84,657,140	87,818,788	94,499,094	101,956,119
351 Retirees' Benefits	84,657,140	87,818,788	94,499,094	101,956,119
General	73,330,213	81,609,655	87,284,094	94,687,119
Motor Vehicle	11,326,927	6,209,133	7,215,000	7,269,000

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
M-R: Self-Insurance Fund	13,663,636	12,119,636	14,119,636	14,119,636
126 Contribution to Self-Insurance Fund	13,663,636	12,119,636	14,119,636	14,119,636
General	10,769,082	9,225,082	11,225,082	11,225,082
Motor Vehicle	2,894,554	2,894,554	2,894,554	2,894,554
M-R: TIF Debt Service	269,753	1,557,392	4,821,000	8,854,000
124 TIF Debt Service	269,753	1,557,392	4,821,000	8,854,000
General	269,753	1,557,392	4,821,000	8,854,000
M-R: Veterans' Commission	0	0	150,000	140,000
483 Veterans' Commission	0	0	150,000	140,000
General	0	0	150,000	140,000
Municipal and Zoning Appeals	321,221	388,098	410,000	446,000
185 Zoning, Tax and Other Appeals	321,221	388,098	410,000	446,000
General	321,221	388,098	410,000	446,000
Planning	3,201,208	3,381,466	4,027,757	3,805,483
187 City Planning	3,201,208	3,381,466	4,027,757	3,805,483
General	1,348,303	1,469,687	1,616,901	1,662,000
Motor Vehicle	725,006	704,036	747,373	786,000
Federal	1,054,977	1,141,459	1,523,483	1,319,483
State	72,922	66,284	140,000	38,000
Police	325,737,775	347,073,483	346,792,872	351,215,807
200 Administrative Direction and Control	30,926,817	35,920,760	35,509,782	38,531,643
General	30,614,448	35,920,760	35,509,782	38,531,643
Motor Vehicle	312,369	0	0	0
201 Field Operations Bureau	202,252,488	212,704,605	209,208,114	218,385,022
General	188,730,166	196,857,825	191,261,944	200,616,104
Federal	7,583,586	8,836,374	10,646,170	10,468,918
State	5,786,824	6,971,549	7,300,000	7,300,000
Special	151,912	38,857	0	0
202 Investigations	38,691,099	42,062,127	36,651,170	38,754,573
General	35,078,503	38,072,842	34,536,510	36,139,913
Federal	1,532,278	950,817	79,660	79,660
State	2	97,238	0	0
Special	2,080,316	2,941,230	2,035,000	2,535,000
203 Traffic	10,729,321	11,405,532	12,367,677	12,909,525
Motor Vehicle	10,711,321	11,387,532	12,349,677	12,894,000
State	18,000	18,000	18,000	15,525
204 Services Bureau	30,385,461	34,456,724	35,099,797	36,178,291
General	25,036,683	27,444,116	28,398,541	29,299,587
Federal	(1,758,055)	530,377	0	0
Special	7,106,833	6,482,231	6,701,256	6,878,704
205 Non-actuarial Retirement Benefits	2,794,270	2,376,259	1,685,000	1,539,000
General	2,794,270	2,376,259	1,685,000	1,539,000
207 Research and Development	4,943,248	4,503,205	4,848,030	4,917,753
General	4,916,359	4,503,205	4,848,030	4,917,753
Federal	26,889	0	0	0
224 Office of Criminal Justice	5,015,071	3,644,271	11,423,302	0
General	388,377	760,364	1,374,144	0
Federal	3,622,049	1,961,534	9,774,158	0
State	885,414	816,613	0	0
Special	119,231	105,760	275,000	0
Public Works	369,379,527	397,855,664	438,514,601	465,273,231
189 Fleet Management	43,373,030	43,124,973	49,098,773	50,195,284
Internal Service	43,373,030	43,124,973	49,098,773	50,195,284

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Public Works (continued)					
190	Departmental Administration	3,127,487	3,724,362	4,065,572	3,811,982
	General	820,803	1,065,870	1,171,648	991,135
	Motor Vehicle	2,306,684	2,658,492	2,893,924	2,820,847
191	Permits	2,438,630	2,604,907	2,855,123	3,311,609
	General	665,692	755,495	807,728	1,066,279
	Motor Vehicle	1,772,938	1,849,412	2,047,395	2,245,330
193	Facilities Management	17,765,615	21,894,220	23,330,550	24,701,924
	General	17,765,615	21,403,955	23,330,550	24,701,924
	Motor Vehicle	0	490,265	0	0
198	Engineering/Construction Management	485,254	669,318	767,795	855,692
	General	303,568	485,343	586,180	660,273
	Motor Vehicle	181,686	183,975	181,615	195,419
513	Solid Waste Special Services	27,149,377	29,500,125	31,485,515	29,585,625
	General	2,821,220	4,446,264	5,363,381	3,290,440
	Motor Vehicle	24,348,157	25,053,861	26,122,134	26,295,185
	Special	(20,000)	0	0	0
515	Solid Waste Collection	21,982,236	21,052,770	23,146,470	25,863,230
	General	19,220,242	18,717,039	21,145,318	24,166,383
	Motor Vehicle	2,761,994	2,185,731	2,001,152	1,696,847
	Special	0	150,000	0	0
516	Solid Waste Environmental Services	20,850,824	19,829,830	20,894,894	21,202,917
	General	20,848,424	19,829,830	20,894,894	21,202,917
	Motor Vehicle	2,400	0	0	0
518	Storm Water Maintenance	4,138,591	4,398,275	5,122,909	5,199,968
	Motor Vehicle	4,138,591	4,398,275	5,122,909	5,199,968
544	Sanitary Maintenance	12,198,657	13,137,353	15,444,797	15,764,175
	Waste Water Utility	12,198,657	13,137,353	15,444,797	15,764,175
546	Water Maintenance	23,809,327	26,336,682	26,081,060	28,343,407
	Water Utility	23,809,327	26,336,682	26,081,060	28,343,407
547	Meter Operations	3,076,373	3,280,791	3,699,978	4,252,044
	Water Utility	3,076,373	3,280,791	3,699,978	4,252,044
550	Waste Water Facilities	79,567,461	89,788,534	92,120,992	92,995,945
	Waste Water Utility	79,567,461	89,788,534	92,120,992	92,995,945
552	Water Facilities	32,198,562	29,914,043	41,941,673	42,498,464
	Water Utility	32,198,562	29,914,043	41,941,673	42,498,464
553	Water Engineering	10,995,086	13,891,844	14,376,450	15,113,401
	Water Utility	10,995,086	13,891,844	14,376,450	15,113,401
554	Waste Water Engineering	14,897,085	17,247,880	18,843,573	19,411,827
	Waste Water Utility	14,897,085	17,247,880	18,843,573	19,411,827
555	Environmental Services	3,273,482	3,315,744	3,710,757	3,719,726
	Waste Water Utility	2,767,047	2,854,077	3,127,164	3,142,086
	Water Utility	506,435	461,667	583,593	577,640
560	Facilities Engineering	559,300	412,719	551,721	616,011
	Waste Water Utility	236,555	131,334	368,475	391,967
	Water Utility	322,745	281,385	183,246	224,044
561	Utility Billing	8,064,993	8,207,424	9,634,000	9,900,000
	Water Utility	8,064,993	8,207,424	9,634,000	9,900,000
565	Utility Debt Service	39,428,157	45,523,870	51,341,999	67,930,000
	Waste Water Utility	20,561,242	25,289,124	28,793,999	39,418,000
	Water Utility	18,866,915	20,234,746	22,548,000	28,512,000

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Recreation and Parks		29,004,246	30,203,664	33,931,134	33,704,043
471	Administrative Direction and Control	3,764,294	3,645,362	4,296,765	4,539,471
	General	3,180,195	3,625,010	3,925,960	4,030,123
	State	584,099	20,352	361,805	115,086
	Special	0	0	9,000	394,262
473	Municipal Concerts and Other Musical Events	31,068	62,985	35,810	41,860
	General	31,068	62,985	35,810	41,860
478	General Park Services	9,911,456	10,277,348	10,923,559	10,712,639
	General	9,506,043	9,582,987	10,379,784	9,957,164
	Motor Vehicle	314,689	441,293	500,000	500,000
	Federal	(3,320)	41,296	0	60,000
	State	94,044	211,772	43,775	195,475
479	Special Facilities	969,217	1,152,732	1,432,498	1,616,922
	General	932,967	1,022,964	1,286,255	1,470,679
	State	(21,878)	0	0	0
	Special	58,128	129,768	146,243	146,243
480	Regular Recreational Services	10,250,659	11,093,577	12,940,205	11,909,408
	General	10,218,210	10,900,017	12,377,758	11,669,644
	Federal	(2,318)	102,683	0	60,000
	State	22,462	1,941	129,000	25,000
	Special	12,305	88,936	433,447	154,764
482	Supplementary Recreational Services	211,621	206,229	331,839	321,743
	Federal	0	0	0	0
	Special	211,621	206,229	331,839	321,743
505	Park and Street Trees	3,865,931	3,765,431	3,970,458	4,562,000
	Motor Vehicle	3,865,931	3,765,431	3,970,458	4,092,000
	State	0	0	0	470,000
Sheriff		10,443,017	11,957,820	13,103,949	14,047,500
118	Sheriff Services	10,443,017	11,957,820	13,103,949	14,047,500
	General	10,453,106	11,934,240	13,079,449	14,023,000
	Federal	(10,089)	23,580	24,500	24,500
Social Services		181,723	281,662	230,000	230,000
365	Public Assistance	181,723	281,662	230,000	230,000
	General	181,723	281,662	230,000	230,000
State's Attorney		29,293,726	30,008,094	31,356,983	33,027,024
115	Prosecution of Criminals	29,293,726	30,008,094	31,356,983	33,027,024
	General	23,382,829	24,292,404	25,709,157	26,843,000
	Federal	1,716,947	1,630,690	1,658,258	1,639,227
	State	3,976,097	4,038,627	3,939,568	4,494,797
	Special	217,853	46,373	50,000	50,000
Transportation		132,424,645	136,669,466	145,251,083	154,186,120
195	Towing	8,366,221	9,583,699	9,399,827	9,602,276
	General	405,474	452,501	449,746	456,951
	Motor Vehicle	7,935,747	9,106,198	8,925,081	9,123,762
	State	25,000	25,000	25,000	21,563
230	Administration	6,988,851	7,008,931	8,428,043	10,037,394
	General	153,394	186,733	214,044	228,494
	Motor Vehicle	6,459,821	6,378,715	7,446,175	8,495,400
	Federal	306,318	376,076	686,827	375,000
	State	69,318	67,407	80,997	80,000
	Special	0	0	0	858,500
231	Traffic Engineering	6,209,517	5,041,371	6,563,490	6,728,321
	Motor Vehicle	6,209,517	5,041,371	6,563,490	6,728,321

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
Transportation (continued)				
232 Parking	5,351,609	5,683,496	6,090,502	5,810,167
Parking Management	5,351,609	5,683,496	6,090,502	5,810,167
233 Traffic Signals	9,271,283	10,330,240	6,300,612	7,665,067
Motor Vehicle	9,265,283	10,324,240	6,294,612	7,659,893
State	6,000	6,000	6,000	5,174
235 Parking Enforcement	6,000,506	6,632,354	7,357,498	9,456,833
Parking Management	6,000,506	6,632,354	7,357,498	9,456,833
238 School Crossing Guards	(16,236)	0	0	0
General	(16,236)	0	0	0
239 Traffic Safety	2,166,783	2,523,548	2,808,540	3,955,129
Motor Vehicle	2,166,783	2,523,548	2,808,540	3,056,246
Federal	0	0	0	898,883
500 Street Lighting	20,093,544	23,263,093	18,928,552	22,266,857
Motor Vehicle	20,102,919	23,263,093	18,928,552	22,266,857
Internal Service	(9,375)	0	0	0
501 Highway Maintenance	32,375,133	34,112,823	38,460,863	39,507,926
General	85,134	2,647	0	0
Motor Vehicle	32,289,999	34,110,176	38,460,863	39,507,926
503 Engineering and Construction	1,280,186	2,342,791	4,102,156	3,245,150
General	227,061	522,359	660,511	524,555
Motor Vehicle	1,053,125	1,820,432	3,441,645	2,720,595
548 Conduits	8,065,268	6,223,658	7,538,000	4,788,000
Conduit Enterprise	8,065,268	6,223,658	7,538,000	4,788,000
580 Parking Enterprise Facilities	26,271,980	23,923,462	29,273,000	31,123,000
Parking Enterprise	26,271,980	23,923,462	29,273,000	31,123,000
Wage Commission	456,225	358,013	486,475	451,000
165 Wage Enforcement	456,225	358,013	486,475	451,000
General	456,225	358,013	486,475	451,000
War Memorial Commission	333,156	360,382	380,485	417,000
487 Operation of War Memorial Building	333,156	360,382	380,485	417,000
General	333,156	360,382	380,485	417,000
GRAND TOTAL	1,988,890,095	2,042,719,250	2,179,034,091	2,279,391,056
LESS INTERNAL SERVICE FUND	73,430,552	59,064,823	86,903,393	84,898,167
TOTAL OPERATING APPROPRIATIONS	1,915,459,543	1,983,654,427	2,092,130,698	2,194,492,889

**FISCAL 2009 OPERATING BUDGET
COMPARED WITH FISCAL 2008 BUDGET AND FISCAL 2006 AND 2007 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2006 ACTUAL	FISCAL 2007 ACTUAL	FISCAL 2008 BUDGET	FISCAL 2009 BUDGET
SUMMARY BY FUND				
General	1,132,654,522	1,228,364,406	1,274,963,000	1,336,914,000
Motor Vehicle	169,363,418	176,306,920	185,465,000	194,427,000
Parking Management	11,352,115	12,315,850	13,448,000	15,267,000
Convention Center Bond	3,903,674	4,522,965	4,613,000	4,616,000
Waste Water Utility	130,228,047	148,448,302	158,699,000	171,124,000
Water Utility	97,840,436	102,608,582	119,048,000	129,421,000
Parking Enterprise	26,271,980	23,923,462	29,273,000	31,123,000
Loan and Guarantee Enterprise	3,137,735	2,921,531	3,798,000	3,810,000
Conduit Enterprise	8,065,268	6,223,658	7,538,000	4,788,000
Federal	210,994,046	179,413,820	181,791,164	183,976,374
State	85,623,944	60,348,150	69,313,213	73,656,939
Special	36,024,358	38,256,781	44,181,321	45,369,576
TOTAL OPERATING APPROPRIATIONS	1,915,459,543	1,983,654,427	2,092,130,698	2,194,492,889
INTERNAL SERVICE FUND BY AGENCY				
Comptroller	15,790,618	72,953	16,560,872	13,189,688
Finance	9,057,291	10,049,152	10,665,194	10,795,761
Human Resources	2,464,890	1,628,655	2,831,725	2,841,809
Law	3,761,855	4,189,090	4,673,553	4,812,140
M-R: Conditional Purchase Agreements	(1,007,757)	0	10,000	10,000
M-R: Office of Information Technology	0	0	3,063,276	3,053,485
Public Works	43,373,030	43,124,973	49,098,773	50,195,284
Transportation	(9,375)	0	0	0
TOTAL INTERNAL SERVICE FUND	73,430,552	59,064,823	86,903,393	84,898,167

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OPERATING BUDGET FUND DISTRIBUTION

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
Board of Elections	5,081,940	0	0	0
180 Voter Registration and Conduct of Elections	5,081,940	0	0	0
City Council	4,852,000	0	0	0
100 City Legislation	4,852,000	0	0	0
Community Relations Commission	1,054,000	0	0	66,962
156 Development of Intergroup Relations	1,054,000	0	0	66,962
Comptroller	4,363,000	0	0	0
130 Executive Direction and Control	645,221	0	0	0
131 Audits	3,452,359	0	0	0
132 Real Estate Acquisition and Management	265,420	0	0	0
133 Municipal Telephone Exchange	0	0	0	0
136 Municipal Post Office	0	0	0	0
Council Services	593,000	0	0	0
103 Council Services	593,000	0	0	0
Courts: Circuit Court	8,880,000	0	0	1,484,278
110 Circuit Court	8,880,000	0	0	1,484,278
Courts: Orphans' Court	469,159	0	0	0
112 Orphans' Court	469,159	0	0	0
Employees' Retirement Systems	0	0	0	0
152 Employees' Retirement System	0	0	0	0
154 Fire and Police Retirement System	0	0	0	0
Enoch Pratt Free Library	24,251,167	0	0	0
450 Administrative and Technical Services	5,748,587	0	0	0
452 Neighborhood Services	10,694,703	0	0	0
453 State Library Resource Center	7,807,877	0	0	0
Finance	14,842,357	0	3,229,000	0
140 Administrative Direction and Control	965,177	0	0	0
141 Budget and Management Research	1,199,643	0	0	0
142 Accounting and Payroll Services	5,212,905	0	3,229,000	0
144 Purchasing	3,143,114	0	0	0
148 Revenue Collection	3,379,856	0	0	0
150 Treasury and Debt Management	941,662	0	0	0
153 Risk Management Operations	0	0	0	0
Fire	142,153,500	0	0	2,314,455
210 Administrative Direction and Control	10,863,762	0	0	0
211 Training	2,338,917	0	0	0
212 Fire Suppression	104,941,034	0	0	2,304,455
213 Fire Marshal	3,613,654	0	0	0
214 Support Services	9,123,068	0	0	0
215 Fire Alarm and Communications	4,062,743	0	0	0
219 Non-actuarial Retirement Benefits	46,000	0	0	0
319 Ambulance Service	7,164,322	0	0	10,000
Health	25,910,507	0	0	65,355,617
240 Animal Control	2,892,563	0	0	0
300 Administrative Direction and Control	4,241,838	0	0	0
302 Environmental Health	3,819,315	0	0	114,289
303 Division of Clinical Services	3,926,638	0	0	5,855,699
304 Chronic Disease Prevention	996,045	0	0	25,636,622
305 Healthy Homes	1,000,265	0	0	3,654,564
306 General Nursing Services	528,358	0	0	87,184
307 Mental Health Services	2,049,359	0	0	52,520
308 Maternal and Child Health	999,749	0	0	14,949,222
309 Child and Adult Care - Food	0	0	0	6,722,429
310 School Health Services	5,011,169	0	0	1,096,862
311 Health Services for the Aging	130,884	0	0	5,676,462

FISCAL 2009

OPERATING BUDGET FUND DISTRIBUTION

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2009 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
0	0	0	5,081,940	Board of Elections
0	0	0	5,081,940	180 Voter Registration and Conduct of Elections
0	0	0	4,852,000	City Council
0	0	0	4,852,000	100 City Legislation
0	0	0	1,120,962	Community Relations Commission
0	0	0	1,120,962	156 Development of Intergroup Relations
0	141,857	13,189,688	17,694,545	Comptroller
0	0	0	645,221	130 Executive Direction and Control
0	0	0	3,452,359	131 Audits
0	141,857	0	407,277	132 Real Estate Acquisition and Management
0	0	12,449,572	12,449,572	133 Municipal Telephone Exchange
0	0	740,116	740,116	136 Municipal Post Office
0	0	0	593,000	Council Services
0	0	0	593,000	103 Council Services
6,424,114	0	0	16,788,392	Courts: Circuit Court
6,424,114	0	0	16,788,392	110 Circuit Court
0	0	0	469,159	Courts: Orphans' Court
0	0	0	469,159	112 Orphans' Court
0	9,524,276	0	9,524,276	Employees' Retirement Systems
0	5,556,034	0	5,556,034	152 Employees' Retirement System
0	3,968,242	0	3,968,242	154 Fire and Police Retirement System
10,567,382	583,049	0	35,401,598	Enoch Pratt Free Library
178,287	583,049	0	6,509,923	450 Administrative and Technical Services
0	0	0	10,694,703	452 Neighborhood Services
10,389,095	0	0	18,196,972	453 State Library Resource Center
0	0	10,795,761	28,867,118	Finance
0	0	0	965,177	140 Administrative Direction and Control
0	0	0	1,199,643	141 Budget and Management Research
0	0	0	8,441,905	142 Accounting and Payroll Services
0	0	3,090,856	6,233,970	144 Purchasing
0	0	0	3,379,856	148 Revenue Collection
0	0	0	941,662	150 Treasury and Debt Management
0	0	7,704,905	7,704,905	153 Risk Management Operations
1,176,730	11,000,000	0	156,644,685	Fire
0	0	0	10,863,762	210 Administrative Direction and Control
0	0	0	2,338,917	211 Training
50,000	0	0	107,295,489	212 Fire Suppression
129,619	0	0	3,743,273	213 Fire Marshal
941,849	0	0	10,064,917	214 Support Services
2,278	0	0	4,065,021	215 Fire Alarm and Communications
0	0	0	46,000	219 Non-actuarial Retirement Benefits
52,984	11,000,000	0	18,227,306	319 Ambulance Service
15,308,575	9,061,297	0	115,635,996	Health
0	0	0	2,892,563	240 Animal Control
0	0	0	4,241,838	300 Administrative Direction and Control
119,522	50,000	0	4,103,126	302 Environmental Health
251,781	0	0	10,034,118	303 Division of Clinical Services
1,646,142	124,550	0	28,403,359	304 Chronic Disease Prevention
153,427	30,000	0	4,838,256	305 Healthy Homes
8,949,198	0	0	9,564,740	306 General Nursing Services
1,809,275	0	0	3,911,154	307 Mental Health Services
630,860	218,526	0	16,798,357	308 Maternal and Child Health
0	0	0	6,722,429	309 Child and Adult Care - Food
559,875	7,504,275	0	14,172,181	310 School Health Services
338,438	0	0	6,145,784	311 Health Services for the Aging

OPERATING BUDGET FUND DISTRIBUTION

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
Health (continued)				
314 Acute Communicable Disease	314,324	0	0	0
315 Public Health Preparedness and Response	0	0	0	705,189
316 Operation Safe Kids	0	0	0	804,575
Housing and Community Development	35,035,368	0	0	62,509,592
119 Neighborhood Service Centers	1,659,497	0	0	601,631
177 Administrative Direction and Control	5,105,555	0	0	733,955
184 Energy Assistance and Emergency Food	0	0	0	0
260 Construction and Building Inspection	5,721,819	0	0	0
357 Services for Homeless Persons	3,348,219	0	0	22,296,983
582 Finance and Development	2,027,730	0	0	3,137,699
583 Neighborhood Services	12,223,560	0	0	0
585 Baltimore Development Corporation	3,971,000	0	0	0
592 Special Housing Grants	934,368	0	0	0
593 Community Support Projects	0	0	0	5,831,995
597 Weatherization	43,620	0	0	0
604 Child Care Centers	0	0	0	991,832
605 Head Start	0	0	0	28,915,497
606 Arts and Education	0	0	0	0
Human Resources	4,626,100	0	0	0
160 Personnel Administration	4,626,100	0	0	0
161 Vision Care Program	0	0	0	0
Law	4,153,000	0	0	0
175 Legal Services	4,153,000	0	0	0
Legislative Reference	813,000	0	0	0
106 Legislative Reference Services	531,363	0	0	0
107 Archives and Records Management	281,637	0	0	0
Liquor License Board	1,936,663	0	0	0
250 Liquor License Board	1,936,663	0	0	0
Mayorality	4,712,672	0	0	0
125 Executive Direction and Control	2,811,513	0	0	0
127 Office of State Relations	602,902	0	0	0
353 Office of Community Projects	1,298,257	0	0	0
M-R: Art and Culture	7,924,158	0	0	0
493 Art and Culture Grants	7,924,158	0	0	0
M-R: Baltimore City Public Schools	204,659,716	3,654,000	0	0
352 Baltimore City Public Schools	204,659,716	3,654,000	0	0
M-R: Cable and Communications	1,236,000	0	0	0
572 Cable and Communications Coordination	1,236,000	0	0	0
M-R: Civic Promotion	12,327,156	300,000	0	0
589 Office of Promotion and the Arts	2,224,299	0	0	0
590 Civic Promotion	10,102,857	300,000	0	0
M-R: Commission for Women	140,000	0	0	0
120 Promotion of Equal Rights for Women	140,000	0	0	0
M-R: Commission on Aging and Retirement Education	1,158,530	325,000	0	5,781,308
325 Senior Services	1,158,530	325,000	0	5,781,308
M-R: Conditional Purchase Agreements	22,598,000	0	581,000	0
129 Conditional Purchase Agreement Payments	22,598,000	0	581,000	0
M-R: Contingent Fund	750,000	0	0	0
121 Contingent Fund	750,000	0	0	0
M-R: Convention Center Hotel	4,199,000	0	0	0
535 Convention Center Hotel	4,199,000	0	0	0
M-R: Convention Complex	15,077,040	0	0	0
531 Convention Center Operations	14,627,040	0	0	0
540 1st Mariner Arena Operations	450,000	0	0	0

FISCAL 2009

OPERATING BUDGET FUND DISTRIBUTION

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2009 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
				Health (continued)
0	0	0	314,324	314 Acute Communicable Disease
0	0	0	705,189	315 Public Health Preparedness and Response
850,057	1,133,946	0	2,788,578	316 Operation Safe Kids
15,691,294	531,416	0	113,767,670	Housing and Community Development
2,875,573	0	0	5,136,701	119 Neighborhood Service Centers
0	0	0	5,839,510	177 Administrative Direction and Control
3,400,000	0	0	3,400,000	184 Energy Assistance and Emergency Food
0	0	0	5,721,819	260 Construction and Building Inspection
3,883,193	206,416	0	29,734,811	357 Services for Homeless Persons
0	75,000	0	5,240,429	582 Finance and Development
47,438	50,000	0	12,320,998	583 Neighborhood Services
0	200,000	0	4,171,000	585 Baltimore Development Corporation
0	0	0	934,368	592 Special Housing Grants
0	0	0	5,831,995	593 Community Support Projects
1,027,348	0	0	1,070,968	597 Weatherization
0	0	0	991,832	604 Child Care Centers
2,803,742	0	0	31,719,239	605 Head Start
1,654,000	0	0	1,654,000	606 Arts and Education
0	0	2,841,809	7,467,909	Human Resources
0	0	2,174,282	6,800,382	160 Personnel Administration
0	0	667,527	667,527	161 Vision Care Program
0	397	4,812,140	8,965,537	Law
0	397	4,812,140	8,965,537	175 Legal Services
0	11,400	0	824,400	Legislative Reference
0	11,400	0	542,763	106 Legislative Reference Services
0	0	0	281,637	107 Archives and Records Management
0	0	0	1,936,663	Liquor License Board
0	0	0	1,936,663	250 Liquor License Board
328,278	100,000	0	5,140,950	Mayoralty
0	100,000	0	2,911,513	125 Executive Direction and Control
0	0	0	602,902	127 Office of State Relations
328,278	0	0	1,626,535	353 Office of Community Projects
0	0	0	7,924,158	M-R: Art and Culture
0	0	0	7,924,158	493 Art and Culture Grants
0	0	0	208,313,716	M-R: Baltimore City Public Schools
0	0	0	208,313,716	352 Baltimore City Public Schools
0	1,077,000	0	2,313,000	M-R: Cable and Communications
0	1,077,000	0	2,313,000	572 Cable and Communications Coordination
0	0	0	12,627,156	M-R: Civic Promotion
0	0	0	2,224,299	589 Office of Promotion and the Arts
0	0	0	10,402,857	590 Civic Promotion
0	0	0	140,000	M-R: Commission for Women
0	0	0	140,000	120 Promotion of Equal Rights for Women
5,003,212	724,668	0	12,992,718	M-R: Commission on Aging and Retirement Education
5,003,212	724,668	0	12,992,718	325 Senior Services
0	0	10,000	23,189,000	M-R: Conditional Purchase Agreements
0	0	10,000	23,189,000	129 Conditional Purchase Agreement Payments
0	0	0	750,000	M-R: Contingent Fund
0	0	0	750,000	121 Contingent Fund
0	0	0	4,199,000	M-R: Convention Center Hotel
0	0	0	4,199,000	535 Convention Center Hotel
3,938,400	4,616,000	0	23,631,440	M-R: Convention Complex
3,938,400	4,616,000	0	23,181,440	531 Convention Center Operations
0	0	0	450,000	540 1st Mariner Arena Operations

OPERATING BUDGET FUND DISTRIBUTION

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
M-R: Debt Service	71,691,999	14,512,000	0	0
123 General Debt Service	71,691,999	14,512,000	0	0
M-R: Educational Grants	1,376,556	0	0	0
446 Educational Grants	1,376,556	0	0	0
M-R: Employees' Retirement Contribution	93,204,184	7,729,000	0	0
355 Employees' Retirement Contribution	93,204,184	7,729,000	0	0
M-R: Environmental Control Board	473,000	0	0	0
117 Environmental Control Board	473,000	0	0	0
M-R: Health and Welfare Grants	411,372	0	0	0
385 Health and Welfare Grants	411,372	0	0	0
M-R: Hispanic Commission	160,000	0	0	0
433 Hispanic Commission	160,000	0	0	0
M-R: Miscellaneous General Expenses	17,280,123	1,458,850	0	0
122 Miscellaneous General Expenses	17,280,123	1,458,850	0	0
M-R: Office of Children, Youth and Families	862,000	0	0	310,478
350 Children, Youth and Families	862,000	0	0	310,478
M-R: Office of CitiStat Operations	661,996	0	0	0
347 CitiStat Operations	661,996	0	0	0
M-R: Office of Criminal Justice	1,640,000	0	0	9,791,466
225 Office of Criminal Justice	1,640,000	0	0	9,791,466
M-R: Office of Employment Development	7,835,543	0	0	21,436,547
630 Administration	290,668	0	0	115,138
631 Workforce Investment Act	800,754	0	0	10,722,025
633 Youth Initiatives	2,891,680	0	0	2,000,000
639 Special Services	3,852,441	0	0	8,599,384
M-R: Office of Information Technology	11,288,000	0	0	0
147 Information Technology Services	2,643,000	0	0	0
151 Information Technology Support Services	8,645,000	0	0	0
M-R: Office of Neighborhoods	667,172	0	0	0
354 Neighborhoods	667,172	0	0	0
M-R: Office of the Inspector General	563,000	0	0	0
108 Office of the Inspector General	563,000	0	0	0
M-R: Office of the Labor Commissioner	521,000	0	0	0
128 Labor Relations	521,000	0	0	0
M-R: Retirees' Benefits	94,687,119	7,269,000	0	0
351 Retirees' Benefits	94,687,119	7,269,000	0	0
M-R: Self-Insurance Fund	11,225,082	2,894,554	0	0
126 Contribution to Self-Insurance Fund	11,225,082	2,894,554	0	0
M-R: TIF Debt Service	8,854,000	0	0	0
124 TIF Debt Service	8,854,000	0	0	0
M-R: Veterans' Commission	140,000	0	0	0
483 Veterans' Commission	140,000	0	0	0
Municipal and Zoning Appeals	446,000	0	0	0
185 Zoning, Tax and Other Appeals	446,000	0	0	0
Planning	1,662,000	786,000	0	1,319,483
187 City Planning	1,662,000	786,000	0	1,319,483
Police	311,044,000	12,894,000	0	10,548,578
200 Administrative Direction and Control	38,531,643	0	0	0
201 Field Operations Bureau	200,616,104	0	0	10,468,918
202 Investigations	36,139,913	0	0	79,660
203 Traffic	0	12,894,000	0	0
204 Services Bureau	29,299,587	0	0	0
205 Non-actuarial Retirement Benefits	1,539,000	0	0	0
207 Research and Development	4,917,753	0	0	0

FISCAL 2009

OPERATING BUDGET FUND DISTRIBUTION

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2009 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
0	0	0	86,203,999	M-R: Debt Service
0	0	0	86,203,999	123 General Debt Service
0	0	0	1,376,556	M-R: Educational Grants
0	0	0	1,376,556	446 Educational Grants
0	0	0	100,933,184	M-R: Employees' Retirement Contribution
0	0	0	100,933,184	355 Employees' Retirement Contribution
0	0	0	473,000	M-R: Environmental Control Board
0	0	0	473,000	117 Environmental Control Board
0	0	0	411,372	M-R: Health and Welfare Grants
0	0	0	411,372	385 Health and Welfare Grants
0	0	0	160,000	M-R: Hispanic Commission
0	0	0	160,000	433 Hispanic Commission
0	0	0	18,738,973	M-R: Miscellaneous General Expenses
0	0	0	18,738,973	122 Miscellaneous General Expenses
244,487	0	0	1,416,965	M-R: Office of Children, Youth and Families
244,487	0	0	1,416,965	350 Children, Youth and Families
0	0	0	661,996	M-R: Office of CitiStat Operations
0	0	0	661,996	347 CitiStat Operations
1,070,917	275,000	0	12,777,383	M-R: Office of Criminal Justice
1,070,917	275,000	0	12,777,383	225 Office of Criminal Justice
1,142,930	1,000,000	0	31,415,020	M-R: Office of Employment Development
0	0	0	405,806	630 Administration
0	0	0	11,522,779	631 Workforce Investment Act
0	0	0	4,891,680	633 Youth Initiatives
1,142,930	1,000,000	0	14,594,755	639 Special Services
0	0	3,053,485	14,341,485	M-R: Office of Information Technology
0	0	3,053,485	5,696,485	147 Information Technology Services
0	0	0	8,645,000	151 Information Technology Support Services
0	0	0	667,172	M-R: Office of Neighborhoods
0	0	0	667,172	354 Neighborhoods
0	0	0	563,000	M-R: Office of the Inspector General
0	0	0	563,000	108 Office of the Inspector General
0	0	0	521,000	M-R: Office of the Labor Commissioner
0	0	0	521,000	128 Labor Relations
0	0	0	101,956,119	M-R: Retirees' Benefits
0	0	0	101,956,119	351 Retirees' Benefits
0	0	0	14,119,636	M-R: Self-Insurance Fund
0	0	0	14,119,636	126 Contribution to Self-Insurance Fund
0	0	0	8,854,000	M-R: TIF Debt Service
0	0	0	8,854,000	124 TIF Debt Service
0	0	0	140,000	M-R: Veterans' Commission
0	0	0	140,000	483 Veterans' Commission
0	0	0	446,000	Municipal and Zoning Appeals
0	0	0	446,000	185 Zoning, Tax and Other Appeals
38,000	0	0	3,805,483	Planning
38,000	0	0	3,805,483	187 City Planning
7,315,525	9,413,704	0	351,215,807	Police
0	0	0	38,531,643	200 Administrative Direction and Control
7,300,000	0	0	218,385,022	201 Field Operations Bureau
0	2,535,000	0	38,754,573	202 Investigations
15,525	0	0	12,909,525	203 Traffic
0	6,878,704	0	36,178,291	204 Services Bureau
0	0	0	1,539,000	205 Non-actuarial Retirement Benefits
0	0	0	4,917,753	207 Research and Development

FISCAL 2009

OPERATING BUDGET FUND DISTRIBUTION

<u>AGENCY AND PROGRAM</u>	<u>GENERAL</u>	<u>MOTOR VEHICLE</u>	<u>ENTERPRISE AND UTILITY</u>	<u>FEDERAL</u>
Public Works	76,079,351	38,453,596	300,545,000	0
189 Fleet Management	0	0	0	0
190 Departmental Administration	991,135	2,820,847	0	0
191 Permits	1,066,279	2,245,330	0	0
193 Facilities Management	24,701,924	0	0	0
198 Engineering/Construction Management	660,273	195,419	0	0
513 Solid Waste Special Services	3,290,440	26,295,185	0	0
515 Solid Waste Collection	24,166,383	1,696,847	0	0
516 Solid Waste Environmental Services	21,202,917	0	0	0
518 Storm Water Maintenance	0	5,199,968	0	0
544 Sanitary Maintenance	0	0	15,764,175	0
546 Water Maintenance	0	0	28,343,407	0
547 Meter Operations	0	0	4,252,044	0
550 Waste Water Facilities	0	0	92,995,945	0
552 Water Facilities	0	0	42,498,464	0
553 Water Engineering	0	0	15,113,401	0
554 Waste Water Engineering	0	0	19,411,827	0
555 Environmental Services	0	0	3,719,726	0
560 Facilities Engineering	0	0	616,011	0
561 Utility Billing	0	0	9,900,000	0
565 Utility Debt Service	0	0	67,930,000	0
Recreation and Parks	27,169,470	4,592,000	0	120,000
471 Administrative Direction and Control	4,030,123	0	0	0
473 Municipal Concerts and Other Musical Events	41,860	0	0	0
478 General Park Services	9,957,164	500,000	0	60,000
479 Special Facilities	1,470,679	0	0	0
480 Regular Recreational Services	11,669,644	0	0	60,000
482 Supplementary Recreational Services	0	0	0	0
505 Park and Street Trees	0	4,092,000	0	0
Sheriff	14,023,000	0	0	24,500
118 Sheriff Services	14,023,000	0	0	24,500
Social Services	230,000	0	0	0
365 Public Assistance	230,000	0	0	0
State's Attorney	26,843,000	0	0	1,639,227
115 Prosecution of Criminals	26,843,000	0	0	1,639,227
Transportation	1,210,000	99,559,000	35,911,000	1,273,883
195 Towing	456,951	9,123,762	0	0
230 Administration	228,494	8,495,400	0	375,000
231 Traffic Engineering	0	6,728,321	0	0
232 Parking	0	0	0	0
233 Traffic Signals	0	7,659,893	0	0
235 Parking Enforcement	0	0	0	0
239 Traffic Safety	0	3,056,246	0	898,883
500 Street Lighting	0	22,266,857	0	0
501 Highway Maintenance	0	39,507,926	0	0
503 Engineering and Construction	524,555	2,720,595	0	0
548 Conduits	0	0	4,788,000	0
580 Parking Enterprise Facilities	0	0	31,123,000	0
Wage Commision	451,000	0	0	0
165 Wage Enforcement	451,000	0	0	0
War Memorial Commision	417,000	0	0	0
487 Operation of War Memorial Building	417,000	0	0	0
TOTAL FISCAL 2009 OPERATING BUDGET	1,336,914,000	194,427,000	340,266,000	183,976,374
LESS INTERNAL SERVICE FUND	0	0	0	0
TOTAL FISCAL 2009 OPERATING APPROPRIATIONS	1,336,914,000	194,427,000	340,266,000	183,976,374

FISCAL 2009

OPERATING BUDGET FUND DISTRIBUTION

<u>STATE</u>	<u>OTHER SPECIAL PURPOSE</u>	<u>INTERNAL SERVICE</u>	<u>FISCAL 2009 TOTAL</u>	<u>AGENCY AND PROGRAM</u>
0	0	50,195,284	465,273,231	Public Works
0	0	50,195,284	50,195,284	189 Fleet Management
0	0	0	3,811,982	190 Departmental Administration
0	0	0	3,311,609	191 Permits
0	0	0	24,701,924	193 Facilities Management
0	0	0	855,692	198 Engineering/Construction Management
0	0	0	29,585,625	513 Solid Waste Special Services
0	0	0	25,863,230	515 Solid Waste Collection
0	0	0	21,202,917	516 Solid Waste Environmental Services
0	0	0	5,199,968	518 Storm Water Maintenance
0	0	0	15,764,175	544 Sanitary Maintenance
0	0	0	28,343,407	546 Water Maintenance
0	0	0	4,252,044	547 Meter Operations
0	0	0	92,995,945	550 Waste Water Facilities
0	0	0	42,498,464	552 Water Facilities
0	0	0	15,113,401	553 Water Engineering
0	0	0	19,411,827	554 Waste Water Engineering
0	0	0	3,719,726	555 Environmental Services
0	0	0	616,011	560 Facilities Engineering
0	0	0	9,900,000	561 Utility Billing
0	0	0	67,930,000	565 Utility Debt Service
805,561	1,017,012	0	33,704,043	Recreation and Parks
115,086	394,262	0	4,539,471	471 Administrative Direction and Control
0	0	0	41,860	473 Municipal Concerts and Other Musical Events
195,475	0	0	10,712,639	478 General Park Services
0	146,243	0	1,616,922	479 Special Facilities
25,000	154,764	0	11,909,408	480 Regular Recreational Services
0	321,743	0	321,743	482 Supplementary Recreational Services
470,000	0	0	4,562,000	505 Park and Street Trees
0	0	0	14,047,500	Sheriff
0	0	0	14,047,500	118 Sheriff Services
0	0	0	230,000	Social Services
0	0	0	230,000	365 Public Assistance
4,494,797	50,000	0	33,027,024	State's Attorney
4,494,797	50,000	0	33,027,024	115 Prosecution of Criminals
106,737	16,125,500	0	154,186,120	Transportation
21,563	0	0	9,602,276	195 Towing
80,000	858,500	0	10,037,394	230 Administration
0	0	0	6,728,321	231 Traffic Engineering
0	5,810,167	0	5,810,167	232 Parking
5,174	0	0	7,665,067	233 Traffic Signals
0	9,456,833	0	9,456,833	235 Parking Enforcement
0	0	0	3,955,129	239 Traffic Safety
0	0	0	22,266,857	500 Street Lighting
0	0	0	39,507,926	501 Highway Maintenance
0	0	0	3,245,150	503 Engineering and Construction
0	0	0	4,788,000	548 Conduits
0	0	0	31,123,000	580 Parking Enterprise Facilities
0	0	0	451,000	Wage Commission
0	0	0	451,000	165 Wage Enforcement
0	0	0	417,000	War Memorial Commission
0	0	0	417,000	487 Operation of War Memorial Building
73,656,939	65,252,576	84,898,167	2,279,391,056	TOTAL FISCAL 2009 OPERATING BUDGET
0	0	84,898,167	84,898,167	LESS INTERNAL SERVICE FUND
73,656,939	65,252,576	0	2,194,492,889	TOTAL FISCAL 2009 OPERATING APPROPRIATIONS

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Board of Elections	3	0	0	0	3
180 Voter Registration and Conduct of Elections	3	0	0	0	3
General	3	0	0	0	3
City Council	64	0	0	0	64
100 City Legislation	64	0	0	0	64
General	64	0	0	0	64
Community Relations Commission	14	0	0	0	14
156 Development of Intergroup Relations	14	0	0	0	14
General	13	0	0	0	13
Federal	1	0	0	0	1
Comptroller	105	2	0	0	107
130 Executive Direction and Control	11	0	0	0	11
General	11	0	0	0	11
131 Audits	46	1	0	0	47
General	46	1	0	0	47
132 Real Estate Acquisition and Management	13	1	0	0	14
General	11	1	0	0	12
Special	2	0	0	0	2
133 Municipal Telephone Exchange	23	0	0	0	23
Internal Service	23	0	0	0	23
136 Municipal Post Office	12	0	0	0	12
Internal Service	12	0	0	0	12
Council Services	7	0	0	0	7
103 Council Services	7	0	0	0	7
General	7	0	0	0	7
Courts: Circuit Court	129	14	0	0	143
110 Circuit Court	129	14	0	0	143
General	86	6	0	0	92
Federal	19	1	0	0	20
State	24	7	0	0	31
Courts: Orphans' Court	5	0	0	0	5
112 Orphans' Court	5	0	0	0	5
General	5	0	0	0	5
Employees' Retirement Systems	88	3	0	0	91
152 Employees' Retirement System	46	4	0	0	50
Special	46	4	0	0	50
154 Fire and Police Retirement System	42	(1)	0	0	41
Special	42	(1)	0	0	41
Enoch Pratt Free Library	437	0	(11)	4	430
450 Administrative and Technical Services	111	0	0	0	111
General	86	0	0	0	86
State	16	0	0	0	16
Special	9	0	0	0	9
452 Neighborhood Services	140	0	(4)	3	139
General	140	0	(4)	3	139
453 State Library Resource Center	186	0	(7)	1	180
General	139	0	(6)	1	134
State	47	0	(1)	0	46
Finance	326	6	0	1	333
140 Administrative Direction and Control	9	0	0	0	9
General	9	0	0	0	9
141 Budget and Management Research	16	1	0	0	17
General	16	1	0	0	17

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Finance (cont.)						
142	Accounting and Payroll Services	70	0	0	12	82
	General	68	0	0	12	80
	Loan and Guarantee Enterprise	2	0	0	0	2
144	Purchasing	82	4	0	0	86
	General	50	4	0	0	54
	Internal Service	32	0	0	0	32
148	Revenue Collection	0	0	0	114	114
	General	0	0	0	114	114
150	Treasury and Debt Management	133	0	0	(125)	8
	General	133	0	0	(125)	8
153	Risk Management Operations	16	1	0	0	17
	Internal Service	16	1	0	0	17
Fire		1,796	5	(1)	0	1,800
210	Administrative Direction and Control	35	0	0	(1)	34
	General	35	0	0	(1)	34
211	Training	25	0	0	0	25
	General	25	0	0	0	25
212	Fire Suppression	1,446	(1)	0	1	1,446
	General	1,446	(1)	0	1	1,446
213	Fire Marshal	48	2	(1)	(1)	48
	General	48	2	(1)	(1)	48
214	Support Services	4	0	0	1	5
	General	4	0	0	1	5
215	Fire Alarm and Communications	41	0	0	0	41
	General	41	0	0	0	41
319	Ambulance Service	197	4	0	0	201
	General	197	4	0	0	201
Health		761	163	(19)	(22)	883
240	Animal Control	29	2	(6)	0	25
	General	29	2	(6)	0	25
300	Administrative Direction and Control	49	(1)	(2)	0	46
	General	49	(1)	(2)	0	46
301	Baltimore Homeless Services	24	53	0	(77)	0
	General	2	0	0	(2)	0
	Federal	9	0	0	(9)	0
	Special	13	53	0	(66)	0
302	Environmental Health	57	3	(5)	3	58
	General	53	2	(5)	4	54
	Federal	2	1	0	(1)	2
	State	2	0	0	0	2
303	Division of Clinical Services	82	0	0	5	87
	General	34	0	0	4	38
	Federal	46	0	0	0	46
	State	2	0	0	1	3
304	Chronic Disease Prevention	17	24	0	(3)	38
	General	2	10	0	(3)	9
	Federal	5	12	0	1	18
	State	10	2	0	(1)	11
305	Healthy Homes	37	14	(2)	3	52
	General	14	1	(1)	0	14
	Federal	20	13	(1)	3	35
	State	3	0	0	0	3

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Health (cont.)						
306	General Nursing Services	25	0	(1)	(2)	22
	General	5	0	0	0	5
	State	20	0	(1)	(2)	17
307	Mental Health Services	3	1	0	(2)	2
	Federal	3	0	0	(1)	2
	Special	0	1	0	(1)	0
308	Maternal and Child Health	168	9	(1)	(22)	154
	General	6	2	0	2	10
	Federal	132	5	0	(1)	136
	State	27	1	0	(21)	7
	Special	3	1	(1)	(2)	1
309	Child and Adult Care - Food	12	0	0	1	13
	Federal	12	0	0	1	13
310	School Health Services	181	56	(1)	0	236
	Federal	13	0	0	1	14
	Special	168	56	(1)	(1)	222
311	Health Services for the Aging	57	0	(1)	(1)	55
	General	1	0	0	0	1
	Federal	51	0	(1)	(1)	49
	State	5	0	0	0	5
314	Acute Communicable Disease	5	2	0	(2)	5
	General	5	2	0	(2)	5
315	Public Health Preparedness and Response	1	0	0	0	1
	Federal	1	0	0	0	1
316	Operation Safe Kids	14	0	0	22	36
	Federal	14	0	0	(1)	13
	State	0	0	0	23	23
317	Grant Support Services	0	0	0	53	53
	Special	0	0	0	53	53
Housing and Community Development		518	56	(1)	25	598
119	Neighborhood Service Centers	74	0	0	0	74
	General	15	0	0	9	24
	Federal	14	0	0	(8)	6
	State	45	0	0	(1)	44
177	Administrative Direction and Control	29	2	0	(3)	28
	General	22	2	0	0	24
	Federal	4	0	0	0	4
	Special	3	0	0	(3)	0
184	Energy Assistance and Emergency Food	14	0	0	0	14
	State	14	0	0	0	14
260	Construction and Building Inspection	72	23	(1)	0	94
	General	65	23	(1)	7	94
	Federal	7	0	0	(7)	0
357	Services for Homeless Persons	0	0	0	25	25
	General	0	0	0	2	2
	Federal	0	0	0	9	9
	Special	0	0	0	14	14
582	Finance and Development	62	25	0	0	87
	General	28	24	0	0	52
	Federal	34	1	0	0	35

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Housing and Community Development (cont.)						
583	Neighborhood Services	217	6	0	3	226
	General	197	6	0	0	203
	State	1	0	0	0	1
	Special	19	0	0	3	22
597	Weatherization	2	0	0	0	2
	General	1	0	0	0	1
	State	1	0	0	0	1
604	Child Care Centers	37	0	0	0	37
	Federal	37	0	0	0	37
605	Head Start	11	0	0	0	11
	Federal	11	0	0	0	11
Human Resources		58	0	(4)	6	60
160	Personnel Administration	54	0	(4)	6	56
	General	52	0	(4)	6	54
	Internal Service	2	0	0	0	2
161	Vision Care Program	4	0	0	0	4
	Internal Service	4	0	0	0	4
Law		103	2	(3)	2	104
175	Legal Services	103	2	(3)	2	104
	General	62	2	(3)	1	62
	Special	13	0	0	1	14
	Internal Service	28	0	0	0	28
Legislative Reference		8	0	0	0	8
106	Legislative Reference Services	6	0	0	0	6
	General	6	0	0	0	6
107	Archives and Records Management	2	0	0	0	2
	General	2	0	0	0	2
Liquor License Board		33	0	0	0	33
250	Liquor Control	33	0	0	0	33
	General	33	0	0	0	33
Mayoralty		52	0	0	1	53
125	Executive Direction and Control	39	0	0	0	39
	General	39	0	0	0	39
127	Office of State Relations	6	0	0	0	6
	General	6	0	0	0	6
353	Office of Community Projects	7	0	0	1	8
	General	7	0	0	1	8
M-R: Cable and Communications		12	0	0	0	12
572	Cable and Communications Coordination	12	0	0	0	12
	General	12	0	0	0	12
M-R: Commission for Women		2	0	0	0	2
120	Promotion of Equal Rights for Women	2	0	0	0	2
	General	2	0	0	0	2
M-R: Commission on Aging/Retire. Educ.		83	0	(1)	1	83
325	Senior Services	83	0	(1)	1	83
	General	6	0	0	1	7
	Federal	36	(1)	0	2	37
	State	41	1	(1)	(2)	39
M-R: Convention Complex		178	1	0	0	179
531	Convention Center Operations	178	1	0	0	179
	General	178	1	0	0	179

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
M-R: Environmental Control Board	6	0	0	0	6
117 Environmental Control Board	6	0	0	0	6
General	6	0	0	0	6
M-R: Hispanic Commission	0	0	0	2	2
433 Hispanic Commission	0	0	0	2	2
General	0	0	0	2	2
M-R: Office of Children, Youth and Families	12	0	0	0	12
350 Children, Youth and Families	12	0	0	0	12
General	9	0	0	0	9
Federal	3	0	0	0	3
M-R: Office of CitiStat Operations	9	0	0	0	9
347 CitiStat Operations	9	0	0	0	9
General	9	0	0	0	9
M-R: Office of Criminal Justice	0	0	0	9	9
225 Office of Criminal Justice	0	0	0	9	9
General	0	0	0	5	5
Federal	0	0	0	3	3
State	0	0	0	1	1
M-R: Office of Employment Development	298	2	(1)	1	300
630 Administration (Title I)	39	1	(1)	1	40
General	2	0	0	0	2
Federal	37	1	(1)	1	38
631 Job Training Partnership (Titles II/III)	111	0	0	(9)	102
General	0	0	0	2	2
Federal	111	0	0	(11)	100
633 Youth Initiatives	34	0	0	(5)	29
General	24	0	0	5	29
Federal	10	0	0	(10)	0
639 Special Services	114	1	0	14	129
General	19	2	0	0	21
Federal	87	(1)	0	4	90
State	8	0	0	1	9
Special	0	0	0	9	9
M-R: Office of Information Technology	169	1	(10)	0	160
147 Information Technology Services	68	0	(10)	0	58
General	68	0	(10)	0	58
151 Information Technology Support Services	101	1	0	0	102
General	101	1	0	0	102
M-R: Office of Neighborhoods	12	0	0	0	12
354 Neighborhoods	12	0	0	0	12
General	12	0	0	0	12
M-R: Office of the Inspector General	5	1	0	0	6
108 Office of the Inspector General	5	1	0	0	6
General	5	1	0	0	6
M-R: Office of the Labor Commissioner	5	0	0	0	5
128 Labor Relations	5	0	0	0	5
General	5	0	0	0	5
M-R: Veterans' Commission	2	0	0	0	2
483 Veterans' Commission	2	0	0	0	2
General	2	0	0	0	2
Municipal and Zoning Appeals	10	0	0	0	10
185 Zoning, Tax and Other Appeals	10	0	0	0	10
General	10	0	0	0	10

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Planning	54	0	0	0	54
187 City Planning	54	0	0	0	54
General	31	0	0	0	31
Motor Vehicle	9	0	0	0	9
Federal	14	0	0	0	14
Police	3,930	(12)	0	(9)	3,909
200 Administrative Direction and Control	234	(1)	0	0	233
General	234	(1)	0	0	233
201 Field Operations Bureau	2,604	(2)	0	0	2,602
General	2,542	(2)	0	0	2,540
Federal	3	0	0	0	3
State	59	0	0	0	59
202 Investigations	482	(4)	0	0	478
General	482	(4)	0	0	478
203 Traffic	86	0	0	0	86
Motor Vehicle	86	0	0	0	86
204 Services Bureau	444	(3)	0	0	441
General	393	(3)	0	0	390
Special	51	0	0	0	51
207 Research and Development	71	(2)	0	0	69
General	71	(2)	0	0	69
224 Office of Criminal Justice	9	0	0	(9)	0
General	5	0	0	(5)	0
Federal	3	0	0	(3)	0
State	1	0	0	(1)	0
Public Works	3,438	13	(125)	84	3,410
189 Fleet Management	261	0	0	0	261
Internal Service	261	0	0	0	261
190 Departmental Administration	105	0	(2)	10	113
General	79	0	(2)	8	85
Motor Vehicle	26	0	0	2	28
191 Permits	42	7	0	10	59
General	12	1	0	3	16
Motor Vehicle	30	6	0	7	43
193 Facilities Management	83	1	(10)	1	75
General	83	1	(10)	1	75
198 Engineering/Construction Management	42	0	0	0	42
General	42	0	0	0	42
513 Solid Waste Special Services	491	(1)	(23)	12	479
General	43	0	(23)	0	20
Motor Vehicle	448	(1)	0	12	459
515 Solid Waste Collection	384	1	(90)	77	372
General	352	1	(90)	88	351
Motor Vehicle	32	0	0	(11)	21
516 Solid Waste Environmental Services	24	0	0	1	25
General	24	0	0	1	25
518 Storm Water Maintenance	74	1	0	2	77
Motor Vehicle	74	1	0	2	77
544 Sanitary Maintenance	249	0	0	(9)	240
Waste Water Utility	249	0	0	(9)	240
546 Water Maintenance	348	0	0	0	348
Water Utility	348	0	0	0	348

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Public Works (cont.)					
547 Meter Operations	56	0	0	0	56
Water Utility	56	0	0	0	56
550 Waste Water Facilities	649	1	0	(10)	640
Waste Water Utility	649	1	0	(10)	640
552 Water Facilities	323	3	0	(1)	325
Water Utility	323	3	0	(1)	325
553 Water Engineering	30	(1)	0	(3)	26
Water Utility	30	(1)	0	(3)	26
554 Waste Water Engineering	61	2	0	(1)	62
Waste Water Utility	61	2	0	(1)	62
555 Environmental Services	45	0	0	0	45
Waste Water Utility	41	0	0	0	41
Water Utility	4	0	0	0	4
560 Facilities Engineering	73	(1)	0	(4)	68
Waste Water Utility	31	0	0	0	31
Water Utility	42	(1)	0	(4)	37
561 Utility Billing	98	0	0	(1)	97
Water Utility	98	0	0	(1)	97
Recreation and Parks	369	39	(3)	(1)	404
471 Administrative Direction and Control	43	5	0	0	48
General	42	1	0	(1)	42
State	1	4	0	0	5
Special	0	0	0	1	1
478 General Park Services	126	11	(3)	0	134
General	126	8	(3)	0	131
Motor Vehicle	0	3	0	0	3
479 Special Facilities	12	(1)	0	1	12
General	12	(1)	0	1	12
480 Regular Recreational Services	143	23	0	(2)	164
General	138	23	0	(2)	159
Federal	5	0	0	0	5
482 Supplementary Recreational Services	5	0	0	0	5
Special	5	0	0	0	5
505 Park and Street Trees	40	1	0	0	41
Motor Vehicle	40	1	0	0	41
Sheriff	213	0	0	0	213
118 Sheriff Services	213	0	0	0	213
General	213	0	0	0	213
State's Attorney	419	4	0	0	423
115 Prosecution of Criminals	419	4	0	0	423
General	338	0	0	3	341
Federal	22	2	0	(3)	21
State	59	2	0	0	61
Transportation	1,579	11	(23)	3	1,570
195 Towing	61	0	(1)	0	60
General	6	0	0	0	6
Motor Vehicle	55	0	(1)	0	54
230 Administration	59	5	(1)	(1)	62
Motor Vehicle	58	3	(1)	1	61
Federal	0	2	0	(2)	0
State	1	0	0	0	1
231 Traffic Engineering	64	7	(6)	0	65
Motor Vehicle	64	7	(6)	0	65

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Transportation (cont.)					
232 Parking	23	0	0	0	23
Parking Management	23	0	0	0	23
233 Traffic Signals	65	1	(2)	0	64
Motor Vehicle	65	1	(2)	0	64
235 Parking Enforcement	78	0	0	0	78
Parking Management	78	0	0	0	78
238 School Crossing Guards	352	0	0	0	352
General	352	0	0	0	352
239 Traffic Safety	57	0	(1)	2	58
Motor Vehicle	57	0	(1)	0	56
Federal	0	0	0	2	2
500 Street Lighting	61	0	(2)	1	60
Motor Vehicle	61	0	(2)	1	60
501 Highway Maintenance	547	(2)	(8)	1	538
Motor Vehicle	547	(2)	(8)	1	538
503 Engineering and Construction	156	0	(2)	0	154
General	38	0	0	0	38
Motor Vehicle	118	0	(2)	0	116
548 Conduits	56	0	0	0	56
Conduit Enterprise	56	0	0	0	56
Wage Commission	8	0	0	0	8
165 Wage Enforcement	8	0	0	0	8
General	8	0	0	0	8
War Memorial Commission	6	0	0	0	6
487 Operation of War Memorial Building	6	0	0	0	6
General	6	0	0	0	6
GRAND TOTAL	15,326	311	(202)	107	15,542
SUMMARY BY FUND					
General	9,560	120	(171)	146	9,655
Motor Vehicle	1,770	19	(23)	15	1,781
Parking Management	101	0	0	0	101
Waste Water Utility	1,031	3	0	(20)	1,014
Water Utility	901	1	0	(9)	893
Conduit Enterprise	56	0	0	0	56
Loan and Guarantee Enterprise	2	0	0	0	2
Federal	766	36	(3)	(31)	768
State	387	17	(3)	(2)	399
Special	374	114	(2)	8	494
Internal Service	378	1	0	0	379
GRAND TOTAL	15,326	311	(202)	107	15,542

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2005 - Fiscal 2009

AGENCY AND FUND	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET	FISCAL 2009 ADOPTED BUDGET
Board of Elections	3	3	3	3	3
General	3	3	3	3	3
City Council	70	58	64	64	64
General	70	58	64	64	64
Community Relations Commission	14	14	14	14	14
General	13	13	13	13	13
Federal	1	1	1	1	1
Comptroller	100	102	102	105	107
General	66	66	66	68	70
Special	0	2	2	2	2
Internal Service	34	34	34	35	35
Council Services	6	7	7	7	7
General	6	7	7	7	7
Courts: Circuit Court	124	125	127	129	143
General	84	84	86	86	92
Federal	19	19	19	19	20
State	21	22	22	24	31
Courts: Orphans' Court	5	5	5	5	5
General	5	5	5	5	5
Employees' Retirement Systems	85	85	88	88	91
Special	85	85	88	88	91
Enoch Pratt Free Library	421	417	418	437	430
General	345	346	346	365	359
State	62	62	63	63	62
Special	14	9	9	9	9
Finance	313	318	318	326	333
General	266	271	271	276	282
Loan and Guarantee Enterprise	2	2	2	2	2
Internal Service	45	45	45	48	49
Fire	1,741	1,743	1,743	1,796	1,800
General	1,717	1,719	1,719	1,796	1,800
Special	24	24	24	0	0
Health	719	680	671	761	883
General	174	183	192	200	207
Federal	299	268	262	308	329
State	66	49	42	69	71
Special	180	180	175	184	276
Housing and Community Development	528	518	541	518	598
General	113	135	338	328	400
Federal	317	312	119	107	102
State	60	67	61	61	60
Special	38	4	23	22	36
Human Resources	50	53	56	58	60
General	43	46	49	52	54
Internal Service	7	7	7	6	6
Law	101	101	103	103	104
General	58	60	62	62	62
Special	14	13	13	13	14
Internal Service	29	28	28	28	28
Legislative Reference	8	8	8	8	8
General	8	8	8	8	8

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2005 - Fiscal 2009

AGENCY AND FUND	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET	FISCAL 2009 ADOPTED BUDGET
Liquor License Board	33	33	33	33	33
General	33	33	33	33	33
Mayoralty	50	50	51	52	53
General	50	50	51	52	53
M-R: Cable and Communications	9	9	12	12	12
General	2	2	2	12	12
Special	7	7	10	0	0
M-R: Commission for Women	0	0	0	2	2
General	0	0	0	2	2
M-R: Commission on Aging & Retire. Educ.	77	71	79	83	83
General	6	5	5	6	7
Federal	39	38	39	36	37
State	32	28	35	41	39
M-R: Convention Complex	172	177	177	178	179
General	172	177	177	178	179
M-R: Environmental Control Board	5	5	6	6	6
General	5	5	6	6	6
M-R: Hispanic Commission	0	0	0	0	2
General	0	0	0	0	2
M-R: Office of Children, Youth and Families	7	8	9	12	12
General	7	7	7	9	9
Federal	0	1	2	3	3
M-R: Office of CitiStat Operations	8	8	8	9	9
General	8	8	8	9	9
M-R: Office of Criminal Justice	0	0	0	0	9
General	0	0	0	0	5
Federal	0	0	0	0	3
State	0	0	0	0	1
M-R: Office of Employment Development	398	349	295	298	300
General	13	13	42	45	54
Federal	370	327	245	245	228
State	14	8	8	8	9
Special	1	1	0	0	9
M-R: Office of Information Technology	131	168	171	169	160
General	131	168	171	169	160
M-R: Office of Neighborhoods	12	12	12	12	12
General	12	12	12	12	12
M-R: Office of the Inspector General	0	0	5	5	6
General	0	0	5	5	6
M-R: Office of the Labor Commissioner	5	5	5	5	5
General	5	5	5	5	5
M-R: Veterans' Commission	0	0	0	2	2
General	0	0	0	2	2
Municipal and Zoning Appeals	9	10	10	10	10
General	9	10	10	10	10
Planning	51	51	52	54	54
General	31	29	29	31	31
Motor Vehicle	10	9	9	9	9
Federal	10	13	14	14	14
Police	3,983	3,935	3,937	3,930	3,909
General	3,718	3,728	3,730	3,727	3,710
Motor Vehicle	86	86	86	86	86

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2005 - Fiscal 2009

AGENCY AND FUND	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 AMENDED BUDGET	FISCAL 2007 BUDGET	FISCAL 2008 BUDGET	FISCAL 2009 ADOPTED BUDGET
Police (cont.)					
Federal	16	9	9	6	3
State	112	61	61	60	59
Special	51	51	51	51	51
Public Works	3,464	3,461	3,428	3,438	3,410
General	517	552	595	635	614
Motor Vehicle	661	651	611	610	628
Waste Water Utility	1,086	1,069	1,059	1,031	1,014
Water Utility	936	926	900	901	893
Internal Service	264	263	263	261	261
Recreation and Parks	362	364	364	369	404
General	292	314	314	318	344
Motor Vehicle	40	40	40	40	44
Federal	6	5	5	5	5
State	18	0	0	1	5
Special	6	5	5	5	6
Sheriff	202	203	203	213	213
General	202	203	203	213	213
State's Attorney	396	402	417	419	423
General	278	309	338	338	341
Federal	58	33	21	22	21
State	60	60	58	59	61
Transportation	1,570	1,565	1,574	1,579	1,570
General	394	394	397	396	396
Motor Vehicle	1,012	1,014	1,019	1,025	1,014
Parking Management	103	101	101	101	101
Conduit Enterprise	55	55	56	56	56
Federal	0	0	0	0	2
State	1	1	1	1	1
Internal Service	5	0	0	0	0
Wage Commission	8	8	8	8	8
General	8	8	8	8	8
War Memorial Commission	6	6	6	6	6
General	6	6	6	6	6
GRAND TOTAL	15,246	15,137	15,130	15,326	15,542
SUMMARY BY FUND					
General	8,870	9,042	9,383	9,560	9,655
Motor Vehicle	1,809	1,800	1,765	1,770	1,781
Parking Management	103	101	101	101	101
Waste Water Utility	1,086	1,069	1,059	1,031	1,014
Water Utility	936	926	900	901	893
Conduit Enterprise	55	55	56	56	56
Loan and Guarantee Enterprise	2	2	2	2	2
Federal	1,135	1,026	736	766	768
State	446	358	351	387	399
Special	420	381	400	374	494
Internal Service	384	377	377	378	379
GRAND TOTAL	15,246	15,137	15,130	15,326	15,542

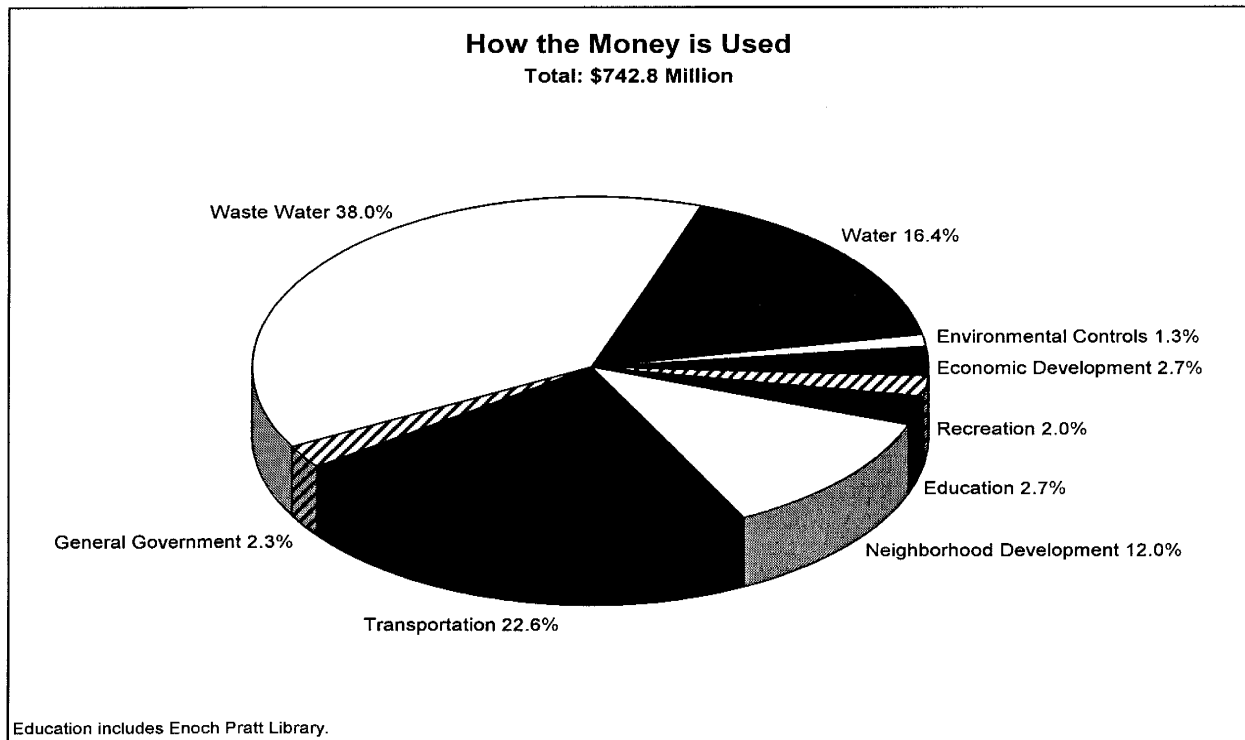
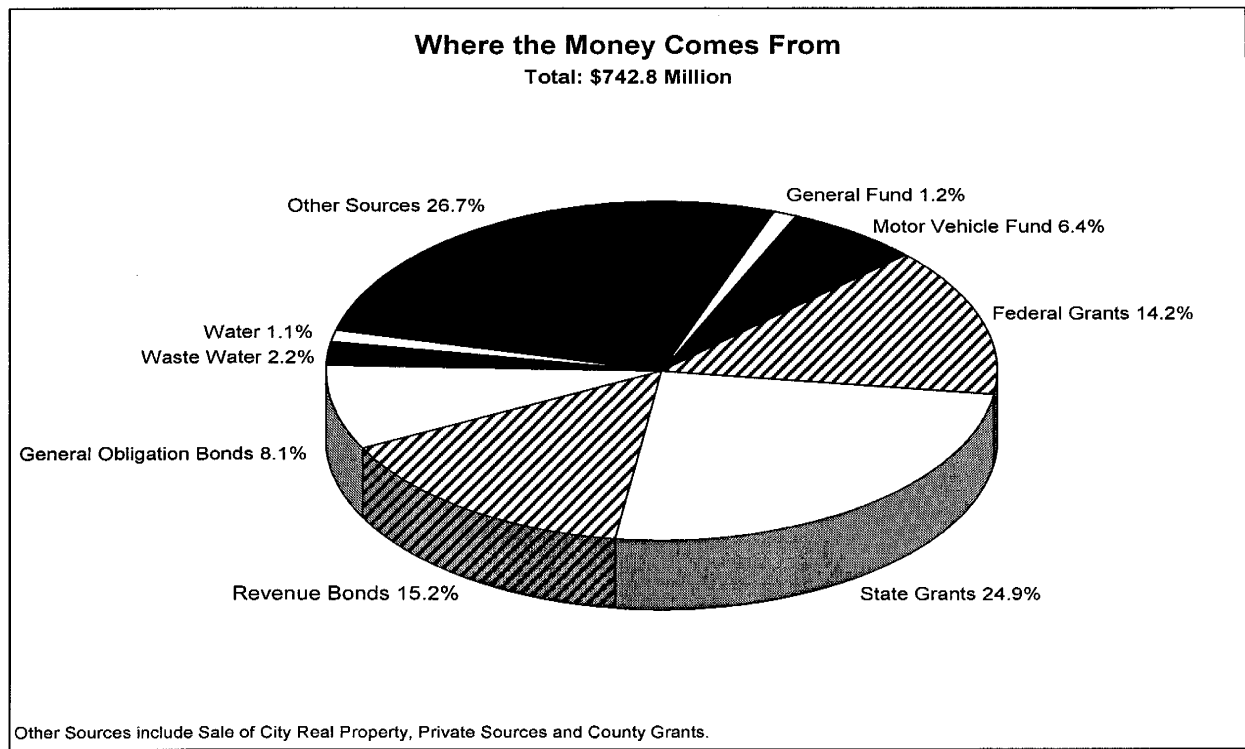
Fiscal 2009
Summary of the Adopted Budget

Capital Budget



FISCAL 2009

CAPITAL BUDGET



SUMMARY OF THE ADOPTED BUDGET

Capital Budget Plan Highlights

After careful evaluation by the Board of Estimates of each project within the context of Citywide needs and objectives as developed by the Planning Commission and the Director of Finance, total appropriations in the Fiscal 2009 Capital Plan are \$742.8 million. Funding sources and amounts are:

General Funds	\$8,611,000
Motor Vehicle Revenue Funds	47,400,000
Utility Funds	25,187,000
Federal Funds	105,441,000
State Funds	184,849,000
Revenue Loan Funds	112,862,000
General Obligation Bond Funds	60,000,000
County Funds	116,140,000
Other Funds	82,329,000
Total Recommended	\$742,819,000

An alphabetical listing of capital budget highlights.

BALTIMORE CITY PUBLIC SCHOOLS

The Fiscal 2009 appropriations total \$18.0 million for capital expenditures and general systemic improvements.

ECONOMIC DEVELOPMENT

The Fiscal 2009 appropriations total \$20.3 million. Development projects include \$10.0 million for West Side initiatives, \$4.2 million for various industrial/commercial development projects, \$2.4 million for industrial and commercial financing and \$1.4 million for Brownfield Incentive Fund.

HIGHWAYS AND TRANSPORTATION

The appropriations for Fiscal 2009 total \$167.6 million. Highway projects include \$22.0 million for federal highways and \$120.6 million for local highway construction.

NEIGHBORHOOD DEVELOPMENT

The appropriations for Fiscal 2009 total \$88.9 million. Housing and Community Development projects include \$21.5 million to acquire, relocate and demolish blighted properties in the Uplands Redevelopment Area, \$11.3 million to redevelop four East Baltimore neighborhoods, \$10.1 million for various housing development projects, \$6.0 million for support of Citywide initiatives to end homelessness, such as the City's first youth only homeless shelter and health care for the homeless, and \$4.8 million for debt repayment on HUD loans.

WATER AND WASTE WATER

The appropriations for Fiscal 2009 total \$404.7 million. The projects include \$122.3 million for the City water system and \$282.4 million for City waste water system improvements. Significant projects include \$190.0 million for design and construction of facilities required for Enhanced Nutrient Removal at Patapsco Waste Water Treatment Plants, \$51.5 million for improvements at various water reservoirs, \$50.0 million for Back River Digester renovations, \$35.0 million for improvements to the Deer Creek Pumping Station, \$17.6 million for improvements to the Herring Run Interceptor, \$12.6 million for watershed road and bridge maintenance, and \$10.0 million for water infrastructure rehabilitation.

FISCAL 2009

SUMMARY OF THE ADOPTED BUDGET Capital Plan Budgetary Policy

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

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

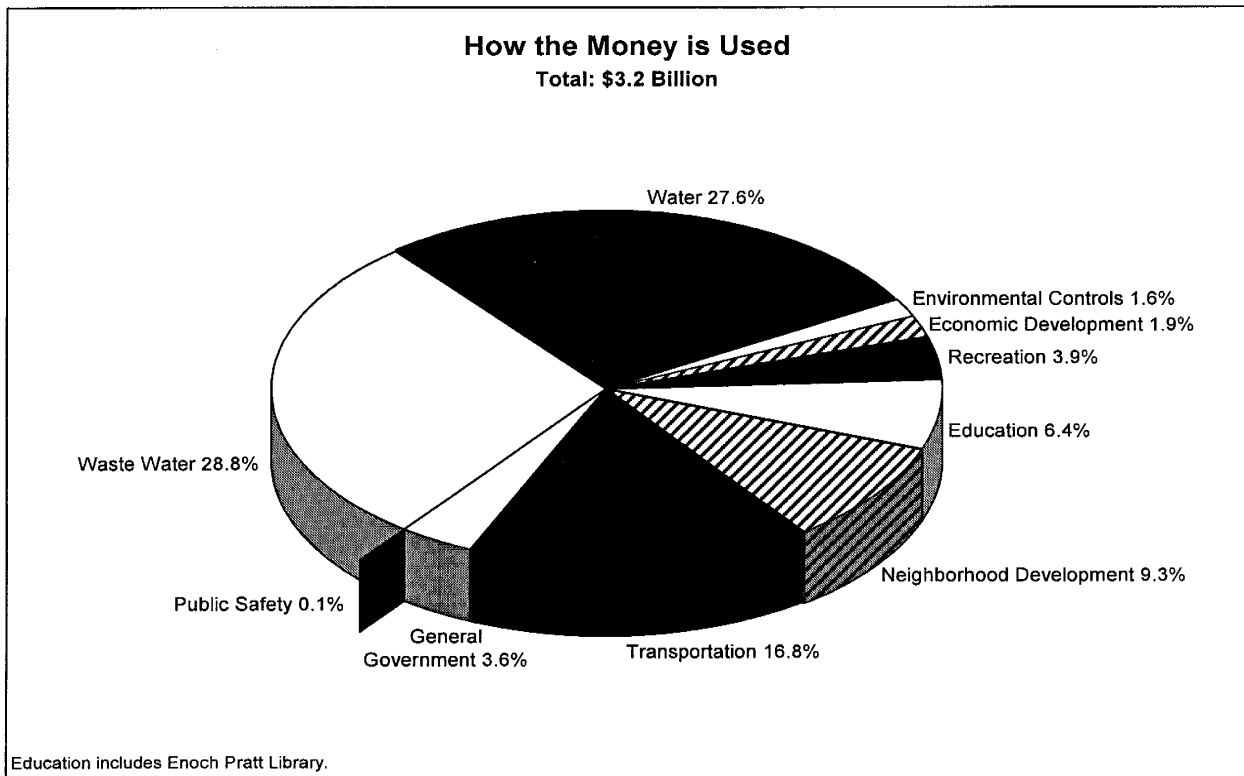
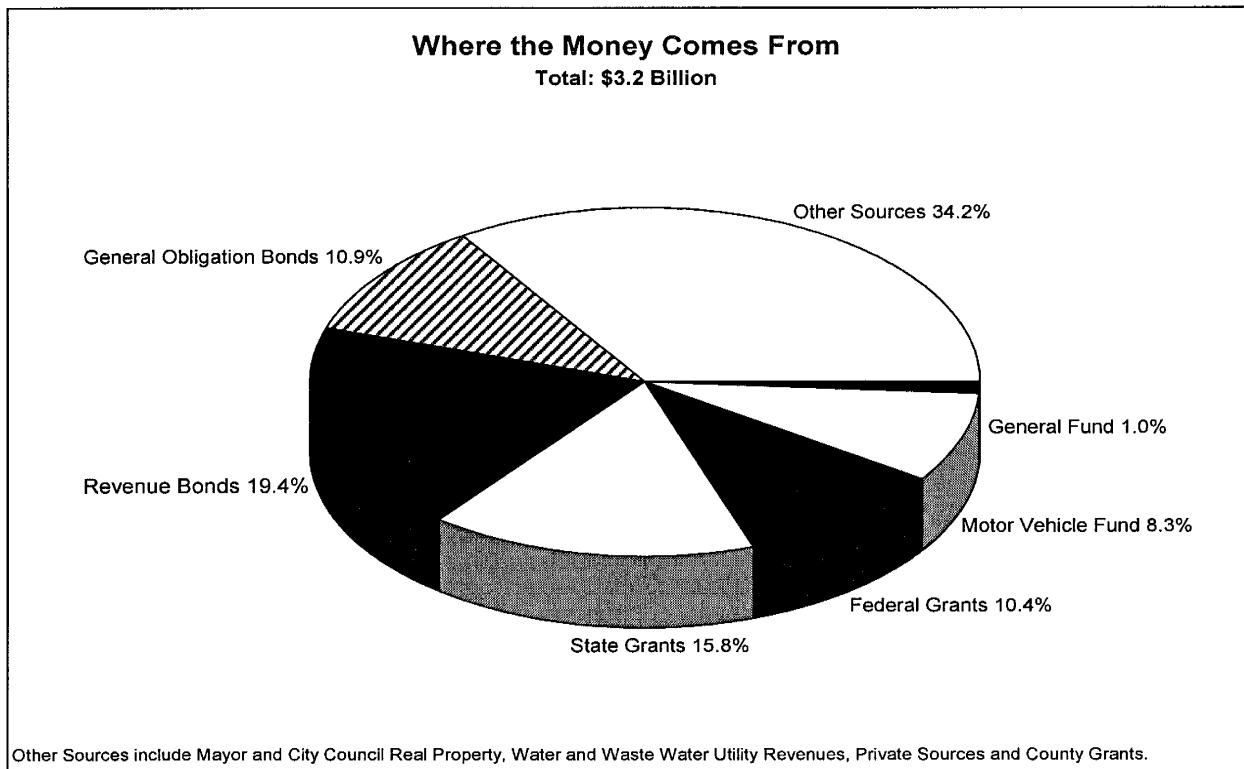
- there shall be no appropriation for needs that will not exist during the fiscal period, and
- there shall be no appropriation unless the source of revenue is generated or earned during the fiscal period.

The City's policy is to finance annually a portion of capital improvements from General Fund or current revenues on a pay-as-you-go basis. The Pay-As-You-Go General Fund Capital Program is recommended at \$8.6 million for Fiscal 2009. The General Fund Capital Plan recommendation by agency is as follows:

Health	\$350,000
Housing and Community Development	3,111,000
Mayoralty	1,700,000
Public Works	2,527,000
Recreation and Parks	923,000
Total	\$8,611,000

FISCAL 2009 - 2014

CAPITAL IMPROVEMENT PROGRAM



SUMMARY OF THE ADOPTED BUDGET

Capital Projects Impact on Operating Budget

Policy

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

Fiscal 2009 Operating Impact of Capital Projects

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

Capital appropriations are made to non-profit entities that will be responsible for operating expenses. In some cases these non-profits also receive operating subsidies from the City. Accordingly, in a minority of instances, the expansion of a private facility may lead to a request for an increase in operating subsidy. Major new facilities operated by non-profits receiving new or continuing appropriation in the Fiscal 2009 capital budget include: the Greenmount Senior Center for the remaining renovation funding (Project 127-003); the Hatton Senior Center expansion to provide additional exercise equipment space (Project 127-157); and the Hollins-Payson Library building renovation as a new home for the Southwest Senior Center (Project 127-913). The operating costs of the various senior centers are provided through the Commission on Aging and Retirement Education (CARE).

Department of Public Works – Baltimore Harbor – Middle Branch Debris Collector

Fiscal 2009 capital appropriations in the amount of \$600,000 are approved to construct and install up to five trash and debris collectors in the Harbor-Middle Branch watershed. Funding for this project will be provided by Maryland Port Administration (MPA) mitigation funds and the project will be carried out by the Department of Public Works (DPW), Bureau of Water and Waste Water staff. The goal of the project is to reduce trash and debris collecting in streams and ultimately the harbor. Implementation of this project will satisfy requirements mandated by the Maryland Department of the Environment and will be a factor in improving water quality. The operating impact of carrying out this project is the maintenance costs of the collectors which could be up to \$300,000 annually for the five collectors. DPW and MPA are entering into discussions as to how to handle the maintenance costs.

Department of Recreation and Parks – New Clifton Park Recreation Center

Funding is provided for the construction of a new recreation center in Clifton Park in the Fiscal 2009 budget. The existing historic pavilion above the pool bathhouse will be enclosed and converted into a new recreation center. The new center will promote increased use of the park by offering year-round recreation programming. The new facility is expected to attract children from the Belair - Edison, Darley Park, Coldstream-Homestead-Montebello communities as well as from Lake Clifton – Eastern High School and Laurence G. Paquin Middle/High School. Annual costs associated with the operation of the new center are estimated at \$205,000.

FISCAL 2009

TOTAL CAPITAL APPROPRIATIONS

	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Capital Funds				
Pay-As-You-Go				
General	\$8,010,000	\$8,611,000	\$601,000	7.5%
Motor Vehicle	60,500,000	47,400,000	(13,100,000)	(21.7)
Parking Enterprise	3,500,000	0	(3,500,000)	(100.0)
Conduit Enterprise	0	3,419,000	3,419,000	100.0
Loan and Guarantee Enterprise	2,500,000	0	(2,500,000)	(100.0)
Waste Water Utility	4,000,000	16,687,000	12,687,000	317.2
Water Utility	7,650,000	8,500,000	850,000	11.1
Total	86,160,000	84,617,000	(1,543,000)	(1.8)
Grants				
Federal	54,427,000	105,441,000	51,014,000	93.7
State	177,500,000	184,849,000	7,349,000	4.1
Special	0	2,550,000	2,550,000	100.0
Total	231,927,000	292,840,000	60,913,000	26.3
Loans and Bonds				
Revenue Bonds	96,764,000	112,862,000	16,098,000	16.6
General Obligation Bonds	60,000,000	60,000,000	0	0.0
Total	156,764,000	172,862,000	16,098,000	10.3
Mayor and City Council Real Property	4,635,000	6,345,000	1,710,000	36.9
All Other	74,564,000	186,155,000	111,591,000	149.7
Total Capital - All Funds	\$554,050,000	\$742,819,000	\$188,769,000	34.1%

FISCAL 2009

CAPITAL BUDGET DISTRIBUTION BY AGENCY DETAIL
(Dollars in Thousands)

Agency	General Funds	General Obligation Bonds	Revenue Loans	Motor Vehicle Funds	Utility Funds	Federal Funds	State Funds	Other Funds	TOTAL
Baltimore City Public Schools	0	18,000	0	0	0	0	0	0	18,000
Enoch Pratt Free Library	0	1,500	0	0	0	0	600	0	2,100
Health	350	0	0	0	0	0	0	(502)	(152)
Housing & Community Development									
Community Development	3,111	22,250	0	0	0	41,631	15,444	5,227	87,663
Economic Development	0	10,000	0	0	0	0	5,000	4,100	19,100
Mayorality-Related									
Baltimore City Heritage Area Projects	200	0	0	0	0	0	0	0	200
B&O Railroad Museum	0	200	0	0	0	0	0	0	200
Great Blacks in Wax Museum	0	400	0	0	0	0	0	0	400
800 MHz System Repairs	1,100	0	0	0	0	0	0	0	1,100
Reginald F. Lewis Museum	0	200	0	0	0	0	0	0	200
Sankofa Cultural Center	0	200	0	0	0	0	0	0	200
Senior Centers	400	0	0	0	0	0	0	0	400
The Patterson Creative Alliance	0	200	0	0	0	0	0	0	200
Upton Cultural Center	0	400	0	0	0	0	0	0	400
USS Constellation Museum	0	200	0	0	0	0	0	0	200
Planning	0	950	0	0	0	0	0	0	950
Public Works									
Erosion/ Pollution Control	0	0	0	3,000	0	0	0	3,400	6,400
General Services	1,777	1,000	0	843	0	0	0	0	3,620
Solid Waste	750	0	0	200	0	250		10,000	11,200
Storm Water	0	0	0	3,400	0	0	0	0	3,400
Waste Water	0	0	47,698	0	16,687	0	152,000	66,045	282,430
Water	0	0	65,164	0	8,500	0	0	48,595	122,259
Recreation and Parks	923	4,500	0	3,500	0	2,100	3,605	100	14,728
Transportation									
Alleys and Sidewalks	0	0	0	3,350	0	0	0	4,250	7,600
Conduits	0	0	0	0	0	0	0	3,419	3,419
Federal Highways	0	0	0	5,000	0	17,000	0	0	22,000
Local Highways	0	0	0	25,314	0	38,620	8,200	48,430	120,564
Street Lighting	0	0	0	918	0	4,000	0	0	4,918
Traffic	0	0	0	1,875	0	1,840	0	5,405	9,120
TOTAL BY FUND	\$8,611	\$60,000	\$112,862	\$47,400	\$25,187	\$105,441	\$184,849	\$198,469	\$742,819

Fiscal 2009 Summary of the Adopted Budget

Revenue Outlook



FISCAL 2009

SUMMARY OF THE ADOPTED BUDGET

Economic Outlook

OVERVIEW

As the City of Baltimore approaches Fiscal 2009, City leaders must be extremely cautious of an economic outlook that is seriously challenged and subject to real and substantial impacts from national economic forces. As of April 2008, the nation's economy shows clear and unequivocal signs of economic recession. The national housing market downturn that has unfolded over the past two years has impacted the country's financial markets, which have been operating in near-crisis mode since August 2007. In early 2008, there is unambiguous evidence that the country is seeing impacts from the housing and mortgage industry crisis spreading throughout other sectors of the economy. Few economists at this point question whether the nation is in recession. That point enjoys wide agreement as economic conditions continue to worsen. Rather, the questions under debate include for how long and just how deep the recession will hit as well as what steps the nation's leaders might take to most effectively mitigate the impacts on citizens and businesses. Here in Baltimore City, local budgetary performance in Fiscal 2008 has already begun to show impacts from the slowing economy. More impacts are to come, and City leaders would be prudent to embrace a conservative budget model as the best means for helping to preserve City service delivery in the face of the recession that has clearly begun and that will most likely worsen before it gets better.

NATIONAL OUTLOOK

The national economic outlook as of April 2008 is bleak. The weakening of the housing market over the past two years and the impacts in the sub-prime mortgage market have extended now to the conventional mortgage market and the larger credit market overall. In testimony before Congress in February 2008, Federal Reserve Chairman Ben Bernanke described the stress in the financial markets as now going much beyond concerns about the mortgage market, which initially triggered the turmoil. He reported that "other factors, including a broader retrenchment in the willingness of investors to bear risk, difficulties in valuing complex or illiquid financial products, uncertainties about the exposures of major financial institutions to credit losses, and concerns about the weaker outlook for economic growth, have...roiled the financial markets in recent months."

The Federal Reserve's "beige book" released in March 2008 cites evidence of weakened business activity throughout the country and across a variety of sectors. The report cites slowing activity in manufacturing, transportation, shipping and commercial real estate, among other sectors, as well as serious tightening in the availability of credit. Economists are now concerned with the impact of inflation on this weakened economy, as rising prices for commodities are affecting consumer and wholesale prices. The Bureau of Economic Analysis reports that the price index for personal consumption expenditures (PCE) increased 3.4% over the four quarters of 2007, up from 1.9% in 2006. Job loss is also on the rise, with the U.S. Department of Labor

estimating that the nation lost 80,000 jobs in March 2008, the third consecutive monthly decline and the largest drop in five years. While the national unemployment rate dropped from 5.0% in December 2007 to 4.8% in February 2008, it rose to 5.1% in March 2008.

At this point, businesses and consumers are showing signs of conserving cash. For consumers, this conservative behavior is largely the result of higher energy costs and declines in household wealth relative to home values and equity. *The New York Times* reported in March 2008 that the Mortgage Bankers Association announced that a record high 7.9% of all loans were past due or in foreclosure and reported further that “some analysts now predict that average home prices will ultimately fall 20.0% from their peak in 2006...the ratio of homeowners’ equity to the value of their homes fell below 50.0% for the first time in history last year...[and] about 30.0% of all homes bought in 2005 and 2006 are ‘under water,’ meaning they have mortgages that are higher than their resale value.” Businesses too are impacted by rising costs of doing business and by lack of credit availability. The Federal Reserve Chairman projected in February that “business investment in equipment and software will be subdued in 2008...[and] nonresidential construction is likely to decelerate sharply in coming quarters as business activity slows and funding becomes harder to obtain.”

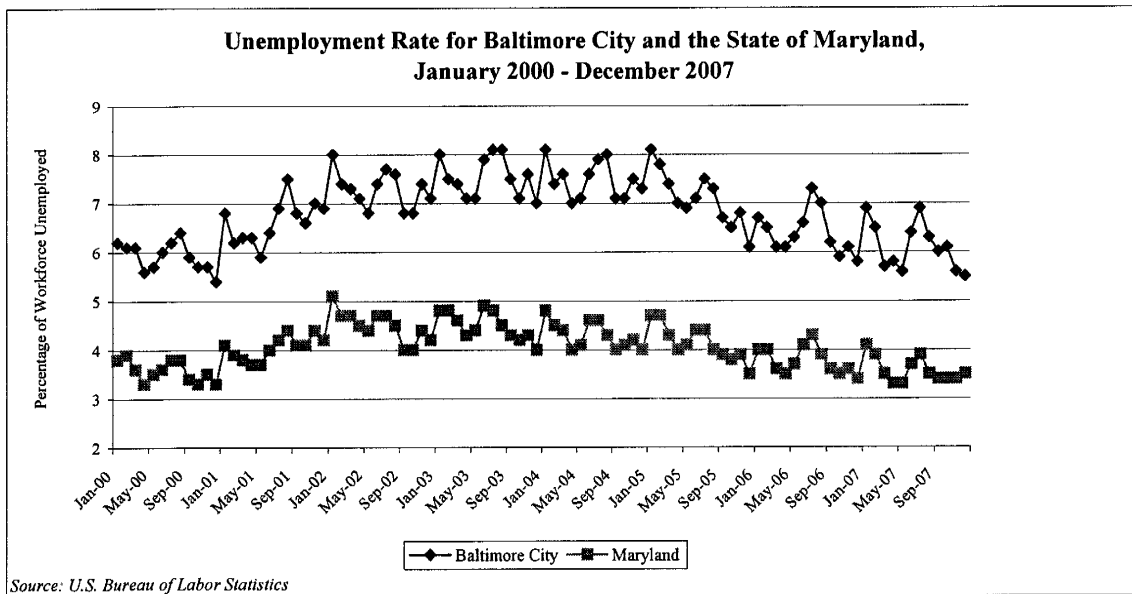
OUTLOOK FOR THE STATE OF MARYLAND

In March 2008, the Board of Revenue Estimates for the State of Maryland reported that it projects a decline in State General Fund revenues of \$333.0 million in Fiscal 2008 and Fiscal 2009 compared to its previous projections. The Board reported that its estimate for reductions in income has worsened from a 0.5% decline in 2007 to a projected 1.0% decline in 2008. Perhaps most reflective of the current recession-like activity on the national front, total State sales tax revenue declined by 5.5% and 1.8% in January and February, respectively, and the portion of the total that is generated by consumers declined 6.6% and 3.5%, respectively. The Board reports that the only other time since at least Fiscal 1982 that consumer sales tax revenues declined two consecutive months was during the recession of 1991. Overall, the Board reports that it has revised its projection for State General Fund growth in Fiscal 2009 from December’s 8.1% forecast to 6.8%.

IMPACTS ON BALTIMORE CITY

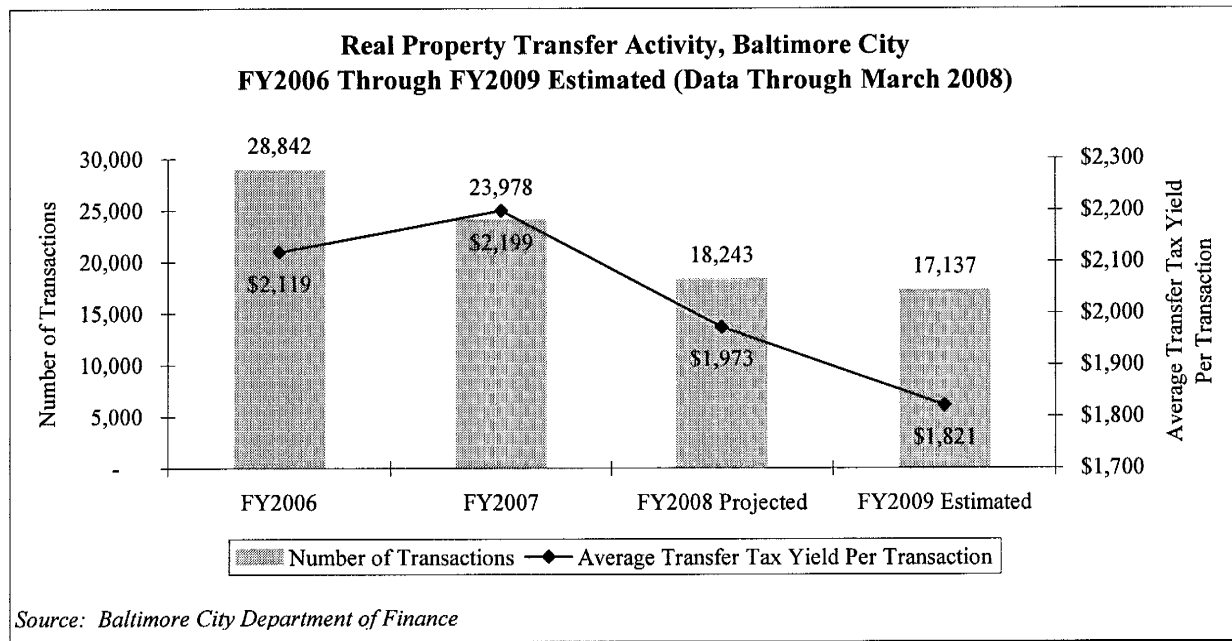
City leaders must be cognizant of the impacts that the national and State economic trends will possibly have on the City. The City will likely see impacts in terms of employment figures, unemployment rates among residents, income and wages and residential foreclosures. With the State budget outlook worsening, the City is likely to see impacts in the amount of State support to City government, institutions and residents over the next few years.

Baltimore City’s unemployment rate traditionally runs between one-and-a-half and two times that of the State of Maryland and significantly higher than the nation’s unemployment rate. If unemployment rises nationally with the current recession, Baltimore City will be especially hurt because of its relatively high unemployment rate to begin with compared to the State and the nation.



Additionally, the City is likely to experience further downturns in activity within the real property market with the tightening in the credit markets and the corresponding impacts to potential homebuyers and investors. Furthermore, if residential home values decline at the rate that some analysts predict from their peak of 2006, the City will face further erosion in the revenues it derives from Transfer and Recordation taxes. The National Association of Realtors reported in February 2008 that existing home prices dropped by 5.2% in the fourth quarter of 2007 compared to drops of 1.7% and 1.3% in the previous two quarters. Existing home sales dropped by 20.9% in the fourth quarter 2007 and housing starts dropped by 26.0%.

Here in the Baltimore metropolitan area, Metropolitan Regional Information Systems (MRIS) reports that home sales dropped by 34.0% in March 2008 compared to the same period one year earlier, the seventh consecutive month of significant decline, and the median price per home sold dropped 3.2%. While the total number of units sold in the City alone fell 44.0% in March compared to one year earlier, the average residential sale price in the City increased by 1.7% to \$180,972. While the news regarding home prices in the City is certainly encouraging, it is unlikely that the City will continue to see rising trends in home sale prices given the market forces around the region and nationally.



If home values decline, the City's real property assessable base, which has experienced historic levels of growth over the past five years, could potentially face very stagnant growth in the years to come, if not outright declines.

The City's Real Property Assessable Base Has Experienced Historic Levels of Increase in Triennial Assessments in Recent Years			
January 1, 1999 through January 1, 2008			
Year	Assessment Group	Full Cash Value Increase Before the Three-Year Phase In	Phased-In Increase
1999	2	2.8%	0.9%
2000	3	7.3%	2.4%
2001	1	10.3%	3.4%
2002	2	6.1%	2.0%
2003	3	23.0%	7.7%
2004	1	18.5%	6.2%
2005	2	21.6%	7.2%
2006	3	45.6%	15.2%
2007	1	58.5%	19.5%
2008	2	75.0%	25.0%

Source: State Department of Assessments and Taxation

Additionally, the current national economic trends and the impacts from the collapse of the sub-prime mortgage lending market are likely to result in a continued rise in mortgage foreclosures in Baltimore City. Any significant increase in foreclosure activity would have negative ripple effects on the City's property tax and income tax base from the homeowners directly impacted

by the foreclosures as well as those neighboring households impacted by an increase in vacant or rental properties resulting from the foreclosures. The City's Department of Housing and Community Development (HCD) currently forecasts that the number of mortgage foreclosures in the City is on the rise and will continue to rise over the next two years as a large number of adjustable rate mortgages (ARMs) reset. The level of foreclosure activity in the City is not currently, and may not reach, the cataclysmic levels that have been seen in comparable cities, such as Detroit and Cleveland, and other areas that have had significant over-building (Prince George's County included in this category). However, foreclosures are rising in Baltimore and will negatively impact some City neighborhoods and contribute to downward pressure on real estate values for the next several years.

After declining during the first six years of this decade, foreclosure rates in Baltimore have started to increase. In 2004, Housing and Community Development (HCD) reported just under 4,000 foreclosure filings, dropping to 3,020 by 2006. In 2007, however, the filing trend reversed, and there were slightly more than 4,000 filings. HCD projects that more than 5,000 filings in 2008. HCD estimates that more than 4,300 ARMs will reset during 2008 and another 1,900 in 2009.

CONCLUSION

Given the national economic trends signaling that the country is experiencing the start of a recession, City leaders would be prudent to view the local economic outlook with extreme caution. The Fiscal 2009 budget recommendation is based on an assumption of just 4.9% revenue growth well below the 6.0% average growth from Fiscal 2003 through Fiscal 2007. The City's Fiscal 2009 outlook is somewhat bolstered by the very positive economic trends it has experienced over the past five years, including a population increase, three straight years of double digit growth in real property assessments, an up-tick in the number of income tax returns from City residents, and growth in the average income per taxable return. However, each of these trends is in serious danger of slowing and even reversal.

In the face of these pressures, it is imperative that City leaders, first of all, renew their focus on conservative financial management, including the maintenance of reserves to help weather any unanticipated downturn in revenues that the City might experience. Second, City managers must continue to identify efficiencies in their operations and work to manage more effectively in order to ensure that the City continues to improve the quality of service delivery during what is likely to be a period of much slower revenue growth over the next three years than what the City has experienced over the past three years. Finally, decision-makers must evaluate every proposed use of resources, whether it be direct expenditure, tax incentives, or other subsidy, in light of the extent to which it will support in a concrete way the City's long-term strategy for economic growth and the extent to which it might help or hurt the City's ability to weather the economic uncertainty for the years to come.

SUMMARY OF THE ADOPTED BUDGET

Revenue Forecast – Major Revenues

GENERAL FUND

	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Revenue Category					
Taxes - Local	\$1,036,950,610	\$1,049,271,000	\$1,109,373,600	\$60,102,600	5.7%
Licenses and Permits	32,332,788	31,306,000	31,995,700	689,700	2.2%
Fines and Forfeits	2,900,366	5,612,000	4,402,000	(1,210,000)	(21.6%)
Use of Money and Property	35,345,535	32,506,000	32,692,700	186,700	0.6%
Federal Grants	92,836	119,000	132,000	13,000	10.9%
State Grants	97,014,988	101,109,000	98,554,000	(2,555,000)	(2.5%)
Private Grants	173,480	175,000	175,000	0	0.0%
Charges - Current Services	40,363,333	38,672,000	39,375,000	703,000	1.8%
Other	33,560,998	24,203,000	28,825,000	4,622,000	19.1%
Total General Fund Revenue	\$1,278,734,934	\$1,282,973,000	\$1,345,525,000	\$62,552,000	4.9%

Funding sources for the General Fund are anticipated to total \$1.346 billion, an increase of \$62.6 million or 4.9% above the Fiscal 2008 adopted budget of \$1.283 billion.

The real property tax rate for the Fiscal 2009 budget will remain level at the Fiscal 2008 rate of \$2.268 per \$100 of assessed valuation. The personal property tax rate will remain at \$5.67 per \$100 of assessed valuation as well. The strength of the City's revenue base over the past three years, during which time tax rate reductions were possible without impacting key governmental service levels, is no longer sufficient to support a continuing reduction in the tax rate in Fiscal 2009. The tax rate reduction, therefore, will not continue, although taxpayers will continue to benefit from the reductions achieved over the past three years.

The real property tax rate has been reduced by a total of six cents over the past three years from \$2.328 per \$100 of assessed valuation to \$2.268 per \$100, the lowest level in at least 40 years. This six-cent reduction saved City taxpayers a cumulative total of \$31.5 million over the period from Fiscal 2006 through Fiscal 2008. City taxpayers will pay \$18.0 million less in real property taxes in Fiscal 2009 as a result of the six cent reduction achieved in the last three years than they would have paid if there had been no reductions.

Furthermore, the City has maintained its 4.0% cap on assessment growth for owner-occupied residential property. This means that as long as someone lives in their home, the assessment on which their property tax calculation is based will not grow by more than 4.0% a year. The City's 4.0% cap is more beneficial to homeowners than the credit in 18 of Maryland's 24 subdivisions, with only 5 other subdivisions having credits equal to or better than the City's. The Homestead Credit is estimated to save City residents \$118.4 million in Fiscal 2009.

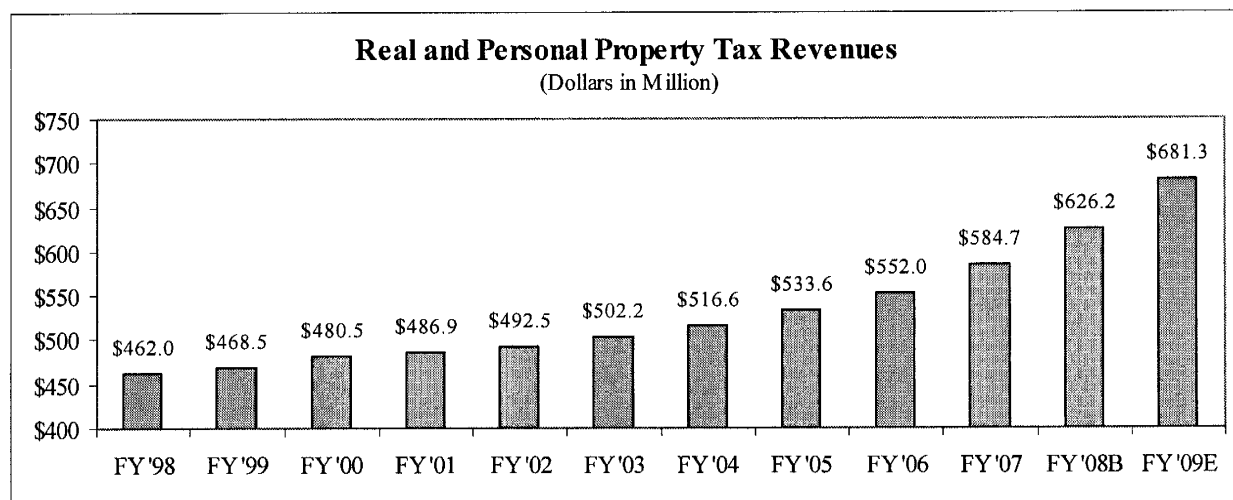
Additionally, the Dixon Administration is committed to identifying ways to make the property tax rate more competitive with surrounding Maryland jurisdictions and, to this end, appointed the Blue Ribbon Committee on Taxes and Fees to study and recommend opportunities for realigning

the City's tax structure. The Administration is actively pursuing several of the Committee's recommendations, including a comprehensive fee study and a vacant housing strategy. However, until substitute revenue sources are identified and authorized, the City must set its property tax rate at the level required to fund basic governmental services.

The forecasted General Fund revenue increase of \$62.6 million between the Fiscal 2008 and the Fiscal 2009 adopted budget is attributed primarily to real property and income taxes, which together make up more than two-thirds of General Fund revenues. First, growth in the real property assessable base and increases in the value of new construction contribute to an estimated \$57.7 million or 9.2% increase in current year property taxes for Fiscal 2009. Second, income tax receipts are coming in much stronger than originally budgeted in Fiscal 2008, and the Fiscal 2008 level of receipt is estimated to continue in Fiscal 2009. The Fiscal 2008 budget plan estimated \$236.7 million in income tax receipts, and the current projection for Fiscal 2008 is \$260.4 million or \$23.7 million more than the budgeted amount. At \$262.0 million, the Fiscal 2009 budget includes just a slight increase (less than 1.0%) over the current projection for Fiscal 2008.

PROPERTY TAXES – The Fiscal 2009 budget maintains the current property tax rate at \$2.268 per \$100 of assessed value. State law requires that the personal property tax rate be set at two and one-half times the real property tax rate. Accordingly, the proposed personal property tax rate would remain at \$5.67 per \$100 of assessed value.

The Fiscal 2009 estimated property tax revenues including the 4.0% assessment growth cap tax credit are forecasted to increase 9.2% to \$681.3 million or \$57.7 million above the Fiscal 2008 budget of \$623.6 million. The increase is due to record assessment value increases and a continued strong level of new construction activity.



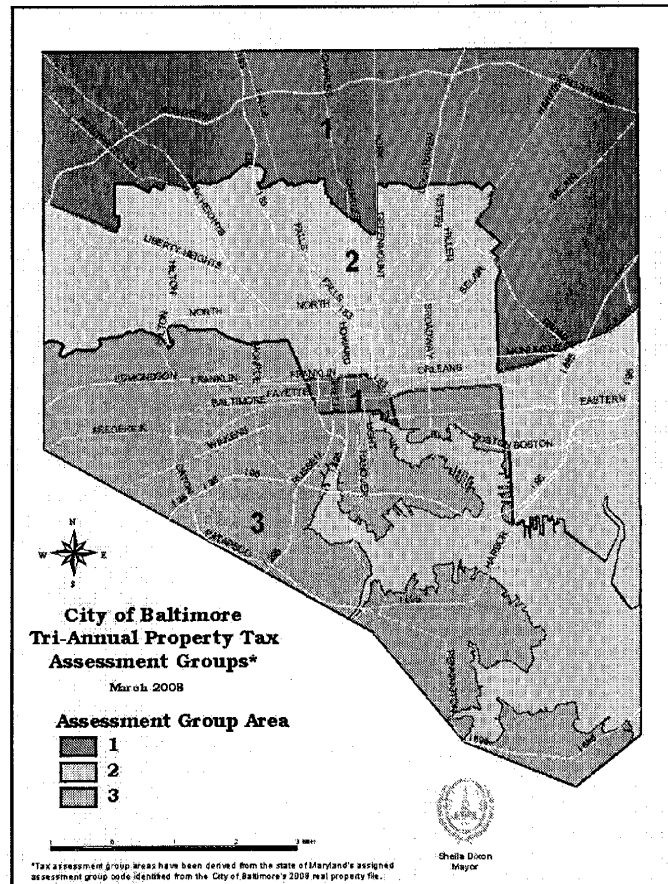
Real Property

The State Department of Assessments and Taxation (SDAT) estimates the value of all taxable property and issues new assessments for about one-third of the properties each year. The SDAT reassessed Group 2 for Fiscal 2009. Group 2 is defined as the middle third section of the City, including most of the West, Center and East sides of the City as shown in the map below.

Group 2 assessments in the City (effective in Fiscal 2009) increased a record-high amount of 25.0% on an annual basis, compared to Group 1 annual growth in Fiscal 2008 of 19.5%. For both

years, the growth in the City has exceeded the State average. While the record triennial growth rates in recent years are encouraging indicators for the City, this level of growth will likely not continue given the market forces that are described in the Economic Outlook section of this report.

Owner occupied residential properties are protected from the impact of record assessment increases by the City's 4.0% assessment growth cap. Over 113,000 homeowners are estimated to receive tax relief totaling about \$118.4 million in Fiscal 2009. This is a \$46.5 million (64.7%) increase in tax relief compared to the Fiscal 2008 tax cap cost of \$71.9 million. The City's cost of the 4.0% cap was as low as \$12.2 million as recently as Fiscal 2004.



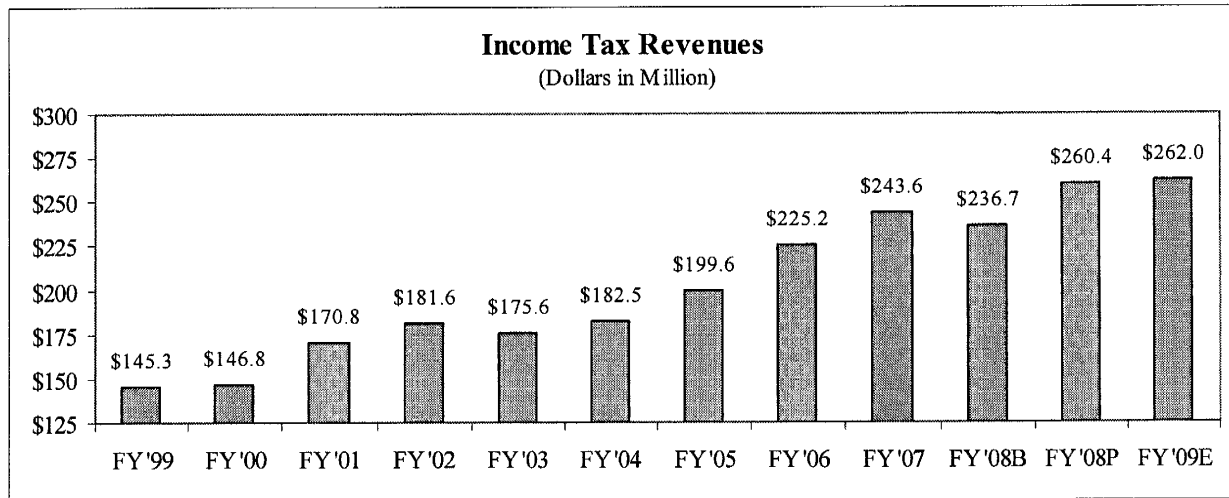
Business and Public Utility Personal Property

Personal property is assessed annually with valuations established by the State based upon returns filed by the individual businesses. Total current year business and public utility personal property taxes are estimated to be \$96.3 million in Fiscal 2009 or 0.8% above Fiscal 2008.

INCOME TAXES – The City's income tax rate for Fiscal 2009 remains unchanged at 3.05%. Local income taxes are anticipated to yield \$262.0 million, less than 1.0% higher than the current projection for Fiscal 2008 and 10.7% above the Fiscal 2008 budget of \$236.7 million. Three-quarters of the way through the year, income tax receipts are coming in much stronger than originally budgeted in Fiscal 2008, and the Fiscal 2008 level of receipt is estimated to continue in Fiscal 2009. The Fiscal 2009 forecast was adjusted to consider the effects of the new Income Tax Reform Act of 2007 enacted by the Maryland General Assembly in the 2007 Special Session. The work of the Special Session resulted in changes to the amount of personal

exemption that households can claim, which took effect in January 2008, and the City is estimating an impact of approximately \$11.0 million from this change.

The increased trend in income tax receipts over the past few years is the result of several factors: growth in basic wages and earnings, increase in the total number of taxable returns for City residents, evidence of the positive changes in the demographics of City taxpayers, and modest growth in capital gains.

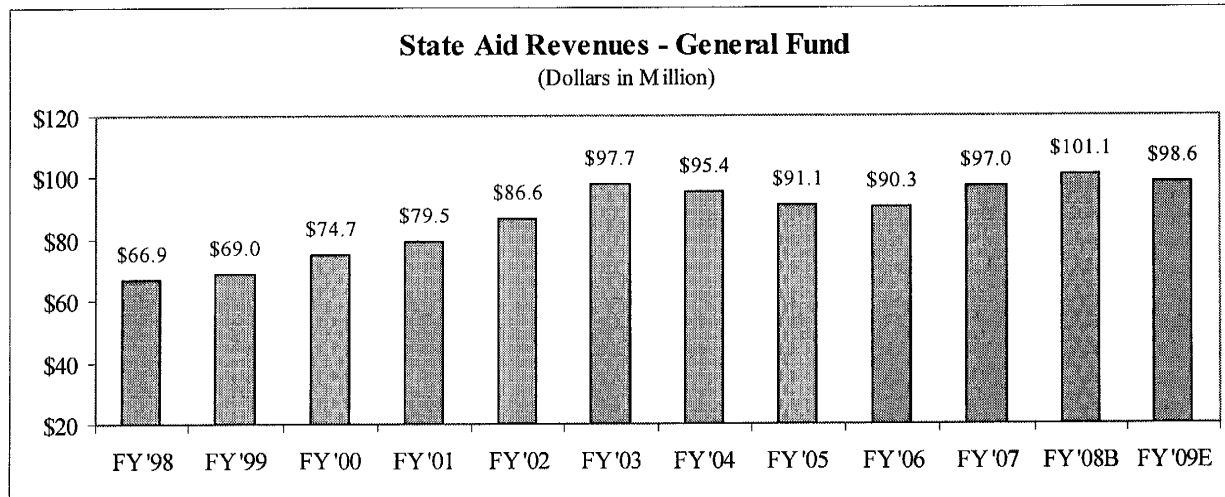


The most recent data from the State Department of Labor, Licensing and Regulation, reflecting wage activity during the third quarter of 2007, shows that average weekly wages for jobs located in the City had grown by 2.9% compared to the same period in 2006. Even though the data compiled by the Maryland State Comptroller is not strictly comparable for calendar year 2006 and 2005 tax returns because of changes in federal law regarding the filing extension date, there is a consistent growth pattern of about 1.5% in the number of taxable returns filed in the City for the last three years. Additionally, the average tax paid per City return shows an average growth of 9.3%, exceeding the State's average growth of 7.7% for the same period.

The City has experienced demographic changes over the past few years that support the positive trends in income tax receipts. Based on the Maryland State Comptroller Income Tax report for tax year 2006, the number of returns filed by taxpayers with adjusted income higher than \$100,000 has grown by 36.6% in the City, exceeding the State's growth of 25.7% during the last three years. Additionally, the average tax payment per high income return between tax year 2004 and tax year 2006 grew by 58.9% in the City while the statewide change was 43.5%. The success of Baltimore's new start-up businesses, profits of major financial sector businesses, medical service industry growth and the relocation of higher income taxpayers to new residences in the City are believed to be contributing to growth.

However, in light of national economic forces contributing to the onset of recession, as described in the Economic Outlook section of this report, City leaders must view these income tax trends with extreme caution, as these growth trends are likely to slow. In particular, the growth in capital gains is expected to substantially decline in future years due to not only the housing market conditions, but also to the expected slowing down in the general economy, which has seriously affected the stock market. In prior years, the City enjoyed important growth in income tax from gains related to the enormous level of activity in the housing market.

STATE AID – State Aid budgeted in the General Fund decreased \$2.6 million or 2.5% from \$101.1 million in Fiscal 2008 to \$98.6 million in Fiscal 2009. The largest portion of this decline is due to a reduction in the Income Tax Disparity Grant. This aid program as approved in the State budget will be \$75.5 million, or \$2.7 million below the Fiscal 2008 grant of \$78.2 million. The aid is based on a formula in State law designed to assure that all subdivisions receive per capita income tax receipts equivalent to 75.0% of the statewide average per capita local income tax yield. The calculation is based on tax receipts for the most recent tax year filings through August 15th. The Fiscal 2009 grant is based on Calendar 2006 tax returns.

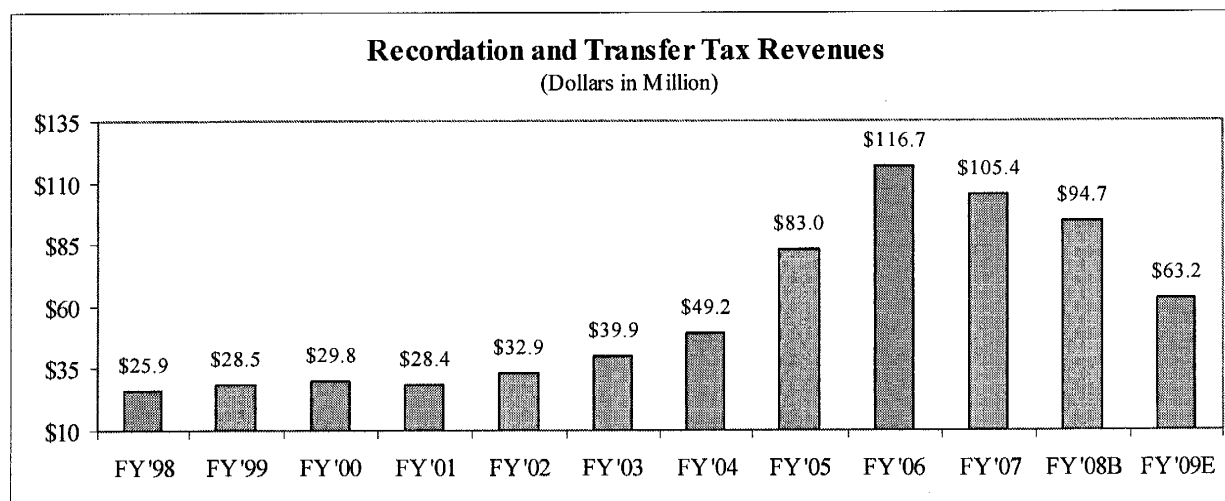


The methodology used by the State to calculate the Disparity Grant has not been changed to reflect the changes in federal and State law that moved the extension deadline for filing income tax returns from August 15th to October 15th, beginning with 2005 tax returns. State law calculates the Disparity Grant on tax returns filed by August 15th, so the calculation of average per-capita tax liability for the City and other counties does not include tax data for Maryland income tax returns filed after August 15th, most of which are filed by taxpayers with higher incomes. This results in a lower Statewide average per-capita tax payment than if the data were calculated on returns filed by October 15th. Thus, the “gap” between the per-capita tax liabilities for the lower income counties and Baltimore City and the Statewide average per-capita liability is less than it would be if all returns were included in the calculation. The result is reduced Disparity Grant aid to the City.

In addition to the reduction in the Income Tax Disparity Grant, the City has seen the elimination of the Public Utility Deregulation Grant (\$453,000) due to its repeal during the 2007 Special Session of the Maryland General Assembly. The Public Utility Deregulation Grant was established in the 1999 Maryland General Assembly Session to compensate the City and other jurisdictions for exempting electric generation equipment from personal property tax payment.

Additionally, during the 2008 Maryland General Assembly Session, the Legislature voted to freeze the statutory increase in the per-capita amount of State Library Aid until Fiscal 2011. The City will receive \$6.6 million in General Fund Library Aid in Fiscal 2009, about level with the Fiscal 2008 amount. The legislative change results in a reduction of \$471,000 (7.0%) to the City in Library Aid compared to the amount the City would have otherwise received if the statutory increase had been upheld. The General Fund grant for Local Health Operations is budgeted to increase from \$12.7 million to \$13.1 million. Additionally, the City expects an estimated increase of \$150,000 in State Aid from security interest filing fees.

RECORDATION AND TRANSFER TAX – The City’s revenue from recordation and transfer taxes is expected to total \$63.2 million for Fiscal 2009, a decrease of \$31.5 million or a 33.3% compared to the Fiscal 2008 budget estimate. The 2007 Special Session of the Maryland General Assembly eliminated the transfer tax exemption for transfer of controlling interest corporations. Given current market conditions and the general economic slowdown, the City will monitor the controlling interest activity closely in Fiscal 2009 to determine the true impact.



Over the past few years, recordation and transfer taxes were the source of substantial additional revenue to the City, generated from investment and a large dose of speculative prices in the national, regional and local real estate market. These market conditions were characterized by the availability of inexpensive debt options and exotic mortgage programs that made real estate the favored investment. Starting in Fiscal 2007, the signs of the real estate market slowdown started to be more evident, becoming more severe during Fiscal 2008. The effects of the decline in the housing market activity on the transfer and recordation tax collection is expected to continue in Fiscal 2009.

The current year revenue collections clearly show the impact of the housing market’s post-boom decline. The total number of real estate transactions subject to the City’s transfer tax has declined from 17,637 to 13,231 (25.0%) during the first nine months of Fiscal 2008 compared to the same period last year. In addition, the drastic price escalation experienced during the past few years has reached its peak, showing the severe adjustments on recent years’ speculative prices. As of March 2008, the year to date average yield for each transfer tax payment is 0.8% lower than Fiscal 2007 year to date and 5.3% lower than the Fiscal 2006 year to date. The MRIS reports that homes in the City stayed on the market an average of 119 days in March 2008, a 38.4% increase from 86 days one year earlier.

The estimated decline in recordation tax collections is also a consequence of the absolute downturn in housing market activity. Even though recordation and transfer tax share the same base for revenue, recordation taxes are also generated by the refinancing of mortgages, enabling this source to exceed transfer tax receipts in recent years. Fiscal 2009 estimated recordation tax receipts are anticipated to decline to \$32.0 million, \$16.3 million (34.3%) below the \$48.7 million budgeted in Fiscal 2008.

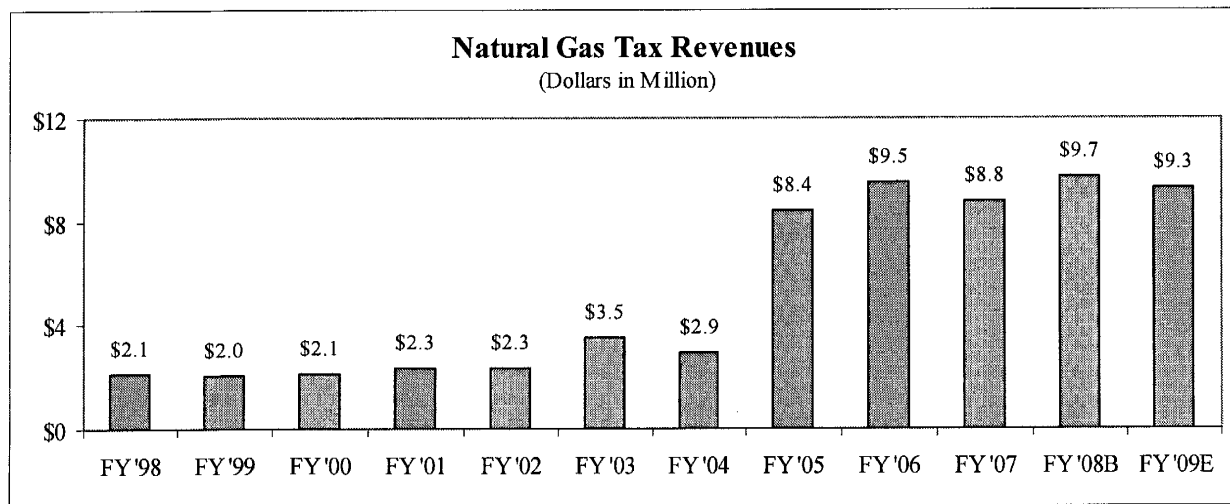
The slowdown in the housing market has affected the region to a greater extent than the City. The City continues to have the advantage of being a low cost option for housing in the Washington and Baltimore regions. According to MRIS data, the March 2008 average price of a City home was \$180,972, or 54.2% of the Baltimore Metro area average.

ENERGY TAXES (natural gas, electricity, steam, fuel oil and LPG)

For Fiscal 2009, the energy tax on natural gas, electricity, steam, fuel oil and liquid petroleum gas (LPG) are estimated to generate approximately the same level of revenue (\$30.8 million) as in Fiscal 2008. Baltimore City energy consumers are protected from increases in tax liability due to energy cost increases because the City's tax is imposed on the number of units of energy consumed, not on the price paid for energy. Changes in the City's tax yield are due to changes in consumption patterns and changes in the Washington-Baltimore Consumer Price Index (CPI), as the City Code provides that the energy tax rates are adjusted annually by the amount of the November to November change in CPI as reported by the United State Department of Labor. The CPI adjustment for Fiscal 2009 is 4.5%.

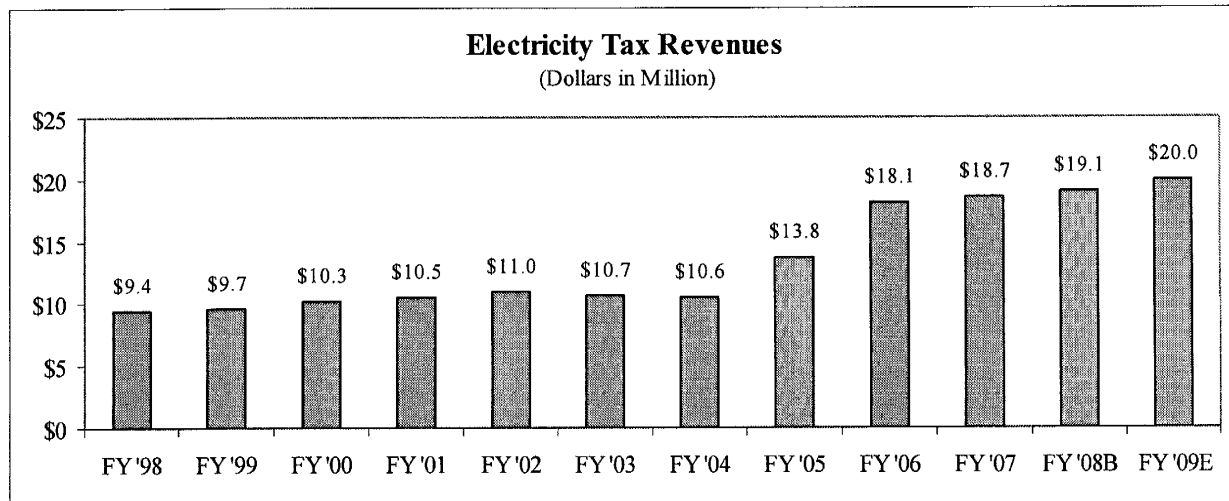
Estimating energy tax revenues is as problematic as predicting the weather. Changes in energy consumption follow variances in daily, seasonal and annual temperature trends. The annual CPI energy rate adjustment is a variable that provides an element of predictability in the energy tax revenue estimate.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

Natural Gas



Natural gas revenue is estimated to decrease by \$390,000 or 4.1% below Fiscal 2008 budget. Additionally, for Fiscal 2008, average gas receipts are anticipated to under perform the budget expectation by about \$790,000. This reduction is explained by a lower number of units of energy consumed due to warmer than normal winter weather. The Fiscal 2009 budget assumes that usage will remain at Fiscal 2008 levels, showing the impact of inflation only.

Electricity



Fiscal 2009 electricity revenue is estimated at \$20.0 million, an \$860,000 increase from the Fiscal 2008 budget. This growth in revenue assumes the same level of units consumed as in Fiscal 2008, but at a tax rate that is adjusted by the 4.5% increase in the Washington-Baltimore CPI.

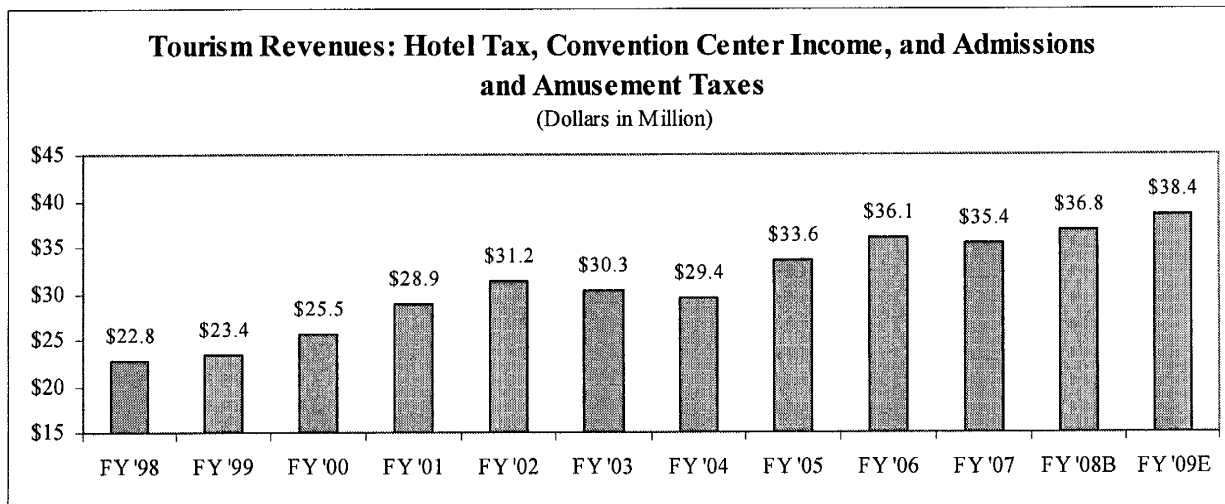
Steam, Fuel Oil and Liquid Petroleum Gas (LPG)

Steam revenue in Fiscal 2009 is estimated to be \$888,000 or 0.3% above the Fiscal 2008 budget of \$885,000. The remaining energy tax revenues come from the levies on fuel oil and LPG. Unlike natural gas, electricity and steam, fuel oil and LPG are sold by many competing suppliers with no single supplier dominating the market. For Fiscal 2009 fuel oil and LPG revenues together are estimated to decrease to \$604,000, or \$528,000 below the Fiscal 2008 budget. The projection assumes a lower consumption based on the number of units reported as consumed during Fiscal 2008 year to date.

TRAVEL, TOURISM AND VISITOR REVENUES

The set of General Fund tourism related revenues—hotel, admissions and amusement taxes and Convention Center revenues—are anticipated to grow about \$1.5 million or 4.2% from \$36.9 in Fiscal 2008 million to \$38.4 million in Fiscal 2009. Hotel industry data indicate that the Baltimore market has improved its occupancy and room rates between Calendar 2006 and 2007. From 2006 to 2007, the hotel occupancy rate increased from 66.8% to 67.0% and the average price per room increased 5.4% to \$163.40. The opening of the new Convention Center Hotel in Fiscal 2009 is expected to stimulate even more growth in occupancy and room rates.

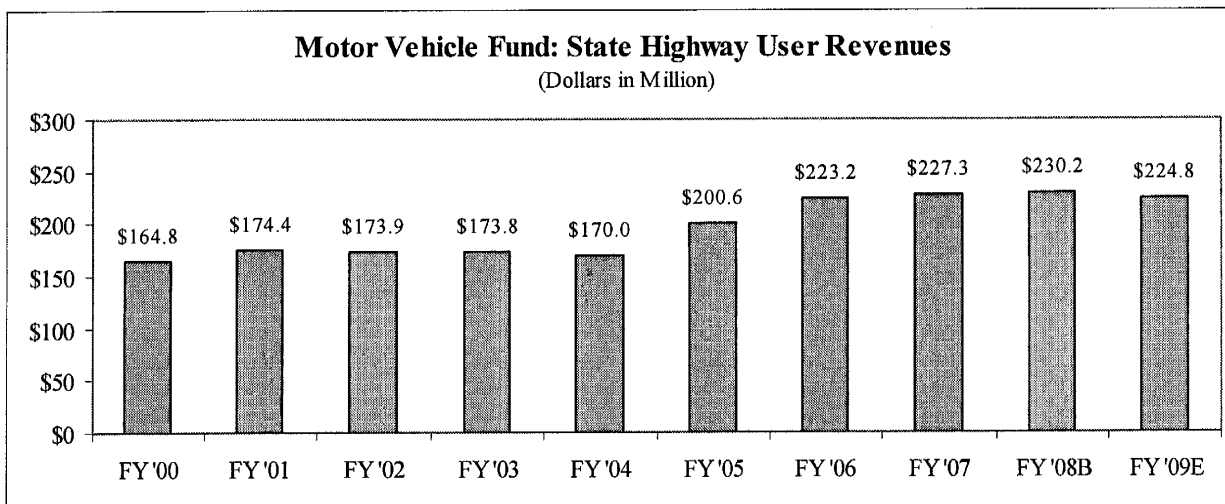
Gross hotel taxes in the Convention Center Bond Fund are budgeted to yield \$22.1 million in Fiscal 2009, an increase of \$1.0 million over the Fiscal 2008 budget. After payment of debt service, \$17.5 million will be transferred to the General Fund, also \$1.0 million higher than 2008. This 6.4% increase in General Fund revenues makes the hotel tax one of the strongest growth points in the Fiscal 2009 budget.



Budgeted revenues for admissions and amusement taxes are estimated to increase by 4.5% from \$8.9 million in Fiscal 2008 to \$9.3 million in Fiscal 2009 due to an expanded number of entertainment venues, a growing set of night life activities, and the continued strength of the City as a visitor destination.

Convention Center revenues are anticipated to increase 0.8%, from \$11.5 million in Fiscal 2008 to \$11.6 million in Fiscal 2009. This would be the third year in a row that total receipts from the Convention Center show a positive growth pattern. The opening of the new Convention Center Hotel during Fiscal 2009 should position the Convention Center for even stronger growth going forward.

MOTOR VEHICLE FUND



The major source of revenue in the Motor Vehicle Fund is State Highway User Revenue shared by the State of Maryland with all of Maryland's subdivisions. The graphic above illustrates trends in this revenue, which represents 93.0% of the total funding sources for the City's Motor Vehicle Fund in Fiscal 2009. Major components of the State Shared Highway User Revenues are the vehicle titling tax imposed on cars purchased in or brought to Maryland, the gasoline tax, and the corporate income tax.

The reduction in State Highway User Revenues in Fiscal 2009 is the result of two factors – legislative changes approved during the 2007 Special Session of the Maryland General Assembly as well as a projected slowdown in titling tax and gas tax revenues accruing to the State due to economic forces. The revenue slowdown has impacted Fiscal 2008 Highway User Revenues as well, which are projected to be approximately \$4.4 million below the budgeted amount. During the 2007 Special Session, the Maryland General Assembly enacted a change to the vehicle titling tax law that allows a buyer to deduct the value of a trade-in vehicle from the purchase price used to calculate the vehicle titling tax, thereby reducing the amount of titling tax revenue to be allocated to local jurisdictions. Although the Maryland General Assembly approved increases in the titling tax and corporate income tax rates, it broke with past practice and excluded local jurisdictions from sharing in the new revenue.

FISCAL 2009

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

Background

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

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

Newly Constructed Dwelling Tax Credit Report

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

Fiscal Year	<u>No. of Credits Granted</u>		<u>Amount of Credits Granted</u>	
	Annual	Cumulative	Annual	Cumulative
1996	30	30	\$20,295	\$20,295
1997	199	229	\$133,333	\$153,628
1998	15	244	\$229,663	\$383,291
1999	149	393	\$309,237	\$692,528
2000	141	534	\$330,747	\$1,023,275
2001	130	664	\$418,921	\$1,442,196
2002	211	875	\$481,490	\$1,923,686
2003	128	1,003	\$704,261	\$2,627,947
2004	165	1,168	\$1,038,136	\$3,666,083
2005	240	1,408	\$1,471,194	\$5,137,277
2006	474	1,882	\$1,653,005	\$6,790,282
2007	446	2,328	\$2,837,490	\$9,627,772
2008 (March)	444	2,772	\$2,564,700	\$12,192,472

Since the program's adoption, administrative costs have been absorbed within existing City operations. The Department of Housing and Community Development's Office of Homeownership promotes the program in its realtor seminars. Information about tax credit programs is available on the City government and the Live Baltimore web sites. The questionnaire included with the application package for this tax credit confirms that realtors and developers continue to be the major source of information about the credit, as cited by 54.6% and 36.8% of the applicants respectively.

In the 2005 sunset review for the program, appropriate questions were raised regarding issues of need, cost and benefit. Most important, the distribution of the tax credits granted still remains highly concentrated. For instance, as the map included in this section shows, about 75.8% of the Fiscal 2008 year-to-date approved applications are located in just 16 neighborhoods, and only 54, or 19.8%, out of the 272 neighborhoods in the City, have homeowners participating in this program in Fiscal 2008. This concentration of usage is a primary indicator of the ineffectiveness of the program to stimulate development where it otherwise would not occur. For the most part, use of the program continues to be limited to a small number of neighborhoods for two reasons. It is used where there is already a viable market on its own or in subsidized developments such as the HOPE VI project areas or Sandtown-Winchester, where roughly 1,000 for sale properties have been built with extensive public funding.

This year's analysis does not show any difference from prior year statistics with regard to the demographics and characteristics of tax credit recipients. Most of the credits during the current year have been granted in waterfront, Inner Harbor or downtown communities, for high priced properties. This usage pattern highlights once again the most obvious question: is the credit necessary in neighborhoods with the strongest possible advantage such as the waterfront and Inner Harbor neighborhoods? And is it necessary in project areas where the City is already a lead player in making subsidized housing available? As in previous reviews, the information collected by the Department of Finance indicates that the answer is that it is not.

The Department of Finance has published credit recipient survey results since Fiscal 2000. In preparing this report, the Department of Finance reviewed an additional 444 applications processed for Fiscal Year 2008 through March 2008. Of the 444 applicants, 438 completed the questionnaire. Key findings are summarized below.

Has the program been effectively distributed?

This question could be answered in many different ways, but the survey data indicates that the program's benefits have largely been concentrated within higher income households with higher-than-average priced homes. In Fiscal Year 2008, about 37.4% of the credit recipients have household income above \$100,000, and another 32.9% have income surpassing the State's median household income of \$62,400, released by the United States Census Bureau in 2006. The credit has also benefited more than ten newly constructed owners purchasing high end waterfront homes with contract price values above \$1.0 million. In addition, out of the total 444 applications approved year to date, 52.9% purchased homes with contract prices higher than the 12-month average in the

Baltimore Metropolitan Area of \$315,000. It is important to mention that average prices in the metropolitan area are about 71.2% higher than in the City.

The original concept of the Newly Constructed Dwelling Tax Credit was to be used as an incentive to purchase new homes. This means that the availability of the credit should be a driving factor in people's decisions to buy these properties; however, 34.3% of the tax credit recipients this year did not know about the credit prior to purchasing their homes, and 45.7% did not know how much the tax credit would reduce their future property tax bills. For these participants, the existence of the tax credit was not a significant factor in their decision to purchase the home.

The credit was also intended to attract new residents to the City; however, 44.1% of the Fiscal 2008 credit recipients lived in the City prior to purchasing a new home, about 39.3% already owned a property, and 77.6% were looking only in the City.

Has the Program Spurred New Development?

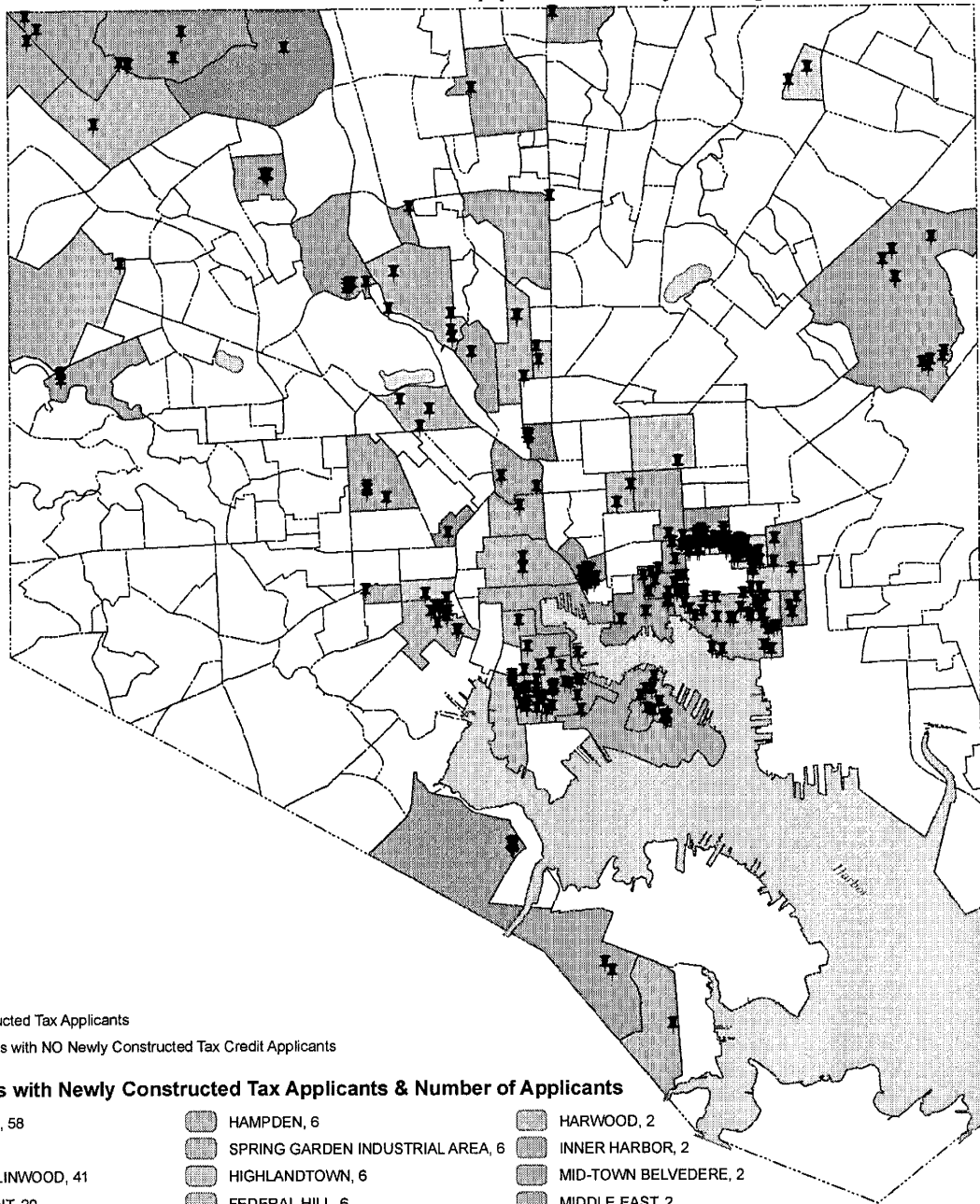
Market factors, including low interest rates, availability of funding, demographics, and the nation-wide market-driven interest in central city development have been the driving forces in new construction development, both currently and over the long term. There is no hard evidence that this tax credit program is a driving factor. Based on the building permit reporting process established in collaboration with the Baltimore Metropolitan Council, the number of new single family residential building permits amounted to 352 in calendar year 2007, a slight increase from the 2006 total of 335, but a material drop from the City's peak year of 634 in calendar 2005. This is a major decline of 282 permits, or 44.5%, from the peak year, which vividly illustrates how the market rules in the production of new housing. Over the long term the same market forces have been the driver. This is fully illustrated in the table below.

RESIDENTIAL BUILDING PERMIT ACTIVITY				
Comparison Over Selected Periods				
1980's	1990's	2000's	1996 - 2000	1996 - 2007
<u>Average</u>	<u>Average</u>	<u>Average</u>	<u>Average</u>	<u>Average</u>
307	146	319	109	244

The decade of the 1980's saw annual permits average about 307, without the benefit of this type of tax expenditure subsidy program. During the 1990's, production dropped by 50% due to the Maryland's worst recession since World War II. After this tax credit was adopted in 1995, annual permits fell even further, to about 109 per year from 1996 through 2000. Again, this reflects the importance of market conditions separate and apart from public subsidies. Building permit activity in the current decade has averaged about the same as in the 1980s, or about 319 compared to 307. Since the program began, the average annual building permit activity has been about 244, 20.5% lower than in the decade of the 1980s, indicating that the program is not a material factor in housing production. Developer claims that this tool is important, even critical, for development, but this statement is not supported by the evidence. The public subsidy surely makes the

City of Baltimore

Fiscal Year 2008 Year to Date Newly Constructed Tax Credit Applicants by Neighborhood



✚ Newly Constructed Tax Applicants

--- Neighborhoods with NO Newly Constructed Tax Credit Applicants

Neighborhoods with Newly Constructed Tax Applicants & Number of Applicants

JONESTOWN, 58	HAMPDEN, 6	HARWOOD, 2
CANTON, 45	SPRING GARDEN INDUSTRIAL AREA, 6	INNER HARBOR, 2
BALTIMORE-LINWOOD, 41	HIGHLANDTOWN, 6	MID-TOWN BELVEDERE, 2
LOCUST POINT, 20	FEDERAL HILL, 6	MIDDLE EAST, 2
SBIC, 17	SANDTOWN-WINCHESTER, 5	OTTERBEIN, 2
RIVERSIDE, 17	BUTCHER'S HILL, 4	GUILFORD, 2
PATTERSON PLACE, 16	MCELDERRY PARK, 4	BROADWAY EAST, 1
WASHINGTON VILLAGE, 16	CHESWOLDE, 4	CURTIS BAY, 1
CHARLES VILLAGE, 16	BREWERS HILL, 3	GLEN, 1
CHERRY HILL, 14	DOWNTOWN, 3	HERITAGE CROSSING, 1
LOCUST POINT INDUSTRIAL AREA, 14	GAY STREET, 3	HOES HEIGHTS, 1
FRANKFORD, 14	WEST FOREST PARK, 3	HOLLINS MARKET, 1
MOUNT VERNON, 13	RESERVOIR HILL, 3	HOMELAND, 1
UPPER FELS POINT, 12	CROSS COUNTRY, 3	HOWARD PARK, 1
FELS POINT, 12	BALTIMORE HIGHLANDS, 2	LAKE WALKER, 1
CYLBURN, 10	BROOKLYN, 2	MOUNT WASHINGTON, 1
WOODBERRY, 7	CHRISTOPHER, 2	UNION SQUARE, 1
GREENMOUNT WEST, 6	FALLSTAFF, 2	REMINGTON, 1



Sheila Dixon
Mayor

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job of selling new constructed homes easier, but there is no compelling evidence that it caused new construction or was the essential factor in sales. Hence, there is an absolute necessity for annual review of this expenditure, along with all other expenditures in a budget, and the development of objective means for testing the effectiveness of this program.

Has the Program Been a Net Benefit to the City?

The cumulative cost of the program through March 2008 plus the estimated costs for the remainder of the year and Fiscal 2009 is estimated to be about \$19.4 million. As we discussed above, no compelling evidence exists to show that this program has generated net benefits to the City. Baltimore City has a historically large and active home re-sale market. Newly constructed real estate in the City has always been a highly priced commodity, and no documented evidence that this credit is necessary to sell new construction in the City. Quite the contrary, the very size of the overall home sale market and the statistics on the credit program show how small a part of the market received this large subsidy.

City Real Estate Market Sales Statistics	
Calendar Year 2002 through 2007	
Total Taxable Real Property Transfers	135,591
Total Sales Reported by Real Estate Companies (MRIS)	58,543
Newly Constructed Tax Credit Recipients	1,664
Tax Credit Recipients as a Percent of:	
Total Sales	1.2%
MRIS Sales	2.8%

Nearly 99.0% of all real estate sales and over 97.0% of residential sales occur without the benefit of this direct tax expenditure subsidy. The millions of dollars that are spent on the Newly Constructed Tax Credit subsidy program might be better spent on public safety, education, recreation and parks, libraries and the other basic services which would enhance the City's prospects as a desirable location to purchase a home and develop a stable community for all Baltimore residents.

Conclusion

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

1. The program recipients are largely concentrated in either a very small number of neighborhoods where there is a viable market on its own or in neighborhoods such as the HOPE VI project areas or Sandtown-Winchester, where roughly 1,000 for sale properties were built with extensive public subsidy.
2. The program appears to have a negative return on investment, as it impacts a tiny portion of the City's real estate market, and cannot be shown to be the essential factor in new development or home sales.

3. Annually the applicant survey shows high proportions of the credit recipients (44% in Fiscal 2008) were already City residents.
4. The survey has consistently shown that a large proportion of credit applicants, 77.6% in Fiscal 2008, limited their home purchase search to the City only.
5. More than one-third of this year's applicants (34.2%) did not know about the tax credit prior to purchasing their home, indicating that the credit was not a driving factor in their decision to buy the home.

FISCAL 2009 SUMMARY OF CITY REAL PROPERTY TAX CREDIT PROGRAMS

The table below describes tax expenditure costs for all locally authorized real property tax credit programs. It does not attempt to deal with all tax exemptions or other preferential tax treatment expenditures. In Fiscal 2009, the City budget estimates real property tax credit expenditures totaling about \$133.2 million. This represents an increase of about \$47.7 million compared to the Fiscal 2008 projected expenses of \$85.5 million.

	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Budget</u>
<u>Homestead Tax (104% Assessment Phase-In)</u>		
A 4% taxable assessment increase cap on owner-occupied dwellings.	\$70,700,000	\$118,403,000
 <u>Enterprise Zone Property Tax Credit</u>		
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.	4,140,000	4,140,000
 <u>Historic Restoration and Rehabilitation Property Tax Credit</u>		
A 10-year tax credit (100% for projects with costs below \$3.5 million; and 80% in the first 5 taxable years and declining by 10 percentage points thereafter for projects with costs above \$3.5 million) on the increased value of a historic property due to improvements.	4,900,000	4,900,000
 <u>Newly Constructed Dwelling Property Tax Credit</u>		
A five-year tax credit (50% in the first taxable year and declining by 10 percentage points thereafter) on newly constructed or city owned, vacant rehabbed dwellings.	4,900,000	4,900,000
 <u>Brownfields Property Tax Credit</u>		
A five-year tax credit (50%, except for projects that spend more than \$250,000 in eligible work, in which case it's 70%) on the increased value of brownfields sites after eligible improvements are made. For sites located in a State-designated Enterprise Zone areas, the credit is for a 10-year period.	690,000	700,000
 <u>Home Improvement Property Tax Credit</u>		
A five-year tax credit (100% in the first tax year and declining by 20 percentage points thereafter) on the increased value of a dwelling due to improvements.	150,000	150,000
 <u>Other Local Option Property Tax Credits</u>		
Includes costs of the neighborhood preservation and stabilization conservation, vacant dwelling, fallen heroes, and cemetery dwelling property tax credit programs.	43,000	33,000
	<hr/> \$85,523,000	<hr/> \$133,226,000

Fiscal 2009

PROPERTY TAX BASE AND ESTIMATED PROPERTY TAX YIELD

<u>ESTIMATED ASSESSABLE BASE</u>			
	<u>Fiscal 2008</u>	<u>Fiscal 2009</u>	<u>Change</u>
REAL PROPERTY			
Subject to \$2.268 Tax Rate			
Real Property Assessed Locally	\$26,330,000,000	\$31,329,333,000	\$4,999,333,000
Appeals, Abatements and Deletion Reductions	(100,000,000)	(150,000,000)	(50,000,000)
Adjustment for Assessment Increases over 4%	(3,220,509,615)	(5,382,000,000)	(2,161,490,385)
New Construction	188,000,000	193,750,000	5,750,000
Rail Road Property	123,971,000	133,900,000	9,929,000
Total Real Property Subject to \$2.268 tax rate	\$23,321,461,385	\$26,124,983,000	\$2,803,521,615
Subject to \$5.67 Tax Rate			
Public Utility Property	\$175,989,000	\$186,050,000	\$10,061,000
Total Public Utility Real Property Subject to \$5.67 tax rate	\$175,989,000	\$186,050,000	\$10,061,000
Total Real Property	\$23,497,450,385	\$26,311,033,000	\$2,813,582,615
TANGIBLE PERSONAL PROPERTY			
Subject to \$5.67 Tax Rate			
Individual and Firms	\$17,997,000	\$25,238,000	\$7,241,000
Ordinary Business Corporations	\$805,475,000	\$798,896,000	(\$6,579,000)
Public Utilities	\$895,476,000	\$907,836,000	\$12,360,000
Total Tangible Personal Property	\$1,718,948,000	\$1,731,970,000	\$13,022,000
Total Real and Personal Property	\$25,216,398,385	\$28,043,003,000	\$2,826,604,615

<u>ESTIMATED PROPERTY TAX YIELD</u>		
		<u>Fiscal 2009</u>
Property Subject to \$2.268 Tax Rate		
Real Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100	\$2,612,498
Anticipated Rate of Collection		97.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base		\$2,534,123
Estimated Total Tax Yield Property Tax Subject to 2.268 tax rate		\$574,739,176
Property Subject to \$5.67 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	\$18,605
Tangible Personal Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100	\$173,197
Total Gross Tax Yield from \$0.01 per \$100 of Assessable Base		\$191,802
Anticipated Rate of Collection		98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base		\$187,966
Estimated Total Tax Yield Property Tax Subject to \$5.67 tax rate		\$106,576,699
Total Estimated Property Tax Yield - Real and Personal Property		\$681,315,875

Fiscal 2009 Summary of the Adopted Budget

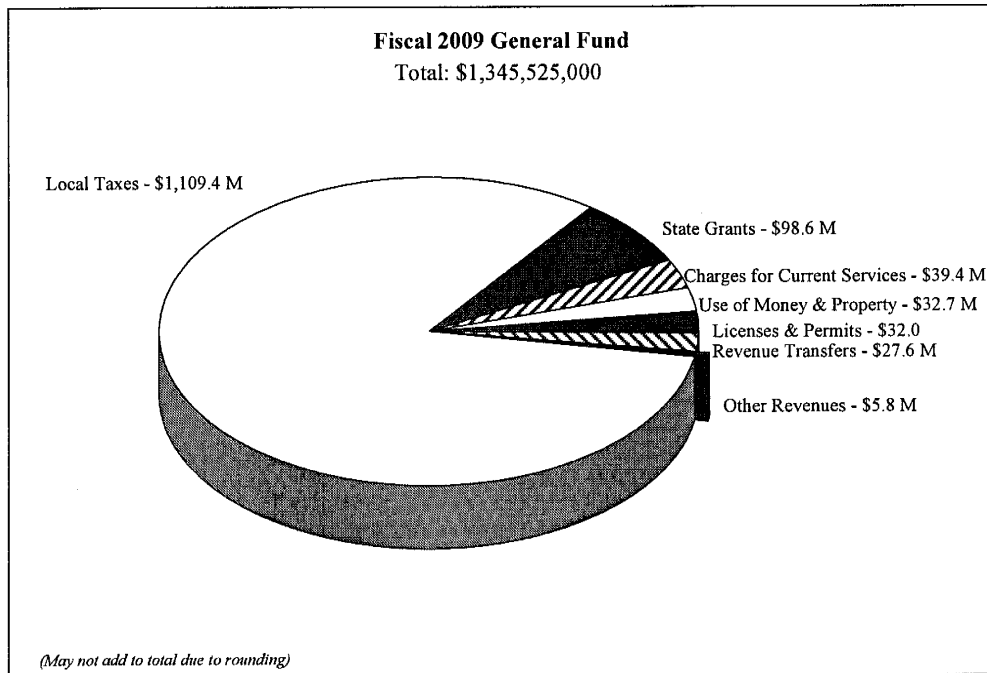
Revenue Detail



SUMMARY OF THE ADOPTED BUDGET

Budgetary Funds - Descriptions and Policies

General Fund

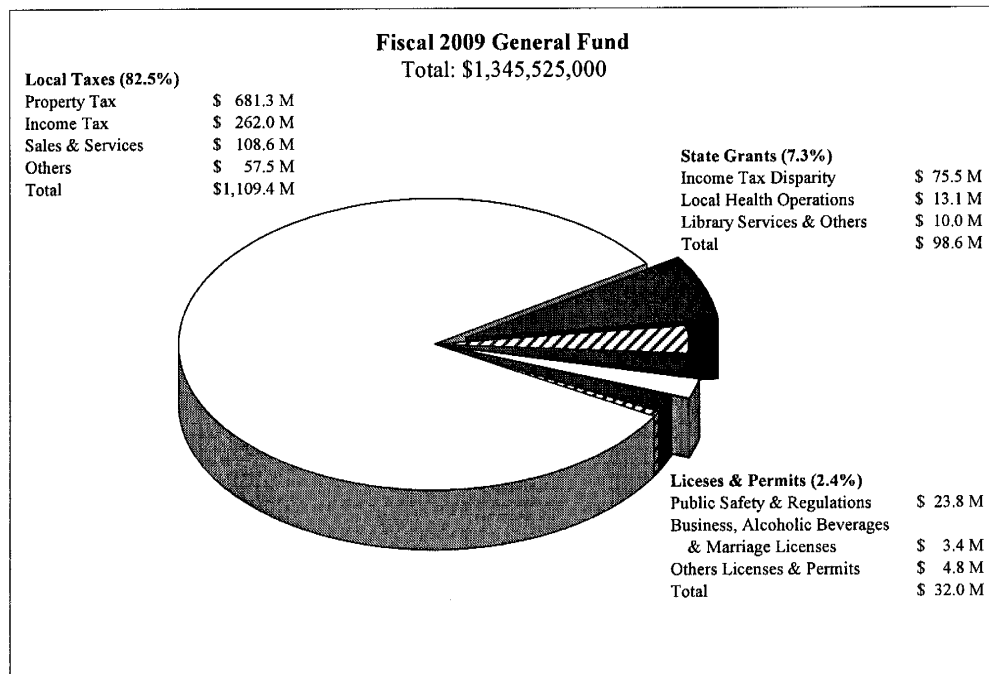


Policy and Objectives

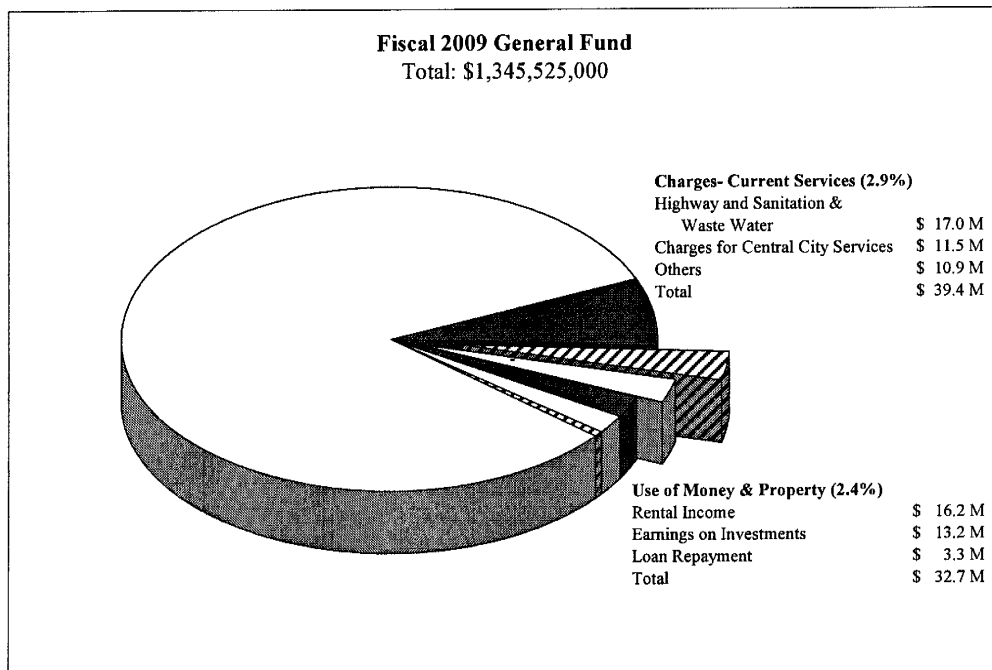
The General Fund, the City's principal fund, contains revenues which finance appropriations for both ongoing operating expenses and Pay-As-You-Go (PAYGO) capital projects. The budget for this fund includes all unrestricted revenues that support appropriations not required to be budgeted in another fund. Appropriations approved in the Ordinance of Estimates or in supplemental appropriations may be for any program or activity not prohibited by the City Charter, public local law or other applicable law. Five major types of revenue and revenue transfers from other funds comprise 99.6% of the \$1,345.5 million Fiscal 2009 budget. The five types of revenue are Local Taxes, State Grants, Charges for Current Services, Revenue from the Use of Money and Property and Licenses and Permits. Revenue transfers represent revenue in excess of expense requirements in certain other funds that are available to the General Fund. For descriptions of revenues that support these fund transfers see the Parking Management, Parking Enterprise, Loan and Guarantee and Convention Center Bond.

Major Revenues

Local Taxes compose 82.5% of total General Fund revenues and funding sources. The largest share of local taxes, 61.4%, comes from current year real and personal property tax receipts. Income taxes, with Fiscal 2009 estimated receipts of \$262.0 million, represent 19.5% of local tax revenues. Sales and service tax levies are imposed on energy consumption, certain telephone services, property transfers, hotel occupancy, recordation and admissions and amusements. Sales and services taxes are an estimated \$108.6 million or 8.1% of Local Taxes.



The two largest State grants are the Income Tax Disparity Grant with \$75.5 million and a grant for the operation of local health programs with \$13.1 million. The former is based upon a statutory formula created in 1992 by the Maryland General Assembly. The grant is made in order to bring the per capita income tax yield of Maryland's poorer subdivisions up to 75.0% of the Statewide yield. There is also a \$6.6 million State Grant for Library Services and about \$83,000 for police protection aid. During the 2007 Special Legislative Session, the State replaced the appropriation to the City of the five dollars of every motor vehicle filed with the State for the security interest filing fee with a flat grant of \$3.1 million. The State also supports a portion of War Memorial expenses, approximately \$180,000.



Income from the Use of Money and Property is dominated by two major categories, earnings on investments and the rental of the Convention Center facility. Total earning on investments returns on the daily cash balances in the City Treasury account for 40.4% or \$13.2 million, while incomes generated by the Convention Center account for 35.5% or \$11.6 million of the category total.

In the Charges for Current Services group, revenues derived from sanitation and solid waste disposal, charges for central services, impounded vehicle storage fees, Sheriff District Court service fees, lien report fees, port fire protection reimbursement, stadium security service charges and fees for semi-annual property tax payment, account for 88.1% of the category total. The remaining revenues are generated from fees and charges for health, recreation, zoning and a wide variety of other services rendered by the City.

Three major groups comprise Licenses and Permits. The Public Safety and Regulation group, composed of building, housing, animal control and certain trades' permits, accounts for the majority of the revenue in this category, \$23.8 million. Significant revenue in this group, \$5.0 million, is derived from the 5.0% cable television franchise fee. The City's power to raise revenues from this source is constrained by federal and State law. Certain license fees, including alcoholic beverage, marriage and some business licenses are set by State law.

Motor Vehicle Fund

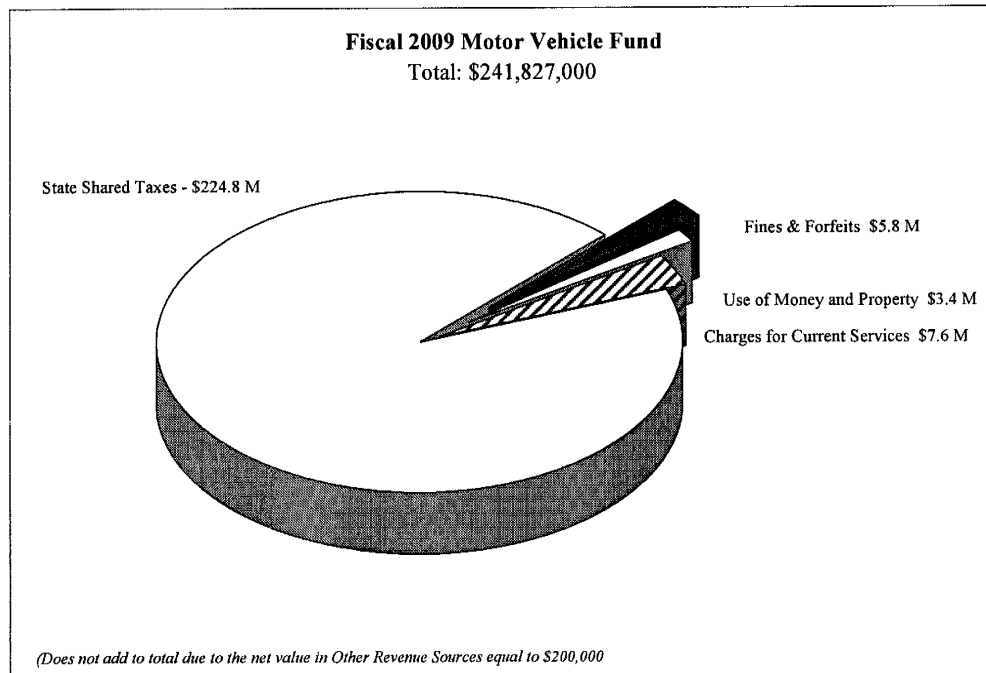
Policy and Objectives

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

Major Revenues

The major revenue in the Motor Vehicle Fund, \$224.8 million, comes from State shared highway user revenues, which compose 93.0% of the total resources supporting the Fiscal 2009 budget plan. The State deposits the highway user revenues in the Gasoline and Motor Vehicle Revenue Account (GMVRA) for distribution to the local governments and the State's Transportation Trust Fund. The GMVRA revenue is derived from several sources. A portion of the State imposed 7.0% corporate income tax is deposited in the fund. The State shares the proceeds from its

biennial vehicle registration fees with local governments. It also imposes the following taxes on fuels: 23.5 cents per gallon for gasoline and clean burning fuels; 24.25 cents per gallon for all other special fuels (e.g., diesel); and, 7 cents per gallon on aviation fuel. Fuel tax revenues attributable to the rate that exceeds 18.5 cents per gallon are shared with the local governments. The State shares the Motor Vehicle Excise (titling) tax imposed at the rate of 6.0%. Finally, a portion of the sales and use tax collected on short-term vehicle rentals is distributed to this fund.



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

Federal, State and Other Special Grant Funds

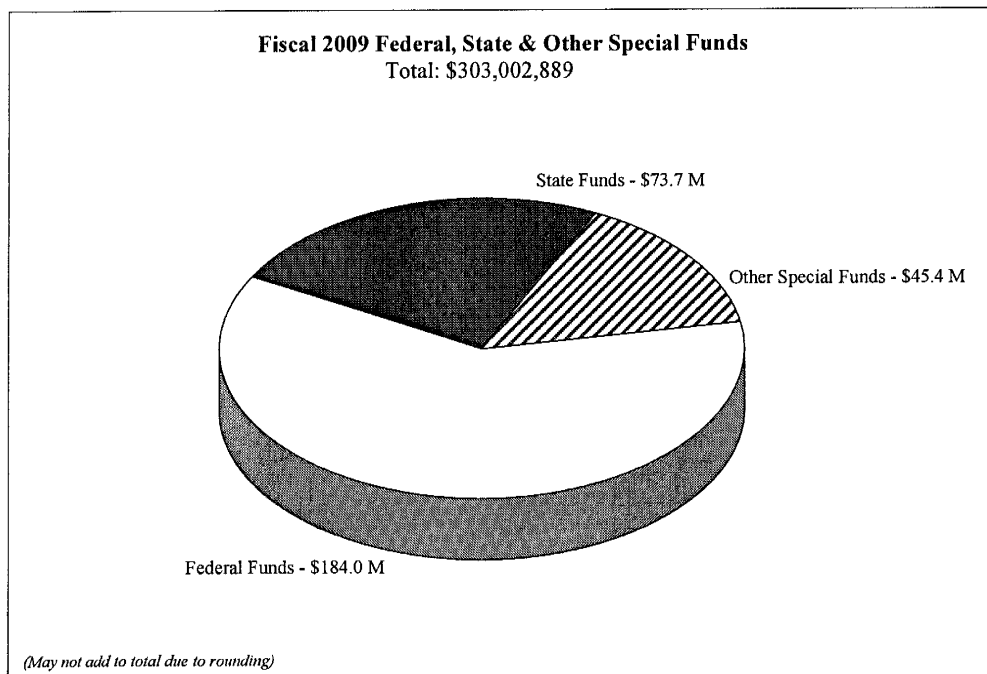
Policy and Objectives

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

Major Revenues

Three functional categories, health, social services and public safety, account for \$136.0 million or 73.9% of the Fiscal 2009 Federal Fund appropriations of \$184.0 million. Health promotion and disease prevention, aging, division of clinical services, maternal and child health, and child and adult care account for 87.8% of the appropriations dedicated to health. Homeless services and Head Start funding account for 95.2% of the appropriations dedicated to social services. Finally, 90.2% of the public safety appropriation is earmarked for the police field operation bureau and the office of criminal justice.

Five functional categories, social services, health, public safety, adjudication and education, account for \$63.4 million or 86.0% of the Fiscal 2009 appropriations supported by dedicated State Aid grants totaling \$73.7 million. Major appropriations in these categories are for the State Library Resource Center, general nursing services, police field operations bureau and circuit court adjudication with a total of \$33.0 million or 44.8% of the total State Aid grant fund. The remaining 55.1% of the total is dedicated to support appropriations in the functional categories of economic development, recreation, general government and transportation. Major appropriations in these categories include grants for the State share of the convention center operating subsidy, senior services and supplementary recreational services.



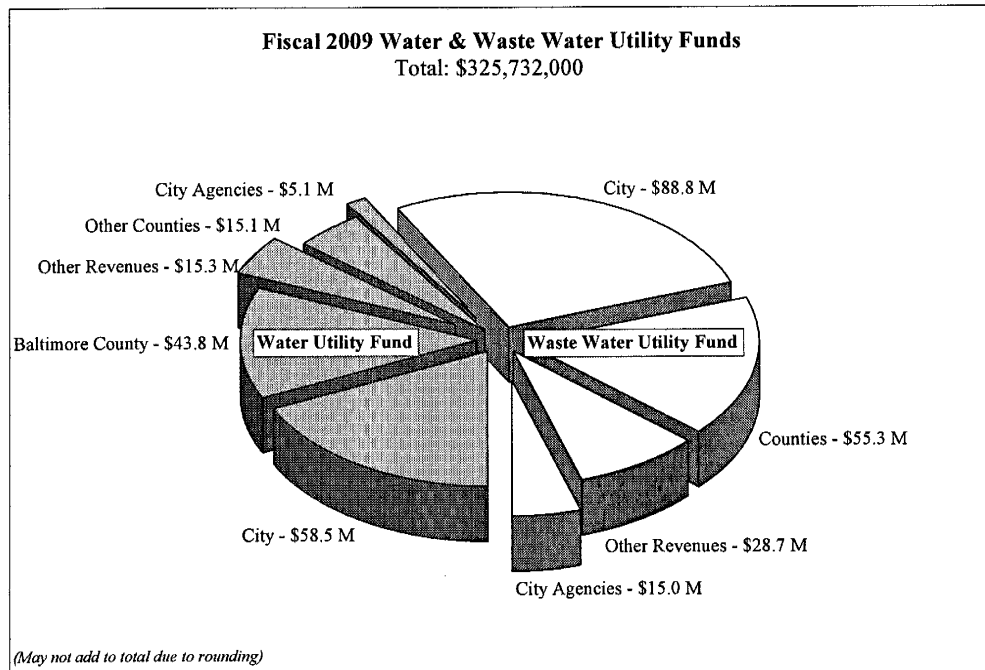
Fiscal 2009 Special Fund appropriations of \$45.4 million are divided into three functional categories, public safety, health and general government, accounting for 92.5% or \$42.0 million of the total budget.

Water and Waste Water Utility Funds

Policy and Objectives

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

Major Revenues



Water Utility - The City supplies treated water to its residents, as well as to residents of Baltimore, Anne Arundel, Harford and Howard counties. Untreated water is sold at wholesale rates to Carroll and Harford counties. The rate schedules are established pursuant to Board of Estimates' actions and, in the case of Baltimore County, are subject to provisions of State law and City/County agreements regarding cost allocation. The law and agreement with Baltimore County obligate the City to supply water at cost. The City and County allocate operating and maintenance costs on all jointly used facilities. Baltimore City customers, including City agencies, provide about 46.1% of total user charges of \$128.9 million Fiscal 2009 appropriation. Baltimore County customers provide 31.8% and the remaining balance comes from Anne Arundel, Carroll, Harford and Howard counties, late penalties and other minor service charges. Total Fiscal 2009 fund appropriation is \$137.9 million.

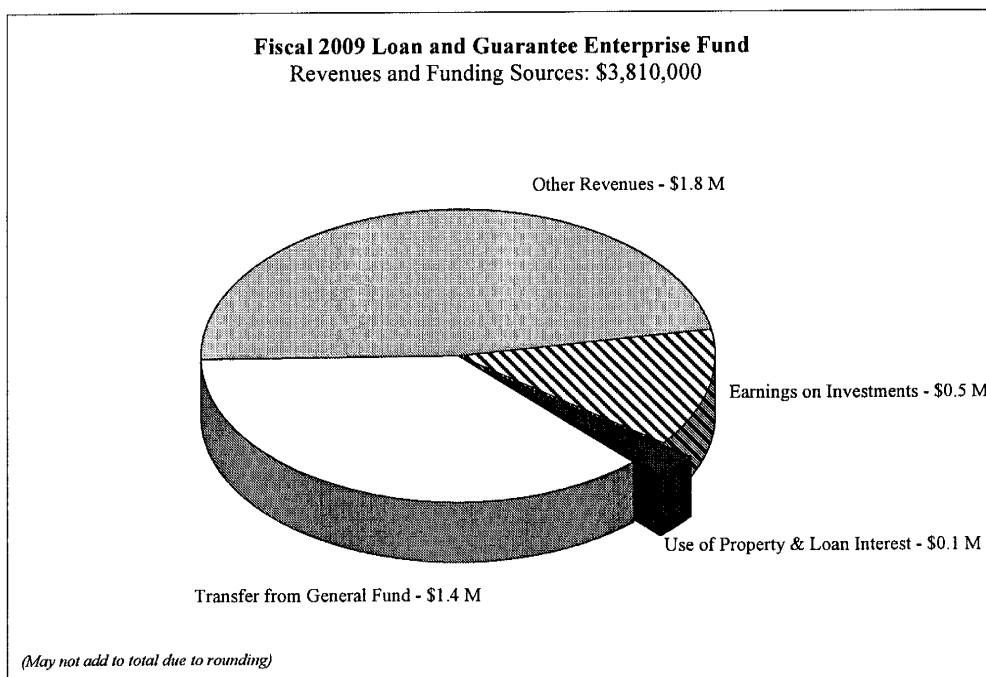
Waste Water Utility- Baltimore and Anne Arundel counties, pursuant to agreements with the City, pay into the Waste Water Utility Fund a proportional amount based on the sewage treated at the Back River and Patapsco treatment plants. These counties also pay a portion of the capital expenses of jointly used wastewater facilities. City customers, including City agencies, provide approximately 55.3% or \$103.8 million of total user charges while Baltimore and Anne Arundel counties and other service charges comprise the balance. Fiscal 2009 revenues and funding sources are estimated to be \$187.8 million.

Loan and Guarantee Enterprise Fund

Policy and Objectives

The Loan and Guarantee Enterprise Fund was established in the Fiscal 1989 budget for the purpose of planning and budgeting for the income and expenses associated with the operations of the Loan and Guarantee Servicing Division of the Department of Finance. In Fiscal 1992, the Division was made part of the Bureau of Accounting and Payroll Services. The Loan and Guarantee Servicing Division was established by resolution of the Board of Estimates, dated June 4, 1986, requiring that it administer outstanding loans and guarantees, temporary parking lots and certain facilities that were under the control of the former Trustees for Loans and Guarantees prior to June, 1986. In Fiscal 1992, responsibility for the administration of temporary parking facilities was transferred from the Division to a new Parking Management Unit which is now part of the Department of Transportation. Parking revenues resulting from facility operations were transferred to the Parking Management Fund. Loan and Guarantee Fund revenues in excess of those needed for operating expenses and reserve requirements are transferred to the General Fund under the terms of the resolution of the Board of Estimates. Conversely, operating shortfalls of the fund must be made up by the General Fund.

Major Revenues



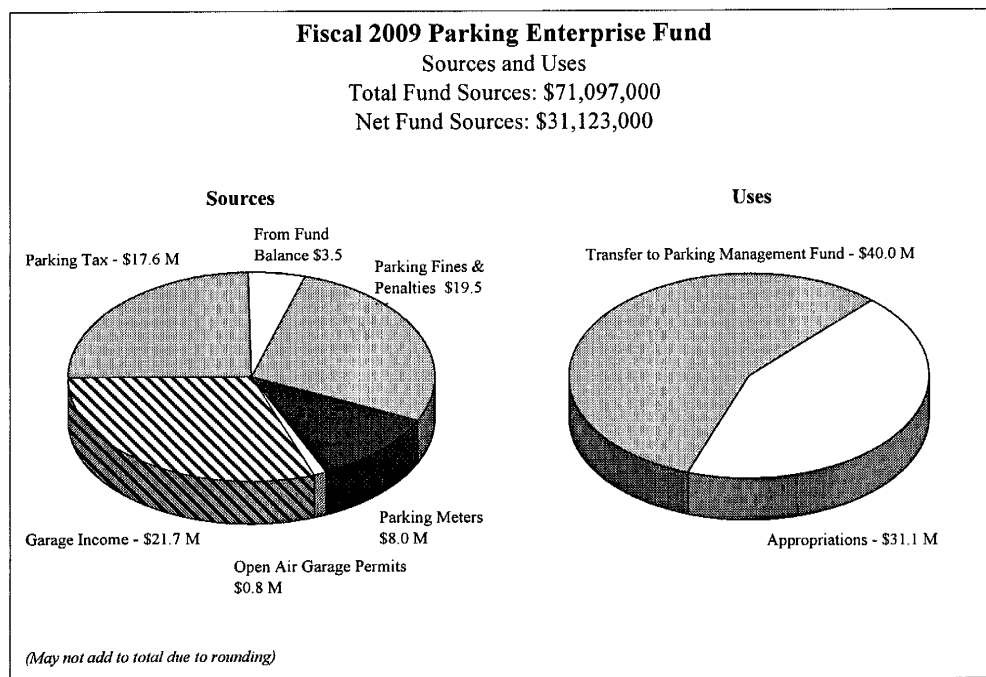
Total Fiscal 2009 revenues are estimated to be \$3.8 million. Revenues from the use of money and property are approximately \$598,000 of which an estimated \$453,000 is from interest earnings. Additional revenue sources include \$1.8 million from fund balance and \$1.4 million in revenue transfer from the General Fund.

Parking Enterprise Fund

Policy and Objectives

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

Major Revenues



Parking taxes, parking fines and penalties and garage income, which include facility installment sales receipts, generate approximately 82.7% of the Parking Enterprise Fund revenues. Fiscal 2009 Fund revenues are estimated to total \$71.1 million. After the transfer of \$40.0 million to the Parking Management Fund, net revenues to support operating and debt service requirements are estimated to be \$31.1 million.

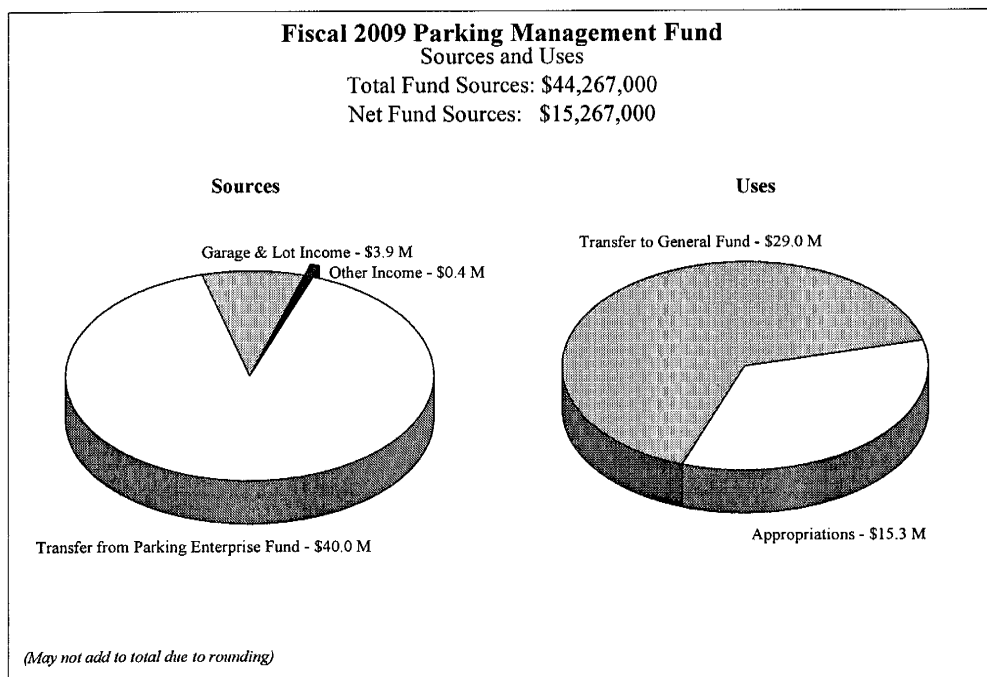
Parking Management Fund

Policy and Objectives

The Parking Management Fund was established in Fiscal 1992 to budget for parking activities exclusive of those expenses funded by the Parking Enterprise Fund. Taken together, the

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

Major Revenues



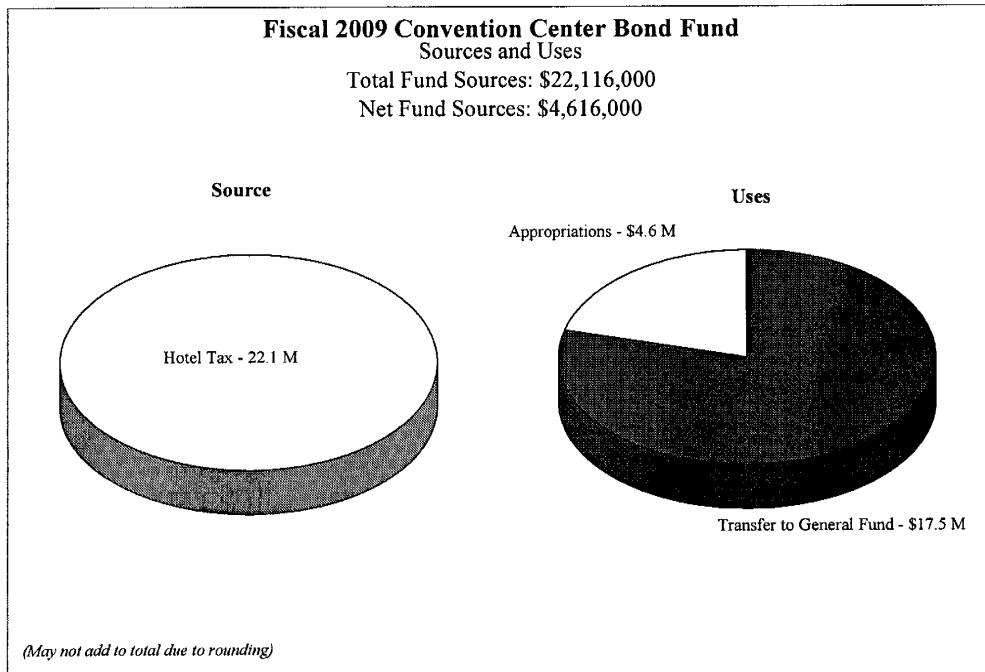
Revenues earned by fund operations total \$4.3 million. Income from City-owned parking lots and garages of \$3.7 million makes up the bulk of these revenues. Transfers from the Parking Enterprise Fund, \$40.0 million, are required to supplement fund revenues to support expenditure requirements of \$15.3 million. After expenses are met, available revenues and funding from the Parking Enterprise Fund transfer, \$29.0 million in Fiscal 2009 are transferred to the General Fund.

Convention Center Bond Fund

Policy and Objectives

The Convention Center Bond Fund was established in Fiscal 1995 to budget for hotel tax revenue to be dedicated to support the payment of principal and interest associated with City indebtedness incurred to finance one-third of the \$150.0 million cost of the joint City-State expansion of the Baltimore Convention Center. The Convention Center facility has been a success from the day of its opening. The Convention Center's addition opened in September 1996. The fully expanded and renovated Convention Center facility reopened in April 1997. The Convention Center Bond Fund is a budgetary fund. The results of fiscal operations of the fund are combined with the General Fund in the City's Annual Financial Report.

Major Revenues



The sole revenue source for the fund is the 7.5% sales and service tax levied on transient room rentals at hotels, motels and bed and breakfast facilities located in the City. Fiscal 2009 tax receipts are estimated to be about \$22.1 million. Total debt service expenses for the fund are appropriated at \$4.6 million. Hotel tax receipts in excess of the debt service expense appropriated in the fund or about \$17.5 million will be transferred to the General Fund. As a result of legislation enacted by the 1997 Maryland General Assembly, the City must appropriate 40.0% of its estimated total hotel tax receipts to support the operations of the Baltimore Area Convention and Visitors Association. The legislative requirement for promotion funding is mandated through Fiscal 2009.

Conduit Enterprise Fund

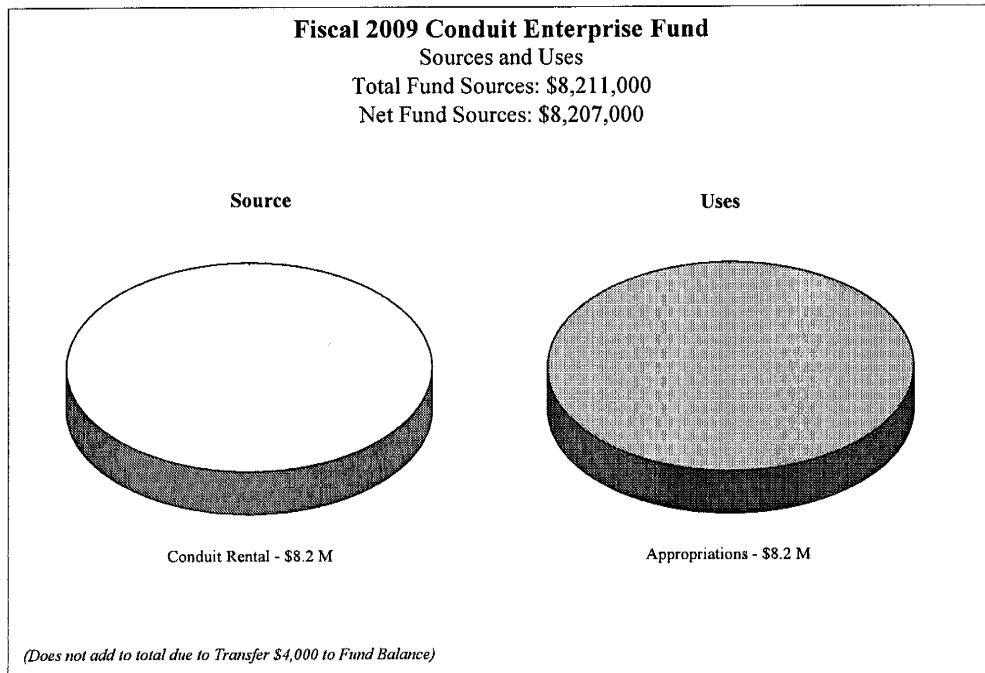
Policy and Objectives

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

Major Revenues

The sole revenue source for the fund is the rental charge levied on City agency and other non-City users of the conduit system. The Fiscal 2009 receipts are estimated at \$8.2 million. The

total of \$4,000 is appropriated to the fund balance. Total expenses for the fund are appropriated at \$8.2 million. Rental receipts in excess of the current operating expenses are reserved for maintenance, capital and other requirements of the conduit system. The revenue potential from the conduit resource is enhanced as a result of Ordinance 00-116, which grants authority to establish both City and non-City charges for use of the public right of way that reflect the value of the right of way.



Capital Fund

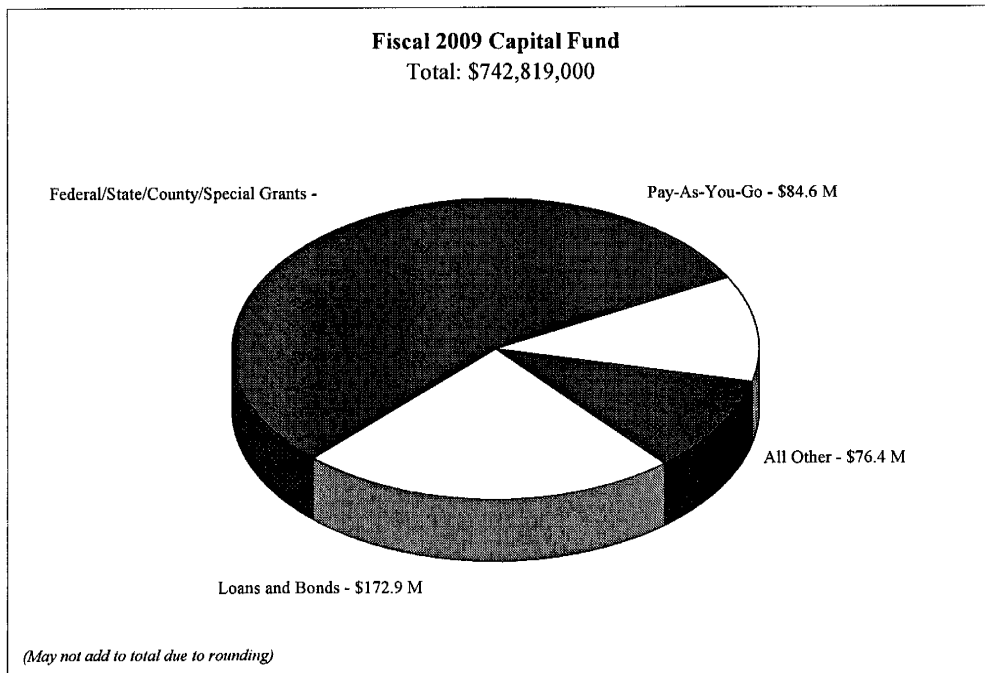
Policy and Objectives

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

Major Revenues

Three types of funding sources (grants, loans and bonds, and all other excluding Pay-as-You-Go) total \$658.2 million and comprise 88.6% of the Fiscal 2009 capital appropriations of \$742.8 million. The magnitude of the various funding sources changes significantly from year-to-year because the project priorities and types of projects authorized drive the funding sources. For instance, in Fiscal 2009, County grants are anticipated to increase from \$66.5 million to \$116.1 million (74.6 %.) Other forms of capital appropriation such as the Pay-As-You-Go General Fund

appropriation are estimated to increase from \$8.0 million to \$8.6 million (7.5 %.) The completions of significant projects, termination of a grant or shifting project priorities are the major reason for change.



In order of magnitude, the largest funding sources in the Fiscal 2009 budget are: \$408.9 million or 55.0% in grants (\$184.8 million in revenue from State grants, \$116.1 million in County grants, \$105.4 million in Federal grants and \$2.6 million in Special grants); \$172.9 million or 23.3% in loans and bonds (\$113.9 million in revenue bonds and \$60.0 million in general obligation bonds); \$84.6 million or 11.4% in Pay-As-You-Go funding from current operating revenues (\$47.4 million in Motor Vehicle Fund, \$25.2 million in Water and Waste Water Utility funds, \$8.6 million in General Fund, and \$3.4 million in Conduit Enterprise fund). The balance of appropriations is supported by various private reimbursements, the sale of City property, loan repayments and other minor sources.

Internal Service Fund

Policy and Objectives

This fund finances goods and/or services provided by certain City agencies to other City agencies on a cost reimbursement basis. In Fiscal 2009, \$84.9 million has been adopted for vehicle fleet repair and maintenance, print shop, post office, telephone, telecommunication, risk management and unemployment and worker's compensation services. These funds are to operate on a fully self-supporting basis, including the financing of reserves for capital equipment replacement.

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
Real and Personal Property - Current Year					
001 Real Property	524,483,392	600,063,000	601,000,000	703,480,000	103,417,000
004 Personal Property - Ordinary Business Corps	46,085,269	44,757,000	44,731,000	44,392,000	(365,000)
007 Personal Property - Individuals & Firms	1,426,582	1,000,000	1,369,000	1,402,000	402,000
008 Personal Property - Public Utilities	49,583,646	49,758,000	49,758,000	50,445,000	687,000
027 Phase in Tax Credit	(36,871,391)	(71,932,000)	(70,700,000)	(118,403,000)	(46,471,000)
	584,707,498	623,646,000	626,158,000	681,316,000	57,670,000
Real and Personal Property - Prior Years					
010 Real Property	5,536,109	3,525,000	5,000,000	3,000,000	(525,000)
011 Personal Property	2,095,880	1,255,000	4,000,000	2,000,000	745,000
	7,631,989	4,780,000	9,000,000	5,000,000	220,000
Real and Personal Property - Other Revenue					
021 Penalties and Interest	7,353,009	6,700,000	6,700,000	6,700,000	0
022 Discounts	(3,103,360)	(2,550,000)	(3,400,000)	(3,470,000)	(920,000)
023 Circuit Breaker - Elderly Persons	(1,129)	0	0	0	0
024 Tax Sale Expense	9,516,004	4,275,000	4,275,000	4,275,000	0
025 Newly Constructed Dwellings Tax Credit	(2,837,490)	(4,900,000)	(4,900,000)	(4,900,000)	0
028 Other Property Tax Credits	(598,461)	(880,000)	(880,000)	(880,000)	0
029 Enterprise Zone Tax Credit	(1,401,776)	(4,140,000)	(4,140,000)	(4,140,000)	0
030 Cemetery Dwellings Tax Credit	(867)	(3,000)	(3,000)	(3,000)	0
032 Historic Property Tax Credits	(3,648,031)	(4,900,000)	(4,900,000)	(4,900,000)	0
038 Tax Increment Financing Districts	0	4,821,000	4,821,000	12,076,000	7,255,000
	5,277,899	(1,577,000)	(2,427,000)	4,758,000	6,335,000
Sales and Service					
045 Gas	8,760,816	9,690,000	8,900,000	9,301,000	(389,000)
046 Electricity	18,654,296	19,100,000	19,100,000	19,960,000	860,000
047 Fuel Oil	578,391	1,020,000	524,000	548,000	(472,000)
049 Steam	576,347	885,000	850,000	888,000	3,000
050 Telephone	29,945,838	29,000,000	29,000,000	29,200,000	200,000
051 Homeless Relief Assistance Tax	504,967	447,000	530,000	540,600	93,600
052 Hotel (transferred from Conv Ctr Bond Redemption Fund)	15,856,630	16,452,000	17,387,000	17,500,000	1,048,000
053 Property Transfer	52,725,582	46,035,000	36,000,000	31,200,000	(14,835,000)
054 Liquid Petroleum Gas	66,058	112,000	54,000	56,000	(56,000)
055 Refund Reserve - Gas	(65,295)	(170,000)	(170,000)	(170,000)	0
056 Refund Reserve - Electricity	(109,407)	(350,000)	(350,000)	(350,000)	0
057 Refund Reserve - Fuel Oil	(617)	(90,000)	(90,000)	(90,000)	0
	127,493,606	122,131,000	111,735,000	108,583,600	(13,547,400)
Payments in Lieu of Taxes					
062 Urban Renewal	39,054	50,000	50,000	40,000	(10,000)
063 Off-Street Parking Properties	1,156,015	579,000	579,000	579,000	0
064 Maryland Port and Stadium Authorities	744,598	747,000	747,000	747,000	0
065 Apartments	3,256,040	3,500,000	3,500,000	3,500,000	0
067 Economic Development	722,017	465,000	730,000	1,000,000	535,000
	5,917,724	5,341,000	5,606,000	5,866,000	525,000
Other Local Taxes					
075 Tax Sale Fees and Other	460,094	650,000	650,000	550,000	(100,000)
	460,094	650,000	650,000	550,000	(100,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
Income Tax					
081 Income Tax - State Collected	229,015,908	223,900,000	245,000,000	247,700,000	23,800,000
083 Unallocated Withholding - Regular	7,691,249	6,900,000	6,900,000	7,200,000	300,000
084 Income Tax - Fiduciary Returns	6,903,725	5,900,000	8,468,188	7,100,000	1,200,000
	243,610,882	236,700,000	260,368,188	262,000,000	25,300,000
Locally Imposed - State Collected					
085 Admissions	9,188,315	8,900,000	9,200,000	9,300,000	400,000
086 Recordation	52,662,603	48,700,000	37,500,000	32,000,000	(16,700,000)
	61,850,918	57,600,000	46,700,000	41,300,000	(16,300,000)
TOTAL: LOCAL TAXES	1,036,950,610	1,049,271,000	1,057,790,188	1,109,373,600	60,102,600
LICENSES AND PERMITS					
General Government					
120 City/State Business	1,821,508	1,700,000	1,700,000	1,725,000	25,000
122 Alcoholic Beverage	1,640,344	1,600,000	1,600,000	1,650,000	50,000
123 Marriage	20,590	24,000	24,000	24,000	0
	3,482,442	3,324,000	3,324,000	3,399,000	75,000
Public Safety and Regulation					
127 Cable TV Franchise Fee	4,953,240	5,183,000	5,300,000	5,000,000	(183,000)
128 Fire Prevention - Fire Code	1,271,630	1,483,000	1,306,000	1,272,000	(211,000)
129 Rental Property Registrations	1,314,322	1,700,000	1,500,000	1,500,000	(200,000)
130 Multiple Family Dwelling Permits	2,511,891	2,500,000	2,500,000	2,500,000	0
131 Miscellaneous Building Inspection Revenue	1,834,250	1,200,000	1,400,000	1,400,000	200,000
132 Building Construction Permits	6,457,881	5,720,000	6,500,000	6,500,000	780,000
133 Electrical Installation Permits	1,100,038	1,023,000	1,100,000	1,100,000	77,000
134 Mechanical Equipment Permits	961,119	1,097,000	1,043,000	1,026,000	(71,000)
135 Plumbing Permits	553,875	572,000	572,000	600,000	28,000
136 Elevator Permits	3,330	4,000	3,000	4,000	0
137 Filing Fees - Building Permits	1,111,431	750,000	1,000,000	1,000,000	250,000
138 Alarm System Registration Permits	642,700	750,000	620,000	650,000	(100,000)
139 Public Assembly Permits	9,117	6,000	6,000	6,000	0
140 Professional and Occupational Licenses	1,018,420	198,000	198,000	198,000	0
143 Amusement Device Licenses	390,098	700,000	700,000	700,000	0
145 Dog Licenses and Kennel Permits	102,743	120,000	120,000	110,000	(10,000)
146 Special Police Appointment Fees	3,862	20,000	17,700	17,000	(3,000)
149 Vacant Lot Registration Fees	45,337	47,000	100,000	100,000	53,000
150 Trades Licenses	143,445	130,000	130,000	138,000	8,000
	24,428,729	23,203,000	24,115,700	23,821,000	618,000
Health					
151 Food Dealer Permits	1,996,257	2,000,000	2,000,000	2,000,000	0
152 Swimming Pool Licenses	30,620	25,000	25,000	24,700	(300)
154 Solid Waste Collection Permits	154,475	150,000	150,000	150,000	0
	2,181,352	2,175,000	2,175,000	2,174,700	(300)
Highways					
163 Minor Privilege Permits	2,013,081	2,000,000	2,000,000	2,000,000	0
164 Public Utility Pole Permits	121,322	483,000	483,000	483,000	0
166 Telephone Conduit Franchise	105,862	121,000	106,000	118,000	(3,000)
	2,240,265	2,604,000	2,589,000	2,601,000	(3,000)
TOTAL: LICENSES AND PERMITS	32,332,788	31,306,000	32,203,700	31,995,700	689,700

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
FINES AND FORFEITS					
177 Court-Ordered Restitution and Misc Fines	3,675	1,000	1,000	3,000	2,000
178 Civil Citations	32,885	42,000	20,000	35,000	(7,000)
179 Sheriff Revenue	284,471	300,000	120,000	120,000	(180,000)
180 Forfeitures Drug/Gambling Contraband	2,006,933	1,700,000	1,700,000	2,000,000	300,000
181 Minimum Wage Violations	70,222	30,000	30,000	30,000	0
182 Environmental Control Board Fines	0	3,000,000	1,700,000	1,700,000	(1,300,000)
185 Bad Check Charge	55,052	65,000	80,000	50,000	(15,000)
186 District Court Housing Fines	41,333	54,000	54,000	54,000	0
187 Liquor Board Fines	159,405	160,000	160,000	160,000	0
188 Library Fines	246,390	260,000	250,000	250,000	(10,000)
TOTAL: FINES AND FORFEITS	2,900,366	5,612,000	4,115,000	4,402,000	(1,210,000)
USE OF MONEY					
200 Earnings on Investments	16,224,775	12,983,000	14,744,000	13,245,000	262,000
202 Interest Differential Off-Street Parking	3,532	3,000	3,000	3,000	0
205 Interest on REAL Loans	3,362	4,000	2,000	1,500	(2,500)
206 Interest on Property Sale Proceeds	43,799	41,000	41,000	45,000	4,000
207 Interest on Gambling/Drug Confiscated Cash	276,891	85,000	150,000	150,000	65,000
208 Interest on Commercial Rehab Loans	1,939	3,000	1,000	500	(2,500)
212 Principal on REAL Home Rehab	13,114	25,000	6,000	3,000	(22,000)
213 Principal on Commercial Rehab	24,192	25,000	5,000	5,000	(20,000)
215 Interest - Baltimore Home Finance	3,916	5,000	3,500	3,000	(2,000)
216 Principal - Baltimore Home Finance	24,440	20,000	15,000	10,000	(10,000)
217 Principal - Private Activity Bond Loans	4,800	5,000	5,000	5,000	0
218 Interest - Private Activity Bond Loans	3,078	3,000	3,000	2,500	(500)
227 Principal - CDFC Loan	746,980	768,000	768,000	790,000	22,000
228 Interest - CDFC Loan	400,637	351,000	351,000	300,000	(51,000)
229 Interest - Energy Conservation	36,338	0	0	0	0
230 Principal - Energy Conservation	368,868	0	0	0	0
232 Principal - SELP Loans	409,197	470,000	350,000	300,000	(170,000)
233 Interest - SELP Loans	(13,335)	(10,000)	(12,000)	(14,000)	(4,000)
238 Interest - 4th Industrial Commercial Loan	11,566	10,000	10,000	10,000	0
239 Principal - 4th Industrial Commercial Loan	49,381	53,000	53,000	53,000	0
250 Principal - MILA/MICRF	203,350	264,000	264,000	264,000	0
251 Interest - MILA/MICRF	4,112	4,000	4,000	3,300	(700)
252 Principal - Off-Street Parking Loans	428,768	431,000	431,000	460,000	29,000
253 Interest - Off-Street Parking Loans	215,350	178,000	178,000	115,000	(63,000)
255 Principal - Economic Development Loan Program	511,016	592,000	592,000	452,000	(140,000)
256 Interest - Economic Development Loan Program	180,011	147,000	147,000	136,000	(11,000)
257 Principal - PAYGO Eco. Dev. Loans	62,402	64,000	64,000	64,000	0
258 Interest - PAYGO Eco. Dev. Loans	3,965	3,000	3,000	1,400	(1,600)
259 Interest - Community Development Fund Loans	8,238	8,000	8,000	6,500	(1,500)
260 Principal - Community Development Fund Loans	137,080	51,000	51,000	49,000	(2,000)
TOTAL: USE OF MONEY	20,391,762	16,586,000	18,240,500	16,463,700	(122,300)
USE OF PROPERTY					
201 Rental of City Property	920,865	1,049,000	800,000	850,000	(199,000)
210 Rental from Inner Harbor Shoreline	632,034	390,000	634,200	650,000	260,000
211 Rental from C. L. Benton, Jr. Office Building	1,559,710	1,567,000	1,567,000	1,600,000	33,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
214 SW Resource Recovery Facility - Lease	755,075	815,000	815,000	880,000	65,000
225 Rental from Recreation and Parks	15,350	3,000	12,500	15,000	12,000
226 Rental from Harborplace Pavilions	107,749	95,000	100,000	100,000	5,000
240 Harbor Shoreline - Docking Fees	74,111	60,000	120,000	120,000	60,000
241 Rental from Community Centers	211,333	250,000	250,000	230,000	(20,000)
243 Rentals from Wharfage - Piers and Docks	76,604	78,000	78,000	78,000	0
245 Recycle Bin Advertising	4,714	0	0	0	0
246 1st Mariner Arena Naming Rights	75,000	75,000	75,000	75,000	0
247 Convention Center	10,317,817	11,507,000	11,500,000	11,600,000	93,000
267 Rental - Federal Day Care Center	203,411	31,000	31,000	31,000	0
TOTAL: USE OF PROPERTY	14,953,773	15,920,000	15,982,700	16,229,000	309,000
FEDERAL GRANTS					
280 Civil Defense	92,836	119,000	132,000	132,000	13,000
STATE AID					
401 Targeted Aid (Income Tax Disparity)	76,002,036	78,160,000	78,160,000	75,524,000	(2,636,000)
404 Security Interest Filing Fees	2,885,858	2,925,000	2,925,000	3,075,000	150,000
406 Police Protection Aid	108,263	85,000	65,000	83,000	(2,000)
415 Local Health Operations	11,316,279	12,712,000	12,712,000	13,107,000	395,000
444 Public Utility DeRegulation Grant	453,420	453,000	438,611	0	(453,000)
475 Library Services	6,060,600	6,594,000	6,594,429	6,585,000	(9,000)
482 War Memorial	188,532	180,000	180,000	180,000	0
TOTAL: STATE AID	97,014,988	101,109,000	101,075,040	98,554,000	(2,555,000)
PRIVATE GRANTS					
590 Interest - Enoch Pratt Endowment	93,480	95,000	105,000	95,000	0
593 Comcast Youth Works Annual Grant	80,000	80,000	80,000	80,000	0
TOTAL: PRIVATE GRANTS	173,480	175,000	185,000	175,000	0
CHARGES - CURRENT SERVICES					
General Government					
617 Emergency Repairs - Contractors' Fees	256	0	2,000	0	0
618 Transcriber Service Charges	8,805	12,000	12,000	12,000	0
620 RBDL Administration Fee	7,866	8,000	8,000	8,000	0
621 Bill Drafting Service	13,624	25,000	25,000	25,000	0
623 Zoning Appeal Fees	135,658	93,000	130,000	130,000	37,000
624 Rehab Loan Application Fees	13,981	15,000	15,000	15,000	0
628 Civil Marriage Ceremonies	14,680	16,000	16,000	16,000	0
630 Administrative Fees - Benefits	2,313	0	0	0	0
632 Lien Reports	2,013,630	1,800,000	1,600,000	1,440,000	(360,000)
633 Election Filing Fees	10,464	7,000	7,000	7,000	0
634 Surveys Sales of Maps and Records	123,164	138,000	107,440	100,000	(38,000)
635 Telephone Commissions	7,063	5,000	5,000	5,000	0
636 3rd Party Disability Recoveries	70,694	60,000	60,000	60,000	0
637 Open Enrollment Expense Reimbursement	244,300	30,000	30,000	35,000	5,000
638 Semi - Annual Tax Payment Fee	802,838	700,000	700,000	800,000	100,000
639 Tax Roll Service Charge	17,127	17,000	17,000	17,000	0
640 Audit Fees - Comptroller's Office	562,417	575,000	575,000	562,000	(13,000)
643 Reimbursable Billing Costs	557	1,000	1,000	1,000	0
648 Sub-division Plat Charges	0	25,000	0	0	(25,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
649 Vending Machine Commissions	70,940	30,000	65,000	65,000	35,000
651 Reimbursement for Use of City Vehicles	24,663	21,000	25,000	25,000	4,000
654 Charges for Central City Services	10,174,498	10,900,000	10,900,000	11,500,000	600,000
	14,319,538	14,478,000	14,300,440	14,823,000	345,000
Public Safety and Regulation					
656 Animal Shelter Sales and Charges	31,040	65,000	40,000	30,000	(35,000)
657 Liquor Board Advertising Fees	93,637	82,000	82,000	90,000	8,000
658 HABC/HCD 800 MHz Service Charge	206,723	0	0	0	0
659 Sale of Accident and Incident Reports	279,922	280,000	240,000	240,000	(40,000)
660 Stadium Security Service Charges	1,236,979	900,000	1,100,000	1,100,000	200,000
661 Port Fire Protection (MPA)	1,567,933	1,400,000	1,400,000	1,400,000	0
662 Sheriff - District Court Service	2,764,967	2,650,000	2,800,000	2,700,000	50,000
663 False Alarm Fees	893,759	1,300,000	618,000	598,000	(702,000)
664 Fire Dept - Sales of Reports	19,585	17,000	25,000	20,000	3,000
665 Fire Ambulance Stadium Service	0	0	43,600	43,600	43,600
	7,094,545	6,694,000	6,348,600	6,221,600	(472,400)
Health					
680 Miscellaneous Environmental Fees	22,190	14,000	14,000	14,000	0
681 Air Quality Fees (1989, Ordinance #323)	50,000	0	50,000	50,000	50,000
	72,190	14,000	64,000	64,000	50,000
Social Services					
706 Sheriff - DHR Service Agreement	416,078	400,000	400,000	400,000	0
	416,078	400,000	400,000	400,000	0
Recreation and Culture					
754 Waxter Center Memberships	3,965	4,000	4,000	4,000	0
756 William J. Myers Soccer Pavilion	115,882	125,000	115,000	120,000	(5,000)
757 Dominic "Mimi" DiPietro Ice Rink	128,320	130,000	130,000	130,000	0
758 Middle Branch Water Resource Center	59,991	65,000	65,000	62,000	(3,000)
759 Mt. Pleasant Ice Arena	0	0	165,000	165,000	165,000
760 Clarence H. "Du" Burns Arena	173,683	0	26,400	26,400	26,400
761 Northwest Park	23,509	150,000	150,000	150,000	0
773 Video Rental and Other Charges	69,411	66,000	69,000	69,000	3,000
777 Swimming Pool Passes	121,590	125,000	114,000	120,000	(5,000)
	696,351	665,000	838,400	846,400	181,400
Highways					
785 Impounding Cars - Storage	7,115,901	7,370,000	7,370,000	7,370,000	0
786 Disposition of Eviction Chattel	128	1,000	283	0	(1,000)
	7,116,029	7,371,000	7,370,283	7,370,000	(1,000)
Sanitation and Waste Removal					
795 Landfill Disposal Tipping Fees	7,305,202	6,000,000	6,500,000	6,500,000	500,000
797 Solid Waste Surcharge	2,483,400	2,200,000	2,200,000	2,500,000	300,000
799 Southwest Resource Recovery Facility	860,000	850,000	650,000	650,000	(200,000)
	10,648,602	9,050,000	9,350,000	9,650,000	600,000
TOTAL: CHARGES - CURRENT SERVICES	40,363,333	38,672,000	38,671,723	39,375,000	703,000
OTHER REVENUE					
General Government					
868 CHAP - Miscellaneous Revenue	45,507	25,000	25,000	25,000	0
869 Prior Year Reserve	17,680,000	0	0	0	0

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
870 Cash Discounts on Purchases	0	5,000	0	0	(5,000)
871 Sale of Scrap	357,947	140,000	173,000	0	(140,000)
872 Miscellaneous Revenue	246,424	878,000	405,000	405,000	(473,000)
873 Penalties and Interest Excl Real and Personal	1,002,563	500,000	500,000	500,000	0
877 Sale of Scrap/Recycled Metal	276,214	200,000	260,000	238,000	38,000
	19,608,655	1,748,000	1,363,000	1,168,000	(580,000)
Public Safety and Regulation					
885 Police - Miscellaneous	22,827	25,000	22,160	22,000	(3,000)
887 Fire - Miscellaneous	0	16,000	0	0	(16,000)
	22,827	41,000	22,160	22,000	(19,000)
TOTAL: OTHER REVENUE	19,631,482	1,789,000	1,385,160	1,190,000	(599,000)
REVENUE TRANSFERS					
951 From (To) Loan and Guarantee Enterprise Fund	(1,500,000)	(1,365,000)	(1,365,000)	(1,365,000)	0
952 From Parking Management Fund	26,600,516	26,145,000	30,447,000	29,000,000	2,855,000
953 From (To) Unemployment Fund	(2,400,000)	(950,000)	(950,000)	0	950,000
954 From (To) Fleet Operations Fund	(3,571,000)	(1,150,000)	(1,150,000)	0	1,150,000
955 From (To) Worker's Comp Fund	(5,200,000)	(3,100,000)	(3,100,000)	0	3,100,000
TOTAL: REVENUE TRANSFERS	13,929,516	19,580,000	23,882,000	27,635,000	8,055,000
SURPLUS					
999 Prior Year Fund Balance	0	2,834,000	2,834,000	0	(2,834,000)
TOTAL GENERAL FUND	1,278,734,934	1,282,973,000	1,296,497,011	1,345,525,000	62,552,000

MOTOR VEHICLE FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
MOTOR VEHICLE					
Taxes - State Shared					
101 State Highway User Revenues	227,279,509	230,150,000	225,717,000	224,770,000	(5,380,000)
Licenses and Permits					
169 Permits and Inspection - Private Paving	43,805	40,000	35,000	35,000	(5,000)
170 Developer Agreement Fees	776,339	625,000	800,000	800,000	175,000
171 Street Cut Permit Fees	0	0	0	355,000	355,000
	820,144	665,000	835,000	1,190,000	525,000
Fines and Forfeits					
175 Stormwater and Sediment Control Penalties	5,770	2,000	2,000	2,000	0
180 Red Light Fines	4,873,295	6,700,000	5,800,000	5,800,000	(900,000)
176 Street Cut Fines	0	0	0	2,000	2,000
	4,879,065	6,702,000	5,802,000	5,804,000	(898,000)
Use of Money and Property					
201 Expressway Air Space Leases	28,547	9,000	9,000	13,000	4,000
205 Earnings on Investments	4,535,166	2,677,000	3,345,413	3,170,000	493,000
220 MTA Bus Shelter Agreement	169,083	200,000	200,000	200,000	0
	4,732,796	2,886,000	3,554,413	3,383,000	497,000
Charges - Current Services					
652 Impounding Cars	3,999,040	4,235,000	4,235,000	4,235,000	0
781 Stormwater and Sediment Control Fees	169,805	139,000	175,000	175,000	36,000
785 General Revenue Highways	3,764,726	3,600,000	3,600,000	3,245,000	(355,000)
788 Traffic Engineering	32,263	25,000	25,000	25,000	0
	7,965,834	7,999,000	8,035,000	7,680,000	(319,000)
Other Revenue					
111 Overhead Reimbursement	(1,057,120)	(1,000,000)	(1,000,000)	(1,000,000)	0
Construction Reserve					
899 From (To) Fund Balance	3,653,000	0	0	0	0
Revenue Transfers					
954 From (To) Fleet Operations Fund	0	(1,437,000)	(1,437,000)	0	1,437,000
TOTAL MOTOR VEHICLE FUND	248,273,228	245,965,000	241,506,413	241,827,000	(4,138,000)

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
PARKING MANAGEMENT					
Licenses and Permits					
141 Residential Parking Permits	451,046	437,000	437,000	437,000	0
Use of Money and Property					
201 Rental of Property	4,180	0	2,000	2,000	2,000
Charges - Current Services					
759 Temporary Parking Lots	47,585	36,000	136,000	136,000	100,000
760 Parking Garages	3,531,640	3,657,000	3,657,000	3,700,000	43,000
872 Miscellaneous Revenue	32,260	18,000	18,000	18,000	0
	3,611,485	3,711,000	3,811,000	3,854,000	143,000
TOTAL: PARKING MANAGEMENT	4,066,711	4,148,000	4,250,000	4,293,000	145,000
REVENUE TRANSFERS					
950 From Parking Enterprise Fund	35,370,235	35,445,000	39,645,000	39,974,000	4,529,000
952 To General Fund	(26,600,516)	(26,145,000)	(30,447,000)	(29,000,000)	(2,855,000)
TOTAL: REVENUE TRANSFERS	8,769,719	9,300,000	9,198,000	10,974,000	1,674,000
TOTAL PARKING MANAGEMENT FUND	12,836,430	13,448,000	13,448,000	15,267,000	1,819,000

CONVENTION CENTER BOND FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
CONVENTION CENTER BOND FUND					
Sales and Service Taxes					
052 Hotel Tax	20,499,096	21,065,000	22,000,000	22,116,000	1,051,000
REVENUE TRANSFERS					
953 Transfer to General Fund	(15,856,630)	(16,452,000)	(17,387,000)	(17,500,000)	(1,048,000)
TOTAL CONVENTION CENTER BOND FUND	4,642,466	4,613,000	4,613,000	4,616,000	3,000

WASTE WATER UTILITY FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
WASTE WATER UTILITY FUND					
Fines and Forfeits					
838 Non - Compliance Fines	6,500	3,000	6,500	7,000	4,000
Use of Money and Property					
835 Interest Income	226,229	1,348,000	662,000	629,000	(719,000)
Charges - Current Services					
825 Sewerage Charges - City	81,033,397	88,147,000	87,000,000	88,836,000	689,000
826 Sewerage Charges - Counties	48,599,066	54,665,000	53,000,000	55,267,000	602,000
827 Treated Effluent - Bethlehem Steel	18,000	20,000	20,000	18,000	(2,000)
831 Sewerage Charges - City Agencies	13,266,504	13,069,000	13,069,000	15,039,000	1,970,000
832 Industrial Waste Surcharge - City	3,769,356	3,790,000	3,769,000	3,373,000	(417,000)
833 Industrial Waste Surcharge - Counties	1,819,019	1,750,000	1,800,000	1,819,000	69,000
837 Pretreatment Permits	294,521	280,000	280,000	295,000	15,000
	148,799,863	161,721,000	158,938,000	164,647,000	2,926,000
Other Revenue					
830 Sanitation and Waste Removal - General	692,088	660,000	692,000	692,000	32,000
Fund Balance					
834 From (To) Fund Balance	0	(1,033,000)	(1,033,000)	21,836,000	22,869,000
TOTAL WASTE WATER UTILITY FUND	149,724,680	162,699,000	159,265,500	187,811,000	25,112,000

WATER UTILITY FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
WATER UTILITY FUND					
Use of Money and Property					
851 Water - Rental Real Property	120,363	79,000	110,000	116,000	37,000
856 Interest Income	2,185,541	1,417,000	1,685,000	1,601,000	184,000
	2,305,904	1,496,000	1,795,000	1,717,000	221,000
Charges - Current Services					
839 Metered Water - Carroll County	308,741	332,000	336,000	350,000	18,000
840 Metered Water - City	52,544,586	54,803,000	54,900,000	58,549,000	3,746,000
841 Metered Water - Baltimore County	36,588,986	43,425,000	42,000,000	43,771,000	346,000
842 Metered Water - Anne Arundel County	4,171,386	3,811,000	3,811,000	4,728,000	917,000
843 Metered Water - Howard County	7,895,174	9,624,000	10,500,000	10,001,000	377,000
844 Metered Water - Harford County	114,949	106,000	115,000	120,000	14,000
846 Special Water Supply Service	247,640	254,000	250,000	270,000	16,000
848 Private Fire Protection Service	414,660	400,000	420,000	453,000	53,000
849 Fire Hydrant Permits	70,129	61,000	65,000	77,000	16,000
854 Water Charges to City Agencies	4,485,371	5,346,000	4,900,000	5,085,000	(261,000)
858 Penalties	6,308,654	5,500,000	5,900,000	5,500,000	0
	113,150,276	123,662,000	123,197,000	128,904,000	5,242,000
Other Revenue					
852 Sundry Water	228,583	220,000	223,000	250,000	30,000
857 Reimbursable Billing Costs	15,126	14,000	17,000	16,000	2,000
859 Scrap Meters	59,484	28,000	28,000	42,000	14,000
	303,193	262,000	268,000	308,000	46,000
Fund Balance					
855 From (To) Fund Balance	0	1,278,000	1,278,000	6,992,000	5,714,000
TOTAL WATER UTILITY FUND	115,759,373	126,698,000	126,538,000	137,921,000	11,223,000

PARKING ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
PARKING ENTERPRISE FUND					
Taxes - Local					
044 Parking Garages and Lots Tax	16,195,784	17,340,000	17,340,000	17,600,000	260,000
Licenses and Permits					
165 Open Air Garage Permits	713,962	840,000	840,000	840,000	0
Fines and Forfeits					
181 Parking Fines	11,689,337	11,000,000	11,500,000	11,500,000	500,000
182 Penalties on Parking Fines	8,939,707	8,200,000	8,800,000	8,000,000	(200,000)
	20,629,044	19,200,000	20,300,000	19,500,000	300,000
Use of Money and Property					
579 Garage Income	21,594,171	21,138,000	21,138,000	21,700,000	562,000
Charges - Current Services					
664 Parking Meters	6,031,338	6,200,000	6,900,000	7,957,000	1,757,000
Fund Balance					
889 From (To) Fund Balance	0	3,500,000	5,900,000	3,500,000	0
TOTAL: PARKING ENTERPRISE	65,164,299	68,218,000	72,418,000	71,097,000	2,879,000
REVENUE TRANSFERS					
952 To Parking Management Fund	(35,370,235)	(35,445,000)	(39,645,000)	(39,974,000)	(4,529,000)
TOTAL PARKING ENTERPRISE FUND	29,794,064	32,773,000	32,773,000	31,123,000	(1,650,000)

CONDUIT ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
USE OF PROPERTY					
249 Conduit Rental	9,326,185	7,542,000	7,542,000	8,211,000	669,000
CHARGES - CURRENT SERVICES					
654 Charges for Central City Services	(424,000)	0	0	0	0
FUND BALANCE					
899 From (To) Fund Balance	316,000	(4,000)	(4,000)	(4,000)	0
TOTAL CONDUIT ENTERPRISE FUND	9,218,185	7,538,000	7,538,000	8,207,000	669,000

LOAN AND GUARANTEE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
LOAN AND GUARANTEE ENTERPRISE					
Use of Money and Property					
200 Earnings on Investments	504,355	545,000	477,000	453,000	(92,000)
201 Rental of Property	125,000	125,000	125,000	125,000	0
202 Interest on Loans	227,942	20,000	20,000	20,000	0
	857,297	690,000	622,000	598,000	(92,000)
Other Revenue					
872 Miscellaneous Revenue	26,593	10,000	10,000	10,000	0
Fund Balance					
889 From (To) Fund Balance	1,736,000	4,198,000	4,198,000	1,837,000	(2,361,000)
TOTAL: LOAN AND GUARANTEE ENTERPRISE	2,619,890	4,898,000	4,830,000	2,445,000	(2,453,000)
REVENUE TRANSFERS					
951 From (To) General Fund	1,500,000	1,400,000	1,365,000	1,365,000	(35,000)
TOTAL LOAN AND GUARANTEE ENTERPRISE FUND	4,119,890	6,298,000	6,195,000	3,810,000	(2,488,000)

FEDERAL FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
Adjudication			
110 Circuit Court	1,372,262	1,467,385	95,123
115 Prosecution of Criminals	1,645,377	1,572,151	(73,226)
118 Sheriff Services	24,500	24,500	0
224 Office of Criminal Justice	50,000	0	(50,000)
	3,092,139	3,064,036	(28,103)
Culture			
187 City Planning	330,293	301,417	(28,876)
Economic Development			
230 Administration	375,000	375,000	0
582 Finance and Development	3,041,303	3,137,699	96,396
585 Baltimore Development Corporation	400,000	0	(400,000)
593 Community Support Projects	3,239,900	3,378,400	138,500
630 Administration (Title I)	2,005	53,959	51,954
631 Job Training Partnership (Titles II/III)	10,261,864	10,722,025	460,161
633 Youth Initiatives	2,000,395	2,000,000	(395)
639 Special Services	3,903,474	8,200,731	4,297,257
	23,223,941	27,867,814	4,643,873
Education			
593 Community Support Projects	455,000	733,771	278,771
605 Head Start	5,458,663	5,458,663	0
	5,913,663	6,192,434	278,771
General Government			
110 Circuit Court	16,735	16,893	158
115 Prosecution of Criminals	12,881	14,976	2,095
156 Development of Intergroup Relations	64,630	66,962	2,332
177 Administrative Direction and Control	792,099	733,955	(58,144)
187 City Planning	1,193,190	1,018,066	(175,124)
212 Fire Suppression	1,000,000	1,000,000	0
260 Construction and Building Inspection	621,122	0	(621,122)
302 Environmental Health	0	289	289
303 Division of Clinical Services	0	34,281	34,281
304 Chronic Disease Prevention	35,713	2,927	(32,786)
305 Healthy Homes	402	0	(402)
308 Maternal and Child Health	71,106	59,977	(11,129)
309 Child and Adult Care - Food	2,172	2,293	121
310 School Health Services	3,196	1,555	(1,641)
311 Health Services for the Aging	28,538	14,323	(14,215)
325 Senior Services	4,782,702	5,700,506	917,804
478 General Park Services	0	60,000	60,000
480 Regular Recreational Services	0	60,000	60,000

FEDERAL FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
General Government (cont.)			
593 Community Support Projects	114,000	384,000	270,000
604 Child Care Centers	0	5,778	5,778
605 Head Start	52	58	6
630 Administration (Title I)	45,545	61,179	15,634
	8,784,083	9,238,018	453,935
Health			
302 Environmental Health	0	114,000	114,000
303 Division of Clinical Services	4,849,240	5,821,418	972,178
304 Chronic Disease Prevention	26,408,299	25,633,695	(774,604)
305 Healthy Homes	2,891,219	3,654,564	763,345
306 General Nursing Services	88,182	87,184	(998)
307 Mental Health Services	159,333	52,520	(106,813)
308 Maternal and Child Health	16,117,950	14,889,245	(1,228,705)
309 Child and Adult Care - Food	6,650,712	6,720,136	69,424
310 School Health Services	1,087,951	1,095,307	7,356
311 Health Services for the Aging	6,064,018	5,662,139	(401,879)
315 Public Health Preparedness and Response	705,189	705,189	0
316 Operation Safe Kids	1,368,089	414,960	(953,129)
593 Community Support Projects	757,800	723,800	(34,000)
605 Head Start	187,846	187,846	0
	67,335,828	65,762,003	(1,573,825)
Public Safety			
115 Prosecution of Criminals	0	52,100	52,100
201 Field Operations Bureau	10,646,170	10,468,918	(177,252)
202 Investigations	79,660	79,660	0
212 Fire Suppression	1,301,312	1,304,455	3,143
213 Fire Marshal	351,009	0	(351,009)
224 Office of Criminal Justice	9,724,158	0	(9,724,158)
225 Office of Criminal Justice	0	9,791,466	9,791,466
316 Operation Safe Kids	0	389,615	389,615
319 Ambulance Service	75,000	10,000	(65,000)
583 Neighborhood Services	1,200,000	0	(1,200,000)
639 Special Services	0	398,653	398,653
	23,377,309	22,494,867	(882,442)
Recreation			
593 Community Support Projects	242,300	257,324	15,024
Sanitation			
593 Community Support Projects	28,600	28,600	0

FEDERAL FUND**REVENUE ESTIMATES: FUND DETAIL FOR OPERATING**

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
Social Services			
119 Neighborhood Service Centers	1,000,981	601,631	(399,350)
301 Baltimore Homeless Services	23,269,403	0	(23,269,403)
325 Senior Services	64,679	80,802	16,123
350 Children, Youth and Families	300,000	310,478	10,478
357 Services for Homeless Persons	0	22,296,983	22,296,983
593 Community Support Projects	306,600	326,100	19,500
604 Child Care Centers	919,300	986,054	66,754
605 Head Start	23,290,218	23,268,930	(21,288)
	49,151,181	47,870,978	(1,280,203)
Transportation			
230 Administration	311,827	0	(311,827)
239 Traffic Safety	0	898,883	898,883
	311,827	898,883	587,056
TOTAL FEDERAL FUND	181,791,164	183,976,374	2,185,210

FEDERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
Housing and Community Development			
119 Neighborhood Service Centers	1,000,981	601,631	(399,350)
177 Administrative Direction and Control	697,099	638,955	(58,144)
260 Construction and Building Inspection	621,122	0	(621,122)
582 Finance and Development	2,354,303	2,450,699	96,396
583 Neighborhood Services	1,200,000	0	(1,200,000)
585 Baltimore Development Corporation	400,000	0	(400,000)
593 Community Support Projects	5,144,200	5,831,995	687,795
604 Child Care Centers	919,300	991,832	72,532
	12,337,005	10,515,112	(1,821,893)
Planning			
187 City Planning	1,118,523	1,118,523	0
Others			
350 Children, Youth and Families	0	(1,204)	(1,204)
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS	13,455,528	11,632,431	(1,823,097)

STATE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
Adjudication			
110 Circuit Court	4,515,448	6,424,114	1,908,666
115 Prosecution of Criminals	3,895,638	4,187,794	292,156
	8,411,086	10,611,908	2,200,822
Economic Development			
531 Convention Center Operations	4,426,199	3,938,400	(487,799)
639 Special Services	144,841	611,945	467,104
	4,571,040	4,550,345	(20,695)
Education			
450 Administrative and Technical Services	1,306,507	178,287	(1,128,220)
452 Neighborhood Services	86,649	0	(86,649)
453 State Library Resource Center	8,677,564	10,369,294	1,691,730
639 Special Services	334,833	520,450	185,617
	10,405,553	11,068,031	662,478
General Government			
119 Neighborhood Service Centers	7,921	5,054	(2,867)
184 Energy Assistance and Emergency Food	209	0	(209)
187 City Planning	140,000	38,000	(102,000)
195 Towing	25,000	21,563	(3,437)
304 Chronic Disease Prevention	0	48	48
305 Healthy Homes	1,614	1,199	(415)
306 General Nursing Services	35,658	22,713	(12,945)
308 Maternal and Child Health	0	1,772	1,772
316 Operation Safe Kids	0	57	57
325 Senior Services	3,094,387	2,945,089	(149,298)
450 Administrative and Technical Services	449,518	0	(449,518)
453 State Library Resource Center	0	19,801	19,801
478 General Park Services	0	50,000	50,000
480 Regular Recreational Services	0	25,000	25,000
583 Neighborhood Services	55,000	47,438	(7,562)
639 Special Services	8,330	10,535	2,205
	3,817,637	3,188,269	(629,368)
Health			
302 Environmental Health	50,000	119,522	69,522
303 Division of Clinical Services	169,438	251,781	82,343
304 Chronic Disease Prevention	1,808,923	1,646,094	(162,829)
305 Healthy Homes	148,254	152,228	3,974
306 General Nursing Services	8,570,504	8,926,485	355,981
307 Mental Health Services	1,793,378	1,809,275	15,897
308 Maternal and Child Health	2,673,426	629,088	(2,044,338)
310 School Health Services	534,875	559,875	25,000
311 Health Services for the Aging	926,666	338,438	(588,228)
316 Operation Safe Kids	0	850,000	850,000
	16,675,464	15,282,786	(1,392,678)

STATE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

	Fiscal 2008 Budget	Fiscal 2009 Estimate	Budget Change
Public Safety			
115 Prosecution of Criminals	43,930	307,003	263,073
201 Field Operations Bureau	7,300,000	7,300,000	0
203 Traffic	18,000	15,525	(2,475)
212 Fire Suppression	50,000	50,000	0
213 Fire Marshal	0	129,619	129,619
214 Support Services	947,428	941,849	(5,579)
215 Fire Alarm and Communications	2,230	2,278	48
225 Office of Criminal Justice	0	1,070,917	1,070,917
319 Ambulance Service	42,276	52,984	10,708
	8,403,864	9,870,175	1,466,311
Recreation			
471 Administrative Direction and Control	361,805	115,086	(246,719)
478 General Park Services	43,775	145,475	101,700
480 Regular Recreational Services	129,000	0	(129,000)
505 Park and Street Trees	0	470,000	470,000
606 Arts and Education	1,595,200	1,654,000	58,800
	2,129,780	2,384,561	254,781
Social Services			
119 Neighborhood Service Centers	2,865,396	2,870,519	5,123
184 Energy Assistance and Emergency Food	2,734,791	3,400,000	665,209
301 Baltimore Homeless Services	3,239,757	0	(3,239,757)
325 Senior Services	1,797,091	2,058,123	261,032
350 Children, Youth and Families	244,487	244,487	0
353 Office of Community Projects	0	328,278	328,278
357 Services for Homeless Persons	0	3,883,193	3,883,193
597 Weatherization	1,495,000	1,027,348	(467,652)
605 Head Start	2,435,270	2,803,742	368,472
	14,811,792	16,615,690	1,803,898
Transportation			
230 Administration	80,997	80,000	(997)
233 Traffic Signals	6,000	5,174	(826)
	86,997	85,174	(1,823)
TOTAL STATE FUND	69,313,213	73,656,939	4,343,726

SPECIAL FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
Adjudication			
115 Prosecution of Criminals	50,000	50,000	0
Economic Development			
582 Finance and Development	75,000	75,000	0
583 Neighborhood Services	50,000	50,000	0
585 Baltimore Development Corporation	410,000	200,000	(210,000)
639 Special Services	0	500,000	500,000
	535,000	825,000	290,000
Education			
125 Executive Direction and Control	100,000	100,000	0
308 Maternal and Child Health	59,613	0	(59,613)
450 Administrative and Technical Services	557,578	583,049	25,471
	717,191	683,049	(34,142)
General Government			
132 Real Estate Acquisition and Management	137,004	141,857	4,853
152 Employees' Retirement System	5,050,728	5,556,034	505,306
154 Fire and Police Retirement System	3,850,066	3,968,242	118,176
175 Legal Services	23,800	397	(23,403)
177 Administrative Direction and Control	200,657	0	(200,657)
204 Services Bureau	80,557	73,232	(7,325)
260 Construction and Building Inspection	990,000	0	(990,000)
305 Healthy Homes	28	0	(28)
308 Maternal and Child Health	189	26	(163)
310 School Health Services	105,094	89,530	(15,564)
325 Senior Services	699,157	724,668	25,511
357 Services for Homeless Persons	0	37,353	37,353
450 Administrative and Technical Services	5,511	0	(5,511)
471 Administrative Direction and Control	9,000	209,000	200,000
480 Regular Recreational Services	4,335	29,321	24,986
482 Supplementary Recreational Services	13,621	6,487	(7,134)
572 Cable and Communications Coordination	1,072,346	1,077,000	4,654
	12,242,093	11,913,147	(328,946)
Health			
301 Baltimore Homeless Services	2,000,000	0	(2,000,000)
302 Environmental Health	22,776	50,000	27,224
304 Chronic Disease Prevention	124,550	124,550	0
305 Healthy Homes	120,000	30,000	(90,000)
308 Maternal and Child Health	284,288	218,500	(65,788)
310 School Health Services	7,269,751	7,414,745	144,994
311 Health Services for the Aging	100,000	0	(100,000)
316 Operation Safe Kids	0	1,133,946	1,133,946
	9,921,365	8,971,741	(949,624)

SPECIAL FUND**REVENUE ESTIMATES: FUND DETAIL FOR OPERATING**

	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
Legislative			
106 Legislative Reference Services	11,400	11,400	0
Public Safety			
202 Investigations	2,035,000	2,535,000	500,000
204 Services Bureau	6,620,699	6,805,472	184,773
213 Fire Marshal	10,000	0	(10,000)
224 Office of Criminal Justice	275,000	0	(275,000)
225 Office of Criminal Justice	0	275,000	275,000
319 Ambulance Service	10,700,000	11,000,000	300,000
639 Special Services	0	500,000	500,000
	<u>19,640,699</u>	<u>21,115,472</u>	<u>1,474,773</u>
Recreation			
471 Administrative Direction and Control	0	185,262	185,262
479 Special Facilities	146,243	146,243	0
480 Regular Recreational Services	429,112	125,443	(303,669)
482 Supplementary Recreational Services	318,218	315,256	(2,962)
	<u>893,573</u>	<u>772,204</u>	<u>(121,369)</u>
Social Services			
353 Office of Community Projects	170,000	0	(170,000)
357 Services for Homeless Persons	0	169,063	169,063
	<u>170,000</u>	<u>169,063</u>	<u>(937)</u>
Transportation			
230 Administration	0	858,500	858,500
TOTAL SPECIAL FUND	44,181,321	45,369,576	1,188,255

Fiscal 2009 Summary of the Adopted Budget

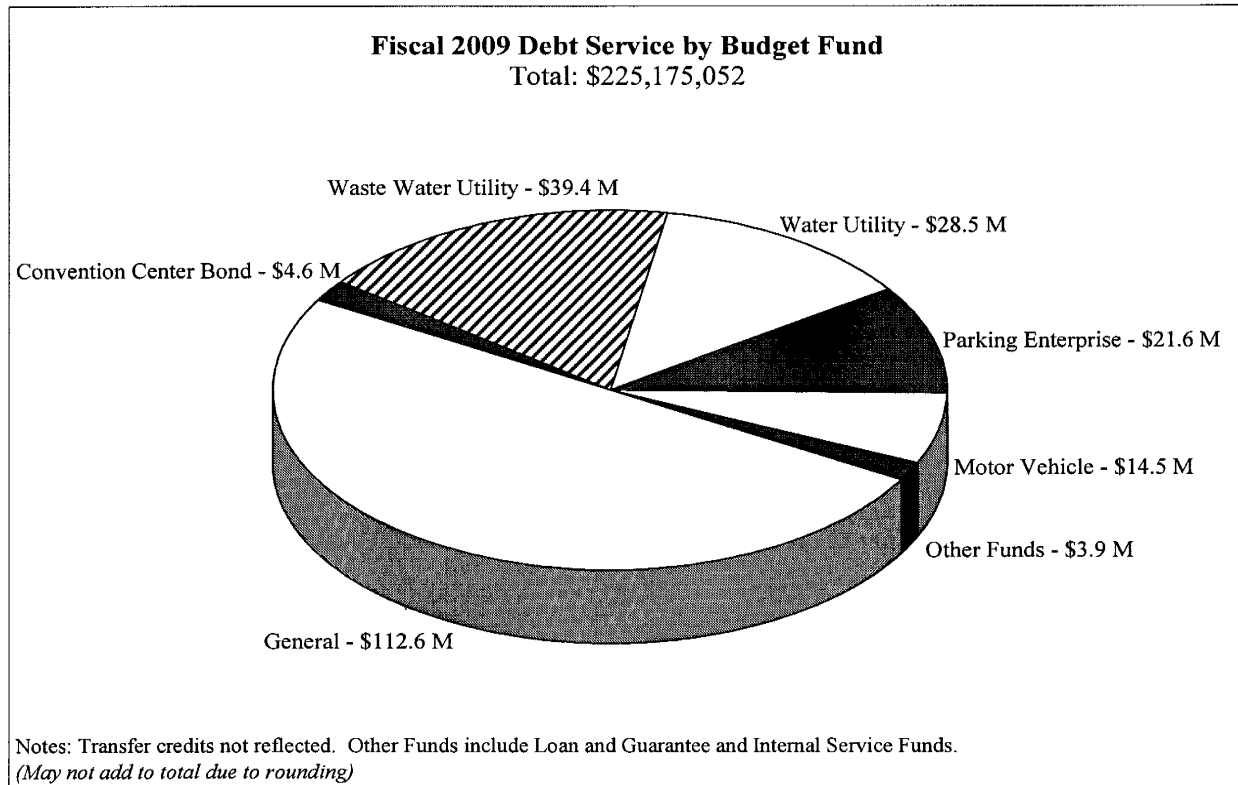
Debt Service



FISCAL 2009

SUMMARY OF THE ADOPTED BUDGET Debt Service Overview

SUMMARY



Total Debt Service

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$163.0M	\$190.1M	\$225.2 M

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

The Fiscal 2009 appropriations for all funds (before transfer credits) of \$225.2 million are \$35.1 million above the Fiscal 2008 level of appropriation. The major changes result from an increase

in the General Fund (\$13.5 million), Parking Enterprise (\$0.8 million), Motor Vehicle Fund (\$3.5 million), and Waste Water and Water Utility Funds (\$16.6 million) appropriations.

SELECTED GENERAL OBLIGATION DEBT STATISTICS

\$- Thousands	Gross Bonded Debt (000s)	Net General Bonded Debt		
		Amount (000s)	Taxable Value of Property	Per Capita
Fiscal 1998	\$432,595	\$420,316	2.35%	\$646
Fiscal 1999	\$453,987	\$443,428	2.45%	\$702
Fiscal 2000	\$472,554	\$461,798	2.50%	\$736
Fiscal 2001	\$483,500	\$469,948	2.49%	\$734
Fiscal 2002	\$506,079	\$486,269	2.53%	\$765
Fiscal 2003	\$564,380	\$546,665	2.78%	\$856
Fiscal 2004	\$579,382	\$561,283	2.76%	\$873
Fiscal 2005	\$579,960	\$552,457	2.55%	\$868
Fiscal 2006	\$588,604	\$562,522	2.43%	\$884
Fiscal 2007	\$609,950	\$579,654	2.31%	N/A

Source: Fiscal 2007 CAFR, page 104.

Debt Management Policy

The amount of debt authorized and issued annually is subject to limits incorporated in the City's debt policy. This policy, adopted by the Board of Estimates on August 22, 1990, sets forth borrowing limits for the capital budget process and establishes guidelines for capital budget plans. The policy is subject to review every five years or as recommended by the Director of Finance. The limit on annual tax supported borrowing is \$60.0 million. The City annual cash borrowing is guided by authorized project requirements.

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

In Fiscal 1992 and 1993, the Maryland General Assembly enacted legislation and City voters ratified local legislation permitting the City to issue General Obligation Bonds with call provisions and to refinance debt, thus allowing the City to take advantage of favorable interest rates and achieve debt service expense savings. The City first took advantage of this legal authorization in an April 1992 General Obligation Bond sale. Legislation has been enacted and approved by the City voters which will improve debt management by authorizing (1) the City to negotiate general obligation sales; (2) the Board of Finance to structure debt maturities and

interest payment schedules; (3) the Board of Finance to approve fixed, variable or other interest rates on bonds; and (4) the City to issue "mini-bonds" in denominations as small as \$500.

Legal Debt Limits

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

Effects of Existing Debt on Current and Future Operations

Debt service expense and appropriation data is summarized by fund and type of debt at the end of this section. Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted, the City's debt is within acceptable limits. As a result of the annual debt review by the rating agencies, the City's credit rating was raised to Aa3 with Moody's Investor Service, and to AA- with Standard & Poor's in May 2007. These credit ratings reflect the judgment of the rating agencies that the City has strong capacity to pay principal and interest on debt. Debt service requirements, in and of themselves, do not place an unusual burden on the resource base of the City. The City maintains key credit and debt management ratios at acceptable levels while financing a \$2.6 billion Fiscal 2008 capital budget and five-year program. Selected debt management factors are listed below.

- The City's net General Obligation debt is below the recommended 3.0 to 4.0% of actual taxable value of property (2.31%, 2007). Net General Obligation debt is well below the \$1,200 per capita figure suggested as a danger point by credit analysts (\$884, 2006).
- The City is not constrained by any legal limits on its debt authorization limit but is guided by prudent limits set forth in local debt policy.
- The City has no overlapping debt and no instance of default.
- The City has unlimited taxing authority with respect to property taxes.

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

SCHEDULE OF LONG TERM DEBT SERVICE
 Estimated Principal and Interest Payments
 Including Fiscal 2008 Actual and Fiscal 2009 Estimated Debt Issuance

Fiscal Year	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
2008	72,085	24,509	97,089	7,158
2009	77,283	28,740	115,573	13,515
2010	82,416	28,029	121,298	14,818
2011	83,598	28,001	124,575	14,217
2012	83,148	26,136	126,620	13,453
2013 and thereafter	656,089	128,570	3,172,146	323,090
Total	1,054,619	263,985	3,757,301	386,251

Source: Bureau of Treasury Management, un-audited estimate based on the Comprehensive Annual Financial Report, Year Fiscal 2007 and adjusted for estimated impacts of Fiscal 2008 and 2009 financing plans.

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

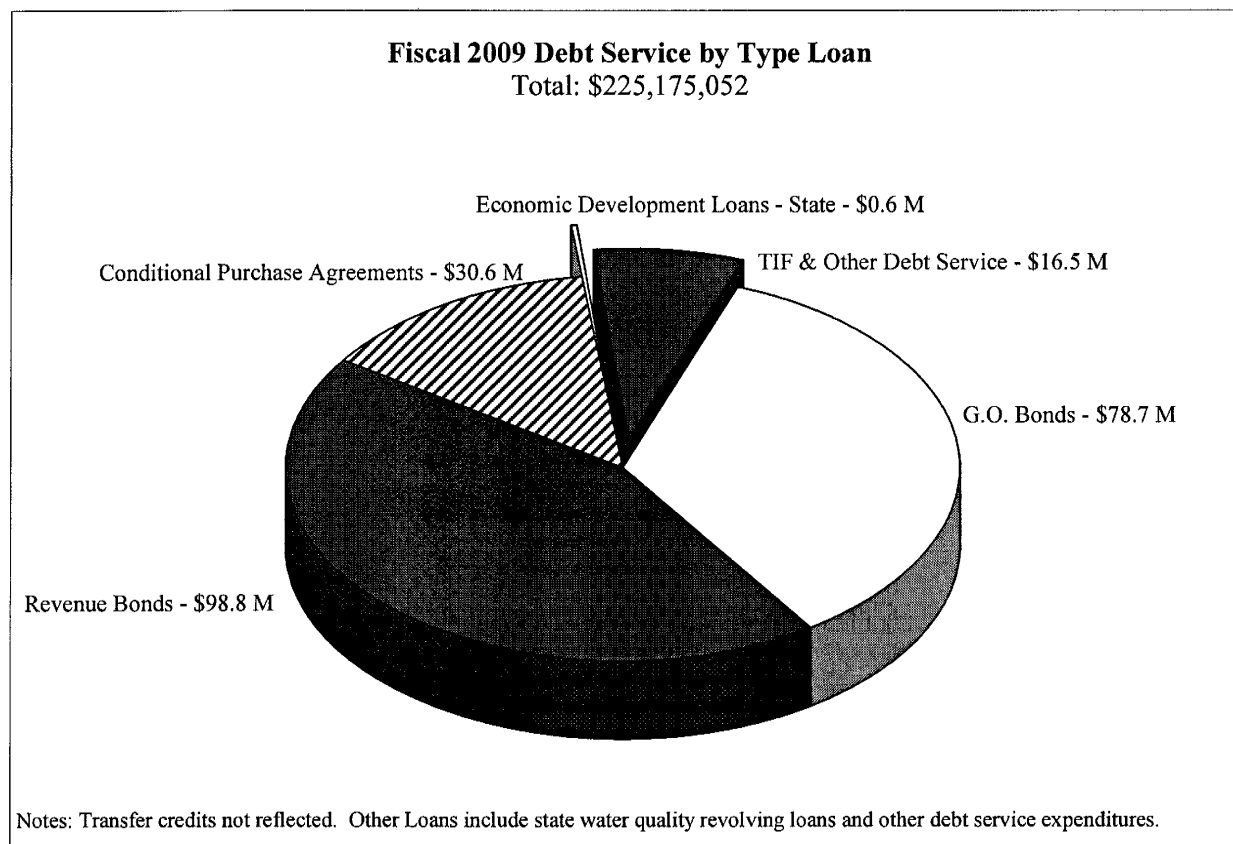
INCREASES IN LONG TERM DEBT SERVICE
 Due to Fiscal 2008 and Planned Fiscal 2009 Borrowing

Outstanding Debt Service	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
6/30/2007	827,463	235,611	3,079,278	292,764
Estimated 6/30/2008	1,054,619	263,985	3,757,301	386,251
Change	227,156	28,374	678,023	93,487

The schedule above shows the estimated change in outstanding debt based on planned Fiscal 2008 and 2009 borrowings. The City does not have a general obligation statutory debt limit, but is subject to a three-step process described in "Legal Debt Limits" above. Outstanding debt per capita and the ratio to assessed value will increase, but still remain below danger point thresholds. General Debt Service, as a percent of General Expenditures, is estimated to increase slightly as discussed in the section Capital Projects Impact on Operating Budget. Revenue debt service constitutes the largest increase due primarily to continued borrowings for the water and wastewater enterprise funds. A portion of these borrowings is in response to the City's April 2002 consent decree between the City, U.S. Environmental Protection Agency and the Maryland

Department of the Environment to reduce sanitary sewer overflows during heavy rainfall. Revenue debt limits are established from time to time by the City Council and are issued in accordance with their respective bond indentures. Increased debt service in the “Other Debt” category is due primarily to Tax Incremental Financings (TIF). The City has a draft TIF policy in effect that places limits on the types of TIF projects and, among other things, requires consistency with the City’s economic and development goals.

TYPES OF DEBT SERVICE PAYMENTS



General Obligation Debt

2007 <u>Actual</u>	2008 <u>Budget</u>	2009 <u>Budget</u>
\$69.1M	\$75.3M	\$78.7M

The Fiscal 2009 General Obligation Debt service appropriation is increased by \$3.4 million in comparison to the Fiscal 2008 total of \$75.3 million.

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

Conditional Purchase Agreements

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$21.9M	\$26.0M	\$30.6M

The Fiscal 2009 appropriation increase is primarily due to higher General Fund debt requirements for public buildings, public schools, fire apparatus and Housing and Community Development project debt. Certain loan expenses in this group are offset with private party payments supporting debt expenses.

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

Revenue Bonds

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$61.2M	\$79.7M	\$98.8M

The bulk of the Fiscal 2009 appropriation increase is interest and principal payments in the Wastewater Utility attributable to the required investment in system upgrades, and the Water Utility Fund.

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

State Economic Development Loans

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$0.4M	\$0.6M	\$0.6M

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

State Highway Construction Loans

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$3.9M	\$3.9M	\$5.5M

Since 1972, the City borrowed funds periodically from the State of Maryland for highway construction projects pursuant to State authorization in Sections 3-301 through 3-309 of the Transportation Article (Annotated Code of Maryland). These funds were used primarily to finance the City's share of the Interstate Highway System and for the construction or reconstruction of primary roads. The State withholds from the City's distribution of the State shared motor vehicle revenues amounts sufficient to pay the City's annual debt service. In Fiscal Years 2004 and 2007 the Maryland Department of Transportation issued \$30.0 million of County Transportation Revenue Bonds under this Article on behalf of the City. The Fiscal 2009 budget includes debt service for a third issuance of \$30.0 million in Maryland Department of Transportation Bonds to fund various road improvement and resurfacing projects in the City.

Tax Increment Financing

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$1.5M	\$4.8M	\$11.9M

The City is incurring in debt service expense for Tax Increment Financing (TIF) Bonds. This widely used financing mechanism has been adopted by the City for certain public improvements within designated districts. Taxes derived from the increased valuation (the tax increment) are used to pay debt service on the bonds used within the district. Local law provides that a supplemental tax within the each district is to be levied if the tax increment is not sufficient to

cover debt service. The Fiscal 2009 debt expenses of \$12.1 million are for costs incurred for TIF projects.

Other Debt Service

2007	2008	2009
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$9.0M	\$3.8M	\$4.6M

Annually, the City incurs expenses associated with the issuance and management of debt including legal, printing, advertising and other expenses. These expenses are distributed among operating budget debt service programs. The Fiscal 2009 appropriations are approximately \$4.5 million.

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

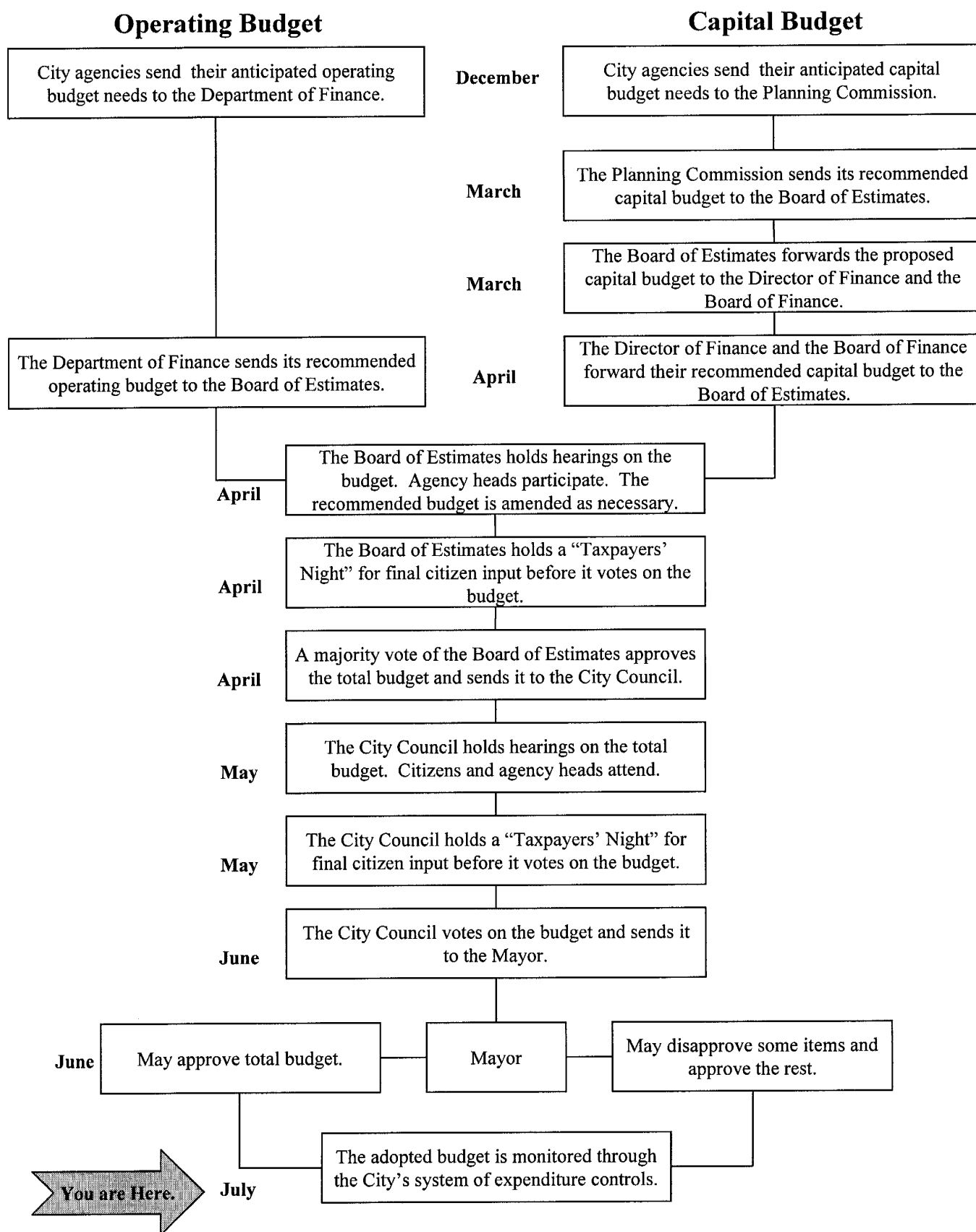
	Fiscal 2007 Actual	Fiscal 2008 Budget	Fiscal 2009 Budget
General Fund			
G.O. Bonds	63,392,005	70,155,999	72,325,814
Conditional Purchase Agreement	20,117,974	22,830,000	26,768,051
Economic Development Loans - State	417,158	563,001	562,673
Tax Increment Financing	1,468,102	4,792,000	11,907,403
Other Debt Service	2,842,742	743,429	990,406
Total	\$88,237,981	\$99,084,429	\$112,554,347
Motor Vehicle Fund			
G.O. Bonds	5,097,067	4,819,497	5,467,227
Revenue Bonds	0	6,043,216	8,861,990
Other Debt Service	2,946,545	179,288	182,783
Total	\$8,043,612	\$11,042,001	\$14,512,000
Convention Center Bond Fund			
Revenue Bonds	4,519,845	4,585,363	4,586,363
Other Debt Service	3,120	27,637	29,637
Total	\$4,522,965	\$4,613,000	\$4,616,000
Waste Water Utility Fund			
G.O. Bonds	376,967	351,822	925,288
Revenue Bonds	23,928,629	27,300,079	36,960,000
Other Debt Service	983,528	1,142,098	1,532,712
Total	\$25,289,124	\$28,793,999	\$39,418,000
Water Utility Fund			
G.O. Bonds	194,016	0	0
Revenue Bonds	19,562,399	21,685,844	27,429,000
Other Debt Service	478,331	862,156	1,083,000
Total	\$20,234,746	\$22,548,000	\$28,512,000
Parking Enterprise Fund			
Revenue Bonds	13,144,046	20,064,917	20,929,214
Other Debt Service	431,527	752,083	718,786
Total	\$13,575,573	\$20,817,000	\$21,648,000
Loan and Guarantee Enterprise Fund			
Conditional Purchase Agreement	455,319	585,680	576,480
Other Debt Service	49,205	55,320	55,520
Total	\$504,524	\$641,000	\$632,000
Internal Service Fund			
Conditional Purchase Agreement	1,286,694	2,587,635	3,272,705
Other Debt Service	1,286,694	10,000	10,000
Total	\$2,573,388	\$2,597,635	\$3,282,705
Total Operating Budget Debt Service	\$162,981,913	\$190,137,064	\$225,175,052

Fiscal 2009
Summary of the Adopted Budget

Budget Process and
Related Policies



The City of Baltimore's Budget Process



SUMMARY OF THE ADOPTED BUDGET

The Budget-Making Process

Budget Requests

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

Review of Operating Budget Requests

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

Review of Capital Budget Requests

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

Board of Estimates Approval of Operating and Capital Budgets

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

City Council Approval of Operating and Capital Budgets

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

Ordinance of Estimates

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

**FISCAL 2008 SUPPLEMENTARY APPROPRIATIONS
AND
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES**

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

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

I. The Fiscal 2008 Operating Budget was amended with the following supplementals:

<u>Ordinance Number</u>	<u>City Council Bill#</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose</u>
07-511	07-0719	Health	\$ 85,100	General	To provide funding for additional operating expenses (Animal Control).
07-512	07-0720	Health	\$ 383,523	General	To provide funding for Baltimore City Health Department System Wrap Around School Mental Health Programs.
07-514	07-0722	HCD	\$ 100,000	General	To provide funding for a grant to the Communities Organized to Improve Life Organization (COIL).
07-517	07-0725	MR-Misc. General Expenses	\$ 100,000	General	To provide grant funding for the Friends of the Family Program.
07-518	07-0726	MR-Misc. General Expenses	\$ 200,000	General	To provide funding for the After School Institute Program.
07-519	07-0727	MR-Misc. General Expenses	\$ 200,000	General	To provide funding for the Dr. Bob's Pediatric Hospice Program.
07-520	07-0728	MR-Misc General Expenses	\$ 250,000	General	To provide funding for the Experience Corps Program.
07-521	07-0729	MR-Misc General Expenses	\$ 500,000	General	To provide funding for the Community Schools Program.

<u>Ordinance Number</u>	<u>Council Bill#</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose</u>
07-522	07-0730	MR-OED	\$ 412,000	General	To provide funding for the After School Matters Program.
07-523	07-0731	MR-OED	\$ 700,000	General	To provide funding for the Futures Program
07-526	07-0750	Recreation & Parks	\$ 98,723	Federal	To provide funding for Teen Violence Prevention Program.
07-527	07-0771	MR-Misc. General Expenses	\$ 100,000	General	To provide funding for the Child Care Resources Center Program of the Maryland Committee for Children, Inc.
07-563	07-0815	Health	\$ 1,000,000	General	To provide funding for the Operation Safe Streets Program.
07-541	07-0817	MR-Misc. General Expenses	\$ 300,000	General	To provide funding for Dr. Bob's Pediatric Hospice.
07-542	07-0818	Legislative Reference	\$ 65,000	General	To provide funding for the Consultant Study -- Archives.
07-543	07-0819	MR-Misc. General Expenses	\$ 301,696	General	To provide funding for After School Programs.
07-544	07-0820	MR-Misc. General Expenses	\$ 70,000	General	To provide funding for Baltimore Partners for Enhanced Learning.
07-565	07-0821	Police	\$ 50,000	General	To provide funding for Citizens on Patrol and Neighborhood Watch Groups.
07-567	07-0823	Police	\$ 90,000	General	To provide funding for Civil Service Exam Preparation Classes.
08-52	08-0121	Police	\$ 4,396,306	General	To provide funding for additional operating expenses (Field Operations).
08-54	08-0123	Fire	\$ 6,224,688	General	To provide funding to pay for additional operating expenses (Fire Suppression)

<u>Ordinance Number</u>	<u>Council Bill#</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose</u>
08-55	08-0124	Transportation	\$ 3,700,000	Motor Vehicle	To provide funding for additional operating expenses (Highway Maintenance).

II. The Fiscal 2008 Capital Budget was amended with the following supplementals:

<u>Ordinance Number</u>	<u>City Council Bill #</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose</u>
07-513	07-0721	HCD	\$ 1,000,000	General	To provide funding for the Community Restoration Program.
07-515	07-0723	Mayoralty	\$ 500,000	General	To provide funding for the renovation of the Payson Street Library branch into a senior center.
07-517	07-0724	Mayoralty	\$ 790,000	General	To provide funding to repair swimming pools in the Baltimore City Public Schools.
07-537	07-0783	HCD	\$85,000,000	Tax Increment Financing Loan	To provide tax increment financing for certain improvements in the East Baltimore Development Initiative area.
07-564	07-0816	HCD	\$ 500,000	General	To provide funding for Charter Schools – School Repairs and Competitive Capital Grants.
07-566	07-0822	Police	\$ 1,000,000	General	To provide funding for renovations to various police district buildings.
07-545	07-0824	Recreation & Parks	\$ 1,000,000	General	To provide funding for various parks improvements.
07-614	07-0836	HCD	\$ 3,000,000	General	To provide funding for the Howard Park Grocery Store Project.
08-34	08-0103	HCD	\$ 8,000,000	Special	To provide funding for the acquisition of various parcels of land.
08-35	08-0104	Mayoralty Related	\$ 5,000,000	General	To provide funding for school construction and renovation projects.

<u>Ordinance Number</u>	<u>Council Bill#</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose</u>
08-36	08-0105	Transportation	\$ 2,400,000	Parking Enterprise	To provide funding for the acquisition and installation of multi-space parking meters.

III. The Fiscal 2008 Budget was amended with the following transfer of appropriations:

<u>Ordinance Number</u>	<u>City Council Bill #</u>	<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
07-540	08-0814	Baltimore City Public Schools	Housing & Community Development	\$ 1,500,000	To provide funding for the Charter Schools – School Repairs and Comprehensive Capital Grants.
08-51	08-0120	Various Agency Programs	Baltimore City Police Department	\$14,609,694	To provide funding to pay for additional operating expenses in (Field Operations Bureau).
08-53	08-0122	Various Agency Programs	Baltimore City Fire Department	\$ 1,375,312	To provide funding to pay for additional operating expenses (Fire Suppression).

SUMMARY OF THE ADOPTED BUDGET

Budgetary and Accounting Basis

BUDGETARY BASIS

Budgetary Basis

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

Budgetary Units

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

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

Revenues and Expenditures

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

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

Relationship Between Budgeting and Accounting

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

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

Fund Structure

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

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

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

ACCOUNTING BASIS

Organization

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

General, Debt Service, and Capital Projects

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

Enterprise and Internal Service Funds

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

Encumbrances

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

SUMMARY OF THE ADOPTED BUDGET

Operating and Capital Plan Budgetary Control

OPERATING PLAN

LEVEL OF CONTROL

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

MECHANISMS

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

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

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

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

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

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

APPROPRIATIONS

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

CARRYOVERS

Appropriations for a particular program, purpose, activity, or project may, upon the recommendation of the head of the municipal agency concerned and the Director of Finance and with the approval of the Board of Estimates, be carried over to the subsequent fiscal year. Appropriations which are not carried over or utilized for the specified purpose as approved lapse at the end of the fiscal year in which appropriated, except for special funds, i.e., State and federal grants, Water Utility, etc., the balances of which are automatically carried over.

ENCUMBERED FUNDS

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

CAPITAL PLAN

DEFINITION

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

APPROPRIATIONS

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

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

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

MONITORING

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

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

INTEGRATED FINANCIAL SYSTEM

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

COST CONTROL

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

SUMMARY OF THE ADOPTED BUDGET

Budgetary Authority and Process

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

ARTICLE VI

BOARD OF ESTIMATES

1. BOARD OF ESTIMATES - ORGANIZATION.

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

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

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

2. BOARD OF ESTIMATES - DUTIES AND POWERS.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) a statement setting out:

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

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

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

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

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

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

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

7. CITY COUNCIL - ENACTMENT OF ORDINANCE OF ESTIMATES.

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

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

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

8. ORDINANCE OF ESTIMATES - DEFICIENCIES AND SUPPLEMENTARY APPROPRIATIONS.

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

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

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

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

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

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

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

9. ORDINANCE OF ESTIMATES - USES OF APPROPRIATIONS.

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

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

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

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

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

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

ARTICLE VII

EXECUTIVE DEPARTMENTS

DEPARTMENT OF FINANCE

5. DEPARTMENT OF FINANCE - ORGANIZATION ESTABLISHED.

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

6. DEPARTMENT OF FINANCE - DIRECTOR.

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

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

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

7. DEPARTMENT OF FINANCE - DEPUTY DIRECTOR AND EMPLOYEES.

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

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

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

POWERS AND DUTIES OF THE DEPARTMENT

8. DEPARTMENT OF FINANCE - BUDGET PREPARATION.

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

9. DEPARTMENT OF FINANCE - BUDGET ADMINISTRATION.

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

Fiscal 2009 Summary of the Adopted Budget

Appendix



BALTIMORE PROFILE GENERAL CITY INFORMATION

Baltimore City was founded on July 30, 1729. Incorporated in 1797 Baltimore City became independent from Baltimore County in 1851. Geographically, the City is well positioned between Washington, D.C. and New York City along the Interstate 95 corridor. Baltimore-Washington International Thurgood Marshall Airport, Amtrak and MARC train service and Light and Metro Rail ease transportation of people and freight.

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

Baltimore City has an inventory of more than 7,534 hotel rooms. The Baltimore City Convention Center has 300,000 square feet of exhibit halls and 85,000 square feet of meeting rooms. The professional baseball team Baltimore Orioles and the professional football team Baltimore Ravens call Baltimore City home.

LARGEST PRIVATE SECTOR EMPLOYERS WITH HEADQUARTERS IN THE CITY

	<u>Rank</u>		<u>Rank</u>
Johns Hopkins University	1	Verizon Maryland, Inc.	6
Johns Hopkins Health System	2	T. Rowe Price Group, Inc.	7
Univ. of Maryland Medical System	3	Mercy Health Services	8
LifeBridge Health	4	St. Agnes HealthCare	9
Constellation Energy Group, Inc.	5	Bank of America Corp.	10

Source: Baltimore Business Journal Book of Lists 2008.

MOST POPULAR TOURIST ATTRACTIONS

	<u>Visitors per Year</u>		<u>Visitors per Year</u>
Harborplace and The Gallery	13.3 Million	National Aquarium in Baltimore	1.6 Million
Power Plant	7.7 Million	First Mariner Arena	850,000
Lexington Market, Inc.	5.0 Million	Maryland Science Center	550,000
Power Plant Live!	2.9 Million	Baltimore Symphony Orchestra	366,727
Oriole Park at Camden Yards	2.1 Million	Maryland Zoo in Baltimore	332,000

Source: Baltimore Business Journal Book of Lists 2008.

COLLEGES AND UNIVERSITIES

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

Source: Maryland Colleges and Universities website.

MAJOR CITY AGENCIES SELECTED STATISTICS

Enoch Pratt Public Library

Budgeted Positions	430
Volumes (millions)	2.6
Circulation (millions)	1.9
Attendance (millions)	1.4
Reference Questions Answered/Readers Assisted (millions)	1.5
Web Site Hits – including Sailor (millions)	509
Branches	22
Book Mobiles	2

Fire

Budgeted Positions	1,800
Fire Stations	38
Firstline Equipment	90
Medical Emergency Responses	132,126
Fire & Public Safety Responses	132,560

Health

Budgeted Positions	883
Health Centers/Clinics	14
Prenatal Visits	3,893
Reproductive Care Services Users	10,000
HIV Screening & Testing	15,000
Inspection of Food Establishments	7,000

Transportation

Budgeted Positions	1,570
Roadways (miles)	2,000
Sidewalks (miles)	3,600
Alleys (miles)	456
Parking Meters - coin-op	8,436
Parking Meters - multi-space	490
Parking Facility Spaces	8,679
Street Lights	72,000

Police

Budgeted Positions	3,909
Police Stations	9
Calls for Services (millions)	1.2
Arrests	81,105
Police Athletic League Centers	18

Public Works

Budgeted Positions	3,410
Water & Waste Water	
Average Daily Water Supply (million gallons)	260
Water Customers (millions)	1.8
Water Lines (miles)	3,400
Storm Drain (miles)	1,100
Sanitary Sewer (miles)	3,100
Solid Waste	
Residential Solid Waste Customers	205,000

Housing & Community Development

Budgeted Positions	598
Demolition of Vacant Units	295
Multiple Family Dwellings	5,852
Rental Units	11,385
Dwelling Units	83,706

Recreation & Parks

Budgeted Positions	404
Recreation Centers	46
Park Acreage	5,827
Tennis Courts	84
Ice Rinks	2
Indoor Soccer Fields	2
Pools and Water Play Facilities	29
Rowing Club	1
Conservatory	1
Nature Center	1
Arboretum	1
Skateland Park	1
Driving Range	1

DEMOGRAPHIC AND ECONOMIC PROFILE AND TRENDS

Population Characteristics	1970	1980	1990	2000	2006
Total Population	905,759	786,775	736,014	651,154	631,366
Sex:					
Male	47.2%	46.7%	46.7%	46.6%	46.5%
Female	52.8%	53.3%	53.3%	53.4%	53.5%
Age:					
0-4	8.4%	6.7%	8.0%	6.4%	7.1%
5-19	28.5%	24.2%	19.8%	21.7%	21.1%
20-44	30.6%	35.8%	41.2%	37.5%	34.8%
45-64	21.9%	20.5%	17.5%	21.2%	24.8%
65 and Over	10.6%	12.8%	13.6%	13.2%	12.1%
Race:					
White	53.0%	43.9%	39.3%	31.6%	30.9%
Non-White	47.0%	56.1%	60.7%	68.4%	69.1%

Source: U.S. Census Bureau, 2006 American Community Survey.

Employment Characteristics	1990	2000	2005	2006	2007
Government	85,256	83,416	74,910	75,313	77,925
Services and Other	148,109	150,864	179,792	179,947	177,025
Manufacturing	43,408	27,595	17,826	17,033	16,298
Retail Trade	58,564	42,034	NA	NA	N/A
Finance, Insurance, & Real Estate	44,535	32,307	23,405	22,646	21,617
Transportation, Communications, & Utilities	24,577	18,636	42,808	42,988	40,212
Wholesale Trade	24,977	17,114	NA	NA	N/A
Contract Construction	17,245	13,474	11,167	11,150	11,059
Other	NA	2,119	67	58	29
Total	446,671	387,558	349,975	349,135	344,164

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

Source: Maryland DLLR Employment and Payrolls Report

Per Capita Personal Income(Constant 2000\$)	2002	2003	2004	2005	2006
Baltimore City	\$26,247	\$26,156	\$26,992	\$27,736	\$28,293
Maryland	\$35,338	\$35,462	\$36,673	\$37,331	\$38,184
Baltimore City as percent of State	74.3%	73.8%	73.6%	74.3%	74.1%
United States	\$29,767	\$29,834	\$30,559	\$31,148	\$32,016
Baltimore City as percent of U.S.	88.2%	87.7%	88.3%	89.0%	88.4%

Source: Data extracts prepared by the Maryland Department of Planning, Planning Data Services, from U.S. Bureau of Economic Analysis, May 2008.

SUMMARY OF THE ADOPTED BUDGET

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUNDING SOURCE: Income received which supports an appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSFERS: Charges or expenditure reimbursements used as follows:

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

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

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

CITY OF BALTIMORE
ORDINANCE 08 - 45
Council Bill 08-0101

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: April 28, 2008
Assigned to: Budget and Appropriations Committee and Committee of the Whole
Committee Report: Favorable
Council action: Adopted
Read second time: June 16, 2008

AN ORDINANCE CONCERNING

Ordinance of Estimates for the Fiscal Year Ending June 30, 2009

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 2009 year.

By authority of
Article VI - 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, 2009.

A. Operating Budget

Board of Elections

180	Voter Registration and Conduct of Elections		
	General Fund Appropriation	\$	5,081,940

City Council

100	City Legislation		
	General Fund Appropriation	\$	4,852,000

Community Relations Commission

156	Development of Intergroup Relations		
	General Fund Appropriation	\$	1,054,000
	Federal Fund Appropriation	\$	66,962

Council Bill 08-0101

1	Comptroller		
2	130	Executive Direction and Control	
3		General Fund Appropriation	\$ 645,221
4	131	Audits	
5		General Fund Appropriation	\$ 3,452,359
6	132	Real Estate Acquisition and Management	
7		General Fund Appropriation	\$ 265,420
8		Special Fund Appropriation	\$ 141,857
9	Council Services		
10	103	Council Services	
11		General Fund Appropriation	\$ 593,000
12	Courts: Circuit Court		
13	110	Circuit Court	
14		General Fund Appropriation	\$ 8,880,000
15		Federal Fund Appropriation	\$ 1,484,278
16		State Fund Appropriation	\$ 6,424,114
17	Courts: Orphans' Court		
18	112	Orphans' Court	
19		General Fund Appropriation	\$ 469,159
20	Employees' Retirement Systems		
21	152	Employees' Retirement System	
22		Special Fund Appropriation	\$ 5,556,034
23	154	Fire and Police Retirement System	
24		Special Fund Appropriation	\$ 3,968,242
25	Enoch Pratt Free Library		
26	450	Administrative and Technical Services	
27		General Fund Appropriation	\$ 5,748,587
28		State Fund Appropriation	\$ 178,287
29		Special Fund Appropriation	\$ 583,049
30	452	Neighborhood Services	
31		General Fund Appropriation	\$ 10,694,703
32	453	State Library Resource Center	
33		General Fund Appropriation	\$ 7,807,877
34		State Fund Appropriation	\$ 10,389,095
35	Finance		
36	140	Administrative Direction and Control	
37		General Fund Appropriation	\$ 965,177

Council Bill 08-0101

1	141	Budget and Management Research		
2		General Fund Appropriation	\$	1,199,643
3	142	Accounting and Payroll Services		
4		General Fund Appropriation	\$	5,212,905
5		Loan and Guarantee Enterprise Fund Appropriation	\$	3,229,000
6	144	Purchasing		
7		General Fund Appropriation	\$	3,143,114
8	148	Revenue Collection		
9		General Fund Appropriation	\$	3,379,856
10	150	Treasury and Debt Management		
11		General Fund Appropriation	\$	941,662
12	Fire			
13	210	Administrative Direction and Control		
14		General Fund Appropriation	\$	10,863,762
15	211	Training		
16		General Fund Appropriation	\$	2,338,917
17	212	Fire Suppression		
18		General Fund Appropriation	\$	104,941,034
19		Federal Fund Appropriation	\$	2,304,455
20		State Fund Appropriation	\$	50,000
21	213	Fire Marshal		
22		General Fund Appropriation	\$	3,613,654
23		State Fund Appropriation	\$	129,619
24	214	Support Services		
25		General Fund Appropriation	\$	9,123,068
26		State Fund Appropriation	\$	941,849
27	215	Fire Alarm and Communications		
28		General Fund Appropriation	\$	4,062,743
29		State Fund Appropriation	\$	2,278
30	219	Non-actuarial Retirement Benefits		
31		General Fund Appropriation	\$	46,000
32	319	Ambulance Service		
33		General Fund Appropriation	\$	7,164,322
34		Federal Fund Appropriation	\$	10,000
35		State Fund Appropriation	\$	52,984
36		Special Fund Appropriation	\$	11,000,000

Council Bill 08-0101

1	Health			
2	240	Animal Control		
3		General Fund Appropriation	\$	2,892,563
4	300	Administrative Direction and Control		
5		General Fund Appropriation	\$	4,241,838
6	302	Environmental Health		
7		General Fund Appropriation	\$	3,819,315
8		Federal Fund Appropriation	\$	114,289
9		State Fund Appropriation	\$	119,522
10		Special Fund Appropriation	\$	50,000
11	303	Division of Clinical Services		
12		General Fund Appropriation	\$	3,926,638
13		Federal Fund Appropriation	\$	5,855,699
14		State Fund Appropriation	\$	251,781
15	304	Chronic Disease Prevention		
16		General Fund Appropriation	\$	996,045
17		Federal Fund Appropriation	\$	25,636,622
18		State Fund Appropriation	\$	1,646,142
19		Special Fund Appropriation	\$	124,550
20	305	Healthy Homes		
21		General Fund Appropriation	\$	1,000,265
22		Federal Fund Appropriation	\$	3,654,564
23		State Fund Appropriation	\$	153,427
24		Special Fund Appropriation	\$	30,000
25	306	General Nursing Services		
26		General Fund Appropriation	\$	528,358
27		Federal Fund Appropriation	\$	87,184
28		State Fund Appropriation	\$	8,949,198
29	307	Mental Health Services		
30		General Fund Appropriation	\$	2,049,359
31		Federal Fund Appropriation	\$	52,520
32		State Fund Appropriation	\$	1,809,275
33	308	Maternal and Child Health		
34		General Fund Appropriation	\$	999,749
35		Federal Fund Appropriation	\$	14,949,222
36		State Fund Appropriation	\$	630,860
37		Special Fund Appropriation	\$	218,526
38	309	Child and Adult Care - Food		
39		Federal Fund Appropriation	\$	6,722,429

Council Bill 08-0101

1	310	School Health Services		
2		General Fund Appropriation	\$	5,011,169
3		Federal Fund Appropriation	\$	1,096,862
4		State Fund Appropriation	\$	559,875
5		Special Fund Appropriation	\$	7,504,275
6	311	Health Services for the Aging		
7		General Fund Appropriation	\$	130,884
8		Federal Fund Appropriation	\$	5,676,462
9		State Fund Appropriation	\$	338,438
10	314	Acute Communicable Disease		
11		General Fund Appropriation	\$	314,324
12	315	Public Health Preparedness and Response		
13		Federal Fund Appropriation	\$	705,189
14	316	Operation Safe Kids		
15		Federal Fund Appropriation	\$	804,575
16		State Fund Appropriation	\$	850,057
17		Special Fund Appropriation	\$	1,133,946
18	Housing and Community Development			
19	119	Neighborhood Service Centers		
20		General Fund Appropriation	\$	1,659,497
21		Federal Fund Appropriation	\$	601,631
22		State Fund Appropriation	\$	2,875,573
23	177	Administrative Direction and Control		
24		General Fund Appropriation	\$	5,105,555
25		Federal Fund Appropriation	\$	733,955
26	184	Energy Assistance and Emergency Food		
27		State Fund Appropriation	\$	3,400,000
28	260	Construction and Building Inspection		
29		General Fund Appropriation	\$	5,721,819
30	357	Services for Homeless Persons		
31		General Fund Appropriation	\$	3,348,219
32		Federal Fund Appropriation	\$	22,296,983
33		State Fund Appropriation	\$	3,883,193
34		Special Fund Appropriation	\$	206,416
35	582	Finance and Development		
36		General Fund Appropriation	\$	2,027,730
37		Federal Fund Appropriation	\$	3,137,699
38		Special Fund Appropriation	\$	75,000

Council Bill 08-0101

1	583	Neighborhood Services		
2		General Fund Appropriation	\$	12,223,560
3		State Fund Appropriation	\$	47,438
4		Special Fund Appropriation	\$	50,000
5	585	Baltimore Development Corporation		
6		General Fund Appropriation	\$	3,971,000
7		Special Fund Appropriation	\$	200,000
8	592	Special Housing Grants		
9		General Fund Appropriation	\$	934,368
10	593	Community Support Projects		
11		Federal Fund Appropriation	\$	5,831,995
12	597	Weatherization		
13		General Fund Appropriation	\$	43,620
14		State Fund Appropriation	\$	1,027,348
15	604	Child Care Centers		
16		Federal Fund Appropriation	\$	991,832
17	605	Head Start		
18		Federal Fund Appropriation	\$	28,915,497
19		State Fund Appropriation	\$	2,803,742
20	606	Arts and Education		
21		State Fund Appropriation	\$	1,654,000
22	Human Resources			
23	160	Personnel Administration		
24		General Fund Appropriation	\$	4,626,100
25	Law			
26	175	Legal Services		
27		General Fund Appropriation	\$	4,153,000
28		Special Fund Appropriation	\$	397
29	Legislative Reference			
30	106	Legislative Reference Services		
31		General Fund Appropriation	\$	531,363
32		Special Fund Appropriation	\$	11,400
33	107	Archives and Records Management		
34		General Fund Appropriation	\$	281,637
35	Liquor License Board			
36	250	Liquor Control		
37		General Fund Appropriation	\$	1,936,663

Council Bill 08-0101

1	Mayorality			
2	125	Executive Direction and Control		
3		General Fund Appropriation	\$	2,811,513
4		Special Fund Appropriation	\$	100,000
5	127	Office of State Relations		
6		General Fund Appropriation	\$	602,902
7	353	Office of Community Projects		
8		General Fund Appropriation	\$	1,298,257
9		State Fund Appropriation	\$	328,278
10				
11	M-R: Art and Culture			
12	493	Art and Culture Grants		
13		General Fund Appropriation	\$	7,924,158
14	M-R: Baltimore City Public Schools			
15	352	Baltimore City Public Schools		
16		General Fund Appropriation	\$	204,659,716
17		Motor Vehicle Fund Appropriation	\$	3,654,000
18	M-R: Cable and Communications			
19	572	Cable and Communications Coordination		
20		General Fund Appropriation	\$	1,236,000
21		Special Fund Appropriation	\$	1,077,000
22	M-R: Civic Promotion			
23	589	Office of Promotion and the Arts		
24		General Fund Appropriation	\$	2,224,299
25	590	Civic Promotion		
26		General Fund Appropriation	\$	10,102,857
27		Motor Vehicle Fund Appropriation	\$	300,000
28	M-R: Commission for Women			
29	120	Promotion of Equal Rights for Women		
30		General Fund Appropriation	\$	140,000
31	M-R: Commission on Aging and Retirement Education			
32	325	Senior Services		
33		General Fund Appropriation	\$	1,158,530
34		Motor Vehicle Fund Appropriation	\$	325,000
35		Federal Fund Appropriation	\$	5,781,308
36		State Fund Appropriation	\$	5,003,212
37		Special Fund Appropriation	\$	724,668
38	M-R: Conditional Purchase Agreements			
39	129	Conditional Purchase Agreement Payments		
40		General Fund Appropriation	\$	22,598,000
41		Loan and Guarantee Enterprise Fund Appropriation	\$	581,000

Council Bill 08-0101

1	M-R: Contingent Fund		
2	121	Contingent Fund	
3		General Fund Appropriation	\$ 750,000
4	M-R: Convention Center Hotel		
5	535	Convention Center Hotel	
6		General Fund Appropriation	\$ 4,199,000
7	M-R: Convention Complex		
8	531	Convention Center Operations	
9		General Fund Appropriation	\$ 14,627,040
10		Convention Center Bond Fund Appropriation	\$ 4,616,000
11		State Fund Appropriation	\$ 3,938,400
12	540	1st Mariner Arena Operations	
13		General Fund Appropriation	\$ 450,000
14	M-R: Debt Service		
15	123	General Debt Service	
16		General Fund Appropriation	\$ 71,691,999
17		Motor Vehicle Fund Appropriation	\$ 14,512,000
18			
19	M-R: Educational Grants		
20	446	Educational Grants	
21		General Fund Appropriation	\$ 1,376,556
22	M-R: Employees' Retirement Contribution		
23	355	Employees' Retirement Contribution	
24		General Fund Appropriation	\$ 93,204,184
25		Motor Vehicle Fund Appropriation	\$ 7,729,000
26	M-R: Environmental Control Board		
27	117	Environmental Control Board	
28		General Fund Appropriation	\$ 473,000
29	M-R: Health and Welfare Grants		
30	385	Health and Welfare Grants	
31		General Fund Appropriation	\$ 411,372
32	M-R: Hispanic Commission		
33	433	Hispanic Commission	
34		General Fund Appropriation	\$ 160,000
35	M-R: Miscellaneous General Expenses		
36	122	Miscellaneous General Expenses	
37		General Fund Appropriation	\$ 17,280,123
38		Motor Vehicle Fund Appropriation	\$ 1,458,850

Council Bill 08-0101

1	M-R: Office of Children, Youth and Families		
2	350 Children, Youth and Families		
3	General Fund Appropriation	\$	862,000
4	Federal Fund Appropriation	\$	310,478
5	State Fund Appropriation	\$	244,487
6	M-R: Office of CitiStat Operations		
7	347 CitiStat Operations		
8	General Fund Appropriation	\$	661,996
9	M-R: Office of Criminal Justice		
10	225 Office of Criminal Justice		
11	General Fund Appropriation	\$	1,640,000
12	Federal Fund Appropriation	\$	9,791,466
13	State Fund Appropriation	\$	1,070,917
14	Special Fund Appropriation	\$	275,000
15	M-R: Office of Employment Development		
16	630 Administration (Title I)		
17	General Fund Appropriation	\$	290,668
18	Federal Fund Appropriation	\$	115,138
19	631 Job Training Partnership (Titles II/III)		
20	General Fund Appropriation	\$	800,754
21	Federal Fund Appropriation	\$	10,722,025
22	633 Youth Initiatives		
23	General Fund Appropriation	\$	2,891,680
24	Federal Fund Appropriation	\$	2,000,000
25	639 Special Services		
26	General Fund Appropriation	\$	3,852,441
27	Federal Fund Appropriation	\$	8,599,384
28	State Fund Appropriation	\$	1,142,930
29	Special Fund Appropriation	\$	1,000,000
30	M-R: Office of Information Technology		
31	147 Information Technology Services		
32	General Fund Appropriation	\$	2,643,000
33	151 Information Technology Support Services		
34	General Fund Appropriation	\$	8,645,000
35	M-R: Office of Neighborhoods		
36	354 Neighborhoods		
37	General Fund Appropriation	\$	667,172
38	M-R: Office of the Inspector General		
39	108 Office of the Inspector General		
40	General Fund Appropriation	\$	563,000

Council Bill 08-0101

1	M-R: Office of the Labor Commissioner		
2	128 Labor Relations		
3	General Fund Appropriation	\$	521,000
4	M-R: Retirees' Benefits		
5	351 Retirees' Benefits		
6	General Fund Appropriation	\$	94,687,119
7	Motor Vehicle Fund Appropriation	\$	7,269,000
8	M-R: Self-Insurance Fund		
9	126 Contribution to Self-Insurance Fund		
10	General Fund Appropriation	\$	11,225,082
11	Motor Vehicle Fund Appropriation	\$	2,894,554
12	M-R: TIF Debt Service		
13	124 TIF Debt Service		
14	General Fund Appropriation	\$	8,854,000
15	M-R: Veterans' Commission		
16	483 Veterans' Commission		
17	General Fund Appropriation	\$	140,000
18	Municipal and Zoning Appeals		
19	185 Zoning, Tax and Other Appeals		
20	General Fund Appropriation	\$	446,000
21	Planning		
22	187 City Planning		
23	General Fund Appropriation	\$	1,662,000
24	Motor Vehicle Fund Appropriation	\$	786,000
25	Federal Fund Appropriation	\$	1,319,483
26	State Fund Appropriation	\$	38,000
27	Police		
28	200 Administrative Direction and Control		
29	General Fund Appropriation	\$	38,531,643
30	201 Field Operations Bureau		
31	General Fund Appropriation	\$	200,616,104
32	Federal Fund Appropriation	\$	10,468,918
33	State Fund Appropriation	\$	7,300,000
34	202 Investigations		
35	General Fund Appropriation	\$	36,139,913
36	Federal Fund Appropriation	\$	79,660
37	Special Fund Appropriation	\$	2,535,000
38	203 Traffic		
39	Motor Vehicle Fund Appropriation	\$	12,894,000
40	State Fund Appropriation	\$	15,525

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1	204	Services Bureau		
2		General Fund Appropriation	\$	29,299,587
3		Special Fund Appropriation	\$	6,878,704
4	205	Non-actuarial Retirement Benefits		
5		General Fund Appropriation	\$	1,539,000
6	207	Research and Development		
7		General Fund Appropriation	\$	4,917,753
8	Public Works			
9	190	Departmental Administration		
10		General Fund Appropriation	\$	991,135
11		Motor Vehicle Fund Appropriation	\$	2,820,847
12	191	Permits		
13		General Fund Appropriation	\$	1,066,279
14		Motor Vehicle Fund Appropriation	\$	2,245,330
15	193	Facilities Management		
16		General Fund Appropriation	\$	24,701,924
17	198	Engineering/Construction Management		
18		General Fund Appropriation	\$	660,273
19		Motor Vehicle Fund Appropriation	\$	195,419
20	513	Solid Waste Special Services		
21		General Fund Appropriation	\$	3,290,440
22		Motor Vehicle Fund Appropriation	\$	26,295,185
23	515	Solid Waste Collection		
24		General Fund Appropriation	\$	24,166,383
25		Motor Vehicle Fund Appropriation	\$	1,696,847
26	516	Solid Waste Environmental Services		
27		General Fund Appropriation	\$	21,202,917
28	518	Storm Water Maintenance		
29		Motor Vehicle Fund Appropriation	\$	5,199,968
30	544	Sanitary Maintenance		
31		Waste Water Utility Fund Appropriation	\$	15,764,175
32	546	Water Maintenance		
33		Water Utility Fund Appropriation	\$	28,343,407
34	547	Meter Operations		
35		Water Utility Fund Appropriation	\$	4,252,044
36	550	Waste Water Facilities		
37		Waste Water Utility Fund Appropriation	\$	92,995,945

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1	552	Water Facilities		
2		Water Utility Fund Appropriation	\$	42,498,464
3	553	Water Engineering		
4		Water Utility Fund Appropriation	\$	15,113,401
5	554	Waste Water Engineering		
6		Waste Water Utility Fund Appropriation	\$	19,411,827
7	555	Environmental Services		
8		Waste Water Utility Fund Appropriation	\$	3,142,086
9		Water Utility Fund Appropriation	\$	577,640
10	560	Facilities Engineering		
11		Waste Water Utility Fund Appropriation	\$	391,967
12		Water Utility Fund Appropriation	\$	224,044
13	561	Utility Billing		
14		Water Utility Fund Appropriation	\$	9,900,000
15	565	Utility Debt Service		
16		Waste Water Utility Fund Appropriation	\$	39,418,000
17		Water Utility Fund Appropriation	\$	28,512,000
18	Recreation and Parks			
19	471	Administrative Direction and Control		
20		General Fund Appropriation	\$	4,030,123
21		State Fund Appropriation	\$	115,086
22		Special Fund Appropriation	\$	394,262
23	473	Municipal Concerts and Other Musical Events		
24		General Fund Appropriation	\$	41,860
25	478	General Park Services		
26		General Fund Appropriation	\$	9,957,164
27		Motor Vehicle Fund Appropriation	\$	500,000
28		Federal Fund Appropriation	\$	60,000
29		State Fund Appropriation	\$	195,475
30	479	Special Facilities		
31		General Fund Appropriation	\$	1,470,679
32		Special Fund Appropriation	\$	146,243
33	480	Regular Recreational Services		
34		General Fund Appropriation	\$	11,669,644
35		Federal Fund Appropriation	\$	60,000
36		State Fund Appropriation	\$	25,000
37		Special Fund Appropriation	\$	154,764

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1	482	Supplementary Recreational Services		
2		Special Fund Appropriation	\$	321,743
3	505	Park and Street Trees		
4		Motor Vehicle Fund Appropriation	\$	4,092,000
5		State Fund Appropriation	\$	470,000
6	Sheriff			
7	118	Sheriff Services		
8		General Fund Appropriation	\$	14,023,000
9		Federal Fund Appropriation	\$	24,500
10	Social Services			
11	365	Public Assistance		
12		General Fund Appropriation	\$	230,000
13	State's Attorney			
14	115	Prosecution of Criminals		
15		General Fund Appropriation	\$	26,843,000
16		Federal Fund Appropriation	\$	1,639,227
17		State Fund Appropriation	\$	4,494,797
18		Special Fund Appropriation	\$	50,000
19	Transportation			
20	195	Towing		
21		General Fund Appropriation	\$	456,951
22		Motor Vehicle Fund Appropriation	\$	9,123,762
23		State Fund Appropriation	\$	21,563
24	230	Administration		
25		General Fund Appropriation	\$	228,494
26		Motor Vehicle Fund Appropriation	\$	8,495,400
27		Federal Fund Appropriation	\$	375,000
28		State Fund Appropriation	\$	80,000
29		Special Fund Appropriation	\$	858,500
30	231	Traffic Engineering		
31		Motor Vehicle Fund Appropriation	\$	6,728,321
32	232	Parking		
33		Parking Management Fund Appropriation	\$	5,810,167
34	233	Traffic Signals		
35		Motor Vehicle Fund Appropriation	\$	7,659,893
36		State Fund Appropriation	\$	5,174
37	235	Parking Enforcement		
38		Parking Management Fund Appropriation	\$	9,456,833

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1	239	Traffic Safety		
2		Motor Vehicle Fund Appropriation	\$	3,056,246
3		Federal Fund Appropriation	\$	898,883
4	500	Street Lighting		
5		Motor Vehicle Fund Appropriation	\$	22,266,857
6	501	Highway Maintenance		
7		Motor Vehicle Fund Appropriation	\$	39,507,926
8	503	Engineering and Construction		
9		General Fund Appropriation	\$	524,555
10		Motor Vehicle Fund Appropriation	\$	2,720,595
11	548	Conduits		
12		Conduit Enterprise Fund Appropriation	\$	4,788,000
13	580	Parking Enterprise Facilities		
14		Parking Enterprise Fund Appropriation	\$	31,123,000
15	Wage Commission			
16	165	Wage Enforcement		
17		General Fund Appropriation	\$	451,000
18	War Memorial Commission			
19	487	Operation of War Memorial Building		
20		General Fund Appropriation	\$	417,000

Internal 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

144 Purchasing

An internal service fund is hereby authorized to provide for operation of a Municipal Reproduction and Printing Service, the costs of which are to be recovered from using agencies.

153 Risk Management Operations

An internal service fund is hereby authorized to provide for a Self-Insurance Program for administration of the Employee Health Clinic and Employee Safety and Workers' Compensation Claims Processing, the costs of which are to be recovered from the Self-Insurance Fund.

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Human Resources, Department of

160 Personnel Administration

An internal service fund is hereby authorized to provide for the operation of the Unemployment Insurance function, the costs of which are to be recovered from contributions from various fund sources.

161 Vision Care Program

An internal service fund is hereby authorized to provide for the operation of an Employee Vision Care Program, the costs of which are to be recovered from contributions from various fund sources.

Law, Department of

175 Legal Services

An internal service fund is hereby authorized to provide for a Self-Insurance Program covering Automotive Equipment, Police Animal Liability, Employee Liability and the administration of Workers' Compensation claims, the costs of which are to be recovered from the Self-Insurance Fund.

Mayoralty-Related

129 Conditional Purchase Agreements Payments

An internal service fund is hereby authorized to provide for principal and interest payments related to the improvements made to the Municipal Telephone Exchange, the costs of which are to be recovered from using agencies.

147 Information Technology Services

An internal service fund is hereby authorized to provide for the operation of the 800 Megahertz emergency response system, the costs of which are to be recovered from using agencies.

Public Works, Department of

189 Fleet Management

An internal service fund is hereby authorized to provide for operation of a Central Automotive and Mechanical Repair Service, the costs of which are to be recovered from using agencies.

B. Capital Budget

SECTION 2. AND BE IT FURTHER ORDAINED, That the Capital Improvement Appropriations herein made are for the following Construction Projects provided that the appropriations will be placed in Construction Reserve accounts at the beginning of the fiscal year and transferred by the Board of Estimates to Construction Accounts as project funds are needed.

Baltimore Development Corporation

601-115 West Side Initiative

General Obligation Bond Appropriation	\$	4,500,000
Other State Fund Appropriation	\$	5,000,000
Sale of City Real Property Appropriation	\$	500,000

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1	601-354 West Baltimore Industrial/Commercial Development		
2	General Obligation Bond Appropriation	\$	600,000
3	Sale of City Real Property Appropriation	\$	800,000
4	601-483 South Baltimore Commercial/Industrial Development		
5	General Obligation Bond Appropriation	\$	600,000
6	Sale of City Real Property Appropriation	\$	800,000
7	601-575 East Baltimore Commercial/Economic Development		
8	General Obligation Bond Appropriation	\$	600,000
9	Sale of City Real Property Appropriation	\$	800,000
10	601-860 Industrial and Commercial Financing		
11	General Obligation Bond Appropriation	\$	2,000,000
12	Sale of City Real Property Appropriation	\$	400,000
13	601-873 Brownfield Incentive Fund		
14	General Obligation Bond Appropriation	\$	1,000,000
15	Sale of City Real Property Appropriation	\$	400,000
16	601-982 Commercial Revitalization Programs		
17	General Obligation Bond Appropriation	\$	700,000
18	Sale of City Real Property Appropriation	\$	400,000
19	Baltimore City Public Schools		
20	417-124 BCPSS Systemics		
21	General Obligation Bond Appropriation	\$	9,397,000
22	418-051 Waverly Elementary/Middle School #51		
23	General Obligation Bond Appropriation	\$	1,418,000
24	418-226 Violetville Elementary School #226		
25	General Obligation Bond Appropriation	\$	1,951,000
26	418-245 Leith Walk Elementary School #245		
27	General Obligation Bond Appropriation	\$	2,410,000
28	418-414 Paul Laurence Dunbar High School #414		
29	General Obligation Bond Appropriation	\$	906,000
30	418-454 Carver High School #454		
31	General Obligation Bond Appropriation	\$	1,918,000
32	Department of Housing and Community Development		
33	588-037 Charter School Grant Program		
34	General Fund Appropriation	\$	750,000

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1	588-921 American Brewery Acquisition and Demolition		
2	General Obligation Bond Appropriation	\$	1,000,000
3	588-924 Baker/Division Street Acquisition and Demolition		
4	General Obligation Bond Appropriation	\$	1,000,000
5	588-925 Park Heights Redevelopment		
6	Community Development Block Grant Appropriation	\$	1,000,000
7	Other State Fund Appropriation	\$	3,000,000
8	588-926 Coldstream, Homestead and Montebello (CHM) Acquisition & Demolition		
9	General Obligation Bond Appropriation	\$	600,000
10	Community Development Block Grant Appropriation	\$	2,000,000
11	588-932 Poppleton Acquisition, Relocation and Demolition		
12	General Obligation Bond Appropriation	\$	2,142,000
13	Other Fund Appropriation	\$	1,000,000
14	588-933 Uplands Redevelopment (Sites A & B)		
15	General Obligation Bond Appropriation	\$	2,000,000
16	Community Development Block Grant Appropriation	\$	2,000,000
17	Other Federal Fund Appropriation	\$	17,500,000
18	588-935 Healthy Neighborhoods, Inc.		
19	General Obligation Bond Appropriation	\$	1,500,000
20	588-936 O'Donnell Heights Master Plan		
21	Community Development Block Grant Appropriation	\$	900,000
22	588-937 Barclay Redevelopment		
23	General Obligation Bond Appropriation	\$	819,000
24	Community Development Block Grant Appropriation	\$	1,000,000
25	588-939 Byrd Properties - Acquisition and Demolition		
26	Community Development Block Grant Appropriation	\$	2,000,000
27	588-940 Oliver Redevelopment		
28	Community Development Block Grant Appropriation	\$	1,000,000
29	Other Federal Fund Appropriation	\$	1,200,000
30	588-949 Somerset Court Demolition		
31	General Obligation Bond Appropriation	\$	2,836,000
32	588-979 East Baltimore Redevelopment		
33	General Obligation Bond Appropriation	\$	1,250,000
34	Other State Fund Appropriation	\$	10,000,000
35	588-981 Acquisition/Relocation Fund		
36	General Obligation Bond Appropriation	\$	1,150,000

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1	588-983 Demolition Program		
2	General Obligation Bond Appropriation	\$	2,400,000
3	588-984 Homeownership Incentive Program		
4	General Obligation Bond Appropriation	\$	1,000,000
5	Community Development Block Grant Appropriation	\$	915,000
6	588-985 Housing Development		
7	General Obligation Bond Appropriation	\$	1,000,000
8	Other Federal Fund Appropriation	\$	6,500,000
9	Sale of City Real Property Appropriation	\$	2,588,000
10	588-986 Housing Repair Assistance Programs		
11	Community Development Block Grant Appropriation	\$	850,000
12	588-987 Housing and Services - Special Needs Assistance Programs		
13	General Obligation Bond Appropriation	\$	153,000
14	General Fund Appropriation	\$	2,361,000
15	Other State Fund Appropriation	\$	2,000,000
16	Other Fund Appropriation	\$	1,439,000
17	588-989 Loan Repayment		
18	Community Development Block Grant Appropriation	\$	4,766,000
19	588-994 Special Capital Projects		
20	General Obligation Bond Appropriation	\$	2,300,000
21	State Race Track Grant Appropriation	\$	444,000
22	Urban Development Action Grant (UDAG)		
23	Repayment Appropriation	\$	200,000
24	588-996 Stabilization Program		
25	General Obligation Bond Appropriation	\$	1,100,000
26	Enoch Pratt Free Library		
27	457-200 Library Facilities - Modernization		
28	General Obligation Bond Appropriation	\$	1,500,000
29	Other State Fund Appropriation	\$	600,000
30	Department of Health		
31	312-324 Information Technology		
32	General Fund Appropriation	\$	100,000
33	312-325 Eastern Modular Building		
34	General Fund Appropriation	\$	250,000
35	313-002 Construction Reserve - Eastern Health District		
36	Other Fund Appropriation	\$	(113,000)

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1	313-004 Construction Reserve - Druid Health District		
2	Other Fund Appropriation	\$	(25,000)
3	313-013 Construction Reserve - Eastern Health District		
4	Other Fund Appropriation	\$	(21,000)
5	313-200 Reserve Account- Health Department		
6	Sale of City Real Property Appropriation	\$	(343,000)
7	Mayoralty		
8	127-003 Greenmount Senior Center Expansion		
9	General Fund Appropriation	\$	150,000
10	127-152 Baltimore City Heritage Area Projects		
11	General Fund Appropriation	\$	200,000
12	127-157 Hatton Senior Center		
13	General Fund Appropriation	\$	50,000
14	127-165 Upton Cultural Vistor Center		
15	General Obligation Bond Appropriation	\$	400,000
16	127-403 800 MHz SONET Ring Improvements		
17	General Fund Appropriation	\$	1,100,000
18	127-765 National Great Blacks in Wax Museum Expansion		
19	General Obligation Bond Appropriation	\$	400,000
20	127-767 B & O Storage Pavillion		
21	General Obligation Bond Appropriation	\$	200,000
22	127-768 Reginald F. Lewis Museum - Permanent Exhibits		
23	and Facility Enhancements		
24	General Obligation Bond Appropriation	\$	200,000
25	127-769 Creative Alliance - The Patterson		
26	General Obligation Bond Appropriation	\$	200,000
27	127-776 Sankofa Cultural Center		
28	General Obligation Bond Appropriation	\$	200,000
29	127-779 USS Constellation Museum - Heritage and Education Center		
30	General Obligation Bond Appropriation	\$	200,000
31	127-913 Various Senior Center Improvements		
32	General Fund Appropriation	\$	200,000

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Department of Planning

188-009 Area Master Plans		
General Obligation Bond Appropriation	\$	100,000
188-010 Historic Public Buildings/Monuments		
General Obligation Bond Appropriation	\$	100,000
188-011 Zoning Code Re-write (TransForm Baltimore)		
General Obligation Bond Appropriation	\$	400,000
188-012 CHAP Historic District Facade Grant Program		
General Obligation Bond Appropriation	\$	100,000
188-013 Capital Improvement Program (CIP) Technology		
General Obligation Bond Appropriation	\$	250,000

Department of Public Works

197-144 Abel Wolman Basement Structural Repair		
General Fund Appropriation	\$	240,000
197-170 Municipal Buildings Master Plan		
General Fund Appropriation	\$	500,000
197-171 Conservatory Improvements		
General Fund Appropriation	\$	100,000
197-172 Fencing Improvements		
General Fund Appropriation	\$	150,000
197-174 DPW Street Cut Section Office Improvements		
General Fund Appropriation	\$	50,000
197-189 Central Garage Relocation New Facilities Const. (Biddle Street)		
General Fund Appropriation	\$	487,000
City Motor Vehicle Revenue Fund Appropriation	\$	713,000
197-211 Courthouse East Roof Improvements		
General Fund Appropriation	\$	250,000
197-411 Guilford Building Elevator Upgrades		
General Obligation Bond Appropriation	\$	600,000
197-616 Abel Wolman Building Electrical System Upgrade		
General Obligation Bond Appropriation	\$	400,000
197-840 Race Street Environmental Remediation		
City Motor Vehicle Revenue Fund Appropriation	\$	130,000

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1	517-022 Solid Waste Vehicle Storage / Repair Facility		
2	General Fund Appropriation	\$	500,000
3	517-047 Quarantine Road Landfill Expansion		
4	Other Fund Appropriation	\$	10,000,000
5	517-500 Solid Waste Facility Renovations		
6	General Fund Appropriation	\$	250,000
7	City Motor Vehicle Revenue Fund Appropriation	\$	200,000
8	517-501 Methane Gas Collection System		
9	Other Federal Fund Appropriation	\$	250,000
10	520-092 Roselawn Avenue Storm Drain Improvements		
11	City Motor Vehicle Revenue Fund Appropriation	\$	300,000
12	520-099 Small Storm Drain and Inlet Repairs		
13	City Motor Vehicle Revenue Fund Appropriation	\$	400,000
14	520-100 Storm Water Drain - Safety Grates		
15	City Motor Vehicle Revenue Fund Appropriation	\$	200,000
16	520-400 Pulaski Highway Storm Water Improvements		
17	City Motor Vehicle Revenue Fund Appropriation	\$	300,000
18	520-439 On Call Storm Drain Design/Engineering Service		
19	City Motor Vehicle Revenue Fund Appropriation	\$	500,000
20	520-450 Annapolis Road Storm Drain Improvements		
21	City Motor Vehicle Revenue Fund Appropriation	\$	500,000
22	520-451 Fairmount Storm Drain Improvements		
23	City Motor Vehicle Revenue Fund Appropriation	\$	700,000
24	520-711 Emergency Flood Mitigation		
25	City Motor Vehicle Revenue Fund Appropriation	\$	200,000
26	520-715 Northeast Baltimore Drainage Improvements		
27	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
28	520-933 Middle Branch Utility Infrastructure Study		
29	City Motor Vehicle Revenue Fund Appropriation	\$	50,000
30	525-449 Baltimore Harbor - Middle Branch Debris Collector		
31	Other Fund Appropriation	\$	600,000
32	525-646 Watershed Restoration Study		
33	City Motor Vehicle Revenue Fund Appropriation	\$	120,000

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1	525-649 Upper Moore's Run Stream Restoration Project		
2	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
3	525-707 Urgent Needs Engineering Support		
4	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
5	525-710 Woodberry Forest Initiation Project		
6	City Motor Vehicle Revenue Fund Appropriation	\$	160,000
7	525-715 Western Run Stream Restoration Phase II		
8	Other Fund Appropriation	\$	300,000
9	525-993 Watershed 263 Phase 1 Bio-retention		
10	City Motor Vehicle Revenue Fund Appropriation	\$	120,000
11	525-994 Powder Mill Run Stream Restoration - Phase 1		
12	City Motor Vehicle Revenue Fund Appropriation	\$	2,050,000
13	525-996 Green School Phase III		
14	City Motor Vehicle Revenue Fund Appropriation	\$	50,000
15	525-998 Western Run Stream Restoration - Phase I		
16	Other Fund Appropriation	\$	2,500,000
17	551-233 Wastewater Collection System - Annual Improvements		
18	Waste Water Revenue Bond Appropriation	\$	1,000,000
19	County Grant Appropriation	\$	1,000,000
20	551-401 Sewer Replacement Projects		
21	Waste Water Utility Fund Appropriation	\$	2,000,000
22	551-403 Small Sewer Extensions and Improvements		
23	Waste Water Utility Fund Appropriation	\$	750,000
24	551-404 Infiltration / Inflow Correction Program		
25	Waste Water Utility Fund Appropriation	\$	2,000,000
26	551-410 Improvements to Herring Run Interceptor- Phase 1 SC 836		
27	Waste Water Utility Fund Appropriation	\$	10,937,000
28	County Grant Appropriation	\$	6,703,000
29	551-526 Back River Digester Renovations SC-8526		
30	Waste Water Revenue Bond Appropriation	\$	25,000,000
31	County Grant Appropriation	\$	25,000,000
32	551-528 Patapsco WWTP - Enhanced Nutrient Removal -		
33	SC-845, SC-852, SC-855		
34	Waste Water Revenue Bond Appropriation	\$	12,160,000
35	Other State Fund Appropriation	\$	152,000,000
36	County Grant Appropriation	\$	25,840,000

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1	551-533 Annual Facilities Improvements		
2	Waste Water Revenue Bond Appropriation	\$	600,000
3	Waste Water Utility Fund Appropriation	\$	900,000
4	County Grant Appropriation	\$	1,500,000
5	551-569 Urgent Sanitary A/E Services		
6	Waste Water Revenue Bond Appropriation	\$	2,250,000
7	551-585 Patapsco Liquid Oxygen (LOX) Plant		
8	Waste Water Revenue Bond Appropriation	\$	320,000
9	County Grant Appropriation	\$	680,000
10	551-627 Wet Weather Program		
11	Waste Water Revenue Bond Appropriation	\$	3,328,000
12	County Grant Appropriation	\$	1,672,000
13	551-681 Wastewater Facilities Security Improvements		
14	Waste Water Revenue Bond Appropriation	\$	250,000
15	County Grant Appropriation	\$	250,000
16	551-687 Patapsco Chlorine Conversion		
17	Waste Water Revenue Bond Appropriation	\$	1,600,000
18	County Grant Appropriation	\$	3,400,000
19	551-930 Uplands Wastewater Infrastructure		
20	Waste Water Revenue Bond Appropriation	\$	545,000
21	551-932 EBDI Wastewater Infrastructure		
22	Waste Water Revenue Bond Appropriation	\$	645,000
23	551-933 Middle Branch Utility Infrastructure Study		
24	Waste Water Utility Fund Appropriation	\$	100,000
25	557-031 Water Distribution System - Improvements		
26	Water Utility Fund Appropriation	\$	1,000,000
27	County Grant Appropriation	\$	1,000,000
28	557-070 Watershed Road and Bridge Maintenance		
29	Water Revenue Bond Appropriation	\$	7,572,000
30	County Grant Appropriation	\$	5,048,000
31	557-100 Water Infrastructure Rehabilitation		
32	Water Revenue Bond Appropriation	\$	8,050,000
33	Water Utility Fund Appropriation	\$	1,950,000
34	557-101 Water Mains - Installation		
35	Water Utility Fund Appropriation	\$	2,000,000
36	County Grant Appropriation	\$	1,000,000

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1	557-130 Water System Cathodic Protection		
2	Water Utility Fund Appropriation	\$	500,000
3	557-133 Meter Replacement Program		
4	Water Utility Fund Appropriation	\$	250,000
5	County Grant Appropriation	\$	250,000
6	557-300 Water Facilities - Annual Improvements		
7	Water Utility Fund Appropriation	\$	900,000
8	County Grant Appropriation	\$	600,000
9	557-400 Valve and Hydrant Replacement - Annual		
10	Water Utility Fund Appropriation	\$	1,000,000
11	County Grant Appropriation	\$	1,000,000
12	557-638 Water Audit		
13	Water Utility Fund Appropriation	\$	300,000
14	County Grant Appropriation	\$	200,000
15	557-713 Towson Finished Water Reservoir Improvements		
16	Water Revenue Bond Appropriation	\$	11,343,000
17	County Grant Appropriation	\$	20,657,000
18	557-715 Ashburton Finished Water Reservoir Improvements		
19	Water Revenue Bond Appropriation	\$	1,200,000
20	County Grant Appropriation	\$	800,000
21	557-716 Druid Lake Finished Water Reservoir Improvements		
22	Water Revenue Bond Appropriation	\$	3,060,000
23	County Grant Appropriation	\$	1,940,000
24	557-717 Fullerton Finished Water Reservoir Improvements		
25	Water Revenue Bond Appropriation	\$	12,500,000
26	557-727 Deer Creek Pumping Station Improvements		
27	Water Revenue Bond Appropriation	\$	19,950,000
28	County Grant Appropriation	\$	15,050,000
29	557-732 Monitoring Water Transmission Mains		
30	Water Utility Fund Appropriation	\$	500,000
31	County Grant Appropriation	\$	500,000
32	557-917 Water Pumping Stations Annual Improvements		
33	Water Revenue Bond Appropriation	\$	450,000
34	County Grant Appropriation	\$	550,000
35	557-930 Uplands Water Infrastructure		
36	Water Revenue Bond Appropriation	\$	476,000

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1	557-932 EBDI Water Infrastructure		
2	Water Revenue Bond Appropriation	\$	563,000
3	557-933 Middle Branch Utility Infrastructure Study		
4	Water Utility Fund Appropriation	\$	100,000
5	Department of Recreation and Parks		
6	474-673 Baltimore Gateways: Mt Vernon Place Phase II		
7	City Motor Vehicle Revenue Fund Appropriation	\$	300,000
8	474-732 Parkland Expansion / University of Baltimore Playing Fields		
9	General Fund Appropriation	\$	423,000
10	474-744 Clifton Park Recreation Center		
11	General Obligation Bond Appropriation	\$	2,550,000
12	State Open Space Matching Grant Appropriation	\$	1,260,000
13	474-755 Street Tree Operations FY09		
14	City Motor Vehicle Revenue Fund Appropriation	\$	200,000
15	Critical Area Stormwater Management Fund Appropriation	\$	100,000
16	474-757 Herring Run Greenway: Phase I Morgan State		
17	to Sinclair Lane		
18	Federal Transportation Enhancement Grant Appropriation	\$	2,100,000
19	City Motor Vehicle Revenue Fund Appropriation	\$	2,100,000
20	474-758 Major Park Improvements Fiscal 2009		
21	City Motor Vehicle Revenue Fund Appropriation	\$	900,000
22	474-759 Park & Recreation Facility Renovation Fiscal 2009		
23	General Obligation Bond Appropriation	\$	600,000
24	474-761 Patterson Park Rec Center Expansion for Audubon		
25	Environmental Programing		
26	State Open Space Matching Grant Appropriation	\$	300,000
27	474-763 Wyman Park Dell Master Plan II: Stone Wall Renovation		
28	General Fund Appropriation	\$	300,000
29	474-764 Park & Playground Renovation Fiscal 2009		
30	General Obligation Bond Appropriation	\$	800,000
31	474-765 Courts & Field Renovation Fiscal 2009		
32	General Obligation Bond Appropriation	\$	450,000
33	State Open Space Matching Grant Appropriation	\$	800,000
34	474-766 Herring Run Park Master Plan: Father Hooper Fields		
35	State Open Space Matching Grant Appropriation	\$	100,000

Council Bill 08-0101

1	474-767 Baltimore Playlot Program Fiscal 2009		
2	State Open Space Grant Appropriation	\$	300,000
3	474-768 Waterway Improvement Program Fiscal 2009		
4	State Waterway Improvement Fund Appropriation	\$	550,000
5	474-769 Park Building Renovations Fiscal 2009		
6	General Obligation Bond Appropriation	\$	100,000
7	474-779 Pool & Bathhouse Renovation: Druid Hill		
8	General Fund Appropriation	\$	200,000
9	474-786 Maryland Community Parks and Playground Program		
10	Fiscal 2009		
11	Other State Fund Appropriation	\$	295,000
12	Department of Transportation		
13	504-100 Footway Reconstruction		
14	City Motor Vehicle Revenue Fund Appropriation	\$	600,000
15	Private Payments - Sidewalks Appropriation	\$	1,500,000
16	504-200 Alley Reconstruction		
17	City Motor Vehicle Revenue Fund Appropriation	\$	1,500,000
18	Private Payments - Alleys Appropriation	\$	1,500,000
19	504-300 Tree Root Damage		
20	City Motor Vehicle Revenue Fund Appropriation	\$	1,250,000
21	Other Fund Appropriation	\$	1,250,000
22	506-315 Edmondson Avenue Bridge Reconstruction		
23	Federal Highway Transportation Fund Appropriation	\$	1,000,000
24	506-700 Edison Highway over Amtrak Bridge Rehabilitation (BC 4208)		
25	City Motor Vehicle Revenue Fund Appropriation	\$	350,000
26	506-701 Minor Bridge Rehabilitation Projects		
27	City Motor Vehicle Revenue Fund Appropriation	\$	650,000
28	507-416 Hawkins Point Road Bridge over CSX Railroad		
29	(SAFETEA-LU)		
30	Federal Highway Transportation Fund Appropriation	\$	16,000,000
31	City Motor Vehicle Revenue Fund Appropriation	\$	4,000,000
32	508-101 Fairfield Ecological Industrial Streets (SAFETEA-LU)		
33	Other Fund Appropriation	\$	8,200,000
34	508-280 Wilkens Avenue Gateway Reconstruction		
35	Federal Highway Transportation Fund Appropriation	\$	3,000,000

Council Bill 08-0101

1	508-363 Sinclair Lane Over CSX (SAFETEA-LU)		
2	City Motor Vehicle Revenue Fund Appropriation	\$	1,150,000
3	Other Private Fund and Grant Appropriation	\$	2,550,000
4	Other Fund Appropriation	\$	2,300,000
5	508-398 Martin Luther King Boulevard Widening Study		
6	City Motor Vehicle Revenue Fund Appropriation	\$	25,000
7	508-453 Dundalk Avenue Streetscape (Eastern to City Line)		
8	Federal Highway Transportation Fund Appropriation	\$	8,000,000
9	County Grant Appropriation	\$	1,500,000
10	508-454 Reisterstown Road Streetscape		
11	Other Fund Appropriation	\$	2,000,000
12	508-460 York Road (Glenwood Ave to 33rd St.)		
13	Other Fund Appropriation	\$	1,000,000
14	508-465 Curb Repair Job Order Contract (JOC)		
15	City Motor Vehicle Revenue Fund Appropriation	\$	500,000
16	508-496 Slab Repairs		
17	State Department of Transportation Loan Appropriation	\$	200,000
18	City Motor Vehicle Revenue Fund Appropriation	\$	775,000
19	508-550 Neighborhood Street Reconstruction		
20	Other Fund Appropriation	\$	3,100,000
21	508-605 Little Italy Streetscape		
22	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
23	Other Fund Appropriation	\$	500,000
24	508-616 West Baltimore Marc Neighborhood Improvements		
25	(SAFETEA-LU)		
26	City Motor Vehicle Revenue Fund Appropriation	\$	180,000
27	Other Fund Appropriation	\$	720,000
28	508-621 Liberty Heights Ave and Druid Hill Park in Baltimore		
29	(SAFETEA-LU)		
30	Other Fund Appropriation	\$	1,900,000
31	508-630 Revalidation of Survey Control Points		
32	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
33	508-641 Feasibility Studies		
34	City Motor Vehicle Revenue Fund Appropriation	\$	150,000
35	508-644 ADA Ramp Upgrades		
36	City Motor Vehicle Revenue Fund Appropriation	\$	200,000

Council Bill 08-0101

1	508-661 Baltimore Water Taxi (SAFETEA-LU)	
2	Other Fund Appropriation	\$ 1,800,000
3	508-882 Annapolis Waterview and Maisel Road Bridges	
4	Federal Highway Transportation Fund Appropriation	\$ 10,000,000
5	508-980 Downtown Shuttle System	
6	City Motor Vehicle Revenue Fund Appropriation	\$ 3,250,000
7	508-981 In-House Street Resurfacing Program Enhancements	
8	City Motor Vehicle Revenue Fund Appropriation	\$ 750,000
9	509-402 Boston Street Viaduct	
10	Federal Transportation Enhancement Grant Appropriation	\$ 1,000,000
11	City Motor Vehicle Revenue Fund Appropriation	\$ 200,000
12	510-019 Fiber Optic Design and Study	
13	Federal Highway Transportation Fund Appropriation	\$ 4,000,000
14	City Motor Vehicle Revenue Fund Appropriation	\$ 800,000
15	510-034 Pedestrian Lighting -- Citywide	
16	City Motor Vehicle Revenue Fund Appropriation	\$ 118,000
17	512-034 Signal Timing Optimization Citywide	
18	Other Fund Appropriation	\$ 280,000
19	512-049 Reversible Lane System Replacement	
20	City Motor Vehicle Revenue Fund Appropriation	\$ 200,000
21	512-053 Traffic Surveillance Camera Expansion	
22	Federal Highway Transportation Fund Appropriation	\$ 240,000
23	City Motor Vehicle Revenue Fund Appropriation	\$ 60,000
24	512-054 Traffic Signal Maintenance Equipment Purchase	
25	City Motor Vehicle Revenue Fund Appropriation	\$ 250,000
26	512-057 Geometric Improvements	
27	City Motor Vehicle Revenue Fund Appropriation	\$ 100,000
28	512-059 Variable Message Signs	
29	Federal Transportation Enhancement Grant Appropriation	\$ 1,200,000
30	City Motor Vehicle Revenue Fund Appropriation	\$ 300,000
31	512-062 Traffic Detector Upgrade Program	
32	Federal Highway Transportation Fund Appropriation	\$ 400,000
33	City Motor Vehicle Revenue Fund Appropriation	\$ 100,000
34	512-069 Neighborhood Traffic Calming	
35	Other Fund Appropriation	\$ 25,000

Council Bill 08-0101

1	512-070 Wilkens at Caton Avenue Intersection Improvement	
2	City Motor Vehicle Revenue Fund Appropriation	\$ 365,000
3	Other Fund Appropriation	\$ 300,000
4	512-071 Southeast Transportation Action Plan	
5	Other Fund Appropriation	\$ 1,200,000
6	512-073 41st Street at Falls Road Intersection Improvement	
7	City Motor Vehicle Revenue Fund Appropriation	\$ 500,000
8	Other Fund Appropriation	\$ 250,000
9	512-074 Traffic Mitigation Studies	
10	Other Fund Appropriation	\$ 3,350,000
11	514-705 Harford Road (North Ave to Erdman)-Federal Resurface NE	
12	Federal Highway Transportation Fund Appropriation	\$ 4,800,000
13	City Motor Vehicle Revenue Fund Appropriation	\$ 1,200,000
14	514-719 Lombard Street Rehabilitation (Martin Luther King	
15	Boulevard to President)	
16	City Motor Vehicle Revenue Fund Appropriation	\$ 2,300,000
17	514-725 Emergency Resurfacing (JOC)	
18	City Motor Vehicle Revenue Fund Appropriation	\$ 1,100,000
19	514-726 Pavement Management System/Asset Management	
20	City Motor Vehicle Revenue Fund Appropriation	\$ 200,000
21	514-733 Northern Parkway	
22	Federal Highway Transportation Fund Appropriation	\$ 7,500,000
23	Other Fund Appropriation	\$ 1,500,000
24	514-736 Belair Road Improvement Study	
25	City Motor Vehicle Revenue Fund Appropriation	\$ 100,000
26	514-762 Resurfacing Highways Northeast - Sector I	
27	Other Fund Appropriation	\$ 4,000,000
28	514-763 Resurfacing Highways Northwest - Sector 2	
29	Other Fund Appropriation	\$ 4,000,000
30	514-764 Resurfacing Highways Southwest - Sector 3	
31	Other Fund Appropriation	\$ 4,000,000
32	514-765 Resurfacing Highways Southeast - Sector 4	
33	Other Fund Appropriation	\$ 4,000,000
34	514-766 Federal Resurfacing - Northeast - Sector I	
35	Federal Highway Transportation Fund Appropriation	\$ 1,440,000
36	City Motor Vehicle Revenue Fund Appropriation	\$ 360,000

Council Bill 08-0101

1	514-767 Federal Resurfacing - Northwest - Sector II		
2	Federal Highway Transportation Fund Appropriation	\$	1,440,000
3	City Motor Vehicle Revenue Fund Appropriation	\$	360,000
4	514-768 Federal Resurfacing - Southwest - Sector III		
5	City Motor Vehicle Revenue Fund Appropriation	\$	360,000
6	514-769 Federal Resurfacing - Southeast - Sector IV		
7	Federal Highway Transportation Fund Appropriation	\$	1,440,000
8	Other Fund Appropriation	\$	360,000
9	514-880 Beckley Street		
10	Other State Fund Appropriation	\$	1,000,000
11	514-881 Local Resurfacing - Downtown		
12	Other Fund Appropriation	\$	2,000,000
13	527-186 Commercial District Street Lights/Landscaping		
14	City Motor Vehicle Revenue Fund Appropriation	\$	250,000
15	527-200 Star Spangled Heritage Trails Maintenance		
16	City Motor Vehicle Revenue Fund Appropriation	\$	75,000
17	527-218 Lexington Street- Streetscape (Park to Liberty)		
18	City Motor Vehicle Revenue Fund Appropriation	\$	850,000
19	527-293 East Baltimore Development, Inc. Site Infrastructure		
20	City Motor Vehicle Revenue Fund Appropriation	\$	3,872,000
21	527-301 Broening Highway - Infrastructure/Utility		
22	(Canton Industrial Area)		
23	Other State Fund Appropriation	\$	7,000,000
24	527-312 Inner Harbor - Infrastructure/ Utility (Inner Harbor)		
25	City Motor Vehicle Revenue Fund Appropriation	\$	1,000,000
26	527-313 Midtown Streetscape/Traffic Improvements		
27	Other Fund Appropriation	\$	3,000,000
28	527-315 Industrial Areas Resurfacing (Job Order Contracts) -		
29	Infrastructure (City-wide)		
30	City Motor Vehicle Revenue Fund Appropriation	\$	700,000
31	527-322 Fairfield Industrial Park: Patapsco Road		
32	City Motor Vehicle Revenue Fund Appropriation	\$	170,000
33	527-332 Howard Park/Liberty Heights Resurfacing		
34	City Motor Vehicle Revenue Fund Appropriation	\$	200,000

Council Bill 08-0101

1	527-393 Barclay Site Infrastructure	
2	City Motor Vehicle Revenue Fund Appropriation	\$ 750,000
3	527-493 Uplands Redevelopment Site Infrastructure	
4	City Motor Vehicle Revenue Fund Appropriation	\$ 2,000,000
5	527-627 Park Circle Intersection Improvements	
6	City Motor Vehicle Revenue Fund Appropriation	\$ 1,787,000
7	563-002 Conduit Replacement Program	
8	Other Fund Appropriation	\$ 3,419,00

Internal Service Fund Authorization

Public Works, Department of

197 Bureau of General Services

An internal service fund is hereby authorized to provide for repairs and renovations to Central Automotive and Mechanical Repair Service facilities, the costs of which are to be recovered from using agencies.

SECTION 3. AND BE IT FURTHER ORDAINED, That the amounts set forth in Section 2 above designated deappropriations and enclosed in parentheses shall revert to the surpluses of the respective funds and be available for appropriation by this or subsequent ordinances.

SECTION 4. AND BE IT FURTHER ORDAINED, That:

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

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

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

Council Bill 08-0101

SECTION 5. The foregoing appropriations in summary consist of:

<u>Fund</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
General	\$ 1,336,914,000	\$ 8,611,000	\$ 1,345,525,000
Motor Vehicle	194,427,000	47,400,000	241,827,000
Parking Management	15,267,000	0	15,267,000
Convention Center Bond	4,616,000	0	4,616,000
Waste Water Utility	171,124,000	16,687,000	187,811,000
Water Utility	129,421,000	8,500,000	137,921,000
Parking Enterprise	31,123,000	0	31,123,000
Conduit Enterprise	4,788,000	3,419,000	8,207,000
Loan and Guarantee Enterprise	3,810,000	0	3,810,000
Federal	183,976,374	105,441,000	289,417,374
State	73,656,939	184,849,000	258,505,939
Special	45,369,576	307,912,000*	353,281,576
General Obligation Bonds	0	60,000,000	60,000,000
	<u>\$ 2,194,492,889</u>	<u>\$ 742,819,000</u>	<u>\$ 2,937,311,889</u>

*Consisting of:

County	\$116,140,000
Revenue Bonds and Notes	112,862,000
Other Fund Sources	78,910,000
	<u>\$307,912,000</u>

Approved by the Board of Estimates


President


Mayor


Comptroller

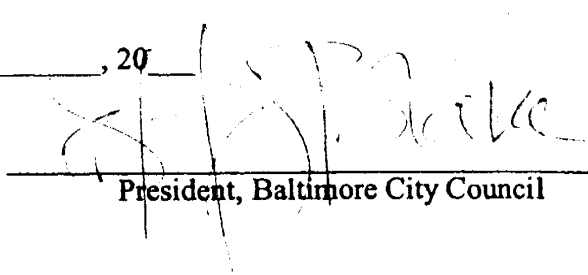

Director of Public Works


City Solicitor

BOARD OF ESTIMATES

Council Bill 08-0101

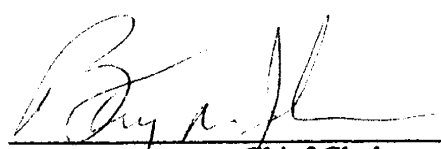
Certified as duly passed this JUN 16 2008 day of _____, 20__



President, Baltimore City Council

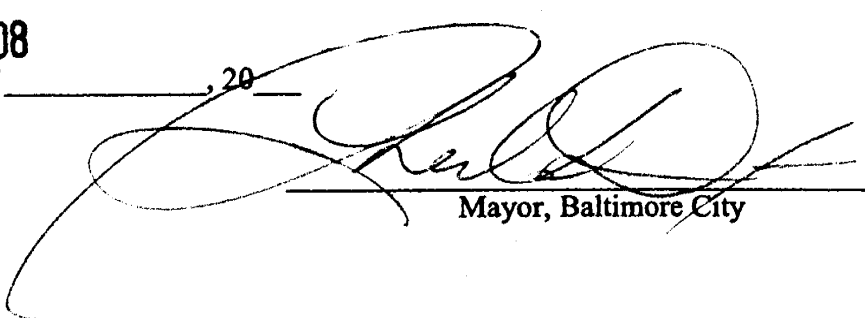
Certified as duly delivered to Her Honor, the Mayor,

this _____ day of JUN 16 2008, 20__



Chief Clerk

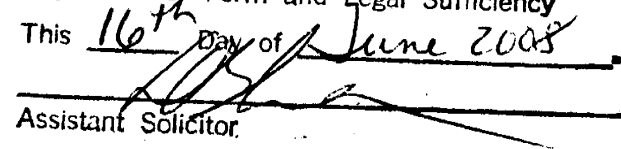
JUN 16 2008
Approved this _____ day of _____, 20__



Mayor, Baltimore City

Approved For Form and Legal Sufficiency

This 16th Day of June 2008



Assistant Solicitor

A TRUE COPY

Edward J. Gallagher
Director of Finance

CITY OF BALTIMORE
ORDINANCE 08 - 46
Council Bill 08-0102

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: April 28, 2008
Assigned to: Budget and Appropriations Committee and Committee of the Whole
Committee Report: Favorable
Council action: Adopted
Read second time: June 16, 2008

AN ORDINANCE CONCERNING

Annual Property Tax -- Fiscal Year 2009

FOR the purpose of providing a tax for the use of the Mayor and City Council of Baltimore for the period July 1, 2008, through June 30, 2009; and setting the semiannual payment service charge for that period.

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That for the period July 1, 2008, through June 30, 2009, a tax is levied and imposed for the use of the Mayor and City Council of Baltimore on all property in the City of Baltimore (except property exempt by law), as follows:

(a) except as otherwise specified in item (b) of this section, a tax of \$2.268 is levied and imposed on every \$100 of assessed or assessable value of real property; and

(b) a tax of \$5.67 is levied and imposed on every \$100 of assessed or assessable value of:

(1) personal property; and

(2) operating real property described in State Tax-Property Article § 8-109(c).

SECTION 2. AND BE IT FURTHER ORDAINED, That this tax shall be paid and collected in the manner prescribed by law including the provisions of Section 10-210 of the Tax-Property Article of the Annotated Code of the Public General Laws of Maryland.

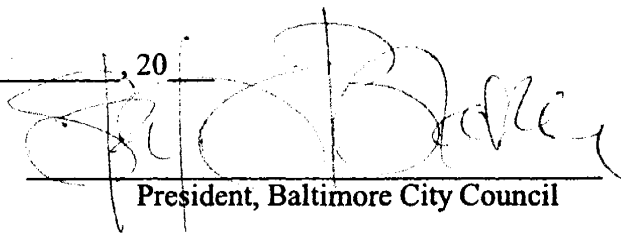
SECTION 3. AND BE IT FURTHER ORDAINED, That for the period July 1, 2008, through June 30, 2009, the semiannual payment service charge to be imposed under State Tax-Property Article § 10-204.3 is 0.520%.

SECTION 4. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

Council Bill 08-0102

JUN 16 2008

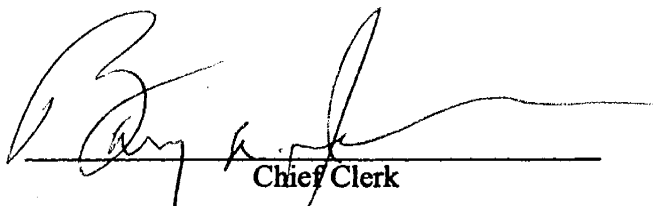
Certified as duly passed this _____ day of _____, 20____



President, Baltimore City Council

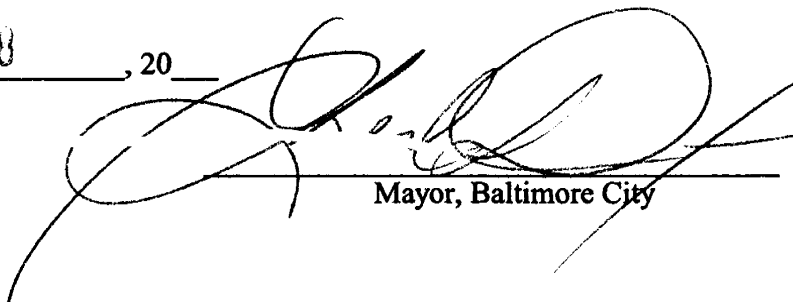
Certified as duly delivered to Her Honor, the Mayor,

this _____ day of JUN 16 2008, 20____



Chief Clerk

Approved this JUN 16 2008 day of _____, 20____



Mayor, Baltimore City

Approved For Form and Legal Sufficiency

This 16th day of June 2008.



Assistant Solicitor

A TRUE COPY

Edward J. Gallagher
Director of Finance

CITY OF BALTIMORE
RESOLUTION 08-02
Council Bill 08-0113

Introduced by: The Council President
At the request of: The Administration (Baltimore City Board of School Commissioners)
Introduced and read first time: May 5, 2008
Assigned to: Budget and Appropriations Committee and Committee of the Whole
Committee Report: Favorable
Council action: Adopted
Read second time: June 16, 2008

A RESOLUTION OF THE MAYOR AND CITY COUNCIL CONCERNING

**Operating Budget for the Baltimore City Board of School Commissioners
for the Fiscal Year Ending June 30, 2009**

FOR the purpose of approving the budget estimated to be needed for the Baltimore City Board of School Commissioners for operating programs during Fiscal 2009; providing for certification of the approved budget to the State Superintendent of Schools; and providing for a special effective date.

BY authority of
Article - Education
Section(s) 5-102
Annotated Code of Maryland
(1997 Replacement Volume and Supplement)

SECTION 1. BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the following amounts or so much thereof as shall be sufficient are hereby approved from the amounts estimated to be available in the designated funds during the fiscal year ending June 30, 2009.

Operating Budget

Baltimore City Public School System

General Fund Expenses:

Schools:

Education	\$	584,628,021
Total	\$	584,628,021

Board of School Commissioners:

Board of School Commissioners

Education	\$	1,643,927
Total	\$	1,643,927

Council Bill 08-0113

1	Chief Executive Officer:		
2	Chief Executive Officer - Administration		
3	Education	\$	2,180,057
4	Total	\$	2,180,057
5	Human Resources Officer		
6	Education	\$	5,663,354
7	Total	\$	5,663,354
8	Research, Evaluation, Assessment, and Accountability Office		
9	Education	\$	3,420,113
10	Total	\$	3,420,113
11	Office of Communications		
12	Executive Director - Partnerships etc.	\$	1,732,199
13	Total	\$	1,732,199
14	Office of Legal Counsel		
15	Education	\$	1,952,233
16	Total	\$	1,952,233
17	Summary - Chief Executive Officer		
18	Education	\$	14,947,956
19	Total	\$	14,947,956
20	Chief of Staff:		
21	Office of the Chief of Staff		
22	Education	\$	8,795,916
23	Total	\$	8,795,916
24	Chief Academic Officer:		
25	Chief Academic Officer - Administration		
26	Education	\$	9,376,705
27	Total	\$	9,376,705
28	Academic Achievement Officer:		
29	Academic Achievement Office Administration		
30	Education	\$	970,789
31	Total	\$	970,789

Council Bill 08-0113

1	Office of Early Learning		
2	Education	\$	1,646,596
3	Total	\$	1,646,596
4	Literacy Office		
5	Education	\$	694,230
6	Total	\$	694,230
7	Mathematics Office		
8	Education	\$	879,601
9	Total	\$	879,601
10	Low Incidence and Inclusion Office		
11	Education	\$	3,367,517
12	Total	\$	3,367,517
13	Curriculum and Instruction - High School Assessment		
14	Education	\$	4,576,880
15	Total	\$	4,576,880
16	Curriculum and Instruction - Multicultural Summary		
17	Education	\$	3,638,951
18	Total	\$	3,638,951
19	Career and Technology Education		
20	Education	\$	394,048
21	Total	\$	394,048
22	Summary - Deputy Academic Achievement Officer		
23	Education	\$	16,168,612
24	Total	\$	16,168,612
25	Deputy Special Education Officer:		
26	Special Education Officer Administration		
27	Education	\$	2,469,157
28	Total	\$	2,469,157
29	Compensatory Services		
30	Education	\$	922,832
31	Total	\$	922,832
32	Administrative Services		
33	Education	\$	70,734,142
34	Total	\$	70,734,142
35	Related Services		
36	Education	\$	8,104,442
37	Total	\$	8,104,442

Council Bill 08-0113

1	Individualized Education Plan (IEP) Team		
2	Education	\$	1,277,871
3	Total	\$	1,277,871
4	Office of Special Education Monitoring and Compliance		
5	Education	\$	3,686,892
6	Total	\$	3,686,892
7	Summary - Deputy Special Education Officer		
8	Education	\$	87,195,336
9	Total	\$	87,195,336
10	Student Support Services Officer:		
11	Academic Support Services Administration		
12	Education	\$	945,000
13	Total	\$	945,000
14	Summer Learning		
15	Education	\$	4,375,000
16	Total	\$	4,375,000
17	Extended Learning		
18	Education	\$	2,069,915
19	Total	\$	2,069,915
20	School Improvement		
21	Education	\$	421,573
22	Total	\$	421,573
23	Student Support Services		
24	Education	\$	7,685,413
25	Total	\$	7,685,413
26	Student Placement and Records		
27	Education	\$	796,757
28	Total	\$	796,757
29	Summary - Student Support Officer		
30	Education	\$	16,293,658
31	Total	\$	16,293,658
32	Summary - Chief Academic Officer		
33	Education	\$	129,034,311
34	Total	\$	129,034,311

Council Bill 08-0113

1	Chief Operating Officer:		
2	Chief Operating Officer - Administration		
3	Education	\$	976,003
4	Total	\$	976,003
5	Student Transportation		
6	Education	\$	32,127,998
7	Total	\$	32,127,998
8	Mail Distribution		
9	Education	\$	635,997
10	Total	\$	635,997
11	Facilities Design and Construction		
12	Education	\$	3,286,031
13	Total	\$	3,286,031
14	Facilities Maintenance - Trades and Inspections		
15	Education	\$	52,286,130
16	Total	\$	52,286,130
17	Health and Safety		
18	Education	\$	721,495
19	Total	\$	721,495
20	Summary - Chief Operating Officer		
21	Education	\$	90,033,654
22	Total	\$	90,033,654
23	Chief Financial Officer:		
24	Chief Financial Officer		
25	Education	\$	3,628,714
26	Total	\$	3,628,714
27	Chief Technology Officer		
28	Education	\$	27,306,460
29	Total	\$	27,306,460
30	Summary - Chief Financial Officer		
31	Education	\$	30,935,174
32	Total	\$	30,935,174
33	Fringe Benefits:		
34	Education	\$	171,258,377
35	Total	\$	171,258,377

Council Bill 08-0113

1	Debt Service:		
2	Education	\$	19,669,692
3	Total	\$	19,669,692
4	Contribution to Contingency Reserve:		
5	Education	\$	5,000,000
6	Total	\$	5,000,000
7	Total General Fund Expenses		
8	Education	\$	1,055,947,028
9	Total	\$	1,055,947,028
10	Special Revenue Fund Expenses:		
11	Title One	\$	55,817,563
12	IDEA Part B	\$	22,875,000
13	IDEA Part B - Discretionary	\$	235,150
14	Food Services	\$	29,333,271
15	IDEA Part B - Pre-School	\$	872,373
16	Career and Technology Educations (Perkins)	\$	2,282,112
17	Title IV - Safe and Drug Free School and Communities	\$	785,051
18	McKinney Homeless Assistance	\$	100,000
19	Third Party Billing	\$	8,353,545
20	Medical Assistance - Infant and Toddlers	\$	200,000
21	Title 1 - Neglected and Delinquent	\$	412,388
22	Enhanced Education Through Technology	\$	571,544
23	Title II - Improving Teacher Quality	\$	9,699,706
24	Title III - Language Acquisition	\$	304,808
25	Fine Arts Initiative	\$	122,976
26	Native American Education	\$	47,203
27	Maryland Model for School Readiness	\$	107,751
28	Judy Hoyer Programs	\$	745,332
29	Title 1 - School Improvement	\$	3,849,891
30	Reconstitution Eligible School Grants	\$	3,273,925
31	Reading First	\$	4,102,691
32	Sexual Assault Prevention Program	\$	17,000
33	ESEA Title X Par C - Charter Schools	\$	400,000
34	B - TAC	\$	130,000
35	Total Special Revenue Fund Expenses	\$	144,639,280
36	Total General Fund and Special Revenue Fund	\$	1,200,586,308

37 **SECTION 2. AND BE IT FURTHER RESOLVED,** That the foregoing amounts in summary are
38 funded from the following sources:

Council Bill 08-0113

1	City of Baltimore	\$	208,313,716
2	State of Maryland	\$	830,209,486
3	Federal	\$	137,574,453
4	Other Financing Sources	\$	17,291,381
5	Other	\$	<u>7,197,272</u>
6	Total	\$	1,200,586,308

7 **SECTION 3. AND BE IT FURTHER RESOLVED,** That the Capital Budget of Baltimore City
8 Public School Systems consists of \$112,283,000 for the fiscal year ending June 30, 2009.
9 Sources of these funds are \$35,418,000 from City of Baltimore General Obligations Bonds and
10 \$76,865,000 from the State of Maryland.

11 **The uses of these capital funds are for the following projects:**

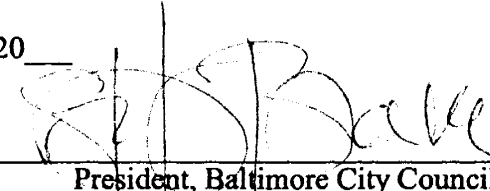
12	Carver High School	\$	41,892,000
13	Paul Laurence Dunbar High School	\$	35,373,000
14	Leith Walk Elementary School	\$	6,574,000
15	Violetville K-8	\$	11,554,000
16	Northwestern High School	\$	853,000
17	Waverly Elementary/Middle School	\$	1,418,000
18	Thurgood Marshall Middle/High School (Alarm System)	\$	854,000
19	Highlandtown Elementary/Middle School	\$	1,194,000
20	Southside Academy/New ERA Academy	\$	800,000
21	Walbrook Campus/ Entrepreneurial Academy	\$	991,000
22	Thurgood Marshall Middle/High School (Science Lab)	\$	1,672,000
23	Harlem Park Middle School	\$	914,000
24	Various Systemic Projects	\$	8,194,000
25	Total Capital Projects	\$	112,283,000

26 **SECTION 4. AND BE IT FURTHER RESOLVED,** That when enacted, this Resolution shall be
27 certified to the State Superintendent of Schools.

28 **SECTION 5. AND BE IT FURTHER RESOLVED,** That this Resolution takes effect July 1, 2008.

Council Bill 08-0113

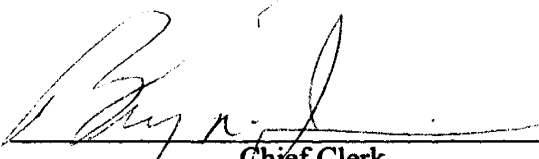
Certified as duly passed this JUN 15 day of 2008, 20__



President, Baltimore City Council

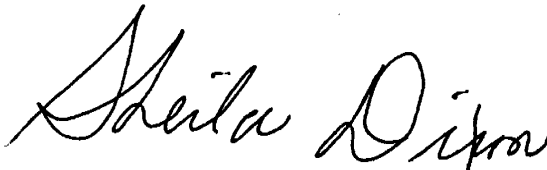
Certified as duly delivered to Her Honor, the Mayor,

this 15 day of JUN 2008, 20__



Chief Clerk

Approved this JUN 20 2008 day of 2008, 20__



Mayor, Baltimore City

A TRUE COPY

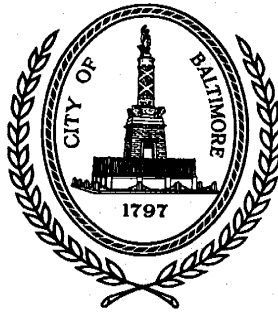
Edward J. Gallagher
Director of Finance

Approved For Form and Legal Sufficiency

This 19th Day of June 2008



Assistant Solicitor



FINANCE DIRECTOR

Edward J. Gallagher

DEPUTY FINANCE DIRECTOR

Helene T. Grady

BUDGET CHIEF

Andrew W. Kleine

DEPUTY BUDGET CHIEF

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The City of Baltimore budget publications are available to the public at the Enoch Pratt Free Library and on the Department of Finance Internet site at: www.baltimorecity.gov/government/finance/

For additional information, contact Department of Finance, Bureau of the Budget and Management Research, 469 City Hall, 100 N. Holliday Street, Baltimore, MD 21202; telephone: (410) 396-3652.



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