

Fiscal 2006

**SUMMARY OF THE
ADOPTED**

City of Baltimore
Martin O'Malley, Mayor



Board of Estimates

Sheila Dixon, President

Martin O'Malley, Mayor

Joan M. Pratt, Comptroller

Ralph S. Tyler, City Solicitor

George L. Winfield, Director of Public Works

City Council

Sheila Dixon, President

Stephanie Rawlings Blake, Vice President

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James B. Kraft

Second District

Nicholas D'Adamo, Jr.

Third District

Robert W. Curran

Fourth District

Kenneth N. Harris, Sr.

Fifth District

Rochelle Spector

Sixth District

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Twelfth District

Bernard C. Young

Thirteenth District

Paula Johnson Branch

Fourteenth District

Mary Pat Clarke

Department of Finance

Edward J. Gallagher

Acting Director of Finance

Raymond S. Wacks

Budget Director

Cover: Battle Monument

Designed by Maximilian Godefroy and completed in 1825, the Battle Monument stands 52 feet high on Calvert Street at the intersection of Fayette Street. The monument's base and column are composed of local marble; the sculptures of Lady Baltimore and the four griffins were carved from Italian marble by Antonio Capellano. It was America's first war memorial and was erected to those who gave their last full measure of devotion to their country in the defense of Baltimore during the British land and sea attacks at North Point and Fort McHenry on September 12, 1814. The Battle Monument was rededicated on Defenders' Day, 1997.

As the first two important monuments erected in America, the Battle Monument, together with the Washington Monument in Mount Vernon Square, prompted President John Quincy Adams in 1827 to refer to Baltimore as 'the Monumental City'. The Battle Monument has been placed on the National Register of Historic Places and is the emblem that appears in the City of Baltimore seal.

FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET

Table of Contents

Budgetary Environment

Municipal Organization Chart.....	2
Mayor's Tax Message	3
Mayor's Budget Message to City Council.....	5
Financial and Programmatic Policies	9

Fiscal 2006 Budget Plan

Funding Sources and Expenditures by Function.....	26
Selected Summary Views - Total Operating and Capital Budget.....	27
Summary of General Fund Budgetary Trends	29
Trends in Total Operating and Capital Budget - Summary.....	30
Trends in Operating and Capital Budget - Summary by Fund.....	31
Budgeted Funds - Description of Operating and Capital Funds	32
Budgeted Funds - Total and Net Appropriations	33
Major Types of Expenses - Total Operating and Capital Funds.....	34
Trends in Budgeted Personnel.....	35
Trends in Full-Time Budgeted Positions - All Funds.....	36
Trends in Full-Time Budgeted Positions - General Fund.....	37
Past and Projected Budgetary Fund Balances	38

Operating Budget

Where the Money Comes From and How the Money Is Used	40
Operating Budget Plan	41
Fiscal 2006 Operating Appropriations by Fund.....	58
Fiscal 2006 Operating Appropriations by Governmental Function and Fund	59
Fiscal 2006 Operating Appropriations by Governmental Function and Agency.....	60
Fiscal 2006 Operating Budget Compared with Fiscal 2005 Budget and Fiscal 2003 and 2004 Actual Expenditures by Agency, Program and Fund	63
Fiscal 2006 Operating Budget Compared with Fiscal 2005 Budget and Fiscal 2003 and 2004 Actual Expenditures - Summary by Fund.....	75
Fiscal 2006 Operating Budget Fund Distribution	76
Fiscal 2006 Operating Budget Changes to Permanent Full-Time Positions	84
Fiscal 2006 Operating Budget Changes to Permanent Full-Time Positions - Summary by Fund.....	91
Permanent Full-Time Positions by Agency and Fund (Fiscal 2002 - 2006).....	93
Permanent Full-Time Positions by Fund (Fiscal 2002 - 2006) - Summary by Fund	95

Capital Budget

Where the Money Comes From and How the Money Is Used (Fiscal 2006)	98
Capital Budget Plan Highlights.....	99
Capital Plan Budgetary Policy	101
Where the Money Comes From and How the Money Is Used (Fiscal 2006 - 2011)	102
Capital Projects Impact on Operating Budget.....	103
Fiscal 2006 Total Capital Appropriations	105
Fiscal 2006 Capital Budget Fund Distribution by Agency Detail	106

Revenue Outlook

Economic Outlook	109
Revenue Forecast — Major Revenues	113
Tax Expenditures - Real Property Tax Credits	125
Summary of City Real Property Tax Credit Programs	128
Property Tax Base and Estimated Property Tax Yield	129

Revenue Detail

Budgetary Funds - Descriptions and Policies	133
Revenue Estimates:	
General Fund (Operating and Capital Budgets)	145
Motor Vehicle Fund (Operating and Capital Budgets)	151
Parking Management Fund (Operating and Capital Budgets)	152
Convention Center Bond Fund (Operating and Capital Budgets)	153
Waste Water Utility Fund (Operating and Capital Budgets)	154
Water Utility Fund (Operating and Capital Budgets)	155
Parking Enterprise Fund (Operating and Capital Budgets)	156
Loan and Guarantee Enterprise Fund (Operating and Capital Budgets)	157
Conduit Enterprise Fund (Operating and Capital Budgets)	158
Federal Grants (Operating Budget)	159
State Grants (Operating Budget)	162
Special Grants (Operating Budget)	164

Debt Service

Debt Service Overview	169
Schedule of Long Term Debt Service	172
Types of Debt Service Payments	173
Debt Service Expenses and Appropriations by Type and by Fund	177

Budget Process and Related Policies

Budget Process - Calendar	180
Budget-Making Process	181
Fiscal 2005 Supplementary Appropriations and Transfer of Appropriations between Agencies	183
Budgetary and Accounting Basis	191
Operating and Capital Plan Budgetary Control	193
Budgetary Authority and Process - City Charter Provisions	197

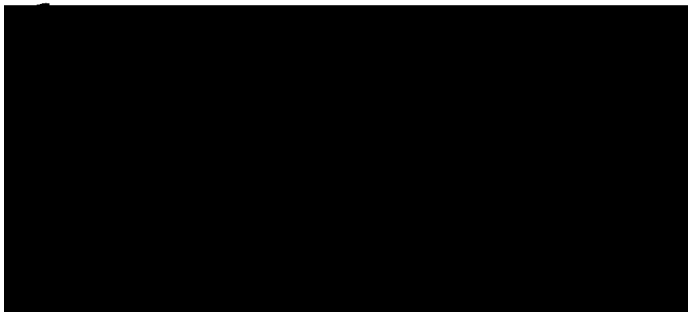
Appendix

Baltimore Profile	207
Major City Agencies Selected Statistics	208
Demographic and Economic Profile and Trends	209
Glossary	211
Ordinance of Estimates for the Fiscal Year Ending June 30, 2006	217
Ordinance - Annual Property Tax - Fiscal Year 2006	249
Resolution Concerning Operating Budget for Baltimore City Board of School Commissioners for the Fiscal Year Ending June 30, 2006	251



For the Fiscal Year Beginning

July 1, 2004



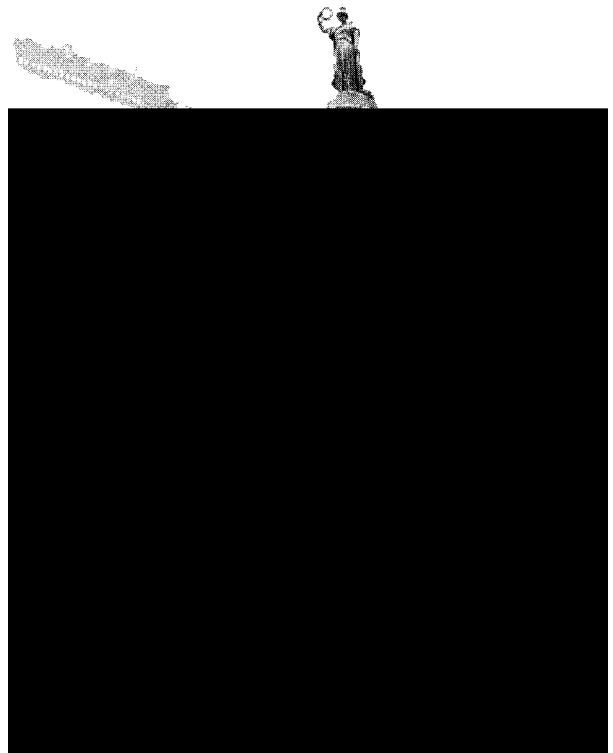
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Baltimore, Maryland for its annual budget for the fiscal year beginning July 1, 2004.

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 2006
Summary of the Adopted Budget

Budgetary Environment



MUNICIPAL ORGANIZATION CHART

THE PEOPLE

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

BOARDS, AGENCIES, COMMISSIONS

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

ACTS OF STATE LEGISLATURE

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

Dear Taxpayer,

In my 2001 message I told taxpayers, "I am asking residents to make an investment in progress - with the intention to begin reducing property taxes, within a few years, as our city becomes a much safer, thriving place." I am pleased to announce now that that time has arrived.

So, this year, in addition to informing you that this year's tax bill reflects the first installment of a 5-year, \$73 million tax cut, I thought taxpayers might appreciate hearing from two independent and well respected financial entities -- Fitch and the Wall Street Journal -- who confirm the remarkable renaissance that is underway in our City.

THE WALL STREET JOURNAL, May 25, 2005

After Long Decline, Baltimore Sees New Investors Rush Into Poor Neighborhoods

"...officials in Baltimore say the rush of investment in housing is helping them turn the city around. The population, estimated by the U.S. Census Bureau at 636,000, has nearly stopped shrinking. In 2004, the median *home price in* Baltimore jumped 20% to \$90,000, according to Metropolitan Regional Information Systems Inc., Rockville, Md., which tracks sales made by real-estate agents. That compares with an 8% rise nationwide.

...When the city *sells* homes it has acquired through tax foreclosures or other means, it sometimes requires that buyers rehabilitate the houses within 18 months and that the homes must be sold to owner-occupiers rather than landlords. To further encourage renovation, the housing department set up a one-stop center for building permits and offers free parking to people seeking them. Permits for residential rehab projects totaled 17,521 last year, up 48% from 1999."

FITCH RATINGS, May, 2011

Fitch Rates Baltimore, \$32.3MM GOs 'A+'; Outlook Revised to Stable

"Baltimore's financial management is excellent, contributing to the steady buildup of reserves over the past decade, even as the city sustained major population and employment losses. The city's more active participation in the management of its school system may prove to be of long-term benefit to the city if it succeeds in instilling tighter fiscal discipline and improving academic achievement, both of which appear to be occurring. The city made an emergency loan to the school system during fiscal 2004 equal to \$42 million, or 75%, of its budget stabilization reserve to alleviate cash flow problems.

...As a leader in urban redevelopment, the city has completed the transformation of all four of its low-income, high-rise housing units into mixed-income townhouses and *single* family homes. The city actively uses tax and other incentives to spur residential and business development. The city's continued population loss remains a credit concern but the number appears to be stabilizing as the city lost about 1.2% of its population on an average annual basis during the 1990's and since 2000 has only lost 0.4% on average annually through 2003 and is projected to show a modest growth for the next estimate. Per capita income is well below state and national averages but is growing at a faster pace. The March 2005 unemployment rate of 7.5% compares favorably to the 8.5% annual average posted in 2004."

Thank you for everything you are doing to make this possible.



MARTIN O'MALLEY
Mayor
250 City Hall
Baltimore, Maryland 21202

April 27, 2005

The Honorable Sheila Dixon, President
And Members of the City Council
City Hall, Room 400
Baltimore, Maryland 21202

Re: Fiscal 2006 Proposed Ordinance of Estimates

Dear Madam President and Council Members:

It is my duty and privilege to submit the Fiscal 2006 proposed Ordinance of Estimates.

Nearly six years ago, we talked about how we could move our city in a different, better direction. We all knew that it was no longer good enough to manage decline. We needed a breakout strategy. We needed a growth strategy, because a city that isn't growing is dying.

Together, we invested in improving our quality of life – in every city neighborhood. And together, we made the decision that public safety would be the foundation of Baltimore's comeback. Today, violent crime is down by 40.0% since 1999.

Together, we've started to build on that foundation. And this year, for the first time in many years, we face a substantial budget surplus, rather than a budget deficit. This surplus is due, largely, to the increase in real estate-related revenue as investment rises in our city.

With this \$37.5 million in one-time revenue, we propose to invest the largest portion \$12.0 million in making Baltimore a better place for our children to grow up.

- \$3.0 million for improving our schools;
- \$3.4 million for after-school programs and a community schools initiative focusing first on school-based after-school programs;
- \$1.53 million for books and improvements at neighborhood library branches;
- \$1.0 million for Operation Safe Kids – to intervene and try to save our most disconnected and at-risk children;
- \$1.0 million to improve our recreation centers;
- \$1.0 million for summer jobs;

April 27, 2005

Page 2

- \$500,000 for youth HIV/AIDS education and prevention;
- \$500,000 for learning opportunities at cultural institutions and
- \$100,000 for our faith-based youth mentoring programs.

All told, this year, we will invest \$270.0 million from our general fund in improving the lives of Baltimore's children. That's up \$20.0 million from just two years ago.

This historic surplus is but one sign of Baltimore's rebirth. We have more than \$7.0 billion in new investment. Home sale prices have doubled. Our population loss is ending. And at the same time that investment is coming back, our children's standardized test scores are rising –faster than students in other cities. As Time magazine wrote this week, Baltimore is on "the cusp of a Renaissance."

This budget represents the next step in building up Baltimore. It makes needed investments in public safety – including a 17.0% increase in the State's Attorney's budget and an 8.0% increase in our investment in the Police Department. It increases our investment in Recreation and Parks – helping to make up for State Program Open Space cuts. And it expands the opportunities we provide for Baltimore's seniors through the CARE – the Commission on Aging and Retirement Education.

And this budget also includes the next step in our growth strategy – the first installment of a \$73.0 million five-year property tax cut.

In my letter accompanying the FY 2002 budget, referring to the increased investment in public safety, I wrote: "It is an investment. An investment that will save lives, and an investment that will be repaid in the better, safer times that will come soon, when a growing, rebounding revenue base allows us to get it back to residents in yearly and steady property tax reductions."

That time as come. And if our plan passes the City Council, next year property taxes in Baltimore will be the lowest they have been since 1972. With Council President Sheila Dixon, we plan to cut 2 cents, every year, for five years.

Baltimore's property tax is twice as high as any other jurisdiction in the state. This is an issue we need to address to reduce one of the city's competitive disadvantages, provide additional fuel for the city's growth, and pay a promised dividend to residents who have invested in Baltimore's comeback. It's especially important that we provide relief to seniors living on fixed incomes, who are seeing their property tax bills rise as their homes become more valuable.

April 27, 2005

Page 3

There will still be many hard choices ahead, as we continue to work on Baltimore's turnaround. And to get to this point, we've made hard choices, making government more cost-effective and accountable by:

- Negotiating health benefit cost-sharing with the City's workforce;
- Reforming the city's workers comp system, saving more than \$20.0 million;
- Downsizing the government by hundreds of employees; and
- Identifying more than \$140.0 million in savings through CitiStat, including reducing overtime and fleet costs.

Yet, the citizens of Baltimore are proving that a diverse people, facing the challenges that big cities face, can take control of our own destiny. We are proving that future progress is not only possible, but that it is inevitable. And I am grateful for all your hard work and leadership in bringing Baltimore back.

Sincerely,



Mo'M/sk

SUMMARY OF THE ADOPTED BUDGET

Financial and Programmatic Policies

Overview

This section presents long-term challenges facing the City, enumerates the Mayor's primary objectives to address these challenges and outlines the Fiscal 2006 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.

Baltimore, like many older, northeastern cities is faced with many challenges: population loss, an unemployment rate which remains well above the state and national average, wealth levels that are well below the state and national average, a population which includes a disproportionate number of citizens facing issues ranging from mental illness, homelessness, addiction, affordable housing and crime. In order to address these challenges the Mayor has identified five major objectives:

- *Make Baltimore a safe, clean city*
- *Increase educational, cultural and recreational opportunities for children*
- *Make government responsive, accountable and cost effective*
- *Strengthen Baltimore's economy by increasing the tax base, jobs and minority business opportunities*
- *Create stable and healthy neighborhood*

The following sections will highlight key Fiscal 2006 strategies for meeting these objectives.

Objective 1: Make Baltimore a safe, clean city

Crime Reduction

Budget priorities are driven by the concerns associated with the fear and reality of crime. Making Baltimore a safe city is one key component to reversing the City's population and job loss. In the last four years the number of murders has been well below 300, a barrier that had not been broken for over a decade. Despite a disappointing 2004, FBI data released in the spring shows that Baltimore continues to lead all big cities in the rate of violent crime reduction.

Changes in Violent Crime Index - 20 Largest Cities 1999-2004

BALTIMORE, -37%
San Jose, -34%
New York, -29%
Detroit, -28%
El Paso, -24%
Milwaukee, -23%
DC, -13%
San Francisco, -12%
Fort Worth, -11%
Charlotte, -11%
Jacksonville, -10%
Philadelphia, -9%
Seattle, -9%
L.A., -9%
San Diego, -9%
Indianapolis, -8%
Phoenix, -7%
Boston, -5%
Columbus, 3R=1
Dallas, 3R=1
Houston, 9911
Memphis, 18%
Austin, 21%
San Antonio, 24%

Mini-Districts

During the Fiscal 2005, the Police Department refined its crime-fighting strategy around the concept of "mini" police districts. The objective of the mini-districts is to reduce violence with a focus on homicides and shootings. The mini-districts were determined by identifying three areas within the Eastern, Western and Northwestern Districts where areas of historically concentrated violence, including homicides and shootings have occurred.

Discretionary mobile resources, including Organized Crime Division, Traffic Enforcement, K-9 unit, Quick Response Teams, and the Aviation unit concentrated on these areas. The Patrol Division, Housing and Detectives units continued to deploy Citywide. Approximately 73 sworn personnel were assigned specifically to the mini-districts, working the hours of highest crime. Results of the mini-district deployment have been positive. In less than seven months, violent crime in those areas has been reduced 19.0% compared with the prior seven months, including a 45.0% reduction in homicides and 47.0% reduction in non-fatal shootings.

Key City departments such as Public Works, Housing and Community Development (HCD), Transportation and Health are targeting resources into the mini-districts to address issues such as filling potholes, boarding vacant buildings, cleaning dirty yards, eradicating rats and sweeping dirty streets and alleys. In six months over 12,000 service requests in these areas were addressed, leaving the mini-districts not just safer but also more livable.

Homeland Security

A major challenge facing cities nationwide is homeland security; the goal is to make Baltimore the most prepared city in the United States. Since September 11, 2001 through January 1, 2005 the City has spent a total of \$41.7 million on homeland security expenditures. This amount includes \$23.0 million in City General Funds and \$18.7 million in Federal and State grants. The City has also shared in three urban Area Security Initiative grants - \$10.9 million in Fiscal 2003, \$15.6 million in Fiscal 2005 and \$11.2 million in Fiscal Year 2006 with six partners including five surrounding counties and the City of Annapolis.

Areas of expenditures include the purchase of protective equipment to defend against chemical and biological terror attacks for firefighters and paramedics, police boats for port security, helicopter video surveillance, closed circuit television cameras and miscellaneous equipment. Other uses include salaries for epidemiological staff and biosurveillance, training exercises expenses and reimbursement for costs associated with the Orange Alert.

Using Technology to Fight Crime

The Mayor's Office of Information Technology (MOTT) received an additional \$4.0 million from the Fiscal 2005 surplus to expand the City's closed circuit television (CCTV) program. This includes the acquisition and implementation of approximately 100-125 cameras. Camera locations are determined by the Police Department through the use of extensive crime analysis. CCTV, in conjunction with other Police crime-fighting strategies and tactics, will tend to reduce criminal activity, thereby enhancing the safety and security of residents, workers and visitors.

Baltimore Truancy Assessment Center

The Baltimore Truancy Assessment Center (B-TAC) was established to address the issue of truancy in Baltimore City Public Schools. B-TAC was developed, reviewed and implemented by the Baltimore City School System and its school police force in a collaborative effort with the Baltimore City Police Department, the State Departments of Social Services and Juvenile

Services to process truant students and to address the many underlying social and personal reasons why students are truant from school. B-TAC is unique in its combination of law enforcement officials working with a team of counselors under one roof. Instead of having a disconnection in communications and services being rendered, a collaborative and unified approach is used. This concept eliminates numerous appointments; the traditional run around that families complain about; transportation worries and a delay of much needed services. For the school year 2004-2005, the center served 1,873 students, an average of 10 students per day. Attendance increased by 34.0% in the students that visited the center. In addition, truancy rates system-wide decreased.

Operation Safe Kids

Homicide is the leading cause of death for 15 to 24 year olds in Baltimore City. The Health Department's Operation Safe Kids (OSK) Program targets 13-18 year olds under community-based Department of Juvenile Services supervision who live in neighborhoods with disproportionately high rates of violent crimes. Since its inception in 2002, OSK has achieved a 43.0% reduction in arrests, placed 75.0% of eligible youth in jobs and ensured that 92.0% of youth receive needed mental health treatment. With an additional \$1.0 million from the Fiscal 2005 surplus, OSK will double total funded caseload capacity from approximately 87 to approximately 174. This will allow OSK to provide 27 families each year with the highly successful Multisystemic Therapy, an intensive family and community based treatment that addresses the multiple determinants of serious antisocial behavior in juvenile offenders, and to hire an additional employment counselor to connect youth to employment training and job opportunities.

Amtrak Beautification Project

The Fiscal 2005 surplus provided \$1.0 million for the Amtrak Beautification Project. This project will consist of a major cleanup effort, property acquisition, landscaping and greenery work and fencing. The project will cover 19 blocks from Bocek Park to Bond Street in East Baltimore along the Amtrak Railroad line.

Cleaning and Boarding

In Fiscal 2006, HCD's cleaning and boarding activity received an additional \$1.5 million including \$1.0 million from the Fiscal 2005 surplus and \$500,000 from the Fiscal 2006 Ordinance of Estimates. The \$500,000 will provide resources for a new in-house crew. Each crew can perform an average of approximately seven boardings or six cleanings per day. With the additional crew approximately 1,500 cleanings or 1,750 boarding can be completed in Fiscal 2006. The \$1.0 million from surplus will provide an additional 6,000 cleanings through the use of private contractors.

Objective 2: Increase educational, cultural and recreational opportunities for children

Baltimore City Schools

Funding for the Baltimore City Public School System (BCPSS) is \$207.8 million; the General Fund local share component is \$197.8 million, an amount which exceeds the State mandated Maintenance of Effort figure by \$6.2 million. This equates to an additional \$72 per pupil. In addition to meeting the State requirement for Maintenance of Effort and increasing per pupil spending, the City also provides \$3.5 million in support of certain services and \$2.8 million for employee termination leave as specified in the State law which created the New Board of School

Commissioners. Also included is \$3.7 million from the Motor Vehicle Fund to subsidize the system's transportation program.

The City has partnered with BCPSS to improve the interior and exterior conditions of school facilities. Through the Fiscal 2005 surplus, \$3.0 million was provided to assist with custodial and maintenance needs. In addition to these dedicated funds, City agencies conduct weekly inspections and abate work orders and other 311 service requests for BCPSS. To build management capacity and increase productivity, City managers and BCPSS facilities managers conduct Facilities Stat meetings each week in order to review crew performance and develop new strategies for improving service to all school buildings.

After School Programs

In Fiscal 2006, \$6.1 million is allocated to expand after school program opportunities; \$4.6 million from the Fiscal 2005 surplus and \$1.5 from the Fiscal 2006 Ordinance of Estimates. It is estimated that 4,000 children will be served by these initiatives.

The After School to Community School Initiative (ASCSI) receives \$4.9 million. The long term goals for this initiative are to establish a number of extended service community schools strategically across the City, which bring resources, opportunities and services into school buildings, enrich student achievement; and better support the students, their families and communities as they grow and thrive. An initial \$3.4 million will be awarded to 21 community based organizations in September 2005 to expand and extend service programs in 38 City public schools. More than \$2.0 million in matching funds from various non-City sources will also be utilized for these programs and services.

A recently convened Baltimore After School to Community Schools Working Group, comprised of City and BCPSS officials and non-profit service providers and advocates, is overseeing the development and implementation of the ASCSI.

The A-Team Initiative will receive \$500,000. This activity will connect middle school-aged youth to professionals in the areas of arts, athletics and academic enrichment over a six to eight month period, allowing the students to master new skills and increase their sense of possibilities for the future.

An additional \$500,000 supports Youth Places. Youth Places is a high-quality, community-based after school program that connects youth to caring adults in safe and supportive atmospheres throughout the City.

The remaining \$250,000 will support the After School Initiative which provides technical support and training for after-school programs.

Summer Jobs for Youths

Youthworks, the City's summer jobs program, helps young people ages 14-21 find summer employment in a variety of settings. Fiscal 2006 provides \$2.3 million for this program, including \$1.1 million from the Fiscal 2006 Ordinance of Estimates and \$1.2 million from the Fiscal 2005 surplus. For every \$1,000, a child is provided summer employment for six weeks.

Recreation

Fiscal 2005 surplus funds in the amount of \$1.0 million have been allocated to the Department of Recreation and Parks, Bureau of Recreation. It is anticipated that these funds will be used for complete Heating, Ventilation and Air Conditioning (HVAC) repairs at approximately six recreation centers. These HVAC system repairs will ensure that these recreation centers will provide heating and cooling conditions appropriate for outside weather conditions. Additionally, these repairs will positively impact the bureau's ability to continue quality programming throughout the summer and winter months and to ensure that all participants are comfortable and fully engaged in quality recreation activities.

Since 1999 the Department of Recreation and Parks has constructed or renovated 96 playgrounds. There are currently 21 additional playgrounds planned for renovation/construction. The long-term goal is to renovate or construct an additional 70 playgrounds so that all schools and/or parks will have playgrounds.

In June 2005, Baltimore's first newly constructed recreation center in 20 years was opened. The Edgewood Recreation Center, a \$765,000 facility, was funded by \$500,000 in federal grant funds and \$300,000 of City General Funds. Located in Lyndhurst Park, this recreation center will attract residents from the surrounding neighborhoods of Allendale, Irvington and South Hilton. These neighborhoods consist of 2.3 square miles and include over 18,000 people. The center will offer general recreational programming for youth as well as a host of seasonal activities.

Objective 3: Make government responsive, accountable and cost effective

CitiStat

The Office of CitiStat Operations provides an accountability program based upon the ComStat program pioneered by the New York City Police Department. During CitiStat sessions, strategies are developed and employed, managers are held accountable and results are measured bi-weekly. Though in existence just five years, CitiStat has already produced a profound impact on operation and management of City government by establishing a culture of accountability and creating a framework within which the policy, operational and financial impacts of critical decisions can be rapidly evaluated. It is conservatively estimated that the CitiStat program has produced over \$140.0 million in positive financial impacts for the City.

In 2005 CitiStat was awarded the Government Finance Officers Association's (GFOA) Excellence in Government award. This award recognizes contributions to the practice of government finance that exemplify outstanding management. The award stresses practical, documented work that offers leadership to the profession and promotes improved public finance.

In 2004 CitiStat won the "Oscar" of government awards from the Ash Institute for Democratic Governance and Innovation at Harvard University and the Council for Excellence in Government. CitiStat was selected from among nearly 1,000 applicants for this award. For 17 years, the Innovations in American Government Award has recognized quality and responsiveness at all levels of government, honored government efforts that are creative, effective and address significant problems, and has fostered the replication for innovative approaches to the challenges facing government.

Civilianization in the Police Department

In January 2004, the Police Department embarked on a plan to drastically reduce the number of police officers in limited duty status. These officers were relegated to non-enforcement duties that did not require police authority and were a drain on the personnel strength of the patrol districts. As of August 2005 the number of officers in permanent limited duty status has been reduced from a high of 169 to 59, a reduction of 65.0%. However, realizing that the duties performed by these officers were necessary it was decided to replace them in their nonenforcement duties with a combination of retired police officers and police cadets. It is expected that 96 full duty police officers will be redeployed from non-enforcement duties to enforcement duties.

An additional \$1.3 million and 34 positions will support a joint initiative of the Police Department and MOIT to combine their respective 311 police non-emergency and City services call centers into one unified center. It is expected that this consolidated operation will offer City residents easier and quicker access to 311 and more consistent levels of customer service for all types of non-emergency issues. In the longer term it is expected that customer service will be improved at an overall lower cost.

Fleet Improvements

A total of \$9.5 million including \$5.5 million from the Fiscal 2006 Ordinance of Estimates and \$4.0 million from the Fiscal 2005 surplus will be utilized to replace aging equipment which will significantly improve operational efficiency by increasing overall vehicle availability. Across targeted classes the average age will be reduced by two years and the fully depreciated units will be reduced by 15.6%. It is expected that savings derived from deferred maintenance and repair costs will exceed \$1.8 million annually.

Upgraded Financial System

An additional \$2.0 million from the Fiscal 2005 surplus will support a new Integrated Tax System which is intended to replace the City's 25-year old real property tax system and integrate 19 separate property and collections systems. Not only are the current systems distinct from one another, resulting in process inefficiencies and customer service challenges, but they are written in COBOL, an older programming code that is increasingly difficult to support.

Budget Stabilization Reserve

The Budget Stabilization Reserve was established in 1993 in order to provide General Fund budgetary flexibility should funding shortfalls occur. Contributions are made as necessary to the fund in order to achieve and maintain a balance equal to at least 5.0% of General Fund revenues. Since 1993 the Budget Stabilization Reserve has grown from \$1.6 million to \$57.0 million in 2004. The Fiscal 2005 budget added \$800,000 to the fund. The Fiscal 2006 budget appropriates an additional \$800,000.

Budget Stabilization Reserve												
FY1993 thur 2004												
\$65.0											\$56.2	\$57.0
\$60.0											\$51.8	
\$55.0												
\$50.0												
\$45.0											\$37.8	
\$40.0												
\$35.0												
\$30.0											\$24.	
\$25.0											\$17.3	
\$20.0												
\$15.0												
\$10.0												
\$5.0	\$1.6	\$3.7										
\$0.0												
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004

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

Property Tax Cut

The Fiscal 2006 Ordinance of Estimates includes the first installment of a \$73.0 million five-year plan to cut the property tax rate by two cents each year. In its first year, the plan will bring the city's property tax to its lowest level since Fiscal 1972. This will assist in addressing one of the City's competitive disadvantages – the City's property tax is twice as high as any other Maryland County.

Redevelopment

The objective of the Department of Housing and Community Development's East Baltimore Redevelopment Project (EBDI) is to create a privately-owned biotechnology center north of the Johns Hopkins Medical Institutions and revitalize the surrounding neighborhoods through the construction and selective renovation of homes and commercial properties. Expected results are 8,000 new jobs and over 2,000 new and rehabilitated properties. The strategy is to simultaneously develop a new biotech building, to create a mixture of new and restored properties for a mix of family incomes north of the biotech, and to rehabilitate vacant substandard homes in surrounding neighborhoods. Development is planned in three phases over 10 years, through a collaboration of HCD and other City agencies with EBDI, the non-profit dedicated to this project.

SCOPE - Selling City Owned Properties Efficiently

HCD, working cooperatively with the Office of Real Estate in the Comptroller's Office, the Greater Baltimore Board of Realtors and the Baltimore Economic and Efficiency Foundation, has launched an initiative to sell City-held assets through the Multiple List Service, utilizing private brokers. This initiative is known as "Selling City Owned Properties Efficiently" or SCOPE. Currently, there are 88 properties that are available or under contract. It is anticipated that a large majority of these will be settled during Fiscal 2006. These properties should provide gross income of over \$2.0 million.

Project 5000 Lives On

Building on the success of the Project 5000 initiative, HCD is aiming to acquire approximately 2,000 abandoned properties in Fiscal 2006 through tax foreclosure and related means. These next 2,000 properties will compliment the existing inventory of City-owned properties, whether acquired through Project 5000 or otherwise, so as to better create redevelopment opportunities in communities with large numbers of vacant and abandoned properties.

Jobs

The Baltimore Development Corporation's (BDC) mission is to stabilize and expand the City's job base by retaining existing City based employers and helping them grow. In calendar year 2004, BDC directly assisted 140 small, medium and large companies accounting for 4,832 jobs retained and created. Since 2000, BDC has assisted over 500 businesses and development projects, resulting in the retention and creation of more than 27,000 jobs. On average, 80.0% of the businesses and projects assisted by BDC in any given year are located outside of downtown in Baltimore's industrial areas, retail districts, and neighborhoods. In 2006, with approval from the Mayor and City Council, BDC will eliminate blight and assemble property in industrial and commercial districts to create new development opportunities. Target areas include Westside of downtown, Gateway South, Fairfield Industrial Area, Oldtown, Washington Village commercial district, Charles North Arts and Entertainment districts, Howard Park retail district and Lauraville.

The Mayor's Office of Employment Development received \$250,000 from the Fiscal 2005 surplus for the Ex-Offender Program. This program offers ex-offenders a menu of workforce development activities which include pre-employment workshops, group counseling, needs assessment and placement services.

Minority Business

The Mayor's Office of Minority Business Development was established in April 2001 with a stated mission of creating wealth and opportunities for minority and women-owned businesses through City contracting practices. Board of Estimates contract awards to minority and women-owned businesses increased nearly 46.0% from \$44.7 million in 2000 to \$83.1 million in 2004. More importantly, a large number of minority and Women's Business Enterprises are developing ownership stakes in major development deals in the City. To date, 24 of 45 (53.0%) of BDC's projects receiving support from the City includes minority ownership. Included in the Fiscal 2006 budget is an additional \$50,000 for minority business outreach.

More Conventions

The Baltimore Area Convention and Visitors Association (BACVA) received \$500,000 from the Fiscal 2005 surplus to fund a Convention Center Opportunity Fund. The Schaefer Commission studied ways to improved marketing and draw more conventions to the City of Baltimore. It has recommended that the City devote additional hotel tax revenues to BACVA. These funds will be used as an incentive to pursue and close highly valued convention deals.

Objective 5: Create stable and healthy neighborhoods

New Library

Southeast Regional Library – Construction will begin on the first new library in Baltimore City in more than thirty years. It is expected that the new library will open in Fiscal 2007 and provide approximately 30,000 square feet of space, second only to the Central Library in terms of size,

hours and services. The new library replaces the present Highlandtown branch and will have a significantly larger collection, more convenient service hours and space for public programs and meetings not available at the present branch.

The Fiscal 2005 surplus provided \$1.5 million to the Enoch Pratt Free Library for capital improvements to neighborhood branch libraries, purchase of books and materials and funding to help support a marketing campaign aimed at increasing the public's awareness of and usage of the Library's services.

Beautiful Parks

The Bureau of Parks received Fiscal 2005 surplus funds in the amount of \$600,000 to replace aging mowing and park maintenance equipment. The purchase of this equipment will impact the Bureau of Parks' efficiency and performance to include reduction in grass cutting service requests and other park maintenance efforts that have been slowed down due to the poor condition of some of its current equipment. This additional funding will assist the Department of Recreation and Parks' objective to make City parks safe, clean and beautiful.

In 2003, the Department of Recreation and Parks developed the Office of Partnership to promote public and private partnership to assist in increasing the quality of city parks for public use. These partnership initiatives help to create, restore and improve parks, greenways and trails, allowing the city to make some significant improvements to park grounds, develop public programs and to encourage groups to become active stewards. In less than two years, the Office of Partnerships has engaged 22 official partners and continues to grow by fostering positive relationships with neighborhood, civic, nonprofit organizations and local businesses. To date, the estimated combined total in contributions, including in-kind and cash contributions exceeds \$520,000.

Demolition

The Fiscal 2005 surplus provided an additional \$1.0 million for HCD's demolition program, bringing the program's total resources for Fiscal 2006 to \$2.9 million. In Fiscal 2006, \$1.9 million will be available for emergency demolition at an average cost of \$15,000 per demolition, which would raze approximately 126 properties. The plan for the remaining \$1.0 million calls primarily for the demolition of whole blocks or detached houses at an average cost of \$10,500. These costs are lower since no wall work is required. A total of 94 properties have been identified in areas identified as code enforcement priority including blight elimination or development priority.

Lead Paint

The vast majority of homes in Baltimore City were built before 1950, almost guaranteeing that they contain lead paint and more than 3,000 City children are exposed each year. Through enforcement, abatement and education efforts, the Health Department has reduced the incidence of lead poisoning among infants to three years olds by 65.0% since 1999. The Fiscal 2006 Ordinance of Estimates provides General Funds in the amount of \$375,000 to support nine positions in the Lead Paint Enforcement activity. This activity was previously supported by State funds, which were eliminated in the Fiscal 2006 State budget.

HIV/AIDS

Baltimore has the fifth highest AIDS incidence of any major metropolitan area, with 48.7 cases per 100,000 persons infected, a rate that has improved since 2001 when Baltimore was ranked

number one in the nation. Baltimore has 11.0% of Maryland's population, yet has 49.7% of the prevalent HIV/AIDS cases in the State. The Maryland AIDS Administration reports that there are 7,534 people living with AIDS in the Baltimore area. Outreach and testing is a critical component of the Health Department's continuum of HIV/AIDS related services, which includes education, counseling, testing, linkage to care and treatment adherence. In 2004, the Health Department significantly increased outreach and testing, from 625 in 2003 to more than 5,000 individuals across the City. Through the use of Fiscal 2005 surplus funds in the amount of \$700,000, the Health Department will increase outreach and testing efforts and develop a social marketing campaign called "Live, Love, Be Safe". Also, a new grant of \$210,000 will allow the Health Department to link approximately 500 HIV positive individuals with care and treatment as part of the federal minority AIDS Initiative Non-traditional Outreach Program.

Needle Exchange

The Needle Exchange program, which began in 1994, has served over 14,000 people through mobile vans and pharmacies. What started as a three-year project was made permanent due to the program's extraordinary successes. The most notable is that HIV incidence among needle exchange participants has decreased 40.0% compared to non-participants. In Fiscal 2006 the Health Department will expand its Staying Alive program, a drug overdose prevention initiative that trains injection drug users and their partners to reverse opiate overdose by injecting Narcan and educates them on overdose prevention. Since its beginning in 2004, Staying Alive has trained 562 people and reported 52 lives saved.

Immunization

Disease prevention is a key tenet of public health and vaccines are a safe, cost effective way to prevent the spread of disease and save lives. Vaccination of school children has controlled the spread of many infectious diseases that were once common in this country. The Health Department has made it a priority to achieve a 100.0% immunization rate among its public school children. Real time accountability and new tracking measures have been put into place to achieve this goal.

Homelessness

Approximately 3,000 individuals experience homelessness on any given night in Baltimore City. The most recent 2005 Homeless Census, conducted by the Baltimore Office of Homeless Services, found high rates of disability and low levels of education. More than 38.0% of those surveyed reported being homeless due to some health issue, most commonly substance abuse. The Baltimore Homeless Services Board, a quasi-public, non-profit agency has begun the work of creating the systems necessary for development of a strategic plan to guide the organization's work and ensure the most effective use of homeless services funds.

KEY BUDGETARY AND FINANCIAL POLICIES

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

Operating and Capital Budget Policies

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

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

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

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

Budget Amendment: The Charter provides means for adopting supplemental appropriations funded from unanticipated revenues and/or new grants and sources that materialize during the year. The City's policy is to minimize the use of supplemental appropriations. In addition, the Charter allows for and spells out the procedures for amending the budget to transfer appropriations between programs within an agency and between agencies. See Fiscal 2006 Supplementary Appropriations in the Budget Process and Related Policies section for more information on budget amendments.

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

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

Financial Forecasting Policies

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

Competitive Reengineering, Organization Redesign Policies

The ongoing effort to achieve cost reductions to fund operations within the limits of available revenue requires elimination of non-value added expenditures and other reductions in spending. Reductions have been achieved through a variety of means including the CitiStat program, consolidation and reorganization of agencies, staffing reductions through attrition and from time to time layoffs, privatization as appropriate, transfer of certain functions to the State and other methods. There has been a significant reduction of over 60.0% in General Fund staffing levels (exclusive of education, police and fire). This has resulted in a reduction in employees relative to the City's population. See the tables on Trends in Budgeted Personnel in the Fiscal 2006 Budget Plan section for staffing level trend details reflecting reengineering and cost containment effort.

Reserve Policies

Budget Stabilization Reserve: In 1993, the Budget Stabilization Reserve or Rainy Day Fund was established. The fund is designed to provide some General Fund budgetary flexibility should material funding shortfalls occur. Contributions are made as necessary to the fund in order to achieve and maintain a balance equal to at least 5.0% of General Fund revenues. The Budget Stabilization Fund had a \$57.0 million balance at June 30, 2004. The City continues to make annual contributions to the Budget Stabilization Reserve Fund. The Fiscal 2006 budget appropriates another \$800,000 for the fund.

In Fiscal 2004 the City made a loan to the Baltimore City Public School System in the amount of \$42.0 million. To date, \$34.0 million has been repaid. The balance is due in Fiscal 2006. After taking account of anticipated contributions to the fund at the conclusion of Fiscal 2005 the fund is anticipated to meet the funding goal equal to 5.0% of General Fund revenues.

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 2006 year end undesignated unreserved General Fund balance is estimated to be about \$10.0 million.

Financial Reporting Policies

Budget, Accounting and Borrowing: The City has received the Government Finance Officers Association (GFOA) annual award for Excellence in Financial Reporting for over 20 years and the Distinguished Budget Presentation award each year applied for since Fiscal 1988. The

Consolidated Annual Financial Report is prepared in conformance with the Governmental Accounting Standards Board requirements. The City annually prepares the required full disclosure statements to comply with Securities and Exchange Commission requirements, provides fully descriptive notes in its annual financial report and disclosure statements and secures an unqualified independent audit report.

Debt Policies and Credit Rating

In 1990, the City adopted a formal debt policy which sets forth annual borrowing limits, consolidation of all financing arrangements within the Department of Finance, refunding and refinancing policies and limits on key debt management ratios. See Debt Service Overview section for detailed discussion. In the development of the annual borrowing plan, the effects of debt on key ratios outlined in the policy are updated and analyzed. The objective is to maintain the City's reputation in the credit rating community as having a conservative approach to all aspects of debt management including debt service expenses, debt retirement schedules and debt capacity ratios. The policy recognizes the fundamental role that debt has in the effort to maintain or improve the City's credit rating. The City's current credit ratings are A1 with Moody's, A+ with Fitch's and, A+ with Standard & Poor's. The City prepares an annual debt report, semiannual 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, workers' 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 2006 budget appropriates an additional \$5.2 million for workers' compensation reserves.

Fiscal Policies for Economic Development

The Comprehensive Economic Development Strategy plan submitted to the State in 1999 sets forth economic development goals, objectives and priorities. This plan was consistent with "PlanBaltimore," the comprehensive master plan for the City's development over the next 20

years, prepared in 1999. A primary goal of the economic development plan is to attract more job generating businesses to the City. To that end, the City has developed a variety of development incentives including loans and grants. In the last 10 years the City has expanded the incentives to include tax incentive programs. The budget plan estimates and reports on one type of tax expenditure, property tax credits. The budget document also contains legislatively mandated cost and benefit analysis on tax credit programs (see Summary of Tax Expenditure discussion and City Real Property Tax Credit Programs in the Revenue Outlook Section for property tax credit expenditure program descriptions). The City is committed to perform consistent and thorough analysis of the cost and benefit of its growing package of incentive programs.

Fiscal Stability Policies

One-Time Revenues/One-Time Expenditure Savings: The City policy is to use one-time windfall revenues and expenditure savings for one-time expenses. For instance, the Fiscal 2006 budget plan uses a portion of fund balance, generated in substantial part in Fiscal 2004 and 2005 to fund one-time expenditure requirements.

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.

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 area of crime fighting and prosecution of crime, the City General Fund has absorbed certain grant expenses in the Courts, State's Attorney and Police agencies.

FISCAL 2006 SHORT-TERM BUDGET POLICY AND PREPARATION GUIDELINES

Development and review of the Fiscal 2006 budget requests were conducted in the context of more favorable revenue projections. The robust revenue projections are due in large part to the broadening of the energy and telecommunication taxes over Fiscal 2005, increases in real property assessable base and real estate activity associated with the recordation and transfer taxes. Agencies received the following policy guidelines for use in the construction of their Fiscal 2006 budgets:

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

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

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

Elimination of Grant Programs – With the exception of federal funding for additional public safety officers, where grants require the City to phase in local support for additional police personnel, agencies were instructed to phase-out programs where grant funding was terminated.

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

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

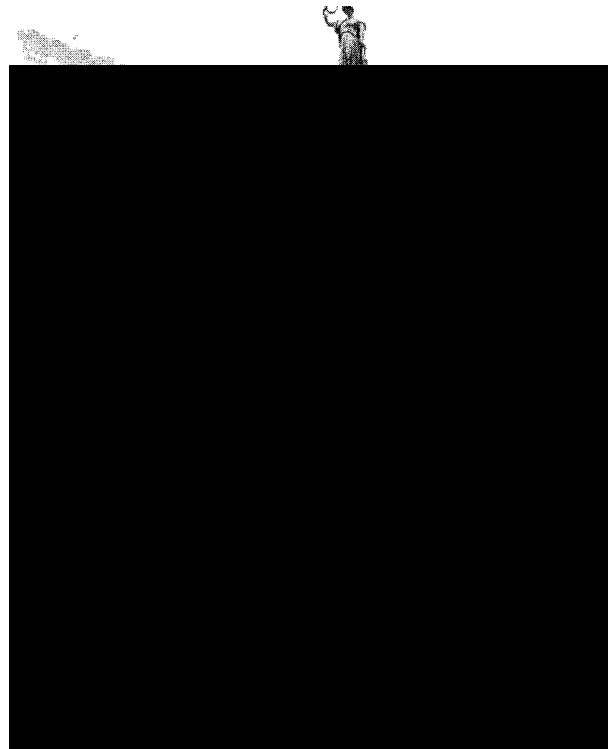
OTHER FINANCIAL POLICIES AND PRACTICES

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

<u>Items</u>	<u>Page</u>
Budgetary Policy - Capital Budget.....	101
Capital Project Impact on Operating Budget.....	103
Budgetary Funds - Descriptions and Policies	133
Debt Service - Debt Service Overview.....	170
Budget-Making Process.....	181
Budget Amendments - Supplementals and Transfers.....	183
Budgetary and Accounting Basis	191
Operating and Capital Plan Budgetary Control	193
Budgetary Authority and Process - City Charter Provisions.....	197

Fiscal 2006
Summary of the Adopted Budget

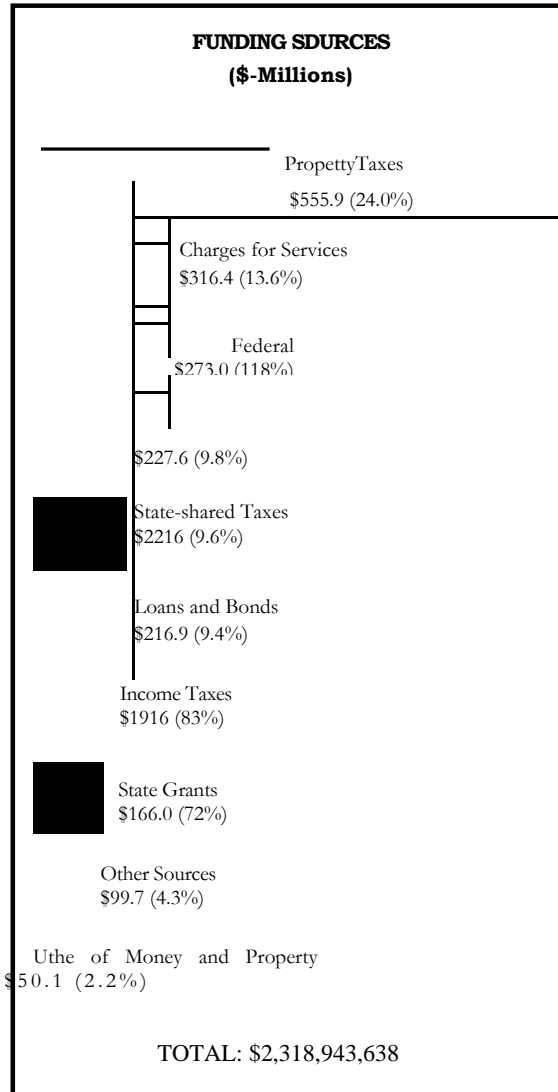
Budget Plan



FUNDING SOURCES AND EXPENDITURES BY FUNCTION

TOTAL OPERATING AND CAPITAL BUDGET

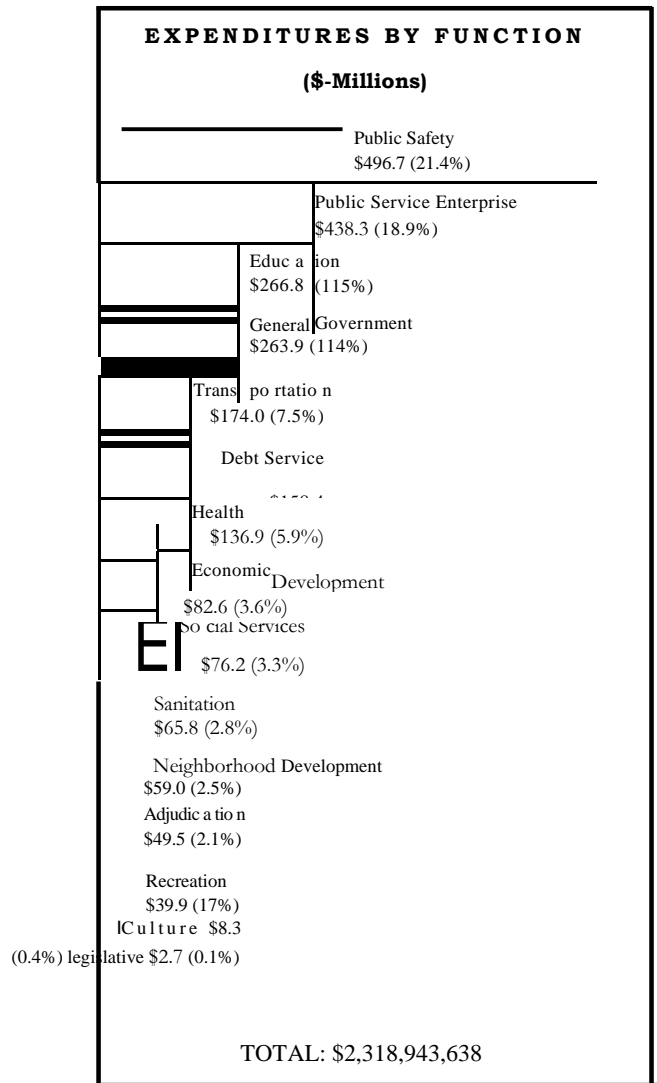
The graph below shows property taxes as the single most important revenue source, accounting for nearly one-quarter of all City revenue and funding sources.



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

Note: May not add to total due to rounding.

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



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

FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET

Selected Summary Views — Total Operating and Capital Budget

Introduction - Summarizing the Budget Numbers

The total Fiscal 2006 appropriation plan adopted by the City Council and approved by the Mayor is \$2.3 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 \$2.3 billion budget is supported by several major funding sources. The property tax, federal and State aid and charges for services (like water and waste water) comprise about 64.1% 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 may be found in section Summary of Adopted Budget.

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

The graph, Fiscal 2006 Summary of General Fund Budgetary Trends, is designed to answer some of the most commonly asked questions about the City's major fund – the General Fund. *For instance, is the City reducing its staffing level? It is. How does the City's staffing level compare to the City's population?* Staff level is declining in absolute numbers and for Fiscal 2006 employs 14 people per 1,000 of population. *Is the City increasing its effort to fund public safety?* For Fiscal 2006 the City is able to slightly increase public support for fire and police safety as a percentage of General Fund revenue.

Trends in the Budget

The three tables named Trends in Total Operating and Capital Budget – Summary by Fund, Trends in Operating Budget and Trends in Capital Budget – Summary by Fund display trends in the operating and capital budget plans comparing Fiscal 2004 actual expenditures to the 2005 and 2006 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, Trends in 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 – 39.5%. Many City services are labor intensive operations (fire, police, sanitation and libraries, for instance). On the other hand, the City spends comparatively little on materials, consumable supplies and equipment.

Trends in Budgeted Personnel - Major Changes in City Operations

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

Trends in Full-Time Budgeted Positions - All Funds

The City has undertaken downsizing measures for a good number of years. A formal hiring freeze has been in place since 1989. This action supplements privatization and State takeover as a strategy to manage costs. The table and graph in this section provide trends on budgeted positions for all the City's funds over the past 26 years.

Trends in Full-Time Budgeted Positions - General Fund

The General Fund is the primary fund that elected policymakers can manage to affect change in local tax and spending policy. The table and graph on this page present long-term trend information on General Fund staff levels. Nearly all agencies have experienced staff reductions except the Police Department where employment levels have been increased substantially both recently and over the long term. The table documents the trends that result from the objectives of reducing overall staff size while improving public safety services.

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 38 starts with the June 30, 2004 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 2006

SUMMARY OF GENERAL FUND BUDGETARY TRENDS

Total Authorized General Fund Positions	95 Actual	9,839
	03 Actual	9,946
	104 Actual	9,980
	105 Budget	8,870
	06 Budget	9,013
General Fund Positions (per 1,000 pop.)	95 Actual	14.2
	103 Actual	14.1
	04 Actual	14.3
	105 Budget	13.8
	06 Budget	14.2
General Fund Revenues (\$-Millions)	95 Actual	808.7
	03 Actual	989.6
	104 Actual	1,065.8
	105 Budget	1,033.9
	06 Budget	1,106.3
Property Tax Revenues as a % of General Fund Revenues	95 Actual	58.1
	103 Actual	51.1
	104 Actual	51.6
	105 Budget	52.6
	06 Budget	51.2
State Aid as a % of General Fund Revenues	95 Actual	5.8
	03 Actual	9.8
	04 Actual	9.6
	05 Budget	8.7
	06 Budget	8.8
Local Share of Education as a % of General Fund Expenditures	95 Actual	23.8
	103 Actual	20.3
	104 Actual	20.2
	105 Budget	19.8
	06 Budget	
Public Safety as a % of General Fund Expenditures	95 Actual	24.1
	103 Actual	35.3
	104 Actual	35.6
	105 Budget	34.9
	06 Budget	35.4

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

	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Operating Plan	\$1,794,827	\$1,789,807	\$1,901,600	\$111,793	6.2%
Capital Plan	411,254	386,852	417,343	\$30,491	7.9%
Total Budget	\$2,206,081	\$2,176,659	\$2,318,943	\$142,284	6.5%

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

	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Total Budget					
Local and State-shared Funds					
General	\$1,028,931	\$1,032,882	\$1,106,256	\$73,374	7.1%
Motor Vehicle	214,364	202,986	235,352	\$32,366	15.9%
Parking Management	9,534	10,184	11,30	\$1,120	11.0%
Convention Center Bond	4,579	4,631	4,700	\$69	1.5%
Total	1,257,408	1,250,683	1,357,612	\$106,929	8.5%
Enterprise Funds					
Waste Water Utility	124,382	140,939	148,900	\$7,961	5.6%
Water Utility	94,371	101,436	110,881	\$9,445	9.3%
Parking Enterprise	24,200	24,684	27,321	\$2,637	10.7%
Loan and Guarantee	3,508	3,618	3,761	\$143	4.0%
Conduit Enterprise	2,674	2,875	7,199	\$4,324	150.4%
Total	249,135	273,552	298,062	\$24,510	9.0%
Grant Funds					
Federal	264,782	293,983	272,940	(\$21,043)	(7.2)%
State	117,429	84,462	75,375	(\$9,087)	(10.8)%
Special	35,779	42,291	43,739	\$1,448	3.4%
Total	417,990	420,736	392,054	(\$28,682)	(6.8)%
Loans and Bonds					
Revenue Bonds	126,560	105,983	160,447	\$54,464	51.4%
General Obligation Bonds	58,150	59,850	56,500	(\$3,350)	(5.6)%
Total	184,710	165,833	216,947	\$51,114	30.8%
Mayor & City Council Real Property	500	500	2,800	\$2,300	460.0%
All Other	96,338	65,355	51,468	(\$13,887)	(21.2)%
Total - All Funds	\$2,206,081	\$2,176,659	\$2,318,943	\$142,284	6.5%

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

	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Local and State-shared Funds					
General	\$1,016,598	\$1,031,882	\$1,102,796	\$70,914	6.9%
Motor Vehicle	152,771	149,721	169,124	19,403	13.0%
Parking Management	9,534	10,184	11,304	1,120	11.0%
Convention Center Bond	4,579	4,631	4,700	69	1.5%
Total	1,183,482	1,196,418	1,287,924	91,506	7.6%
Enterprise Funds					
Waste Water Utility	122,107	138,264	145,575	7,311	5.3%
Water Utility	92,421	97,936	104,881	6,945	7.1%
Parking Enterprise	24,200	24,684	27,321	2,637	10.7%
Loan and Guarantee Enterprise	3,508	3,618	3,761	143	4.0%
Conduit Enterprise	2,674	2,875	7,199	4,324	150.4%
Total	244,910	267,377	288,737	21,360	8.0%
Grant Funds					
Federal	225,150	219,259	218,754	(505)	(0.2)%
State	105,506	64,462	62,446	(2,016)	(3.1)%
Special	35,779	42,291	43,739	1,448	3.4%
Total	366,435	326,012	324,939	(1,073)	(0.3)%
Total Operating - All Funds	\$1,794,827	\$1,789,807	\$1,901,600	\$111,793	6.2%

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

	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Pay-As-You-Go					
General Fund	\$12,333	\$1,000	\$3,460	\$2,460	246.0%
Motor Vehicle	61,593	53,265	66,228	12,963	24.3%
Waste Water Utility	2,275	2,675	3,325	650	24.3%
Water Utility	1,950	3,500	6,000	2,500	71.4%
Total	78,151	60,440	79,013	18,573	30.7%
Grants					
Federal	39,632	74,724	54,186	(20,538)	(27.5)%
State	11,923	20,000	12,929	(7,071)	(35.4)%
Total	51,555	94,724	67,115	(27,609)	(29.1)%
Loans and Bonds					
Revenue and TIF Bonds	126,560	105,983	160,447	54,464	51.4%
General Obligation Bonds	58,150	59,850	56,500	(3,350)	(5.6)%
Total	184,710	165,833	216,947	51,114	30.8%
Mayor & City Council Real Property	500	500	2,800	2,300	460.0%
All Other [1]	96,338	65,355	51,468	(13,887)	(21.2)%
Total Capital - All Funds	\$411,254	\$386,852	\$417,343	\$30,491	7.9%

Note: Actual Fiscal 2004 capital budget represents net appropriations made and reserved, including any supplemental appropriations and de-appropriations.

[1] FY 2004 Actual includes \$11.4 million IDA Revolving Fund

B U D G E T E D F U N D S

DESCRIPTION OF OPERATING AND CAPITAL FUNDS

The Fiscal 2006 total capital and operating appropriations of \$2.3 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, Electronic Equipment Maintenance, and Risk Management Fund for the City's Self-Insurance program.

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**

	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Local/State-Shared Funds				
General Fund	\$1,032,882,000	\$1,106,256,000	\$73,374,000	7.1%
Motor Vehicle	202,986,200	235,352,000	32,365,800	15.9%
Parking Management	10,184,000	11,304,000	1,120,000	11.0%
Convention Center Bond	4,631,000	4,700,000	69,000	1.5%
Total	1,250,683,200	1,357,612,000	106,928,800	8.5%
Enterprise Funds				
Waste Water Utility	140,939,000	148,900,000	7,961,000	5.6%
Water Utility	101,436,000	110,881,000	9,445,000	9.3%
Parking Enterprise	24,684,000	27,321,000	2,637,000	10.7%
Loan and Guarantee Enterprise	3,618,000	3,761,000	143,000	4.0%
Conduit Enterprise	2,875,000	7,199,000	4,324,000	150.4%
Total	273,552,000	298,062,000	24,510,000	9.0%
Grant Funds				
Federal	219,259,392	218,753,919	(505,473)	(0.2)%
State	64,461,832	62,446,425	(2,015,407)	(3.1)%
Special	42,290,692	43,739,294	1,448,602	3.4%
Total	326,011,916	324,939,638	(1,072,278)	(0.3)%
Internal Service Fund	63,298,742	70,388,661	7,089,919	11.2%
TOTAL OPERATING FUNDS	\$1,913,545,858	\$2,051,002,299	\$137,456,441	7.2%
Less				
Transfer to Capital Project Funds	60,440,000	79,013,000	18,573,000	30.7%
Internal Service Fund	63,298,742	70,388,661	7,089,919	11.2%
NET OPERATING APPROPRIATIONS	\$1,789,807,116	\$1,901,600,638	\$111,793,522	6.2%
Plus - Capital Projects Funds	386,852,000	417,343,000	30,491,000	7.9%
TOTAL APPROPRIATIONS ALL FUNDS	\$2,176,659,116	\$2,318,943,638	\$142,284,522	6.5%

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.

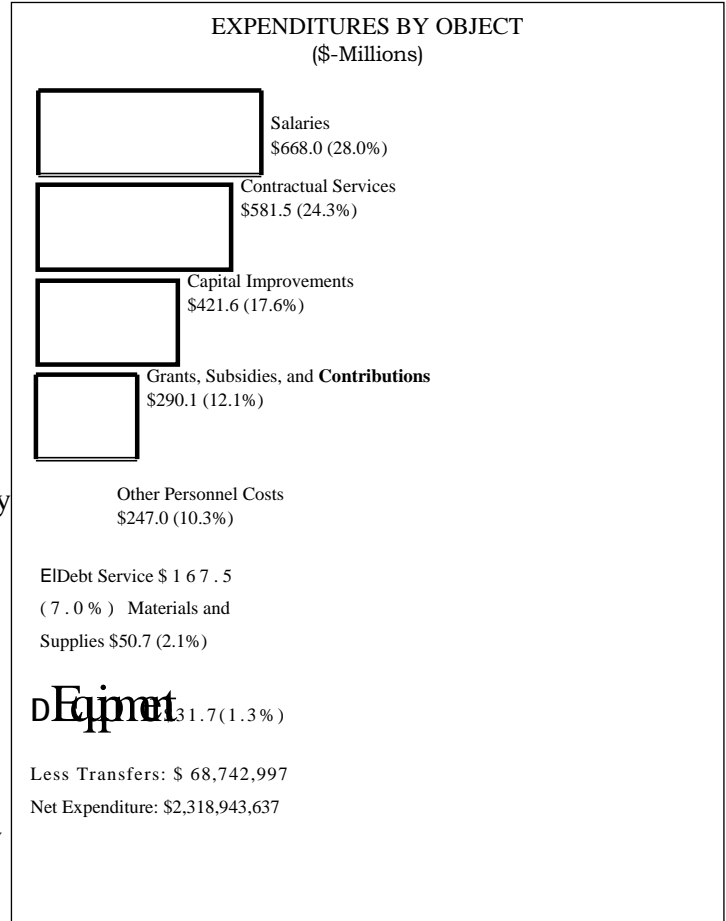
Other Personnel Costs - Payments for benefits provided to City personnel for medical coverage (including vision, dental, prescription drug and other health insurance), Social Security, retirement and other benefits.

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 BUDGETED PERSONNEL

Personnel costs, including fringe benefits, are the largest type of expenditure in the City budget, totaling \$915.0 million. As a share of appropriations personnel costs held steady at 39.5% of total Fiscal 2006, which matched Fiscal 2005. The City must manage personnel expenditures using a variety of strategies.

Strategies Used

- Privatizing entire agencies, functions and services
- Offering early retirement incentive programs
- Reorganizing and consolidating functions and agencies
- Eliminating functions and agencies
- Shifting functions and agencies to the State
- Implementing layoffs and wage freezes in certain years

Significant Reduction in Budgeted Positions Fiscal 1980 — Fiscal 2006

	Position <u>Decrease</u>	Percent <u>Decrease</u>
General Fund	(6,251)	(41.0%)
General Fund Less Police and Fire	(5,986)	(62.7%)

While the overall trend is for declining positions, the Police Department has seen an absolute increase in staffing. Reflecting the Mayor's primary objective of making the City safer, the Fiscal 2006 budgeted police positions of 3,935 exceeds by 5.6% the Fiscal 1980 budgeted positions of 3,726.

The ratio of city employees to population has declined from 1980 to 2006. There were 19.4 General Fund positions per 1,000 residents in 1980. By contrast, the 2006 budget includes just 14.2 General Fund positions per 1,000 residents. The most effective means for reducing staff counts have been privatization and shifting of certain functions to the State. Privatization efforts are ongoing. Actions since 1985 include the following:

Shift to State

Central Booking Facility
City Jail
Community College
Interstate 95

Memorial/Municipal Stadiums
Joint City-State School Board
Weights and Measures Bureau

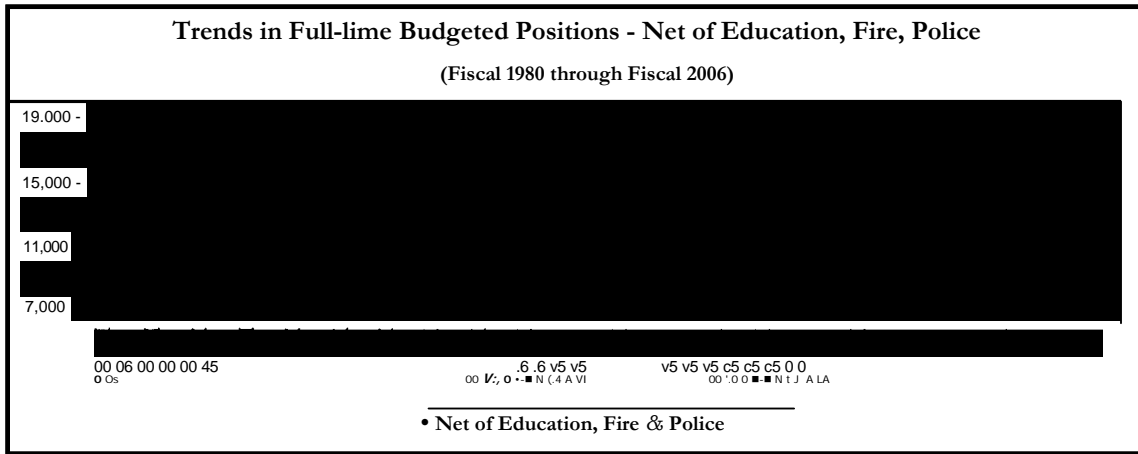
Privatization

Baltimore Arena Management
Baltimore Maritime Museum
Baltimore Neighborhood Recreation Center
Building Guards, Custodians and HVAC Services
Baltimore Substance Abuse Systems, Inc.
Baltimore Trolley Works
Baltimore Zoo (with State Financing)
City Health Clinic
City Life Museums

False Alarm Reduction Program
Fire and Police Medical Clinic
Municipal Golf Courses
Northwest Transfer Station
Municipal Markets
Worker's Compensation Claims Processing
Walters and Baltimore Art Museums

The tables on the following pages show the trend in personnel from Fiscal 1980 through 2006.

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

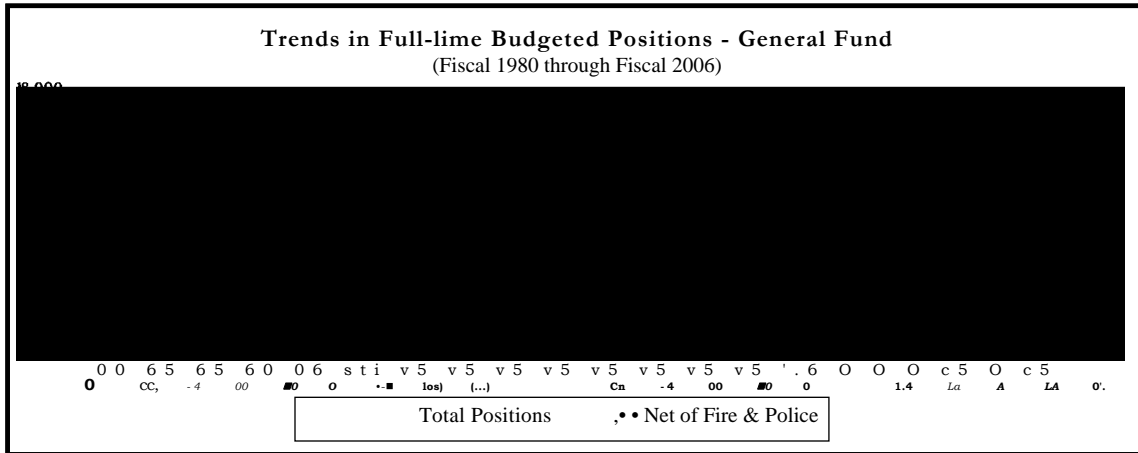


Year	Full-Time Budgeted Positions (All Funds)				Full-Time Budgeted Positions (Net of Education, Fire and Police)			
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change
FY 1980	34,691	NA	44.1	ILIA	15,563	NA	19.8	NA
FY 1981	34,267	(1.2%)	44.2	0.1%	15,670	0.7%	20.2	2.1%
FY 1982	34,017	(1.9%)	44.2	0.2%	15,502	(0.4%)	20.1	1.8%
FY 1983	32,685	(5.8%)	42.8	(3.0%)	14,984	(3.7%)	19.6	(0.9%)
FY 1984	31,276	(9.8%)	41.2	(6.6%)	14,127	(9.2%)	18.6	(5.9%)
FY 1985	28,804	(17.0%)	38.1	(13.5%)	12,370	(20.5%)	16.4	(17.2%)
FY 1986	28,786	(17.0%)	38.3	(13.2%)	12,134	(22.0%)	16.1	(18.4%)
FY 1987	28,869	(16.8%)	38.7	(12.1%)	12,707	(18.4%)	17.1	(13.8%)
FY 1988	29,410	(15.2%)	39.9	(9.6%)	13,248	(14.9%)	18.0	(9.2%)
FY 1989	29,558	(14.8%)	40.0	(9.4%)	13,616	(12.5%)	18.4	(7.0%)
FY 1990	29,286	(15.6%)	39.8	(9.8%)	13,558	(12.9%)	18.4	(6.9%)
FY 1991	27,788	(19.9%)	38.0	(13.9%)	12,383	(20.4%)	16.9	(14.5%)
FY 1992	26,886	(22.5%)	37.0	(16.0%)	11,668	(25.0%)	16.1	(18.8%)
FY 1993	26,438	(23.8%)	37.0	(16.2%)	10,953	(29.6%)	15.3	(22.6%)
FY 1994	26,243	(24.4%)	37.3	(15.3%)	10,746	(31.0%)	15.3	(22.7%)
FY 1995	26,403	(23.9%)	38.2	(13.4%)	10,925	(29.8%)	15.8	(20.1%)
FY 1996	26,271	(24.3%)	38.9	(11.8%)	10,881	(30.1%)	16.1	(18.6%)
FY 1997	25,904	(25.3%)	39.4	(10.6%)	10,516	(32.4%)	16.0	(19.1%)
FY 1998	26,055	(24.9%)	40.4	(8.5%)	10,408	(33.1%)	16.1	(18.5%)
FY 1999	26,536	(23.5%)	41.9	(4.9%)	10,423	(33.0%)	16.5	(16.7%)
FY 2000	26,726	(23.0%)	41.0	(6.9%)	10,163	(34.7%)	15.6	(21.1%)
FY 2001	26,563	(23.4%)	41.2	(6.5%)	10,156	(34.7%)	15.8	(20.3%)
FY 2002	26,230	(24.4%)	40.6	(7.8%)	10,020	(35.6%)	15.5	(21.5%)
FY 2003	26,017	(25.0%)	40.9	(7.3%)	9,743	(37.4%)	15.3	(22.6%)
FY 2004 *	15,385	NA	NA	NA	9,618	(38.2%)	15.3	(22.7%)
FY 2005 *	14,834	NA	NA	NA	8,802	(43.4%)	14.7	(25.5%)
FY 2006 *	15,099	NA	NA	NA	9,421	(39.5%)	14.8	(25.1%)

Notes: In 1998, Baltimore City Public Schools were formally established as a separate budget entity by State law. The Fiscal 1999, 2000, 2001, 2002 and 2003 full-time budgeted position for the Baltimore City Public Schools is 10,293, 10,573, 10,692, 10,329 and 10,424, respectively.

* Full-time budgeted position data for the City Public Schools was not available for Fiscal 2004, 2005 and 2006.

TRENDS IN FULL-TIME BUDGETED POSITIONS - GENERAL FUND



Year	Total General Fund Positions				Total General Fund Positions Net of Fire			and Police Cumulative Percent Change
	Positions	Cumulative Percent Change	Positions Per 1,000 Population	Cumulative Percent Change	Positions	Cumulative Percent Change	Positions Per 1,000 Population	
FY 1980	15,264	NA	19.4	NA	9,552	NA	12.1	NA
FY 1981	14,900	(2.4%)	19.2	(1.0%)	9,187	(3.8%)	11.8	(2.5%)
FY 1982	14,904	(2.4%)	19.4	(0.2%)	9,186	(3.8%)	11.9	(1.7%)
FY 1983	15,095	(1.1%)	19.7	1.8%	9,302	(2.6%)	12.2	0.2%
FY 1984	14,402	(5.6%)	19.0	(2.2%)	8,575	(10.2%)	11.3	(7.0%)
FY 1985	12,549	(17.8%)	16.6	(14.4%)	6,855	(28.2%)	9.1	(25.3%)
FY 1986	12,041	(21.1%)	16.0	(17.5%)	6,328	(33.8%)	8.4	(30.7%)
FY 1987	12,076	(20.9%)	16.2	(16.5%)	6,398	(33.0%)	8.6	(29.3%)
FY 1988	12,229	(19.9%)	16.6	(14.6%)	6,614	(30.8%)	9.0	(26.2%)
FY 1989	12,393	(18.8%)	16.8	(13.7%)	6,862	(28.2%)	9.3	(23.6%)
FY 1990	12,220	(19.9%)	16.6	(14.4%)	6,701	(29.8%)	9.1	(25.0%)
FY 1991	11,361	(25.6%)	15.5	(20.0%)	5,911	(38.1%)	8.1	(33.5%)
FY 1992	10,420	(31.7%)	14.4	(26.0%)	5,051	(47.1%)	7.0	(42.7%)
FY 1993	9,953	(34.8%)	13.9	(28.3%)	4,697	(50.8%)	6.6	(45.9%)
FY 1994	9,908	(35.1%)	14.1	(27.4%)	4,626	(51.6%)	6.6	(45.8%)
FY 1995	9,839	(35.5%)	14.2	(26.6%)	4,496	(52.9%)	6.5	(46.4%)
FY 1996	9,813	(35.7%)	14.5	(25.1%)	4,535	(52.5%)	6.7	(44.7%)
FY 1997	9,471	(38.0%)	14.4	(25.7%)	4,165	(56.4%)	6.3	(47.8%)
FY 1998	9,425	(38.3%)	14.6	(24.7%)	4,127	(56.8%)	6.4	(47.3%)
FY 1999	9,500	(37.8%)	15.0	(22.6%)	4,139	(56.7%)	6.5	(46.1%)
FY 2000	9,398	(38.4%)	14.4	(25.6%)	3,968	(58.5%)	6.1	(49.8%)
FY 2001	9,288	(39.2%)	14.4	(25.7%)	3,946	(58.7%)	6.1	(49.6%)
FY 2002	9,243	(39.4%)	14.3	(26.2%)	3,917	(59.0%)	6.1	(50.0%)
FY 2003	8,946	(41.4%)	14.1	(27.6%)	3,592	(62.4%)	5.6	(53.5%)
FY 2004	8,980	(41.2%)	14.3	(26.4%)	3,581	(62.5%)	5.7	(53.1%)
FY 2005	8,479	(44.5%)	13.5	(30.4%)	3,186	(66.6%)	5.1	(58.2%)
FY 2006	9,013	(41.0%)	14.2	(27.0%)	3,566	(62.7%)	5.6	(53.8%)

Notes:

- Baltimore City Public School positions are not included in the General Fund. The Education Fund was established in 1986.
- Federal Revenue Sharing positions are included in the General Fund.
- Fiscal 1986 - The Baltimore City Community College was established as a separate fund. The positions affected were about 390.

PAST AND PROJECTED BUDGETARY FUND BALANCES

	General Fund [1]	Special Revenue Funds [2]	Enterprise Funds [3]
Fiscal 2005:			
Actual Budgetary Fund Balance, June 30, 2004	\$120,677	\$9,761	\$220,240
Estimated Revenues & Net Transfers	\$1,142,971	\$616,843	\$277,510
Estimated Expenses & Other Uses	(\$1,097,684)	(\$611,429)	(\$254,899)
Estimated Budgetary Fund Balance, June 30, 2005	\$165,964	\$15,175	\$242,851
Fiscal 2006:			
Estimated Budgetary Fund Balance, June 30, 2005	\$165,964	\$15,175	\$242,851
Estimated Revenues & Net Transfers	\$1,121,344	\$627,046	\$302,414
Estimated Expenses & Other Uses	(\$1,120,660)	(\$627,046)	(\$297,982)
Estimated Budgetary Fund Balance, June 30, 2006	\$166,648	\$15,175	\$247,283

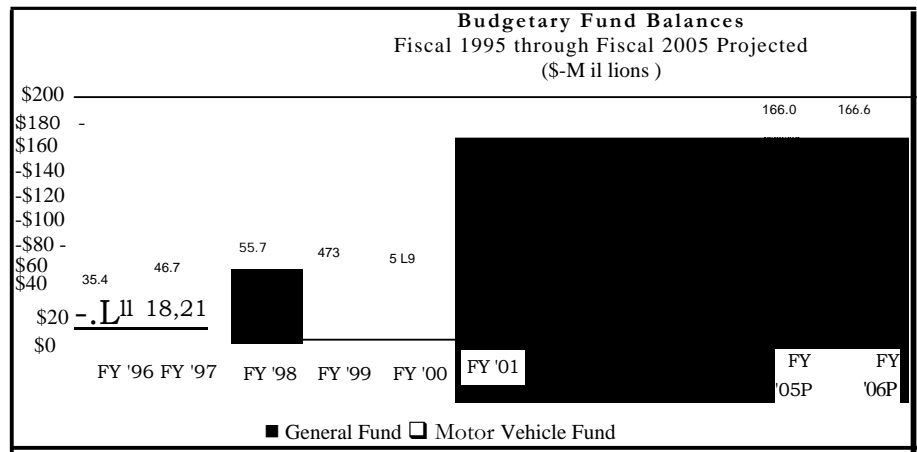
[1] The General Fund includes General, Convention Center and Parking Management funds.

[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 \$7.7 million over the past five years.

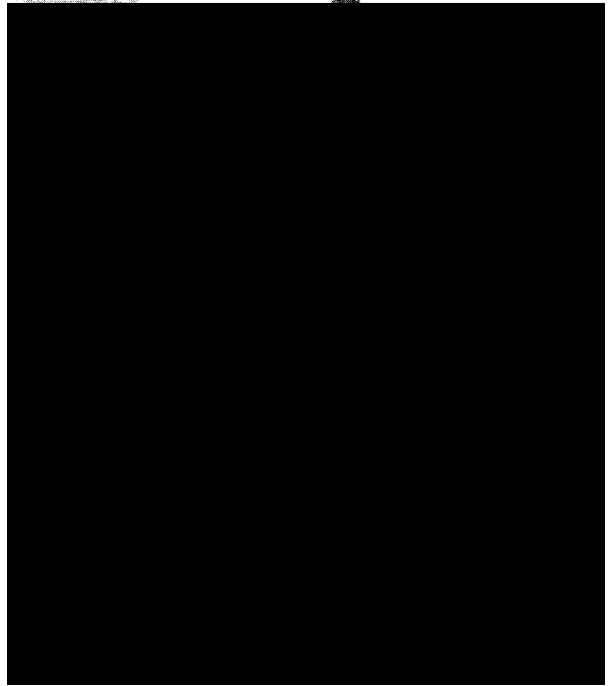
For all major grant funds, other than the Motor Vehicle Fund, unexpended appropriations or revenue surpluses arising during a fiscal year are fully reserved for the legal purposes of the grant and are reflected as deferred revenues or amounts due from grant sources. Therefore, no balances are stated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



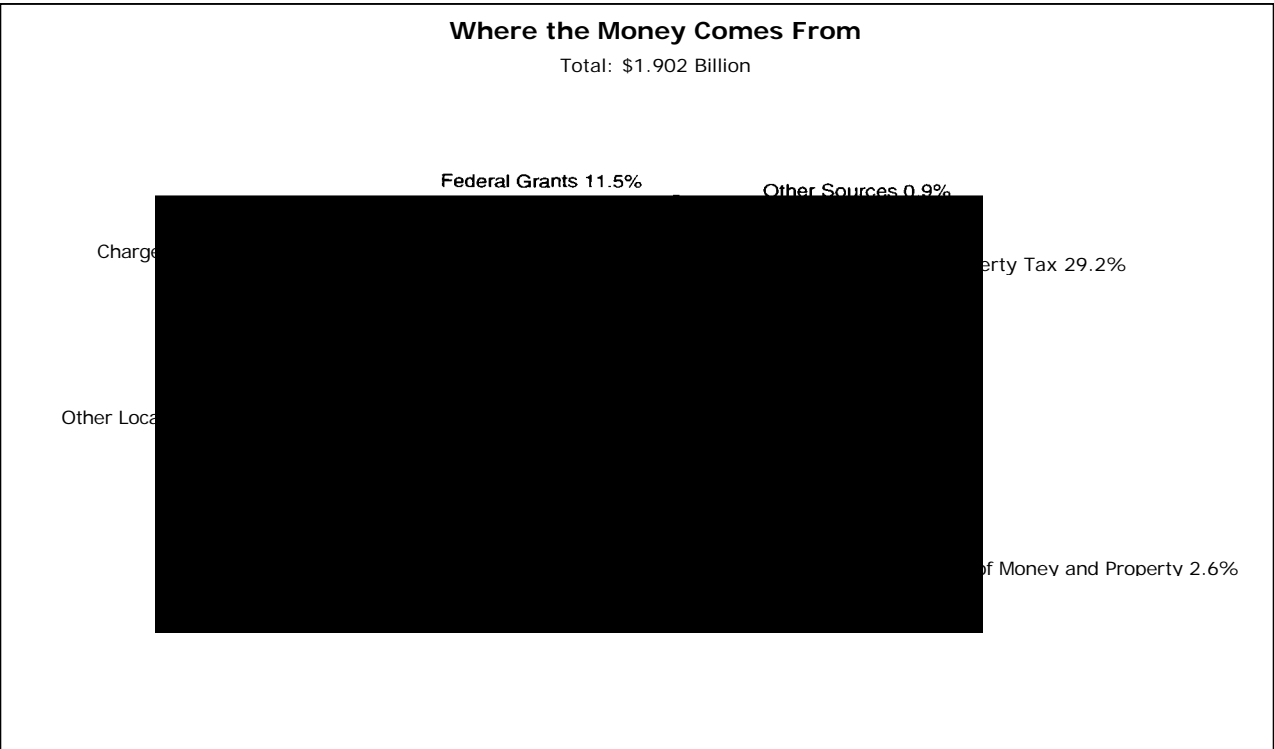
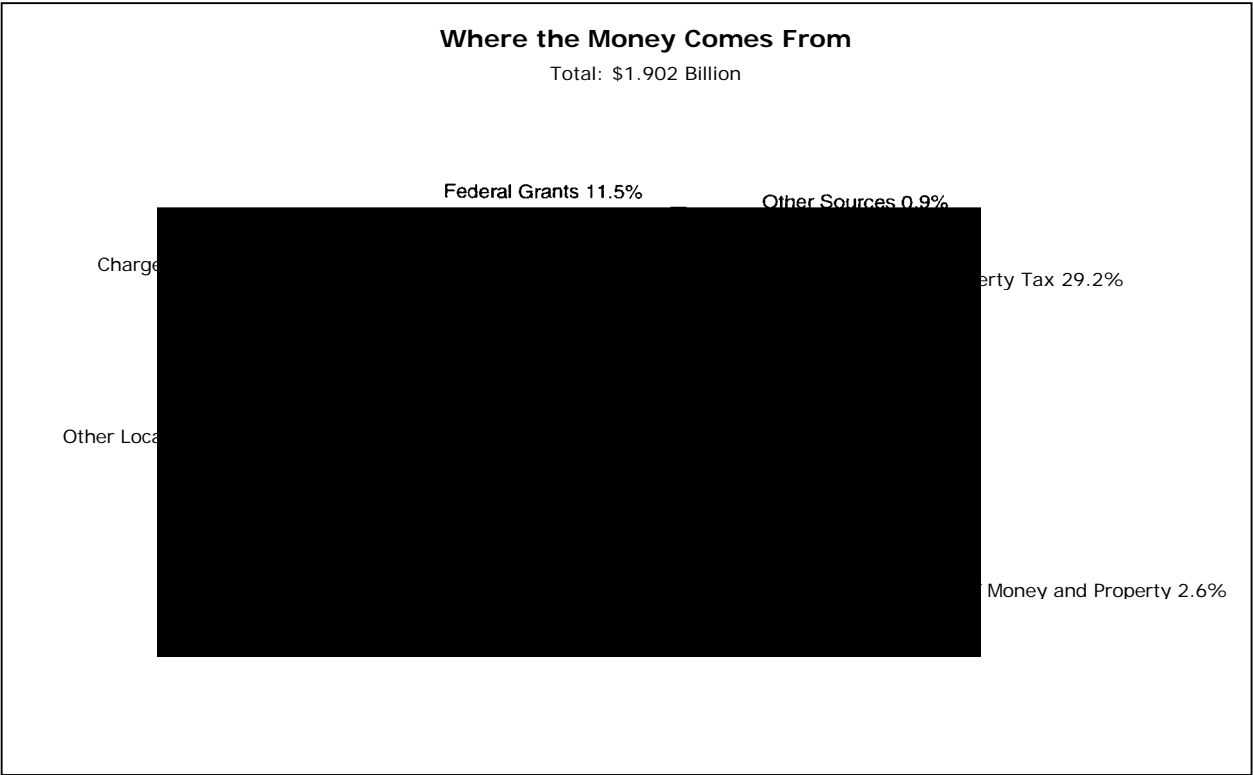
Trends and Outlook — The relatively stable economy and strong real estate market has supported improvement in the General Fund balance. The major positive change in Fiscal 2001 was due in large part to receipt of substantial one-time fiduciary income tax payments to correct distribution errors made by the State. Improvement in the Fiscal 2005 projected balance is due to policy actions to broaden the tax base and strong real estate market activity. The City has taken advantage of onetime events and cyclical strength in the local economy to fund the Budget Stabilization Reserve. The outlook is positive.

Fiscal 2006
Summary of the Adopted
Budget

Operating Budget



FISCAL 2006
OPERATING BUDGET



FISCAL 2006

SUMMARY OF THE ADOPTED Operating Budget Plan

General Fund

The adopted Ordinance of Estimates proposes a property tax rate reduction for both real and personal property. The real property tax rate of \$2.328 per \$100 of assessed valuation will be reduced by two cents, to \$2.308 per \$100 of assessed valuation. In accordance with State law, the personal property tax rate must be two and one-half times that of the real property tax rate. Thus the tax rate for personal property in Fiscal 2006 will be reduced from \$5.82 per \$100 of assessed valuation to \$5.77. The total cost of this property tax rate reduction for Fiscal 2006 is about \$4.8 million.

The assessment growth for Fiscal 2006 will mark the fourth year of improved growth in real property assessments. Real property tax revenue is projected to grow about 5.7% after the affect of the 4.0% assessment growth cap for residential owner-occupied properties. This level of assessment growth for Fiscal 2006 and corresponding tax yield accounts in part for the basis for the proposed property tax rate reduction. The other critical element in support of the property tax rate reduction is the favorable impact of the changes in the tax structure (rate or base) of the energy, telecommunications and recordation taxes that were enacted for Fiscal 2005. This effort diversifies the City's tax base and has the potential of growing the revenue yield for the General Fund with the continued re-investment in the City.

Fiscal 2006 anticipates a full year impact of the revenue structure changes approved as part of the Fiscal 2005 budget deliberations. This included the broadening of the energy tax base, the restructuring of telecommunications tax to include wireless services and an increase in the recordation tax rate. The combined positive effect of these changes, which helps reduce reliance on the property tax, is estimated to yield about an additional \$12.0 million in Fiscal 2006.

It should be noted that the Fiscal 2006 budget approved by the General Assembly cut the Fire Protection Grant by \$168,000.

The General Fund budget for Fiscal 2006 is \$1.106 billion representing a growth of approximately \$73.4 million or 7.1% above the Fiscal 2005 amended budget of \$1.033 billion. The operating portion of the Fiscal 2006 budget is \$1.1 billion, an increase of \$70.9 million or 6.9%. The capital budget is \$3.4 million.

This plan proposes no layoffs in the General Fund which is so extremely important to maintaining the current level of services for another year. Although there will be no layoffs, this budget plan calls for 25 vacant positions to be abolished representing a continuing improvement in operational efficiency.

The Administration's continuing effort to control the City's cost of health care benefits through greater cost sharing by its employees and retirees is having a very positive affect. This action became necessary because of the continuing escalation of health care cost and the desire of the City to be able to offer an adequate health care program. Health care benefits for active and

retired employees are expected to grow about \$1.4 million or 0.8%. These growth statistics compare favorably to average annual increases of 8.4% over the last several years.

Salary increases have been included for all City employees in the proposed Ordinance of Estimates. The cost of salaries will grow about \$25.6 million or 6.1%. This amount includes the impact of a full year of the restructuring of the salary scales for the attorney and support staff population in the State's Attorney's Office in order to keep that office competitive with the Public Defender's office, the State Attorney General's office and other Maryland jurisdictions. Also, the State's Attorney's Office budget includes an additional \$1.0 million in salaries to assist in providing for the transition of staff during Fiscal 2006 from a number of State and federal grants that will be or have already been terminated.

The Fiscal 2006 budget plan, not only in the General Fund, but across all funds, will include the allocation of the annual worker's compensation cost to all City agency budgets. The initiative is meant to further the Administration's goal of holding individual agencies more accountable for their worker's compensation expenses. The goal is to provide an incentive for agency heads and managers to implement safety initiatives and other means of reducing the occurrence and severity of employee injuries. To the extent agencies are able to reduce their worker's compensation costs, they will reap the benefits of those savings in their own future budgets.

Dollars in Millions	Actual Fiscal 2004	Budget Fiscal 2005	Budget Fiscal 2006	Change	e
OPERATING APPROPRIATIONS	\$1,016.6	\$1,031.9	\$1,102.8	\$70.9	6.9%
FULL-TIME POSITIONS					
Classified	4,195	4,042	4,211	169	4.2%
Sworn	4,785	4,828	4,802	(26)	(0.5)%
Total	8,980	8,870	9,013*	143	1.6%

*Subsequent to the passage of the Fiscal 2006 adopted budget, the Board of Estimates restored 29 positions that were previously budgeted in the Federal Fund as General Fund positions as well as transferring 12 other Federal Fund positions to the General Fund. Both of these actions involved the State's Attorney's Office. As a result, the number of full-time General Fund positions authorized for Fiscal 2006 increased from 9,013 to 9,054.

BALTIMORE CITY PUBLIC SCHOOLS – The budget plan for Fiscal 2006 is \$204.1 million, an increase of \$165,000 or 0.1% above the Fiscal 2005 level of appropriation. The local share component of the budget plan is \$197.8 million, an amount which exceeds the State mandated Maintenance of Effort figure by \$6.2 million. This equates to an additional \$72 per pupil. In addition to meeting the State requirement for Maintenance of Effort and increasing per pupil spending, the City also provides \$3.5 million in support of certain services and \$2.8 million for employee termination leave as specified in the State law, which created the New Board of School Commissioners. These so-called "transition services" increased by \$165,000 or 5.0% as a result of salary and benefit increases.

BOARD OF ELECTIONS – The appropriation for Fiscal 2006 is \$5.7 million, an increase of \$2.6 million or 83.9% above the Fiscal 2005 level of appropriation. The budget plan includes \$3.4 million to fund costs related to the implementation of the uniform Statewide (Diebold touch screen) voting system. The agency expects delivery of this new system in January 2006, at which time it will begin to train election judges and provide outreach services to City registered voters in the operation of these machines. There are no elections to be held in Fiscal 2006; therefore election-related costs are reduced by \$797,100.

CIRCUIT COURT – The appropriation for Fiscal 2006 is \$8.0 million, an increase of \$465,900 or 6.2% above the Fiscal 2005 level of appropriation. The budget plan includes \$182,400 to fund clerical support and non-labor start-up costs for two new judgeships. Judges' salaries and benefits are paid by the State. The current level of service will be maintained.

CIVIC PROMOTION – The appropriation for Fiscal 2006 is \$9.6 million, an increase of \$32,100 or 0.3% above the Fiscal 2005 level of appropriation. The appropriation level for the Baltimore Area Convention and Visitors Association (BACVA) is reduced from \$7.0 million to \$6.8 million. The City's annual grant for BACVA is based on State legislation, which requires the City's General Fund to appropriate an amount equal to 40.0% of the City's hotel tax receipts. This decrease is offset by an increase of \$208,000 for the Baltimore Film Commission and \$24,200 to pay for across the board salary increases for the Baltimore Office of Promotion and the Arts (BOPA) personnel. The Film Commission is currently budgeted in the Department of Public Works and the recommendation merges this function under BOPA. It is expected that this merger will provide enhanced advance work and logistical and site coordination for production staff. BOPA will serve as an advocate for and liaison to businesses and the greater community.

COMMISSION ON AGING AND RETIREMENT EDUCATION – The appropriation for Fiscal 2006 is \$875,400, an increase of \$252,400 or 40.5% above the Fiscal 2005 level of appropriation. The budget plan includes \$131,000 to pay for an increase in rent when the agency's space requirements, which nearly doubled when administrative and field staff were relocated from the Waxter Center to the agency's headquarters location; \$50,000 to pay for office renovations and equipment for the newly expanded Hooper Center; and \$28,000 for the purchase of replacement computer hardware.

EMPLOYEES' RETIREMENT CONTRIBUTION – The appropriation for all funds for Fiscal 2006 is \$76.5 million, an increase of \$7.5 million or 10.9% above the Fiscal 2005 level of appropriation. The budget plan includes:

- **Fire and Police Retirement System** – The budget plan for all funds includes \$49.2 million, an increase of \$499,000 or 1.0%. The General Fund portion is \$47.0 million, an increase of \$1.1 million or 2.4% above the Fiscal 2005 level of appropriation.
- **Employees' Retirement System** – The budget plan for all funds includes \$27.2 million, an increase of \$6.9 million or 34.0%. The General Fund portion is \$10.8 million, an increase of \$2.1 million or 24.1% above the Fiscal 2005 level of appropriation.
- **Elected Officials Retirement System** – The budget plan includes \$516,700 in General Funds, an increase of \$59,700 or 13.1% above the Fiscal 2005 level of appropriation.

ENOCH PRATT FREE LIBRARY – The appropriation for Fiscal 2006 is \$19.6 million, an increase of \$1.1 million or 5.9% above the Fiscal 2005 level of appropriation. The budget plan

includes an increase of \$250,000 for new book purchases. The appropriation includes \$205,000 for increased utility costs and an additional \$38,000 to pay for the recent rate increase approved for Central Garage charges. The appropriation also includes the implementation of an expanded hiring freeze to reflect the closure of the Roland Park branch for renovations that is expected to yield \$190,000 in savings, as well as delaying all activities related to the opening of the new Southeast Regional Library branch until Fiscal 2007.

FIRE DEPARTMENT – The appropriation for Fiscal 2006 is \$118.1 million, an increase of \$12.0 million or 11.3% above the Fiscal 2005 level of appropriation. The appropriation provides for the same level of services as in Fiscal 2005. It includes a \$4.5 million increase in full-time sworn salaries resulting from negotiated salary increases, as well as level and longevity increases. Salary/Wage Savings is \$851,900, which is a decrease of \$1.1 million from the \$2.0 million level budgeted for Fiscal 2005. An additional \$740,900 is provided for overtime. Also included is the addition of two information technology positions created at a cost of \$137,000 by Board of Estimates action during Fiscal 2005. Funding is provided in Pending Personnel Actions to create seven additional civilian information technology positions at a cost of \$468,000. In addition, Contractual Services are increased by \$1.1 million to provide for rental of new headquarters space, increases in Central Garage vehicle rental rates and for projected utility cost increases. An additional \$500,000 is provided for the purchase of fire apparatus.

HEALTH DEPARTMENT – The appropriation for Fiscal 2006 is \$22.1 million, an increase of \$2.8 million or 14.4% above the Fiscal 2005 level of appropriation. The appropriation includes an additional \$811,200 to expand services in the School Health program. The Fiscal 2006 State budget eliminated a \$375,000 grant that funds nine positions in the Lead Paint Enforcement activity. The budget plan replaces the \$375,000 and transfers the nine positions from State funds. Also recommended is the transfer of two positions and \$266,000 to fund the General Fund component of the Homeless Services program. This program was transferred from the Department of Housing and Community Development subsequent to the transmittal of the proposed Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. In addition, the budget plan includes an increase in the City's local share for substance abuse treatment (\$150,000); the addition of \$100,000 for the agency to hire a consultant to assist it with the federal Health Insurance Portability and Accountability Act (HIPAA) guidelines and a new contribution for the Commissioner's HIV Fund (\$50,000).

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2006 is \$10.0 million, an increase of \$3.0 million or 42.9% above the Fiscal 2005 level of appropriation. The increase is related to the elimination of the one-time use of \$1.5 million from prior year Community Development Block Grant (CDBG) appropriations used to offset the cost of General Fund operations, \$500,000 for an additional cleaning/boarding crew and funding for two Mayoral initiatives is provided including \$250,000 for Live Baltimore and \$100,000 for the Office of Community Investment. Also, 11 positions are transferred from the Federal Fund with a value of \$543,600 in order to place them under a more appropriate funding source. The positions include one manager, four in Asset Management, five office support positions transferred from Housing Inspection to Property Registration and one information technology supervisor. In addition, two positions and \$266,000 from the Homeless Services program are transferred to the Health Department. This transfer occurred subsequent to the transmittal of the Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. This discussion does not include the Baltimore Development Corporation (BDC).

MAYOR'S OFFICE OF INFORMATION TECHNOLOGY – The appropriation for Fiscal 2006 is \$10.6 million, an increase of \$2.1 million or 24.7% above the Fiscal 2005 level of appropriation. The appropriation includes an additional \$447,000 for anticipated increases in licensing fees, maintenance and service contracts. The recommendation also includes an additional \$112,200 to fund the creation of two information technology positions approved by the Board of Estimates during Fiscal 2005 to perform network and systems support duties. In addition, one position is transferred from the Police Department at a cost of \$86,100. This position will be utilized to manage closed circuit television (CCTV) operations. The current level of service will be maintained.

A new initiative is recommended for Fiscal 2006. The Police Department, in conjunction with this agency, will be combining their respective 311 police non-emergency and city services call centers into one unified contact center. It is expected that this consolidated operation will offer City residents easier and quicker access to 311 and more consistent levels of customer service for all types of non-emergency issues. During the transition, civilian customer service agents will be trained to assist customers with police non-emergency matters and take reports, but always in close affiliation with sworn police personnel. Also the remotely located work operations will be consolidated into one location so as to leverage supervision and resources. In the longer term, it is expected that customer service will be improved at an overall lower cost. The recommendation includes \$1.3 million and 34 positions to expand the One Call Center to include police non-emergency 311 calls.

POLICE DEPARTMENT – The appropriation for Fiscal 2006 is \$273.9 million, an increase of \$20.1 million or 7.9% above the Fiscal 2005 level of appropriation. The increase includes \$9.4 million for salary and benefits, \$8.5 million for worker's compensation costs based on prior year actuals and a net increase of \$2.4 million for non-labor in order to align the budget with actual spending levels for this category. Also, prior Board of Estimates actions approved during Fiscal 2005 included the abolishment of 27 sworn positions and the creation of 38 civilian positions. Of the 38 civilian positions created, there are 20 data entry operators for the Central Records Division, 3 Hostler positions and 15 are 911 Operators. The three Hostler positions were restored to the Mounted Unit which was eliminated in the Fiscal 2005 amended budget. In addition, one position is transferred to the Mayor's Office of Information Technology at a cost of \$86,100. This position will be utilized to manage CCTV operations

During Fiscal 2005 City Council approved a measure to increase 911 Call fees from \$0.47 to \$0.75 per month. State enabling legislation requires jurisdictions that enact a fee increase to use the additional revenue to supplement their 911 program budget in the first year. But afterwards, the additional revenue may replace General Fund monies. The budget plan includes \$1.6 million from this source to support General Fund 911 operations.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2006 is \$62.1 million, an increase of \$11.4 million or 22.5% above the Fiscal 2005 level of appropriation. The budget plan includes the addition of 35 positions that are transferred from other funds in the Department.

Director's Office – The appropriation for Fiscal 2006 is \$981,000, an increase of \$884,300 over the Fiscal 2005 level of appropriation. For Fiscal 2006 worker's compensation costs will be allocated to individual agency budgets in furtherance of the Administration's goal to hold individual City agencies more accountable for these costs. The appropriation includes \$881,000 to pay for these costs based on the agency's prior year's actual experience. The budget plan contains the transfer of 20 positions from other cost centers within the agency in order to more accurately

reflect their duties and assignments. Included is 1 information technology position from the Internal Service Fund (\$63,400); 3 contract administrator positions from the General Fund in the Bureau of General Services (\$171,600); 3 positions from the Water Utility Fund (\$160,900) including 2 information technology positions and 1 fiscal position; and 13 positions transferred from the Waste Water Utility Fund (\$726,700). Involved are five information technology, one training officer, one administrative, one clerical, one fiscal and four contract administrator positions. Almost all positions in the Director's Office fall under a cost allocation plan whereby in excess of 95.0% of their costs are charged to funds other than the General Fund.

General Services – The appropriation for Fiscal 2006 is \$19.9 million, an increase of \$1.4 million or 7.6% above the Fiscal 2005 level of appropriation. The appropriation includes the transfer of three contract administrator positions to the Director's Office at a cost of \$171,600. The recommendation will support the same level of services as in Fiscal 2005. Charges to user City agencies for property location services have been eliminated (\$348,000). In addition, the budget plan provides \$1.3 million to cover increases in Central Garage vehicle rental fees and for projected chilled water and utilities.

Solid Waste – The appropriation for Fiscal 2006 is \$41.2 million, an increase of \$9.1 million or 28.3% above the Fiscal 2005 level of appropriation. The appropriation includes the transfer of 19 positions and non-labor expense from the Landfill Operations activity at a cost of \$1.6 million. The appropriation transfers of the bulk trash and lot cleaning functions to the General Fund at a cost of \$2.8 million. In addition, \$1.2 million is included to pay for Central Garage vehicle rental fee increases.

For Fiscal 2006 an accounting change is implemented for the handling of tipping fee payments made for the dumping of street cut debris at the landfill by City agencies. A large portion of these payments will be credited to General Fund revenue instead of being taken as expenditure reimbursements by the agency. Included is a \$2.2 million increase intended to provide for future landfill development needs.

DEPARTMENT OF RECREATION AND PARKS – The appropriation for Fiscal 2006 is \$23.9 million, an increase of \$3.1 million or 14.9% above the Fiscal 2005 level of appropriation. The appropriation includes \$1.5 million to fund 18 positions and non-labor expenditures formerly charged to Program Open Space grant funds. The budget plan also includes the elimination of a one-time transfer credit in the amount of \$1.2 million that charged prior year Program Open Space capital funds for grass cutting expenses. The budget plan includes \$1.0 million for this purpose. The appropriation also includes an additional \$493,000 to fund the recent rate adjustment increase for Central Garage charges. Also appropriated is \$121,200 to fund three positions created by the Board of Estimates during Fiscal 2005. Included are two recreation positions to staff the new Edgewood Recreation Center (\$74,700) and one fiscal position (\$46,500). In addition, one recreation position is transferred from Community Development Block Grant (CDBG) funds at a cost of \$36,500.

The budget plan includes the transfer of the Family League-After School Program in the amount of \$973,000 to Program 122 – Miscellaneous General Expenses. This transfer is included as part of the Administration's recently enhanced Children's Initiative.

SELF INSURANCE FUND – The appropriation for Fiscal 2006 is \$9.2 million, a decrease of \$13.3 million or 59.1% below the Fiscal 2005 level of appropriation. For Fiscal 2006 worker's

compensation costs will be allocated to individual agency budgets in furtherance of the Administration's goal to hold individual City agencies more accountable for these costs. The goal is to provide an incentive for City agency officials and managers to implement safety initiatives and other means to reduce the occurrence and severity of employee injuries.

SHERIFF'S OFFICE – The appropriation for Fiscal 2006 is \$10.3 million, an increase of \$1.0 million or 10.8% above the Fiscal 2005 level of appropriation. The appropriation includes \$350,000 for regular step increments and an estimated State mandated across the board wage increase. In addition, \$450,300 is included to pay for an upgrade of deputy salaries that was approved during the 2005 session of the Maryland General Assembly. The current level of service will be maintained.

STATE'S ATTORNEY'S OFFICE – The appropriation for Fiscal 2006 is \$22.3 million, an increase of approximately \$3.3 million or 16.8% above the Fiscal 2005 level of appropriation. The appropriation includes \$1.5 million to completely fund an agency-wide salary upgrade of all positions. The total cost of the upgrades is \$3.0 million, of which half was included in the Fiscal 2005 amended budget. The appropriation also includes \$1.0 million to fund the transition of expenditures related to expiring grants. An additional \$323,200 has been added to align the non-labor portion of the budget with current expenditure patterns.

*Subsequent to the passage of the Fiscal 2006 adopted budget, the Board of Estimates restored 29 positions that were previously budgeted in the Federal Fund as General Fund positions as well as transferring 12 other Federal Fund positions to the General Fund.

Motor Vehicle Fund

<i>Danis in Millions</i>	Actual	Budget Fiscal 2005	Budget Fiscal 2006	C a n g e	g
OPERATING APPROPRIATIONS	\$152.8	\$149.7	\$169.1	\$19.4	13.0%
FULL-TIME POSITIONS	1,826	1,809	1,800	(9)	(0.5)%

DEBT SERVICE – The appropriation for Fiscal 2006 is \$7.6 million, an increase of \$2.8 million or 58.3% above the Fiscal 2005 level of appropriation. This increase is related to additional principal and interest payments required as a result of the borrowing of \$30.0 million in County Transportation bonds from the State of Maryland.

EMPLOYEES' RETIREMENT CONTRIBUTION – The total for all funds for Fiscal 2006 is \$76.5 million, an increase of \$7.5 million or 10.9% above the Fiscal 2005 level of appropriation. The budget plan includes:

- **Fire and Police Retirement System** – The budget plan for all funds includes \$49.2 million, an increase of \$499,000 or 1.0%. The Motor Vehicle Fund portion is \$839,000 a decrease of \$27,000 or 3.1% below the Fiscal 2005 level of appropriation.

- **Employees' Retirement System** - The budget plan for all funds includes \$27.2 million, an increase of \$6.9 million or 34.0%. The Motor Vehicle Fund portion is \$4.6 million, an increase of \$1.6 million or 53.3% above the Fiscal 2005 level of appropriation.

DEPARTMENT OF PUBLIC WORKS - The appropriation for Fiscal 2006 is \$37.0 million, an increase of \$1.5 million or 4.2% above the Fiscal 2005 level of appropriation.

Director's Office - The appropriation for Fiscal 2006 is \$2.5 million, an increase of \$1.9 million or 416.7% above the Fiscal 2005 level of appropriation. For Fiscal 2006 worker's compensation costs will be allocated to individual agency budgets in furtherance of the Administration's goal to hold individual City agencies more accountable for these costs. The appropriation includes \$1.8 million to pay for these costs based on agency's prior year's actual experience.

General Services - The appropriation for Fiscal 2006 is \$2.0 million, an increase of \$290,000 or 16.9% above the Fiscal 2005 level of appropriation.

The appropriation includes \$12,300 to pay for Central Garage vehicle rental rate increases. Support for the Energy Conservation Office is increased by \$181,600. The current level of service will be maintained.

Solid Waste - The appropriation for Fiscal 2006 is \$27.9 million, a decrease of \$1.8 million or 6.1% below the Fiscal 2005 level of appropriation. The appropriation includes a reduction of 23 positions. Two radio dispatcher positions at a cost of \$69,600 are transferred to the Director's Office and two laborer positions were abolished by actions approved by the Board of Estimates during Fiscal 2005. Also, 19 positions and non-labor expenses from the Landfill Operations activity are transferred to the General Fund at a cost of \$1.6 million as well as the transfer of the bulk trash and lot cleaning functions at a cost of \$2.8 million. In addition, \$965,200 is appropriated to pay for Central Garage vehicle rental fee increases.

Storm Water - The appropriation for Fiscal 2006 is \$4.6 million, an increase of \$1.1 million or 31.4% above the Fiscal 2005 level of appropriation. The appropriation includes the creation of a new Waterways Maintenance Section at a cost of \$600,000. The goal of this section is to perform stream maintenance functions for flood control and to maintain newly constructed debris collectors along major streams. The initiative is being undertaken while at the same time funding provided through the Capital Improvement Program is being used to construct debris collectors along City streams, which will greatly reduce the amount of trash and other debris that enters the Inner Harbor. Staffing for this new activity will be provided by the transfer of five laborer positions from the Water Utility Fund at a cost of \$174,300 and by the inclusion of \$112,300 in Pending Personnel Actions to create three additional laborer positions. Also, two utility investigator positions are transferred from the Water Utility Fund to the Storm Water Maintenance activity at a cost of \$86,500.

DEPARTMENT OF RECREATION AND PARKS - The appropriation for Fiscal 2006 is \$4.2 million, an increase of \$1.4 million or 50.0% above the Fiscal 2005 level of appropriation. The appropriation includes \$1.5 million for contractual tree trimming, an increase of \$1.0 million, which will allow for at least 2,000 additional tree prunings. Also included is an additional \$100,000 for horticultural services to be provided on the City's gateways.

SELF INSURANCE FUND - The appropriation for Fiscal 2006 is \$2.9 million, a decrease of \$3.8 million or 56.7% below the Fiscal 2005 level of appropriation. For Fiscal 2006 worker's

compensation costs will be allocated to individual agency budgets in furtherance of the Administration's goal to hold individual City agencies more accountable for these costs. The goal is to provide an incentive for City agency officials and managers to implement safety initiatives and other means to reduce the occurrence and severity of employee injuries.

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2006 is \$83.2 million, an increase of \$13.4 million or 19.2% above the Fiscal 2005 level of appropriation. The appropriation includes an additional \$2.0 million for snow removal; an increase of \$1.2 million in Towing Operations including \$200,000 for towing system software support and \$1.0 million to pay private towers; an additional \$500,000 to pay for Red Light Camera program expenses; \$593,700 to pay tipping fees related to the dumping of street debris at the Quarantine Road landfill; \$761,100 to pay for the rental of space occupied by the agency in the City's conduit system; \$1.1 million for projected increases in utility costs; and \$2.1 million to pay for the recently approved increase in Central Garage vehicle rental rates. Also, the appropriation includes \$340,000 for the Pavement Preservation program; \$240,000 for materials and equipment for the Pedestrian Lighting program; \$170,000 for replacement of computer hardware and furniture agency wide; and \$50,000 for staff training. The budget plan also includes a reduction in budgeted Salary/Wage Savings from \$2.1 million to \$1.6 million or \$500,000. In addition, Transfer Credits earned by charging the capital budget for engineers and inspectors who work in the Engineering and Construction program are reduced by \$600,000.

Parking Management Fund

<i>Dollars in millions</i>	Actual Fiscal 2004	Budget Fiscal 2005	Budget Fiscal 200-6	Change	Change
OPERATING APPROPRIATIONS	\$9.5	\$10.2	\$11.3	\$1.1	10.8%
FULL-TIME POSITIONS	104	103	101	(2)	(1.9) %

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2006 is \$11.3 million, an increase of \$1.1 million or 10.8% above the Fiscal 2005 level of appropriation. The appropriation includes an increase of \$245,000 for parking citation collections, a \$200,000 increase in the basic Parking Authority grant and \$226,000 to provide funding of the pilot multi-space meter program. In addition, two analyst positions are transferred to the Motor Vehicle Fund. One position is transferred to the Traffic Engineering Division (\$49,400) and one to the Towing Division (\$41,700). The current level of services will be maintained.

Waste Water Utility Fund

<i>Dollars in Millions</i>	Actual Fiscal 2004	Budget Fiscal 2405	Budget Fiscal 2006	Change	% Change
OPERATING APPROPRIATIONS	\$122.1	\$138.3	\$145.6	\$7.3	5.3%
FULL-TIME POSITIONS	1,091	1,086	1,069	(17)	(1.6)%

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2006 is \$145.6 million, an increase of \$7.3 million or 5.3% above the Fiscal 2005 level of appropriation. Non- labor cost increases in Contractual Services total \$3.4 million. Substantial growth in appropriations is recommended for projected increased utility costs (\$2.0 million); a \$792,000 increase for sludge heat drying; and Central Garage vehicle rental fees (\$390,000). The appropriation for Debt Service is increased by \$1.9 million due to capital costs required to improve the sewage conveyance system as the result of consent decree mandates imposed on the City by the federal Environmental Protection Agency.

The budget plan includes a net decrease of 17 positions. Included is the transfer of 13 positions to the General Fund in the Director's Office at a cost of \$726,700 in order to more accurately reflect their duties and assignments; a net of 2 positions are transferred to the Water Utility Fund at a cost of \$108,200; and a net of 1 position is transferred to the Motor Vehicle Fund at a cost of \$30,500. In addition, one vacant laboratory administrator position is abolished at a savings of \$79,200. The current level of service will be maintained.

Water Utility Fund

<i>Dollars In Millions</i>	Actual Fiscal 2004	budget Fiscal 2005	Budget Fiscal 2006	Change	% Change
OPERATING APPROPRIATIONS	\$92.4	\$97.9	\$104.9	\$7.0	7.2%
FULL-TIME POSITIONS	957	936	926*	(10)	(1.1)%

*Subsequent to the passage of the Fiscal 2006 adopted budget, the Board of Estimates restored 9 positions. As a result, the number of full-time Water Utility Fund positions authorized for Fiscal 2006 increased from 917 to 926.

DEPARTMENT OF PUBLIC WORKS – The appropriation for Fiscal 2006 is \$104.9 million, an increase of \$7.0 million or 7.2% above the Fiscal 2005 level of appropriation. Non-labor expenditure increases in contractual services total \$5.0 million due to substantial growth in appropriations for sewer and water charges (\$3.5 million) and utilities (\$1.0 million). The appropriation for Debt Service is decreased by \$874,100.

The Fiscal 2006 budget plan includes the creation of the Meter Operations program and the transfer of five meter related activities from the Water Maintenance program to this new program. The goal of these changes is to maximize billed revenue for both Water and Waste Water systems by more effective maintenance and replacement of water meters.

The budget plan includes a net decrease of 19 positions. Ten vacant positions in the Meter Reading Section are abolished due to restructuring and increased route efficiency for a savings of \$313,500. Twelve positions are transferred to other agency funding sources including the transfer of 3 positions to the General Fund at a cost of \$160,900 and 9 positions to the Motor Vehicle Fund at a cost of \$354,600. These reductions are offset by the net transfer of 2 positions and \$108,200 from the Waste Water Utility Fund. In addition, one utility installer and repairer supervisor position was created by the Board of Estimates during Fiscal 2005 at a cost of \$40,100. The current level of service will be maintained.

Parking Enterprise Fund

<i>Dollars in Millions</i>	<i>Actual</i>	<i>Estimated</i>	Budget <i>Fiscal 2006</i>	Change	Change <i>%</i>
OPERATING APPROPRIATIONS	\$24.2	\$24.7	\$27.3	\$2.6	10.5%

DEPARTMENT OF TRANSPORTATION – The appropriation for Fiscal 2006 is \$27.3 million, an increase of \$2.6 million or 10.5% above the Fiscal 2005 level of appropriation. The appropriation increases garage operations by \$700,000, including \$200,000 to operate the new Fleet and Eden facility, \$200,000 for parking taxes and \$300,000 for utility cost increases. Debt Service obligations are budgeted at \$19.6 million. This is an increase of \$1.8 million above the Fiscal 2005 level and includes an additional \$640,000 in principal and \$1.1 million in interest payments. The current level of service will be maintained.

Federal Grants

<i>Dollars in Millions</i>	<i>Fiscal 2004</i>	Budget <i>Fiscal 2005</i>	Budget <i>Fiscal 2006</i>	Change	% Change
OPERATING APPROPRIATIONS	\$225.2	\$219.3	\$218.8	\$(0.5)	(0.2)%
FULL-TIME POSITIONS	1,251	1,135	1,026*	(109)	(9.6)%

* Subsequent to the passage of the Fiscal 2006 adopted budget, the Board of Estimates restored 12 positions that are funded by Local Law Enforcement Block Grant funds still made available to the City. In addition, 12 positions are transferred to the General Fund due to expected reductions in grant funding. All of these positions are budgeted in the State's Attorney's Office. The net effect on Federal Fund positions authorized for Fiscal 2006 is zero.

COMMISSION ON AGING AND RETIREMENT EDUCATION — The appropriation for Fiscal 2006 is \$4.6 million, a decrease of \$696,300 or 13.1% below the Fiscal 2005 level of appropriation. The decrease reflects a reduction in Title III Older Americans Act funding. The grant is based on the City's share of the eligible population. This proportion fell from 18.6% to 13.5%. Seven vacant positions are abolished at a savings of \$226,000 to reflect the decrease in available grant funds.

FIRE DEPARTMENT — The appropriation for Fiscal 2006 is \$6.5 million, an increase of \$4.8 million or 282.4% above the Fiscal 2005 level of appropriation. The appropriation includes \$4.5 million to replace the two aging fire boats that the Department uses to provide port fire protection. The balance of the funding comes largely from anticipated Federal Emergency Management Agency grants for material and training related to homeland security and domestic preparedness.

HEALTH DEPARTMENT — The appropriation for Fiscal 2006 is \$112.8 million, an increase of \$18.2 million or 19.2% above the Fiscal 2005 level of appropriation. The appropriation includes \$24.2 million in grants for the Homeless Services program which was transferred from the Department of Housing and Community Development. This transfer was made subsequent to the transmittal of the proposed Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. The appropriation also includes the elimination of expired grants for uninsured substance abusers (\$2.5 million) and AIDS counseling and testing (\$925,000). Additionally, the Ryan White AIDS grant has been reduced by \$1.75 million to reflect the actual Fiscal 2005 level of grant award. The budget plan also includes the elimination of 48 vacant positions with a savings of approximately \$1.8 million.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT — The appropriation for Fiscal 2006 is \$51.0 million, a decrease of \$21.2 million or 29.4% below the Fiscal 2005 level of appropriation. This decrease is related to the transfer of the Homeless Services program to the Health Department. This transfer occurred subsequent to the transmittal of the Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. This discussion does not include the Baltimore Development Corporation (BDC).

MAYOR'S OFFICE OF CHILDREN, YOUTH AND FAMILIES — The appropriation for Fiscal 2006 is \$712,900, an increase of \$300,000 or 72.7% above the Fiscal 2005 level of appropriation. The increase is related to a new grant in the amount of \$300,000 to mentor children of prisoners.

MAYOR'S OFFICE OF EMPLOYMENT DEVELOPMENT — The appropriation for Fiscal 2006 is \$17.5 million, a decrease of \$7.5 million or 30.0% below the Fiscal 2005 level of appropriation. The following grants have been reduced: Youth Opportunity — \$6.0 million; Workforce Investment Act (Youth) — \$500,000; High Technology (Metro Tech) — \$400,000; Workforce Investment Act (Adult) — \$400,000; and Workforce Investment Act (Dislocated Worker) — \$100,000. A net total of 43 vacant positions are abolished.

POLICE DEPARTMENT — The appropriation for Fiscal 2006 is \$20.3 million, an increase of \$6.3 million or 45.0% above the Fiscal 2005 level of appropriation. The increase is related to anticipated homeland security grants. In addition, six sworn positions are abolished due to the expiration of the Police Corps grant at a savings of \$358,700. Also, one sworn position is abolished at a savings of \$98,400 due to a reduction in Local Law Enforcement Block Grant (LLEBG) funds made available to the City.

STATE'S ATTORNEY'S OFFICE – The appropriation for Fiscal 2006 is \$1.7 million, a decrease of \$583,600 or 25.6% below the Fiscal 2005 level of appropriation. The appropriation includes the abolishment of 16 filled positions as a result of a \$960,000 reduction in the agency's Fiscal 2006 Local Law Enforcement Block Grant (LLEBG) allocation. These LLEBG positions include three attorneys, nine District Court Community Liaisons, and four support staff. Also included in the budget plan is the elimination of five other grants totaling approximately \$1.0 million that are set to expire either during the current or ensuing fiscal years. The elimination of these five grants results in the abolishment of 14 positions (10 filled, 4 vacant). These positions include 10 attorneys and 4 support staff. The budget plan includes \$1.0 million in General Funds to fund the transition of expenditures related to these reduced or eliminated grants. In addition, three new grants totaling \$410,000 have been added.

*Subsequent to the passage of the Fiscal 2006 adopted budget, the Board of Estimates transferred 12 Federal Fund positions to the General Fund, due to expected reductions in grant funding. In addition, 12 positions are restored that are funded by Local Law Enforcement funds made available to the City. The net effect on Federal Fund positions authorized for Fiscal 2006 is zero.

State Grants

<i>Dollars in Millions</i>	Actual Fiscal 2004	Budget F* ca2005	Budget 'OA 2006	;\$•Chang	'Change
OPERATING APPROPRIATIONS	\$105.5	\$64.5	\$62.4	\$(2.1)	(3.3)%
FULL-TIME POSITIONS	460	446	358	(88)	(19.7)%

ENOCH PRATT FREE LIBRARY – The appropriation for Fiscal 2006 is \$10.3 million, a decrease of \$57,800 or 0.5% below the Fiscal 2005 level of appropriation. The appropriation includes the State Library Resource Center (SLRC) grant increase based on a Statewide population estimate of 5.6 million. The per capita rate remains constant at \$1.85.

HEALTH DEPARTMENT – The appropriation for Fiscal 2006 is \$18.7 million, an increase of \$2.6 million or 16.1% above the Fiscal 2005 level of appropriation. The appropriation includes \$3.2 million in grants for the Homeless Services program which was transferred from the Department of Housing and Community Development. The Homeless Services program was transferred subsequent to the transmittal of the proposed Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. The budget plan also includes the elimination of the \$375,000 Lead Paint Enforcement grant which was not included in the Fiscal 2006 State budget. The budget plan transfers nine positions funded by this grant to the General Fund.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The appropriation for Fiscal 2006 is \$9.3 million, a net decrease of \$1.7 million or 15.5% below the Fiscal 2005 level of appropriation. This decrease is related to the transfer of the Homeless Services program to the Health Department in the amount of \$3.2 million. The transfer of the Homeless Services

program occurred subsequent to the transmittal of the Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council. The Eviction Prevention program is eliminated, resulting in a savings of \$110,000 in Community Services Block Grant (CSBG) funds. These CSBG funds are reprogrammed for the use of the Community Services Center program (Ombudsman's Office). An increase of \$1.4 million is due to the transfer of the Summer Food Service program from the Department of Recreation and Parks.

MAYOR'S OFFICE OF CHILDREN, YOUTH AND FAMILIES – The appropriation for Fiscal 2006 is \$303,200, a decrease of \$1.4 million or 82.2% below the Fiscal 2005 level of appropriation. The decrease is related to the elimination of the Baltimore Reads grant in the amount of \$1.4 million.

MAYOR'S OFFICE OF EMPLOYMENT DEVELOPMENT – The appropriation for Fiscal 2006 is \$449,700, a decrease of \$368,600 or 45.0% below the Fiscal 2005 level of appropriation. The decrease is primarily related to a \$400,000 reduction in the Baltimore City Public Schools (BCPS) Futures grant. An increase of \$35,000 is included for the Heritage Area grant based upon the current level of grant award.

POLICE DEPARTMENT – The appropriation for Fiscal 2006 is \$6.6 million, a decrease of \$282,500 or 4.1% below the Fiscal 2005 level of appropriation. The Fiscal 2006 State budget reduced the Special Foot Patrol (\$100,000), Community Policing (\$100,000) and Violent Crime Reduction (\$64,900) grants. The budget plan includes the abolishment of 51 unfunded positions including 24 in Violent Crime Reduction, 26 in Special Foot Patrol and 1 in the Canton Police Athletic League (PAL) grants. Since the Violent Crime Reduction and Special Foot Patrol grants were not adjusted each year to reflect increased personnel costs, these positions have remained unfunded and are abolished. The one position in the Canton PAL grant has expired and thus these funds are no longer available to the City.

DEPARTMENT OF RECREATION AND PARKS – The appropriation for Fiscal 2006 is \$172,800, a decrease of \$1.4 million or 89.0% below the Fiscal 2005 level of appropriation. The appropriation includes the transfer of 18 positions and various non-labor expenses totaling \$1.5 million to the General Fund. For Fiscal 2005 these expenses were charged to Program Open Space grant funds. Also included is the transfer of \$1.4 million related to the transfer of the Summer Food Service program to the Department of Housing and Community Development.

STATE'S ATTORNEY'S OFFICE – The appropriation for Fiscal 2006 is \$3.8 million, a decrease of \$154,700 or 4.0% below the Fiscal 2005 level of appropriation. The appropriation includes a reduction from \$2.0 million to \$1.8 million, a decrease of \$150,000 for the agency's Firearms/Violence Initiative (FIVE) grant. This action is taken as a result of the Fiscal 2006 State budget as approved by the Maryland General Assembly. In addition, new grant funds targeting vehicle theft in the amount of \$41,000 are included.

Special Fund

<i>Dollars in Millions</i>	Actual Fiscal 2004	Budget Pisa"! 2005	Budget fiscal 2006	Change	Change
OPERATING APPROPRIATIONS	\$35.8	\$42.3	\$43.7	\$1.4	3.3%
FULL-TIME POSITIONS	268	420	381	(39)	(9.3)%

COMMISSION ON AGING AND RETIREMENT EDUCATION - The appropriation for Fiscal 2006 is \$764,300, an increase of \$219,700 or 40.3% above the Fiscal 2005 level of appropriation. This reflects an increase in the amount of available Nutrition Services Incentive Program funds.

EMPLOYEES' RETIREMENT SYSTEMS — The appropriation for Fiscal 2006 is \$8.1 million, an increase of \$622,600 or 8.4% above the Fiscal 2005 level of appropriation. Included is \$267,900 in Pending Personnel Actions to cover the cost of four additional positions for a new legal unit to be created for the Elected Officials' and Employees' Retirement Systems. They include two attorneys, one paralegal and one clerical position.

ENOCH PRATT FREE LIBRARY — The appropriation for Fiscal 2006 is \$496,000, a decrease of \$241,700 or 32.8% below the Fiscal 2005 level of appropriation. The reduction reflects the loss of a \$300,000 grant from the Baltimore City Public Schools. Due to the loss of this grant, four vacant positions are abolished at a savings of \$140,000 and two positions are transferred to the General Fund at a cost of \$128,000.

FIRE DEPARTMENT — The appropriation for Fiscal 2006 is \$11.0 million, the same as the Fiscal 2005 level of appropriation. Special Fund spending is supported by revenues from fees for ambulance transport. The current level of services will be maintained.

HEALTH DEPARTMENT — The appropriation for Fiscal 2006 is \$9.6 million, an increase of \$1.0 million or 11.6% above the Fiscal 2005 level of appropriation. The budget plan includes two new grants totaling \$800,000 for Operation Safe Kids. Operation Safe Kids is a collaborative project that aims to reduce violence by providing intensive supervision and social services to previously adjudicated youth.

Subsequent to the transmittal of the Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council, the Homeless Services program was transferred to the Health Department. While 36 positions were transferred from the Department of Housing and Community Development, 22 of these positions are vacant or unfunded. The budget plan abolishes these 22 positions.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT — The appropriation for Fiscal 2006 is \$3.8 million, a net decrease of \$1.1 million or 20.4% below the Fiscal 2005 level of appropriation. This decrease is related to projects that were funded from loans made from Urban Development Action Grant (UDAG) funds that were repaid. In addition, a grant in the

amount of \$25,000 from the Goldseker Foundation for neighborhood conservation efforts is included.

Subsequent to the transmittal of the Fiscal 2005 Ordinance of Estimates by the Board of Estimates to the City Council, the Homeless Services program was transferred to the Health Department. The budget plan includes the transfer of 36 positions at a cost of \$1.7 million including two positions created by the Board of Estimates during Fiscal 2005 in the amount of \$111,000.

This discussion does not include the Baltimore Development Corporation (BDC).

MAYOR'S OFFICE OF CABLE AND COMMUNICATIONS — The appropriation for Fiscal 2006 is \$1.6 million, an increase of \$809,600 or 98.4% above the Fiscal 2005 level of appropriation. In December 2004 the City Council approved an extension of the existing cable franchise agreement with Comcast of Baltimore, L.P. As part of this agreement Comcast is authorized to charge \$0.50 per month to subscribers to pay for capital costs associated with local access television. The budget plan contains \$696,000 to pay for these capital costs including \$232,000 for the public access channel and \$464,000 for the Local Government channel.

In addition, the City and Comcast reached an agreement effective January 1, 2005 with respect to Public, Educational and Governmental (PEG) access to the cable television system. The agreement is for a period of 12 years and Comcast has agreed to pay the City \$570,000 over the life of the agreement. These payments will be made in the form of a technology training and development grant intended to improve the quality of PEG access for City cable subscribers. The budget plan includes \$76,700 representing the first payment made to the City under this agreement.

POLICE DEPARTMENT — The appropriation for Fiscal 2006 is \$6.0 million, an increase of \$313,600 or 5.5% above the Fiscal 2005 level of appropriation. The increase includes an increase in 911 Call fees of \$238,600 based on the latest estimate of revenues to be derived from this source. Additionally, Asset Sharing Funds are increased by \$75,000.

During Fiscal 2005 City Council approved a measure to increase 911 Call fees from \$0.47 to \$0.75 per month. State enabling legislation requires jurisdictions that enact a fee increase to use the additional revenue to supplement their 911 program budget in the first year. But afterwards, the additional revenue may replace General Fund monies. The budget plan includes \$1.6 million from this source to support General Fund 911 operations.

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F I S C A L 2 0 0 6

OPERATING APPROPRIATIONS BY FUND

	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Operating Appropriations				
Local and State-shared Funds				
General	\$1,031,882,000	\$1,102,796,000	\$ 70,914,000	6.9%
Motor Vehicle	149,721,200	169,124,000	19,402,800	13.0%
Parking Management	10,184,000	11,304,000	1,120,000	11.0%
Convention Center Bond	4,631,000	4,700,000	69,000	1.5%
Total	1,196,418,200	1,287,924,000	91,505,800	7.6%
Enterprise Funds				
Waste Water Utility	138,264,000	145,575,000	7,311,000	5.3%
Water Utility	97,936,000	104,881,000	6,945,000	7.1%
Parking Enterprise	24,684,000	27,321,000	2,637,000	10.7%
Conduit Enterprise	2,875,000	7,199,000	4,324,000	150.4%
Loan and Guarantee Enterprise	3,618,000	3,761,000	143,000	4.0%
Total	267,377,000	288,737,000	21,360,000	8.0%
Grant Funds				
Federal	219,259,392	218,753,919	(505,473)	(0.2)%
State	64,461,832	62,446,425	(2,015,407)	(3.1)%
Special	42,290,692	43,739,294	1,448,602	3.4%
Total	326,011,916	324,939,638	(1,072,278)	(0.3)%
Total Operating - All Funds	\$1,789,807,116	\$1,901,600,638	\$ 111,793,522	6.2%

OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND FUND
(Dollars)

Governmental Function	General	Motor Vehicle	Enterprise and Utility	Federal	State	Other Special Purpose	Total
Adjudication	38,815,759	0	0	3,079,358	7,581,157	50,000	49,526,274
Culture	6,327,825	0	0	308,226	60,000	0	6,696,051
Debt Service	91,780,990	7,559,995	59,073,059	0	0	236	158,414,280
Economic Development	29,395,567	2,402,978	562,576	29,021,726	3,977,316	7,516,677	72,876,840
Education	224,082,261	3,654,000	0	5,885,433	10,391,556	496,127	244,509,377
General Government	188,052,181	37,921,742	4,511,997	8,395,437	2,630,457	13,467,543	254,979,357
Health	21,537,585	0	0	89,583,015	15,506,471	9,620,480	136,247,551
Legislative	2,627,512	0	0	0	0	106,150	2,733,662
Public Safety	424,961,258	14,916,000	0	30,918,516	7,918,366	17,943,614	496,657,754
Public Service Enterprise	0	600,000	217,309,868	0	0	0	217,909,868
Recreation	24,401,851	4,180,616	0	242,250	1,585,095	887,109	31,296,921
Sanitation	42,942,521	29,657,895	0	28,600	0	500,000	73,129,016
Social Services	1,411,194	0	0	51,291,358	12,655,618	144,360	65,502,530
Transportation	6,459,496	68,230,774	7,279,500	0	140,389	9,010,998	91,121,157
Total	1,102,796,000	169,124,000	288,737,000	218,753,919	62,446,425	59,743,294	1,901,600,638

FISCAL 2006 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY
(Dollars)

	Adjudication	Culture	Debt Service	Economic Development	Education	General Government	Health	Legislative
Board of Elections	0	0	0	0	0	5,925,353	0	0
City Council	0			0	0	2,150,141	0	1,399,349
Community Relations Commission	0			0	0	777,127	0	0
Comptroller	0			0	0	4,234,701	0	0
Council Services	0			0	0	0	0	541,762
Courts: Circuit Court	12,982,212			0	0	181,834	0	0
Courts: Orphans Court	429,012			0	0	0	0	0
Employees' Retirement	0			0	0	8,056,692	0	0
Enoch Pratt Free Library	0			0	28,926,546	1,513,635	0	0
Finance	0			8	0	12,324,565	0	0
Fire	0			0	0	5,701,755	0	0
Health	0			0	0	580,126	135,052,401	0
Housing and Community Development	0			16,304,396	5,966,743	11,195,922	967,084	0
Human Resources	0			0	0	2,261,059	0	0
Law	0			0	0	2,910,150	0	0
Legislative Reference	0			0	0	256,880	0	530,624
Liquor License Board	0			0	0	1,780,488	0	0
Mayoralty	0			0	0	3,041,311	0	0
Mayoralty-related								
Art and Culture	0			0	0	0	0	0
Baltimore City Public Schools	0			0	207,767,545	0	0	0
Cable and Communications	0			2,000	0	2,019,604	0	0
Civic Promotion	0			9,602,618	0	35,625	0	0
Commission on Aging/Retire. Educ.	0			0	0	8,493,557	0	0
Conditional Purchase Agreements	0			0	0	0	0	0
Contingent Fund	0			0	0	750,000	0	0
Convention Complex	0			20,288,000	0	307,262	0	0
Debt Service	0			0	0	0	189,166	0
Educational Grants	0			0	1,180,986	0	0	0
Employees' Retirement Contribution	0			0	0	14,357,437	0	0
Environmental Control Board	0			0	0	0	0	0
Health and Welfare Grants	0			0	0	0	24,900	0
Miscellaneous General Expenses	0			1,050,000	0	8,179,665	14,000	0
Office of Children, Youth and Families	0			0	0	0	0	0
Office of CitiStat Operations	0	0	0	0	0	447,000	0	0
Office of Employment Development	0	0	0	19,478,264	352,427	34,659	0	0
Office of Information Technology	0	0	0	0	0	10,643,789	0	0
Office of Neighborhoods	0	0	0	645,000	0	0	0	0
Office of the Labor Commissioner	0			0	0	469,939	0	0
Retirees' Benefits	0			0	0	84,761,100	0	0
Self-Insurance Fund	0			0	0	12,119,636	0	0
TIF Debt Service	0	0	0	140,000	0	0	0	0
Municipal and Zoning Appeals	0	0	0	0	0	371,000	0	0
Planning	0			0	0	2,765,037	0	0
Police	50,000			0	0	11,532,756	0	0
Public Works	0			1,047,638	260,825	22,773,153	0	167,177
Recreation and Parks	0			0	0	801,451	0	0
Sheriff	10,186,900			0	0	166,804	0	0
Social Services	0			0	0	0	0	0
State's Attorney	25,878,150			0	54,305	1,861,349	0	0
Transportation	0	0		4,318,916	0	8,401,795	0	94,750
Wage Commission	0	0	0	0	0	461,000	0	0
War Memorial Commission	0	0	0	0	0	334,000	0	0
Total	49,526,274	6,696,051	158,414,280	72,876,840	244,509,377	254,979,357	136,247,551	2,733,662

FISCAL 2006 OPERATING APPROPRIATIONS BY GOVERNMENTAL FUNCTION AND AGENCY
(Dollars)

Public Safety	Public Service Enterprise	Recreation	Sanitation	Social Services	Transportation	Total	
0	0	0	0	0	0	5,925,353	Board of Elections
0	0	0	0	0	0	3,549,490	City Council
160,429	0	0	0	0	0	937,556	Community Relations Commission
0	0	0	0	0	0	4,234,701	Comptroller
0	0	0	0	0	0	541,762	Council Services
0	0	0	0	0	0	13,164,046	Courts: Circuit Court
0	0	0	0	0	0	429,012	Courts: Orphans' Court
0	0	0	0	0	0	8,056,692	Employees' Retirement
0	0	0	0	0	0	30,440,181	Enoch Pratt Free Library
0	0	0	0	0	0	12,324,573	Finance
131,155,092	0	0	0	0	0	136,856,847	Fire
0	0	0	0	27,667,175	0	163,299,702	Health
7,704,504	0	1,654,570	28,600	33,796,971	100,000	77,718,790	Housing and Community Development
0	0	0	0	0	0	2,261,059	Human Resources
0	0	0	0	0	0	2,910,150	Law
0	0	0	0	0	0	787,504	Legislative Reference
0	0	0	0	0	0	1,780,488	Liquor License Board
0	0	0	0	341,891	0	3,383,202	Mayorality
							Mayorality-related
0	0	0	0	0	0	6,061,486	Arts and Culture
0	0	0	0	0	0	207,767,545	Baltimore City Public Schools
0	0	0	0	0	0	2,021,604	Cable and Communications
0	0	0	0	0	0	9,638,243	Civic Promotion
0	0	0	0	1,812,338	0	10,305,895	Commission on Aging/Retire. Educ.
215	0	0	0	0	0	20,042,128	Conditional Purchase Agreements
0	0	0	0	0	0	750,000	Contingent Fund
0	0	0	0	0	0	20,595,262	Convention Complex
0	0	0	0	0	0	79,528,381	Debt Service
0	0	0	0	0	0	1,180,986	Educational Grants
47,879,168	0	0	0	0	0	62,236,605	Employees' Retirement Contribution
0	0	0	365,955	0	0	365,955	Environmental Control Board
0	0	0	0	57,068	0	81,968	Health and Welfare Grants
0	0	1,304,620	0	0	0	11,139,956	Miscellaneous General Expenses
0	0	0	0	1,597,087	0	1,597,087	Office of Children, Youth and Families
0	0	0	0	0	0	447,000	Office of CitiStat Operations
			0	0	0	19,865,350	Office of Employment Development
	0		0	0	0	10,643,789	Office of Information Technology
		0	0	0	0	645,000	Office of Neighborhoods
		0	0	0	a	469,939	Office of the Labor Commissioner
		0	0	0	a	84,761,100	Retirees' Benefits
0	l	0	0	0	a	12,119,636	Self-Insurance Fund
0	l	0	0	0	a	140,000	TIF Debt Service
0	a	0	0	0	l	371,000	Municipal and Zoning Appeals
0	l		0	0	l	3,374,602	Planning
			0	0	a	318,300,363	Police
			72,734,461	0	a	350,038,122	Public Works
		28,337,731	0	0	0	29,139,182	Recreation and Parks
0	l	0	0	0	0	10,353,704	Sheriff
0	a	0	0	230,000	0	230,000	Social Services
40,739	a	0	0	0		27,834,543	State's Attorney
3,000,000		0	0	0		130,158,099	Transportation
0	0	0	0	0	0	461,000	Wage Commission
0	0	0	0	0	0	334,000	War Memorial Commission
496,657,754	217,909,868	31,296,921	73,129,016	65,502,530	91,121,157	1,901,600,638	Total

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Board of Elections	2,924,337	3,712,845	3,054,405	5,925,353
180 Voter Registration and Conduct of Elections	2,924,337	3,712,845	3,054,405	5,925,353
General	2,924,337	3,712,845	3,054,405	5,675,353
Federal	0	0	0	250,000
City Council	3,765,377	3,865,459	3,545,000	3,549,490
100 City Legislation	3,765,377	3,865,459	3,545,000	3,549,490
General	3,765,377	3,865,459	3,545,000	3,549,490
Community Relations Commission	881,485	874,116	909,902	937,556
156 Development of Intergroup Relations	881,485	874,116	909,902	937,556
General	826,165	820,298	854,000	880,000
Federal	55,320	53,818	55,902	57,556
Comptroller	17,018,426	16,443,752	17,764,316	17,241,420
130 Executive Direction and Control	420,103	623,801	479,139	487,232
General	420,103	623,801	479,139	487,232
131 Audits	2,821,146	2,888,608	3,053,526	3,017,995
General	2,821,146	2,888,608	3,053,526	3,017,995
132 Real Estate Acquisition and Management	448,754	581,460	702,431	729,474
General	448,754	581,460	530,335	556,072
Special	0	0	172,096	173,402
133 Municipal Telephone Exchange	12,768,091	11,838,620	12,899,098	12,447,566
Internal Service	12,768,091	11,838,620	12,899,098	12,447,566
136 Municipal Post Office	560,332	511,263	630,122	559,153
Internal Service	560,332	511,263	630,122	559,153
Council Services	479,534	481,040	477,000	541,762
103 Council Services	479,534	481,040	477,000	541,762
General	479,534	481,040	477,000	541,762
Courts: Circuit Court	13,696,890	12,202,319	12,215,236	13,164,046
110 Circuit Court	13,696,890	12,202,319	12,215,236	13,164,046
General	7,748,923	7,165,365	7,567,000	8,032,939
Federal	1,094,694	1,241,584	1,181,261	1,289,127
State	4,853,273	3,794,317	3,466,975	3,841,980
Special	0	1,053	0	0
Courts: Orphans' Court	401,232	409,552	420,000	429,012
112 Orphans' Court	401,232	409,552	420,000	429,012
General	401,232	409,552	420,000	429,012
Employees' Retirement Systems	3,349,428	3,130,908	7,434,135	8,056,692
152 Employees' Retirement System	3,349,428	1,610,155	3,976,832	4,553,687
Special	3,349,428	1,610,155	3,976,832	4,553,687
154 Fire and Police Retirement System	0	1,520,753	3,457,303	3,503,005
Special	0	1,520,753	3,457,303	3,503,005
Enoch Pratt Free Library	25,781,492	26,575,039	29,659,463	30,440,181
450 Administrative and Technical Services	6,447,488	5,894,273	6,825,784	6,905,151
General	5,092,206	4,984,390	5,503,854	4,797,428
State	453,338	501,360	584,060	1,611,596
Special	901,944	408,523	737,870	496,127
452 Neighborhood Services	8,231,178	8,552,447	7,928,942	8,282,154
General	8,231,610	8,552,739	7,928,942	8,195,505
State	0	0	0	86,649
Special	(432)	(292)	0	0

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Enoch Pratt Free Library (cont.)				
453 State Library Resource Center	11,102,826	12,128,319	14,904,737	15,252,876
General	5,070,893	5,362,816	5,105,204	6,625,355
State	6,031,933	6,765,503	9,799,533	8,627,521
Finance	20,370,960	20,276,392	20,159,481	21,160,296
140 Administrative Direction and Control	806,623	781,010	805,971	963,979
General	806,623	781,010	805,971	963,979
141 Budget and Management Research	957,283	1,045,767	837,193	984,101
General	957,283	1,045,767	837,193	984,101
142 Accounting and Payroll Services	5,555,421	5,289,448	5,464,490	5,449,128
General	2,800,760	2,282,055	2,393,539	2,294,706
Loan and Guarantee Enterprise	2,693,509	2,966,234	3,003,133	3,154,422
Internal Service	61,152	41,159	67,818	0
144 Purchasing	4,255,466	4,818,781	4,760,510	5,151,867
General	1,509,622	1,423,927	1,903,209	2,085,357
Internal Service	2,745,844	3,394,854	2,857,301	3,066,510
150 Treasury Management	2,290,432	2,915,640	2,516,088	2,842,008
General	2,290,432	2,915,640	2,516,088	2,842,008
153 Risk Management Operations	6,505,735	5,425,746	5,775,229	5,769,213
Internal Service	6,505,735	5,425,746	5,775,229	5,769,213
Fire	119,220,019	123,391,539	120,141,460	136,856,847
210 Administrative Direction and Control	2,790,255	2,909,298	3,541,821	7,887,430
General	2,790,255	2,909,298	3,541,821	7,887,430
211 Training	1,412,360	1,849,327	2,071,484	2,003,437
General	1,412,360	1,849,327	2,071,484	2,003,437
212 Fire Suppression	88,510,234	89,513,333	87,656,933	97,879,832
General	88,152,994	88,964,218	86,002,933	91,697,832
Federal	312,759	477,994	1,554,000	6,082,000
State	44,481	71,121	100,000	100,000
213 Fire Marshal	2,777,925	3,085,071	2,904,308	3,389,663
General	2,766,677	3,054,641	2,834,308	3,289,663
Federal	5,514	2,178	0	20,000
State	5,734	28,252	60,000	70,000
Special	0	0	10,000	10,000
214 Support Services	5,309,760	5,178,169	5,725,205	6,665,591
General	4,474,215	4,040,451	4,747,045	5,689,256
State	835,545	1,137,718	978,160	976,335
215 Fire Alarm and Communications	3,329,246	3,298,197	3,029,059	3,605,919
General	3,329,246	3,296,507	3,024,059	3,600,919
State	0	1,690	5,000	5,000
219 Non-actuarial Retirement Benefits	89,687	79,659	135,000	135,000
General	89,687	79,659	135,000	135,000
319 Ambulance Service	15,000,552	17,478,485	15,077,650	15,289,975
General	7,068,306	6,979,908	3,798,350	3,801,475
Federal	181,752	137,809	200,000	410,000
State	42,885	67,743	79,300	88,500
Special	7,707,609	10,293,025	11,000,000	10,990,000

FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005	FISCAL 2006 BUDGET
			AMENDED BUDGET	
Health	183,983,831	184,451,891	138,656,352	163,299,702
240 Animal Control	1,936,168	1,899,422	1,953,846	2,075,498
General	1,899,110	1,893,462	1,945,346	2,061,498
State	27,000	0	0	0
Special	10,058	5,960	8,500	14,000
300 Administrative Direction and Control	3,689,950	3,242,313	2,424,297	3,679,412
General	3,585,651	3,397,869	2,424,297	3,679,412
Special	104,299	(155,556)	0	0
301 Baltimore Homeless Services	0	0	0	27,673,016
General	0	0	0	266,000
Federal	0	0	0	24,188,382
State	0	0	0	3,212,471
Special	0	0	0	6,163
302 Environmental Health	4,824,651	2,971,355	4,776,997	5,398,160
General	2,356,565	2,432,724	2,528,743	3,817,440
Federal	1,651,739	162,752	1,330,920	1,245,674
State	778,444	175,526	867,334	265,046
Special	37,903	200,353	50,000	70,000
303 Special Purpose Grants	0	0	2,000,000	2,000,000
Special	0	0	2,000,000	2,000,000
304 Health Promotion and Disease Prevention	42,464,899	40,808,581	38,912,264	34,308,040
General	3,114,708	2,829,923	4,179,552	3,204,805
Federal	39,062,471	37,162,976	34,030,719	30,536,993
State	273,499	666,121	578,993	566,242
Special	14,221	149,561	123,000	0
305 Health Services Initiatives	14,650,736	9,022,713	5,539,728	5,902,761
General	561,595	295,627	314,212	180,219
Federal	8,249,949	7,124,449	2,249,658	2,981,318
State	5,226,035	1,225,861	2,597,308	2,461,411
Special	613,157	376,776	378,550	279,813
306 General Nursing Services	6,573,805	7,890,491	9,314,846	9,727,604
General	837,000	945,311	972,547	1,007,207
Federal	118,152	251,523	30,000	125,054
State	5,489,284	6,540,842	8,312,299	8,595,343
Special	129,369	152,815	0	0
307 Mental Health Services	55,350,185	57,285,915	8,156,644	5,076,763
General	1,799,359	1,801,658	1,649,359	1,799,359
Federal	7,868,442	9,282,298	4,671,785	1,484,026
State	45,682,384	46,201,959	1,835,500	1,793,378
308 Maternal and Child Health	12,445,056	18,829,163	17,992,141	17,501,253
General	588,054	824,300	1,018,108	995,501
Federal	12,245,236	16,956,577	16,099,328	15,052,017
State	(869,414)	716,440	499,026	383,565
Special	481,180	331,846	375,679	1,070,170
309 Child and Adult Care - Food	6,075,191	6,120,517	6,169,212	6,382,405
Federal	6,075,191	6,120,517	6,169,212	6,382,405
310 School Health Services	10,899,085	10,392,689	10,595,070	12,438,437
General	3,496,460	3,908,856	4,200,000	5,011,169
Federal	1,289,211	(301,896)	545,818	1,071,669
State	109,327	757,316	534,875	534,905
Special	6,004,087	6,028,413	5,314,377	5,820,694

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND		FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Health (cont.)					
311	Health Services for the Aging	25,074,105	25,988,732	30,821,307	31,136,353
	General	160,916	112,915	117,836	127,194
	Federal	23,970,805	24,910,901	29,507,118	29,736,775
	State	910,431	867,534	896,353	906,581
	Special	31,953	97,382	300,000	365,803
Housing and Community Development		94,834,468	94,685,580	99,089,953	77,718,790
119	Neighborhood Service Centers	4,095,054	3,981,188	4,410,550	4,391,834
	General	5,351	4,958	5,000	5,000
	Federal	1,072,273	1,230,778	1,689,716	1,557,918
	State	3,017,430	2,739,122	2,715,834	2,828,916
	Special	0	6,330	0	0
177	Administrative Direction and Control	5,313,246	4,649,773	4,596,487	5,477,306
	General	3,041,160	2,007,372	2,166,319	3,011,770
	Federal	1,707,782	677,839	996,657	995,464
	Special	564,304	1,964,562	1,433,511	1,470,072
184	Energy Assistance and Emergency Food	2,052,330	2,365,385	1,934,500	1,934,500
	State	2,052,330	2,365,385	1,934,500	1,934,500
260	Construction and Building Inspection	4,452,214	4,587,340	4,977,095	4,885,885
	General	2,757,824	2,184,427	2,533,796	3,153,649
	Federal	639,390	780,073	820,299	582,236
	Special	1,055,000	1,622,840	1,623,000	1,150,000
357	Services for Homeless Persons	20,889,845	24,744,183	24,873,013	0
	General	235,902	246,428	258,377	0
	Federal	16,436,550	21,258,314	21,389,856	0
	State	4,000,348	2,916,841	3,224,780	0
	Special	217,045	322,600	0	0
570	Preservation of Historic Places	531,578	546,267	0	0
	General	235,725	252,744	0	0
	Federal	220,489	223,360	0	0
	Special	75,364	70,163	0	0
582	Finance and Development	4,916,381	6,576,276	5,101,788	4,636,386
	General	936,950	2,109,544	403,031	127,034
	Federal	3,271,649	4,285,961	4,480,957	4,279,352
	State	354,650	0	0	0
	Special	353,132	180,771	217,800	230,000
583	Neighborhood Services	7,432,803	10,545,300	10,078,030	12,342,153
	General	1,569,476	1,365,810	1,658,686	3,300,266
	Federal	2,311,806	6,697,938	6,672,144	7,993,192
	State	(130,103)	190,003	48,000	55,017
	Special	3,681,624	2,291,549	1,699,200	993,678
585	Baltimore Development Corporation	3,324,703	4,070,332	3,835,236	3,517,660
	General	2,519,862	2,804,826	2,497,000	2,707,660
	Federal	684,841	905,506	928,236	400,000
	Special	120,000	360,000	410,000	410,000
592	Special Housing Grants	45,416	2,146,879	110,000	350,000
	General	0	0	0	350,000
	Federal	(92,023)	2,036,879	0	0
	State	137,439	110,000	110,000	0

FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Housing and Community Development (cont.)				
593 Community Support Projects	10,974,335	4,427,512	6,113,700	5,458,548
General	610,000	0	0	10,850
Federal	10,179,635	4,031,512	6,113,700	5,447,698
Special	184,700	396,000	0	0
597 Weatherization	1,012,167	(252,764)	800,000	1,230,865
General	0	0	0	65,085
State	1,012,167	(252,764)	800,000	1,165,780
604 Child Care Centers	1,343,805	1,372,531	1,554,407	1,460,413
Federal	1,343,805	1,372,531	1,554,407	1,460,413
605 Head Start	28,490,967	24,889,656	30,626,537	30,542,310
Federal	27,106,582	23,562,162	28,521,993	28,701,577
State	1,384,385	1,327,494	2,104,544	1,840,733
606 Arts and Education	(40,376)	35,722	78,610	1,490,930
Federal	935	(5,589)	0	0
State	(41,311)	41,311	78,610	1,490,930
Human Resources	5,973,275	6,859,855	4,686,644	5,406,781
160 Personnel Administration	5,113,761	6,169,824	3,681,745	4,414,053
General	1,918,436	1,656,016	1,549,485	2,261,059
Internal Service	3,195,325	4,513,808	2,132,260	2,152,994
161 Vision Care Program	921,899	690,031	1,004,899	992,728
Internal Service	921,899	690,031	1,004,899	992,728
167 Occupational Medicine and Safety	(62,385)	0	0	0
General	(62,385)	0	0	0
Law	7,373,459	6,440,901	6,943,105	7,489,911
175 Legal Services	7,373,459	6,440,901	6,943,105	7,489,911
General	3,194,593	2,878,084	2,524,552	2,910,150
Special	0	0	0	0
Internal Service	4,178,866	3,562,817	4,418,553	4,579,761
Legislative Reference	699,299	681,215	738,400	787,504
106 Legislative Reference Services	462,055	438,814	494,502	530,664
General	457,288	438,814	483,102	519,264
Special	4,767	0	11,400	11,400
107 Archives and Records Management	237,244	242,401	243,898	256,840
General	237,244	242,401	243,898	256,840
Liquor License Board	1,648,001	1,669,029	1,735,000	1,780,488
250 Liquor Control	1,648,001	1,669,029	1,735,000	1,780,488
General	1,648,001	1,669,029	1,735,000	1,780,488
Mayorality	3,530,397	3,164,707	3,324,000	3,383,202
125 Executive Direction and Control	2,802,675	2,539,058	2,477,474	2,523,533
General	2,802,675	2,539,058	2,477,474	2,523,533
127 Office of State Relations	543,681	561,171	511,673	517,778
General	543,681	561,171	511,673	517,778
353 Office of Community Projects	141,499	64,478	334,853	341,891
General	141,499	184,067	194,853	201,891
Special	0	(119,589)	140,000	140,000
599 Office of International Programs	42,542	0	0	0
General	42,542	0	0	0

FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES

AGENCY, PROGRAM AND FUND		FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
M-R: Art and Culture		5,967,974	5,992,292	5,825,700	6,061,486
492	Promotion of Art and Culture	239,214	1,216	0	0
	Federal	10,218	0	0	0
	State	58,070	0	0	0
	Special	170,926	1,216	0	0
493	Art and Culture Grants	5,728,760	5,991,076	5,825,700	6,061,486
	General	5,728,760	5,991,076	5,825,700	6,061,486
M-R: Baltimore City Public Schools		200,946,244	201,101,000	207,602,545	207,767,545
352	Baltimore City Public Schools	200,946,244	201,101,000	207,602,545	207,767,545
	General	200,946,244	201,101,000	203,948,545	204,113,545
	Motor Vehicle	0	0	3,654,000	3,654,000
M-R: Cable and Communications		1,623,459	1,259,868	1,126,854	2,021,604
572	Cable and Communications Coordination	1,623,459	1,259,868	1,126,854	2,021,604
	General	288,934	341,694	304,000	389,099
	Special	1,334,525	918,174	822,854	1,632,505
M-R: Civic Promotion		10,220,610	10,204,470	9,606,094	9,638,243
589	Office of Promotion and the Arts	1,801,624	1,706,131	1,678,611	1,910,786
	General	1,801,624	1,706,131	1,678,611	1,910,786
590	Civic Promotion	8,418,986	8,498,339	7,927,483	7,727,457
	General	8,418,986	8,498,339	7,927,483	7,727,457
M-R: Commission on Aging/Retire. Educ.		11,958,679	12,635,943	10,502,514	10,305,895
324	Executive Direction and Administration	756,020	0	0	0
	General	364,302	0	0	0
	Federal	250,918	0	0	0
	State	39,298	0	0	0
	Special	101,502	0	0	0
325	Senior Services	704,502	12,635,943	10,502,514	10,305,895
	General	0	419,256	623,013	875,436
	Motor Vehicle	0	325,000	325,000	325,000
	Federal	107,493	6,365,290	5,342,291	4,645,937
	State	593,845	4,549,951	3,667,569	3,695,224
	Special	3,164	976,446	544,641	764,298
326	Client Services - Direct	9,908,054	0	0	0
	General	107,204	0	0	0
	Motor Vehicle	325,000	0	0	0
	Federal	6,133,910	0	0	0
	State	2,907,512	0	0	0
	Special	434,428	0	0	0
327	Client Services - Indirect	590,103	0	0	0
	Federal	318,043	0	0	0
	State	272,060	0	0	0
M-R: Conditional Purchase Agreements		17,823,977	17,947,859	17,098,523	20,050,498
129	Conditional Purchase Agreement Payments	17,823,977	17,947,859	17,098,523	20,050,498
	General	17,316,899	17,405,968	16,467,675	19,435,099
	Loan and Guarantee Enterprise	527,510	541,891	614,867	606,578
	Special	(20,432)	0	451	451
	Internal Service	0	0	15,530	8,370
M-R: Contingent Fund		27,882	54,344	750,000	750,000
121	Contingent Fund	27,882	54,344	750,000	750,000
	General	27,882	54,344	750,000	750,000

FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
M-R: Convention Complex	19,175,575	19,387,277	20,579,635	20,595,262
531 Convention Center Operations	18,550,051	18,943,950	20,129,635	20,145,262
General	11,413,051	11,325,280	12,080,000	11,845,262
Convention Center Bond	4,637,000	4,578,883	4,631,000	4,700,000
State	2,500,000	3,039,787	3,418,635	3,600,000
540 1st Mariner Arena Operations	625,524	443,327	450,000	450,000
General	625,524	443,327	450,000	450,000
M-R: Debt Service	45,644,530	53,137,955	69,022,259	79,528,381
123 General Debt Service	45,644,530	53,137,955	69,022,259	79,528,381
General	42,255,665	48,862,617	64,276,202	71,968,386
Motor Vehicle	3,388,865	4,275,338	4,746,057	7,559,995
M-R: Educational Grants	1,127,535	1,133,633	1,140,006	1,180,986
446 Educational Grants	1,127,535	1,133,633	1,140,006	1,180,986
General	1,127,535	1,133,633	1,140,006	1,180,986
M-R: Employees' Retirement Contribution	40,810,246	47,074,992	57,663,484	62,236,605
355 Employees' Retirement Contribution	40,810,246	47,074,992	57,663,484	62,236,605
General	37,785,776	44,707,792	53,808,484	56,794,605
Motor Vehicle	3,024,470	2,367,200	3,855,000	5,442,000
M-R: Environmental Control Board	339,625	317,721	325,022	365,955
117 Environmental Control Board	339,625	317,721	325,022	365,955
General	339,625	317,721	325,022	365,955
M-R: Health and Welfare Grants	57,800	58,600	58,600	81,968
385 Health and Welfare Grants	57,800	58,600	58,600	81,968
General	57,800	58,600	58,600	81,968
M-R: Miscellaneous General Expenses	14,334,153	13,158,668	7,040,994	11,139,956
122 Miscellaneous General Expenses	14,334,153	13,158,668	7,040,994	11,139,956
General	9,443,303	8,267,818	5,804,144	9,903,106
Motor Vehicle	4,890,850	4,890,850	1,236,850	1,236,850
M-R: Office of Children, Youth and Families	5,210,290	2,031,050	2,709,928	1,597,087
350 Children, Youth and Families	5,210,290	2,031,050	2,709,928	1,597,087
General	604,205	675,581	510,000	581,000
Federal	247,338	417,030	412,900	712,900
State	4,358,747	938,439	1,687,028	303,187
Special	0	0	100,000	0
M-R: Office of CitiStat Operations	421,141	404,599	437,965	447,000
347 CitiStat Operations	421,141	404,599	437,965	447,000
General	421,141	404,599	437,965	447,000
M-R: Office of Employment Development	41,945,704	32,195,525	27,594,576	19,865,350
630 Administration (Title I)	489,596	(108,242)	291,274	231,459
General	274,685	194,434	198,840	214,323
Federal	214,911	(302,676)	92,434	17,136
631 Job Training Partnership (Titles II/III)	16,854,151	11,740,015	13,555,542	11,909,258
Federal	16,854,151	11,740,015	13,555,542	11,909,258
633 Youth Initiatives	12,699,744	11,624,847	7,983,175	2,000,000
Federal	12,699,744	11,624,847	7,983,175	2,000,000
639 Special Services	11,902,213	8,938,905	5,764,585	5,724,633
General	1,363,784	1,625,923	1,551,160	1,633,528
Federal	8,200,514	4,763,778	3,300,000	3,542,685
State	2,335,763	2,190,583	818,316	449,743
Special	2,152	358,621	95,109	98,677

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005	FISCAL 2006 BUDGET
			AMENDED BUDGET	
M-R: Office of Information Technology	8,084,285	9,124,037	8,492,000	10,643,789
147 Information Technology Services	4,289,478	3,423,984	2,584,000	2,593,067
General	4,289,478	3,423,984	2,584,000	2,593,067
151 Information Technology Support Services	3,794,807	5,700,053	5,908,000	8,050,722
General	3,794,807	5,700,053	5,908,000	8,050,722
M-R: Office of Neighborhoods	611,469	669,674	629,000	645,000
354 Neighborhoods	611,469	669,674	629,000	645,000
General	611,469	669,674	629,000	645,000
M-R: Office of the Labor Commissioner	636,566	600,767	458,400	469,939
128 Labor Relations	636,566	600,767	458,400	469,939
General	636,566	600,767	458,400	469,939
M-R: Retirees' Benefits	75,737,205	77,079,936	83,569,000	84,761,100
351 Retirees' Benefits	75,737,205	77,079,936	83,569,000	84,761,100
General	70,181,205	69,634,936	73,652,000	73,186,100
Motor Vehicle	5,556,000	7,445,000	9,917,000	11,575,000
M-R: Self-Insurance Fund	27,707,451	30,523,373	29,210,988	12,119,636
126 Contribution to Self-Insurance Fund	27,707,451	30,523,373	29,210,988	12,119,636
General	21,224,000	23,993,991	22,506,022	9,225,082
Motor Vehicle	6,483,451	6,529,382	6,704,966	2,894,554
M-R: TIF Debt Service	0	0	0	140,000
124 TIF Debt Service	0	0	0	140,000
General	0	0	0	140,000
Municipal and Zoning Appeals	275,411	285,391	309,000	371,000
185 Zoning, Tax and Other Appeals	275,411	285,391	309,000	371,000
General	275,411	285,391	309,000	371,000
Planning	2,491,633	2,277,924	2,493,175	3,374,602
187 City Planning	2,491,633	2,277,924	2,493,175	3,374,602
General	1,046,968	939,931	801,791	1,267,000
Motor Vehicle	652,536	735,005	719,000	725,006
Federal	687,964	537,061	932,384	1,182,596
State	104,165	65,927	40,000	200,000
Police	303,460,041	295,424,643	290,993,062	318,300,363
200 Administrative Direction and Control	22,704,439	24,869,703	22,279,962	28,281,214
General	22,510,095	24,703,277	22,279,962	27,969,257
Motor Vehicle	0	0	0	311,957
Federal	152,251	152,251	0	0
State	42,093	0	0	0
Special	0	14,175	0	0
201 Field Operations Bureau	184,426,603	179,742,445	182,063,939	195,023,314
General	160,885,962	161,555,414	165,879,721	178,100,313
Federal	16,705,641	10,642,793	9,263,934	10,303,209
State	6,789,300	7,544,238	6,920,284	6,619,792
Special	45,700	0	0	0
202 Investigations	37,804,564	33,353,390	33,846,112	33,690,971
General	34,925,615	34,504,016	32,806,452	32,576,311
Federal	2,177,753	(2,050,228)	79,660	79,660
State	760	0	0	0
Special	700,436	899,602	960,000	1,035,000

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Police (cont.)				
203 Traffic	9,864,321	10,893,029	10,519,000	11,095,000
Motor Vehicle	9,836,321	10,865,030	10,519,000	11,077,000
State	28,000	27,999	0	18,000
204 Services Bureau	29,116,110	29,689,584	28,382,783	31,779,630
General	24,530,272	24,949,306	23,892,112	27,050,390
Federal	1,388,549	1,277,076	0	0
Special	3,197,289	3,463,202	4,490,671	4,729,240
205 Non-actuarial Retirement Benefits	5,071,254	4,127,835	3,599,785	2,957,804
General	5,071,254	4,127,835	3,599,785	2,957,804
207 Research and Development	5,234,650	5,243,975	4,849,007	4,835,203
General	5,234,650	5,043,975	4,849,007	4,835,203
Federal	0	200,000	0	0
224 Office of Criminal Justice	9,238,100	7,504,682	5,452,474	10,637,227
General	2,513,412	301,087	553,961	454,441
Federal	5,790,891	6,479,448	4,623,513	9,907,786
State	815,272	586,122	0	0
Special	118,525	138,025	275,000	275,000
Public Works	312,747,676	342,733,502	355,923,200	390,850,488
189 Fleet Management	33,977,142	37,946,985	33,000,000	40,812,366
Internal Service	33,977,142	37,946,985	33,000,000	40,812,366
190 Departmental Administration	675,865	707,814	706,688	3,475,601
General	264,287	134,941	96,708	981,018
Motor Vehicle	411,578	572,873	609,980	2,494,583
191 Permits	1,330,980	2,483,053	1,885,876	2,327,979
General	400,161	554,416	205,876	509,577
Motor Vehicle	930,819	1,928,637	1,680,000	1,818,402
193 Facilities Management	16,033,757	23,196,021	18,425,921	19,243,590
General	16,033,757	23,196,021	18,425,921	19,243,590
198 Engineering/Construction Management	1,222,497	414,634	(100,715)	314,131
General	213,119	176,553	(130,915)	132,533
Motor Vehicle	1,009,378	238,081	30,200	181,598
513 Solid Waste Special Services	26,885,764	26,899,246	26,498,775	28,851,661
General	230,366	395,480	0	2,818,000
Motor Vehicle	26,697,845	26,485,999	26,498,775	26,033,661
Federal	(42,447)	17,767	0	0
515 Solid Waste Collection	17,390,473	17,092,979	17,749,822	18,974,876
General	15,829,277	15,342,548	15,480,737	16,598,735
Motor Vehicle	1,450,980	1,743,627	1,769,085	1,876,141
Special	110,216	6,804	500,000	500,000
516 Solid Waste Environmental Services	16,333,806	16,134,628	18,081,833	21,828,969
General	15,079,221	14,871,271	16,663,673	21,828,969
Motor Vehicle	1,254,585	1,263,357	1,418,160	0
518 Storm Water Maintenance	4,035,433	3,329,543	3,475,000	4,565,315
Motor Vehicle	4,035,433	3,329,543	3,475,000	4,565,315
544 Sanitary Maintenance	12,757,796	13,211,316	16,620,112	16,269,448
Waste Water Utility	12,757,796	13,211,316	16,620,112	16,269,448
546 Water Maintenance	25,386,220	27,292,436	26,266,202	23,266,499
Water Utility	25,386,220	27,292,436	26,266,202	23,266,499

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Public Works (cont.)				
547 Meter Operations	0	0	0	3,435,769
Water Utility	0	0	0	3,435,769
550 Waste Water Facilities	69,401,785	75,815,013	81,729,997	84,253,813
Waste Water Utility	69,401,785	75,815,013	81,729,997	84,253,813
552 Water Facilities	26,213,544	26,442,964	30,190,595	34,656,508
Water Utility	26,213,544	26,442,964	30,190,595	34,656,508
553 Water Engineering	10,182,138	11,091,260	12,712,464	15,580,012
Water Utility	10,182,138	11,091,260	12,712,464	15,580,012
554 Waste Water Engineering	14,418,696	15,185,432	17,738,914	20,948,124
Waste Water Utility	14,418,696	15,185,432	17,738,914	20,948,124
555 Environmental Services	2,945,290	3,168,672	3,740,091	3,832,214
Waste Water Utility	2,479,014	2,620,039	3,250,082	3,332,720
Water Utility	466,276	548,633	490,009	499,494
560 Facilities Engineering	264,409	633,704	548,353	545,699
Waste Water Utility	164,828	408,501	362,742	356,895
Water Utility	99,581	225,203	185,611	188,804
561 Utility Billing	8,144,791	8,734,529	8,786,005	8,822,914
Water Utility	8,144,791	8,734,529	8,786,005	8,822,914
565 Utility Debt Service	25,147,290	32,953,273	37,867,267	38,845,000
Waste Water Utility	12,556,301	14,866,882	18,562,153	20,414,000
Water Utility	12,590,989	18,086,391	19,305,114	18,431,000
Recreation and Parks	22,955,359	27,807,753	26,385,038	29,139,182
471 Administrative Direction and Control	2,495,373	2,690,395	2,158,868	3,274,592
General	2,072,003	2,103,618	2,121,773	3,265,592
State	423,370	586,777	28,095	0
Special	0	0	9,000	9,000
473 Municipal Concerts and Other Musical Events	46,451	46,336	37,497	36,958
General	46,451	46,336	37,497	36,958
478 General Park Services	7,346,936	8,288,289	7,507,490	9,947,059
General	6,680,386	7,485,841	7,010,715	9,503,284
Motor Vehicle	0	0	300,000	400,000
Federal	809	0	155,000	0
State	664,331	797,011	41,775	43,775
Special	1,410	5,437	0	0
479 Special Facilities	1,195,701	933,167	1,106,070	1,077,568
General	1,098,225	823,076	970,670	931,168
State	11,590	18,098	0	0
Special	85,886	91,993	135,400	146,400
480 Regular Recreational Services	9,463,980	10,499,930	11,239,975	10,715,127
General	8,808,793	9,823,772	10,682,345	10,152,680
Federal	45,494	221,913	0	0
State	40,770	379	120,000	129,000
Special	568,923	453,866	437,630	433,447
482 Supplementary Recreational Services	227,832	2,705,348	1,843,138	307,262
Federal	(18,698)	9,109	0	0
State	(316,760)	2,461,180	1,412,320	0
Special	563,290	235,059	430,818	307,262

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Recreation and Parks (cont.)				
505 Park and Street Trees	2,179,086	2,644,288	2,492,000	3,780,616
Motor Vehicle	2,169,086	2,644,288	2,492,000	3,780,616
State	10,000	0	0	0
Sheriff	8,794,042	9,286,532	9,347,300	10,353,704
118 Sheriff Services	8,794,042	9,286,532	9,347,300	10,353,704
General	8,740,392	9,243,750	9,261,000	10,286,804
Federal	53,650	42,782	86,300	66,900
Social Services	222,911	191,885	230,000	230,000
365 Public Assistance	222,911	191,885	230,000	230,000
General	222,911	191,885	230,000	230,000
State's Attorney	21,672,707	24,006,949	25,310,196	27,834,543
115 Prosecution of Criminals	21,672,707	24,006,949	25,310,196	27,834,543
General	17,233,776	18,020,951	19,062,000	22,324,621
Federal	1,956,586	2,239,606	2,263,573	1,680,006
State	2,363,892	3,645,893	3,934,623	3,779,916
Special	118,453	100,499	50,000	50,000
Transportation	106,029,402	115,047,175	108,954,362	130,158,099
195 Towing	8,493,738	8,937,719	7,756,356	9,166,986
General	430,681	632,599	405,100	402,504
Motor Vehicle	8,043,057	8,280,120	7,326,256	8,739,482
State	20,000	25,000	25,000	25,000
230 Administration	4,689,299	4,326,185	5,929,213	8,062,909
General	0	0	0	153,388
Motor Vehicle	4,462,891	4,125,955	5,423,010	7,400,132
Federal	226,408	133,701	375,000	375,000
State	0	66,529	131,203	134,389
231 Traffic Engineering	6,178,312	6,804,298	5,598,092	6,490,602
Motor Vehicle	6,178,312	6,804,298	5,598,092	6,490,602
232 Parking	3,725,970	4,326,119	4,455,920	4,972,485
Parking Management	3,705,711	4,328,082	4,455,920	4,972,485
Federal	20,259	(1,963)	0	0
233 Signs and Markings	3,381,217	3,275,472	7,334,380	8,994,816
Motor Vehicle	3,375,217	3,269,472	7,328,380	8,988,816
State	6,000	6,000	6,000	6,000
235 Parking Enforcement	5,299,286	5,206,277	5,728,080	6,331,515
Parking Management	5,299,286	5,206,277	5,728,080	6,331,515
238 School Crossing Guards	84,864	(1)	0	0
General	84,864	(1)	0	0
239 Traffic Safety	2,663,587	2,407,123	2,477,842	2,498,276
Motor Vehicle	2,663,587	2,407,123	2,477,842	2,498,276
500 Street Lighting	17,133,575	17,265,248	17,720,984	19,069,886
Motor Vehicle	16,629,960	16,834,684	17,223,052	19,069,886
Internal Service	503,615	430,564	497,932	0
501 Highway Maintenance	31,297,567	33,961,546	23,747,058	28,493,960
Motor Vehicle	31,297,567	33,961,546	23,747,058	28,493,960
503 Engineering and Construction	1,649,436	1,663,192	647,437	1,556,664
General	188,717	214,386	0	65,496
Motor Vehicle	1,460,719	1,448,806	647,437	1,491,168

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
Transportation (cont.)				
548 Conduits	2,036,136	2,673,999	2,875,000	7,199,000
Conduit Enterprise	2,036,136	2,673,999	2,875,000	7,199,000
580 Parking Enterprise Facilities	19,396,415	24,199,998	24,684,000	27,321,000
Parking Enterprise	19,396,415	24,199,998	24,684,000	27,321,000
Wage Commission	427,928	412,993	448,586	461,000
165 Wage Enforcement	427,928	412,993	448,586	461,000
General	427,928	412,993	448,586	461,000
War Memorial Commission	300,745	300,963	314,000	334,000
487 Operation of War Memorial Building	300,745	300,963	314,000	334,000
General	300,745	300,963	314,000	334,000
GRAND TOTAL	1,815,722,165	1,863,185,432	1,853,105,858	1,971,989,299
LESS INTERNAL SERVICE FUND	65,418,001	68,355,847	63,298,742	70,388,661
TOTAL OPERATING APPROPRIATIONS	1,750,304,164	1,794,829,585	1,789,807,116	1,901,600,638

**FISCAL 2006 OPERATING BUDGET
COMPARED WITH FISCAL 2005 BUDGET AND FISCAL 2003 AND 2004 ACTUAL EXPENDITURES**

AGENCY, PROGRAM AND FUND	FISCAL 2003 ACTUAL	FISCAL 2004 ACTUAL	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 BUDGET
SUMMARY BY FUND				
General	990,744,135	1,016,598,344	1,031,882,000	1,102,796,000
Motor Vehicle	146,228,507	152,771,214	149,721,200	169,124,000
Parking Management	9,004,997	9,534,359	10,184,000	11,304,000
Convention Center Bond	4,637,000	4,578,883	4,631,000	4,700,000
Waste Water Utility	111,778,420	122,107,183	138,264,000	145,575,000
Water Utility	83,083,539	92,421,416	97,936,000	104,881,000
Parking Enterprise	19,396,415	24,199,998	24,684,000	27,321,000
Loan and Guarantee Enterprise	3,221,019	3,508,125	3,618,000	3,761,000
Conduit Enterprise	2,036,136	2,673,999	2,875,000	7,199,000
Federal	241,247,299	225,150,344	219,259,392	218,753,919
State	105,749,592	105,506,608	64,461,832	62,446,425
Special	33,177,105	35,779,112	42,290,692	43,739,294
TOTAL OPERATING APPROPRIATIONS	1,750,304,164	1,794,829,585	1,789,807,116	1,901,600,638
INTERNAL SERVICE FUND BY AGENCY				
Comptroller	13,328,423	12,349,883	13,529,220	13,006,719
Finance	9,312,731	8,861,759	8,700,348	8,835,723
Human Resources	4,117,224	5,203,839	3,137,159	3,145,722
Law	4,178,866	3,562,817	4,418,553	4,579,761
M-R: Conditional Purchase Agreements	0	0	15,530	8,370
Public Works	33,977,142	37,946,985	33,000,000	40,812,366
Transportation	503,615	430,564	497,932	0
TOTAL INTERNAL SERVICE FUND	65,418,001	68,355,847	63,298,742	70,388,661

F I S C A L 2 0 0 6

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	5,675,353	0	0	250,000
180 Voter Registration and Conduct of Elections	5,675,353	0	0	250,000
City Council	3,549,490	0	0	0
100 City Legislation	3,549,490	0	0	0
Community Relations Commission	880,000	0	0	57,556
156 Development of Intergroup Relations	880,000	0	0	57,556
Comptroller	4,061,299	0	0	0
130 Executive Direction and Control	487,232	0	0	0
131 Audits	3,017,995	0	0	0
132 Real Estate Acquisition and Management	556,072	0	0	0
133 Municipal Telephone Exchange	0	0	0	0
136 Municipal Post Office	0	0	0	0
Council Services	541,762	0	0	0
103 Council Services	541,762	0	0	0
Courts: Circuit Court	8,032,939	0	0	1,289,127
110 Circuit Court	8,032,939	0	0	1,289,127
Courts: Orphans' Court	429,012	0	0	0
112 Orphans' Court	429,012	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	19,618,288	0	0	0
450 Administrative and Technical Services	4,797,428	0	0	0
452 Neighborhood Services	8,195,505	0	0	0
453 State Library Resource Center	6,625,355	0	0	0
Finance	9,170,151	0	3,154,422	0
140 Administrative Direction and Control	963,979	0	0	0
141 Budget and Management Research	984,101	0	0	0
142 Accounting and Payroll Services	2,294,706	0	3,154,422	0
144 Purchasing	2,085,357	0	0	0
150 Treasury Management	2,842,008	0	0	0
153 Risk Management Operations	0	0	0	0
Fire	118,105,012	0	0	6,512,000
210 Administrative Direction and Control	7,887,430	0	0	0
211 Training	2,003,437	0	0	0
212 Fire Suppression	91,697,832	0	0	6,082,000
213 Fire Marshal	3,289,663	0	0	20,000
214 Support Services	5,689,256	0	0	0
215 Fire Alarm and Communications	3,600,919	0	0	0
219 Non-actuarial Retirement Benefits	135,000	0	0	0
319 Ambulance Service	3,801,475	0	0	410,000
Health	22,149,804	0	0	112,804,313
240 Animal Control	2,061,498	0	0	0
300 Administrative Direction and Control	3,679,412	0	0	0
301 Baltimore Homeless Services	266,000	0	0	24,188,382
302 Environmental Health	3,817,440	0	0	1,245,674
303 Special Purpose Grants	0	0	0	0
304 Health Promotion and Disease Prevention	3,204,805	0	0	30,536,993
305 Health Services Initiatives	180,219	0	0	2,981,318
306 General Nursing Services	1,007,207	0	0	125,054
307 Mental Health Services	1,799,359	0	0	1,484,026
308 Maternal and Child Health	995,501	0	0	15,052,017
309 Child and Adult Care - Food	0	0	0	6,382,405

F I S C A L 2 0 0 6

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2006 TOTAL	AGENCY AND PROGRAM
0	0	0	5,925,353	Board of Elections
0	0	0	5,925,353	180 Voter Registration and Conduct of Elections
0	0	0	3,549,490	City Council
0	0	0	3,549,490	100 City Legislation
0	0	0	937,556	Community Relations Commission
0	0	0	937,556	156 Development of Intergroup Relations
0	173,402	13,006,719	17,241,420	Comptroller
0	0	0	487,232	130 Executive Direction and Control
0	0	0	3,017,995	131 Audits
0	173,402	0	729,474	132 Real Estate Acquisition and Management
0	0	12,447,566	12,447,566	133 Municipal Telephone Exchange
0	0	559,153	559,153	136 Municipal Post Office
0	0	0	541,762	Council Services
0	0	0	541,762	103 Council Services
3,841,980	0	0	13,164,046	Courts: Circuit Court
3,841,980	0	0	13,164,046	110 Circuit Court
0	0	0	429,012	Courts: Orphans' Court
0	0	0	429,012	112 Orphans' Court
0	8,056,692	0	8,056,692	Employees' Retirement Systems
0	4,553,687	0	4,553,687	152 Employees' Retirement System
0	3,503,005	0	3,503,005	154 Fire and Police Retirement System
10,325,766	496,127	0	30,440,181	Enoch Pratt Free Library
1,611,596	496,127	0	6,905,151	450 Administrative and Technical Services
86,649	0	0	8,282,154	452 Neighborhood Services
8,627,521	0	0	15,252,876	453 State Library Resource Center
0	0	8,835,723	21,160,296	Finance
0	0	0	963,979	140 Administrative Direction and Control
0	0	0	984,101	141 Budget and Management Research
0	0	0	5,449,128	142 Accounting and Payroll Services
0	0	3,066,510	5,151,867	144 Purchasing
0	0	0	2,842,008	150 Treasury Management
0	0	5,769,213	5,769,213	153 Risk Management Operations
1,239,835	11,000,000	0	136,856,847	Fire
0	0	0	7,887,430	210 Administrative Direction and Control
0	0	0	2,003,437	211 Training
100,000	0	0	97,879,832	212 Fire Suppression
70,000	10,000	0	3,389,663	213 Fire Marshal
976,335	0	0	6,665,591	214 Support Services
5,000	0	0	3,605,919	215 Fire Alarm and Communications
0	0	0	135,000	219 Non-actuarial Retirement Benefits
88,500	10,990,000	0	15,289,975	319 Ambulance Service
18,718,942	9,626,643	0	163,299,702	Health
0	14,000	0	2,075,498	240 Animal Control
0	0	0	3,679,412	300 Administrative Direction and Control
3,212,471	6,163	0	27,673,016	301 Baltimore Homeless Services
265,046	70,000	0	5,398,160	302 Environmental Health
0	2,000,000	0	2,000,000	303 Special Purpose Grants
566,242	0	0	34,308,040	304 Health Promotion and Disease Prevention
2,461,411	279,813	0	5,902,761	305 Health Services Initiatives
8,595,343	0	0	9,727,604	306 General Nursing Services
1,793,378	0	0	5,076,763	307 Mental Health Services
383,565	1,070,170	0	17,501,253	308 Maternal and Child Health
0	0	0	6,382,405	309 Child and Adult Care - Food

F I S C A L 2 0 0 6

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 (cont.)					
310	School Health Services	5,011,169	0	0	1,071,669
311	Health Services for the Aging	127,194	0	0	29,736,775
Housing and Community Development		12,731,314	0	0	51,417,850
119	Neighborhood Service Centers	5,000	0	0	1,557,918
177	Administrative Direction and Control	3,011,770	0	0	995,464
184	Energy Assistance and Emergency Food	0	0	0	0
260	Construction and Building Inspection	3,153,649	0	0	582,236
582	Finance and Development	127,034	0	0	4,279,352
583	Neighborhood Services	3,300,266	0	0	7,993,192
585	Baltimore Development Corporation	2,707,660	0	0	400,000
592	Special Housing Grants	350,000	0	0	0
593	Community Support Projects	10,850	0	0	5,447,698
597	Weatherization	65,085	0	0	0
604	Child Care Centers	0	0	0	1,460,413
605	Head Start	0	0	0	28,701,577
606	Arts and Education	0	0	0	0
Human Resources		2,261,059	0	0	0
160	Personnel Administration	2,261,059	0	0	0
161	Vision Care Program	0	0	0	0
Law		2,910,150	0	0	0
175	Legal Services	2,910,150	0	0	0
Legislative Reference		776,104	0	0	0
106	Legislative Reference Services	519,264	0	0	0
107	Archives and Records Management	256,840	0	0	0
Liquor License Board		1,780,488	0	0	0
250	Liquor Control	1,780,488	0	0	0
Mayoralty		3,243,202	0	0	0
125	Executive Direction and Control	2,523,533	0	0	0
127	Office of State Relations	517,778	0	0	0
353	Office of Community Projects	201,891	0	0	0
M-R: Art and Culture		6,061,486	0	0	0
493	Art and Culture Grants	6,061,486	0	0	0
M-R: Baltimore City Public Schools		204,113,545	3,654,000	0	0
352	Baltimore City Public Schools	204,113,545	3,654,000	0	0
M-R: Cable and Communications		389,099	0	0	0
572	Cable and Communications Coordination	389,099	0	0	0
M-R: Civic Promotion		9,638,243	0	0	0
589	Office of Promotion and the Arts	1,910,786	0	0	0
590	Civic Promotion	7,727,457	0	0	0
M-R: Commission on Aging/Retire. Educ.		875,436	325,000	0	4,645,937
325	Senior Services	875,436	325,000	0	4,645,937
M-R: Conditional Purchase Agreements		19,435,099	0	606,578	0
129	Conditional Purchase Agreement Payments	19,435,099	0	606,578	0
M-R: Contingent Fund		750,000	0	0	0
121	Contingent Fund	750,000	0	0	0
M-R: Convention Complex		12,295,262	0	0	0
531	Convention Center Operations	11,845,262	0	0	0
540	1st Mariner Arena Operations	450,000	0	0	0
M-R: Debt Service		71,968,386	7,559,995	0	0
123	General Debt Service	71,968,386	7,559,995	0	0
M-R: Educational Grants		1,180,986	0	0	0
446	Educational Grants	1,180,986	0	0	0

F I S C A L 2 0 0 6

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2006 TOTAL	AGENCY AND PROGRAM
				Health (cont.)
534,905	5,820,694	0	12,438,437	310 School Health Services
906,581	365,803	0	31,136,353	311 Health Services for the Aging
9,315,876	4,253,750	0	77,718,790	Housing and Community Development
2,828,916	0	0	4,391,834	119 Neighborhood Service Centers
0	1,470,072	0	5,477,306	177 Administrative Direction and Control
1,934,500	0	0	1,934,500	184 Energy Assistance and Emergency Food
0	1,150,000	0	4,885,885	260 Construction and Building Inspection
0	230,000	0	4,636,386	582 Finance and Development
55,017	993,678	0	12,342,153	583 Neighborhood Services
0	410,000	0	3,517,660	585 Baltimore Development Corporation
0	0	0	350,000	592 Special Housing Grants
0	0	0	5,458,548	593 Community Support Projects
1,165,780	0	0	1,230,865	597 Weatherization
0	0	0	1,460,413	604 Child Care Centers
1,840,733	0	0	30,542,310	605 Head Start
1,490,930	0	0	1,490,930	606 Arts and Education
0	0	3,145,722	5,406,781	Human Resources
0	0	2,152,994	4,414,053	160 Personnel Administration
0	0	992,728	992,728	161 Vision Care Program
0	0	4,579,761	7,489,911	Law
0	0	4,579,761	7,489,911	175 Legal Services
0	11,400	0	787,504	Legislative Reference
0	11,400	0	530,664	106 Legislative Reference Services
0	0	0	256,840	107 Archives and Records Management
0	0	0	1,780,488	Liquor License Board
0	0	0	1,780,488	250 Liquor Control
0	140,000	0	3,383,202	Mayoralty
0	0	0	2,523,533	125 Executive Direction and Control
0	0	0	517,778	127 Office of State Relations
0	140,000	0	341,891	353 Office of Community Projects
0	0	0	6,061,486	M-R: Art and Culture
0	0	0	6,061,486	493 Art and Culture Grants
0	0	0	207,767,545	M-R: Baltimore City Public Schools
0	0	0	207,767,545	352 Baltimore City Public Schools
0	1,632,505	0	2,021,604	M-R: Cable and Communications
0	1,632,505	0	2,021,604	572 Cable and Communications Coordination
0	0	0	9,638,243	M-R: Civic Promotion
0	0	0	1,910,786	589 Office of Promotion and the Arts
0	0	0	7,727,457	590 Civic Promotion
3,695,224	764,298	0	10,305,895	M-R: Commission on Aging/Retire. Educ.
3,695,224	764,298	0	10,305,895	325 Senior Services
0	451	8,370	20,050,498	M-R: Conditional Purchase Agreements
0	451	8,370	20,050,498	129 Conditional Purchase Agreement Payments
0	0	0	750,000	M-R: Contingent Fund
0	0	0	750,000	121 Contingent Fund
3,600,000	4,700,000	0	20,595,262	M-R: Convention Complex
3,600,000	4,700,000	0	20,145,262	531 Convention Center Operations
0	0	0	450,000	540 1st Mariner Arena Operations
0	0	0	79,528,381	M-R: Debt Service
0	0	0	79,528,381	123 General Debt Service
0	0	0	1,180,986	M-R: Educational Grants
0	0	0	1,180,986	446 Educational Grants

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: Employees' Retirement Contribution	56,794,605	5,442,000	0	0
355 Employees' Retirement Contribution	56,794,605	5,442,000	0	0
M-R: Environmental Control Board	365,955	0	0	0
117 Environmental Control Board	365,955	0	0	0
M-R: Health and Welfare Grants	81,968	0	0	0
385 Health and Welfare Grants	81,968	0	0	0
M-R: Miscellaneous General Expenses	9,903,106	1,236,850	0	0
122 Miscellaneous General Expenses	9,903,106	1,236,850	0	0
M-R: Office of Children, Youth and Families	581,000	0	0	712,900
350 Children, Youth and Families	581,000	0	0	712,900
M-R: Office of CitiStat Operations	447,000	0	0	0
347 CitiStat Operations	447,000	0	0	0
M-R: Office of Employment Development	1,847,851	0	0	17,469,079
630 Administration (Title I)	214,323	0	0	17,136
631 Job Training Partnership (Titles II/III)	0	0	0	11,909,258
633 Youth Initiatives	0	0	0	2,000,000
639 Special Services	1,633,528	0	0	3,542,685
M-R: Office of Information Technology	10,643,789	0	0	0
147 Information Technology Services	2,593,067	0	0	0
151 Information Technology Support Services	8,050,722	0	0	0
M-R: Office of Neighborhoods	645,000	0	0	0
354 Neighborhoods	645,000	0	0	0
M-R: Office of the Labor Commissioner	469,939	0	0	0
128 Labor Relations	469,939	0	0	0
M-R: Retirees' Benefits	73,186,100	11,575,000	0	0
351 Retirees' Benefits	73,186,100	11,575,000	0	0
M-R: Self-Insurance Fund	9,225,082	2,894,554	0	0
126 Contribution to Self-Insurance Fund	9,225,082	2,894,554	0	0
M-R: TIF Debt Service	140,000	0	0	0
124 TIF Debt Service	140,000	0	0	0
Municipal and Zoning Appeals	371,000	0	0	0
185 Zoning, Tax and Other Appeals	371,000	0	0	0
Planning	1,267,000	725,006	0	1,182,596
187 City Planning	1,267,000	725,006	0	1,182,596
Police	273,943,719	11,388,957	0	20,290,655
200 Administrative Direction and Control	27,969,257	311,957	0	0
201 Field Operations Bureau	178,100,313	0	0	10,303,209
202 Investigations	32,576,311	0	0	79,660
203 Traffic	0	11,077,000	0	0
204 Services Bureau	27,050,390	0	0	0
205 Non-actuarial Retirement Benefits	2,957,804	0	0	0
207 Research and Development	4,835,203	0	0	0
224 Office of Criminal Justice	454,441	0	0	9,907,786
Public Works	62,112,422	36,969,700	250,456,000	0
189 Fleet Management	0	0	0	0
190 Departmental Administration	981,018	2,494,583	0	0
191 Permits	509,577	1,818,402	0	0
193 Facilities Management	19,243,590	0	0	0
198 Engineering/Construction Management	132,533	181,598	0	0
513 Solid Waste Special Services	2,818,000	26,033,661	0	0
515 Solid Waste Collection	16,598,735	1,876,141	0	0
516 Solid Waste Environmental Services	21,828,969	0	0	0
518 Storm Water Maintenance	0	4,565,315	0	0

F I S C A L 2 0 0 6

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2006 TOTAL	AGENCY AND PROGRAM
0	0	0	62,236,605	M-R: Employees' Retirement Contribution
0	0	0	62,236,605	355 Employees' Retirement Contribution
0	0	0	365,955	M-R: Environmental Control Board
0	0	0	365,955	117 Environmental Control Board
0	0	0	81,968	M-R: Health and Welfare Grants
0	0	0	81,968	385 Health and Welfare Grants
0	0	0	11,139,956	M-R: Miscellaneous General Expenses
0	0	0	11,139,956	122 Miscellaneous General Expenses
303,187	0	0	1,597,087	M-R: Office of Children, Youth and Families
303,187	0	0	1,597,087	350 Children, Youth and Families
0	0	0	447,000	M-R: Office of CitiStat Operations
0	0	0	447,000	347 CitiStat Operations
449,743	98,677	0	19,865,350	M-R: Office of Employment Development
0	0	0	231,459	630 Administration (Title I)
0	0	0	11,909,258	631 Job Training Partnership (Titles II/III)
0	0	0	2,000,000	633 Youth Initiatives
449,743	98,677	0	5,724,633	639 Special Services
0	0	0	10,643,789	M-R: Office of Information Technology
0	0	0	2,593,067	147 Information Technology Services
0	0	0	8,050,722	151 Information Technology Support
0	0	0	645,000	M-R: Office of Neighborhoods
0	0	0	645,000	354 Neighborhoods
0	0	0	469,939	M-R: Office of the Labor Commissioner
0	0	0	469,939	128 Labor Relations
0	0	0	84,761,100	M-R: Retirees' Benefits
0	0	0	84,761,100	351 Retirees' Benefits
0	0	0	12,119,636	M-R: Self-Insurance Fund
0	0	0	12,119,636	126 Contribution to Self-Insurance Fund
0	0	0	140,000	M-R: TIF Debt Service
0	0	0	140,000	124 TIF Debt Service
0	0	0	371,000	Municipal and Zoning Appeals
0	0	0	371,000	185 Zoning, Tax and Other Appeals
200,000	0	0	3,374,602	Planning
200,000	0	0	3,374,602	187 City Planning
6,637,792	6,039,240	0	318,300,363	Police
0	0	0	28,281,214	200 Administrative Direction and Control
6,619,792	0	0	195,023,314	201 Field Operations Bureau
0	1,035,000	0	33,690,971	202 Investigations
18,000	0	0	11,095,000	203 Traffic
0	4,729,240	0	31,779,630	204 Services Bureau
0	0	0	2,957,804	205 Non-actuarial Retirement Benefits
0	0	0	4,835,203	207 Research and Development
0	275,000	0	10,637,227	224 Office of Criminal Justice
0	500,000	40,812,366	390,850,488	Public Works
0	0	40,812,366	40,812,366	189 Fleet Management
0	0	0	3,475,601	190 Departmental Administration
0	0	0	2,327,979	191 Permits
0	0	0	19,243,590	193 Facilities Management
0	0	0	314,131	198 Engineering/Construction Management
0	0	0	28,851,661	513 Solid Waste Special Services
0	500,000	0	18,974,876	515 Solid Waste Collection
0	0	0	21,828,969	516 Solid Waste Environmental Services
0	0	0	4,565,315	518 Storm Water Maintenance

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 (cont.)				
544 Sanitary Maintenance	0	0	16,269,448	0
546 Water Maintenance	0	0	23,266,499	0
547 Meter Operations	0	0	3,435,769	0
550 Waste Water Facilities	0	0	84,253,813	0
552 Water Facilities	0	0	34,656,508	0
553 Water Engineering	0	0	15,580,012	0
554 Waste Water Engineering	0	0	20,948,124	0
555 Environmental Services	0	0	3,832,214	0
560 Facilities Engineering	0	0	545,699	0
561 Utility Billing	0	0	8,822,914	0
565 Utility Debt Service	0	0	38,845,000	0
Recreation and Parks	23,889,682	4,180,616	0	0
471 Administrative Direction and Control	3,265,592	0	0	0
473 Municipal Concerts and Other Musical Events	36,958	0	0	0
478 General Park Services	9,503,284	400,000	0	0
479 Special Facilities	931,168	0	0	0
480 Regular Recreational Services	10,152,680	0	0	0
482 Supplementary Recreational Services	0	0	0	0
505 Park and Street Trees	0	3,780,616	0	0
Sheriff	10,286,804	0	0	66,900
118 Sheriff Services	10,286,804	0	0	66,900
Social Services	230,000	0	0	0
365 Public Assistance	230,000	0	0	0
State's Attorney	22,324,621	0	0	1,680,006
115 Prosecution of Criminals	22,324,621	0	0	1,680,006
Transportation	621,388	83,172,322	34,520,000	375,000
195 Towing	402,504	8,739,482	0	0
230 Administration	153,388	7,400,132	0	375,000
231 Traffic Engineering	0	6,490,602	0	0
232 Parking	0	0	0	0
233 Signs and Markings	0	8,988,816	0	0
235 Parking Enforcement	0	0	0	0
239 Traffic Safety	0	2,498,276	0	0
500 Street Lighting	0	19,069,886	0	0
501 Highway Maintenance	0	28,493,960	0	0
503 Engineering and Construction	65,496	1,491,168	0	0
548 Conduits	0	0	7,199,000	0
580 Parking Enterprise Facilities	0	0	27,321,000	0
Wage Commission	461,000	0	0	0
165 Wage Enforcement	461,000	0	0	0
War Memorial Commission	334,000	0	0	0
487 Operation of War Memorial Building	334,000	0	0	0
TOTAL FISCAL 2006 OPERATING BUDGET	1,102,796,000	169,124,000	288,737,000	218,753,919
LESS INTERNAL SERVICE FUND	0	0	0	0
TOTAL FISCAL 2006 OPERATING APPROPRIATIONS	1,102,796,000	169,124,000	288,737,000	218,753,919

F I S C A L 2 0 0 6

OPERATING BUDGET FUND DISTRIBUTION

STATE	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 2006 TOTAL	AGENCY AND PROGRAM
				Public Works (cont.)
0	0	0	16,269,448	544 Sanitary Maintenance
0	0	0	23,266,499	546 Water Maintenance
0	0	0	3,435,769	547 Meter Operations
0	0	0	84,253,813	550 Waste Water Facilities
0	0	0	34,656,508	552 Water Facilities
0	0	0	15,580,012	553 Water Engineering
0	0	0	20,948,124	554 Waste Water Engineering
0	0	0	3,832,214	555 Environmental Services
0	0	0	545,699	560 Facilities Engineering
0	0	0	8,822,914	561 Utility Billing
0	0	0	38,845,000	565 Utility Debt Service
172,775	896,109	0	29,139,182	Recreation and Parks
0	9,000	0	3,274,592	471 Administrative Direction and Control
0	0	0	36,958	473 Municipal <i>Concerts</i> and Other Musical Events
43,775	0	0	9,947,059	478 General Park Services
0	146,400	0	1,077,568	479 Special Facilities
129,000	433,447	0	10,715,127	480 Regular Recreational Services
0	307,262	0	307,262	482 Supplementary Recreational Services
0	0	0	3,780,616	505 Park and Street Trees
0	0	0	10,353,704	Sheriff
0	0	0	10,353,704	118 Sheriff Services
0	0	0	230,000	Social Services
0	0	0	230,000	365 Public Assistance
3,779,916	50,000	0	27,834,543	State's Attorney
3,779,916	50,000	0	27,834,543	115 Prosecution of Criminals
165,389	11,304,000	0	130,158,099	Transportation
25,000	0	0	9,166,986	195 Towing
134,389	0	0	8,062,909	230 Administration
0	0	0	6,490,602	231 Traffic Engineering
0	4,972,485	0	4,972,485	232 Parking
6,000	0	0	8,994,816	233 Signs and Markings
0	6,331,515	0	6,331,515	235 Parking Enforcement
0	0	0	2,498,276	239 Traffic Safety
0	0	0	19,069,886	500 Street Lighting
0	0	0	28,493,960	501 Highway Maintenance
0	0	0	1,556,664	503 Engineering and Construction
0	0	0	7,199,000	548 Conduits
0	0	0	27,321,000	580 Parking Enterprise Facilities
0	0	0	461,000	Wage Commission
0	0	0	461,000	165 Wage Enforcement
0	0	0	334,000	War Memorial Commission
0	0	0	334,000	487 Operation of War Memorial Building
62,446,425	59,743,294	70,388,661	1,971,989,299	TOTAL FISCAL 2006 OPERATING BUDGET
0	0	70,388,661	70,388,661	LESS INTERNAL SERVICE FUND
62,446,425	59,743,294	0	1,901,600,638	TOTAL FISCAL 2006 OPERATING APPROPRIATIONS

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2005		ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
	AMENDED BUDGET	B OF E CHANGES			
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	70	0	(12)	0	58
100 City Legislation	70	0	(12)	0	58
General	70	0	(12)	0	58
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	100	2	0	0	102
130 Executive Direction and Control	10	0	0	0	10
General	10	0	0	0	10
131 Audits	46	0	0	0	46
General	46	0	0	0	46
132 Real Estate Acquisition and Management	10	2	0	0	12
General	10	0	0	0	10
Special	0	2	0	0	2
133 Municipal Telephone Exchange	21	0	0	0	21
Internal Service	21	0	0	0	21
136 Municipal Post Office	13	0	0	0	13
Internal Service	13	0	0	0	13
Council Services	6	0	0	1	7
103 Council Services	6	0	0	1	7
General	6	0	0	1	7
Courts: Circuit Court	124	1	0	0	125
110 Circuit Court	124	1	0	0	125
General	84	0	0	0	84
Federal	19	0	0	0	19
State	21	1	0	0	22
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	85	2	(2)	0	85
152 Employees' Retirement System	44	(1)	0	0	43
Special	44	(1)	0	0	43
154 Fire and Police Retirement System	41	3	(2)	0	42
Special	41	3	(2)	0	42
Enoch Pratt Free Library	421	0	(4)	0	417
450 Administrative and Technical Services	108	0	(4)	0	104
General	84	0	0	0	84
State	10	0	0	1	11
Special	14	0	(4)	(1)	9
452 Neighborhood Services	116	0	0	7	123
General	116	0	0	7	123
453 State Library Resource Center	197	0	0	(7)	190
General	145	0	0	(6)	139
State	52	0	0	(1)	51
Finance	313	7	(3)	1	318
140 Administrative Direction and Control	8	1	0	0	9
General	8	1	0	0	9

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2005 AMENDE BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
Finance (cont.)						
141	Budget and Management Research	14	0	0	1	15
	General	14	0	0	1	15
142	Accounting and Payroll Services	74	0	0	0	74
	General	72	0	0	0	72
	Loan and Guarantee Enterprise	2	0	0	0	2
144	Purchasing	78	1	0	0	79
	General	48	1	0	0	49
	Internal Service	30	0	0	0	30
150	Treasury Management	124	5	(3)	0	126
	General	124	5	(3)	0	126
153	Risk Management Operations	15	0	0	0	15
	Internal Service	15	0	0	0	15
Fire		1,741	2	0	0	1,743
210	Administrative Direction and Control	30	2	0	0	32
	General	30	2	0	0	32
211	Training	25	0	0	0	25
	General	25	0	0	0	25
212	Fire Suppression	1,398	0	0	(1)	1,397
	General	1,398	0	0	(1)	1,397
213	Fire Marshal	43	0	0	1	44
	General	43	0	0	1	44
214	Support Services	4	0	0	0	4
	General	4	0	0	0	4
215	Fire Alarm and Communications	44	0	0	0	44
	General	44	0	0	0	44
319	Ambulance Service	197	0	0	0	197
	General	173	0	0	0	173
	Special	24	0	0	0	24
Health		719	4	(83)	40	680
240	Animal Control	31	1	(2)	0	30
	General	31	1	(2)	0	30
300	Administrative Direction and Control	44	0	(3)	0	41
	General	39	0	(3)	3	39
	Special	5	0	0	(3)	2
301	Baltimore Homeless Services	0	0	(16)	41	25
	General	0	0	0	2	2
	Federal	0	0	0	9	9
	Special	0	0	(16)	30	14
302	Environmental Health	76	0	(11)	15	80
	General	40	0	(3)	26	63
	Federal	19	0	(5)	(2)	12
	State	17	0	(3)	(9)	5
304	Health Promotion and Disease Prevention	109	1	(19)	(16)	75
	General	37	0	(1)	(12)	24
	Federal	68	1	(16)	(4)	49
	State	4	0	(2)	0	2
305	Health Services Initiatives	14	0	0	(2)	12
	General	3	0	0	(3)	0
	Federal	2	0	0	1	3
	State	9	0	0	0	9

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2005 AMENDED BUDGET	B O F E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
Health (cont.)						
306	General Nursing Services	38	1	(3)	0	36
	General	14	0	0	(1)	13
	Federal	3	0	0	0	3
	State	21	1	(3)	1	20
307	Mental Health Services	3	0	0	0	3
	Federal	3	0	0	0	3
308	Maternal and Child Health	128	1	(17)	1	113
	General	9	1	0	1	11
	Federal	108	0	(14)	0	94
	State	10	0	(3)	1	8
	Special	1	0	0	(1)	0
309	Child and Adult Care - Food	13	0	0	0	13
	Federal	13	0	0	0	13
310	School Health Services	176	0	0	(1)	175
	Federal	8	0	0	8	16
	Special	168	0	0	(9)	159
311	Health Services for the Aging	87	0	(12)	2	77
	General	1	0	0	0	1
	Federal	75	0	(10)	1	66
	State	5	0	0	0	5
	Special	6	0	(2)	1	5
Housing and Community Development		528	30	0	(40)	518
119	Neighborhood Service Centers	74	0	0	0	74
	Federal	28	0	0	(3)	25
	State	46	0	0	3	49
177	Administrative Direction and Control	26	2	0	4	32
	General	17	2	0	4	23
	Federal	5	0	0	0	5
	Special	4	0	0	0	4
184	Energy Assistance and Emergency Food	12	0	0	0	12
	State	12	0	0	0	12
260	Construction and Building Inspection	76	(3)	0	4	77
	General	64	1	0	4	69
	Federal	12	(4)	0	0	8
357	Services for Homeless Persons	38	2	0	(40)	0
	General	2	0	0	(2)	0
	Federal	2	0	0	(2)	0
	Special	34	2	0	(36)	0
582	Finance and Development	58	0	0	(2)	56
	General	17	0	0	2	19
	Federal	41	0	0	(4)	37
583	Neighborhood Services	195	29	0	(7)	217
	General	13	10	0	0	23
	Federal	181	15	0	(7)	189
	State	1	4	0	0	5
597	Weatherization	1	0	0	1	2
	General	0	0	0	1	1
	State	1	0	0	0	1
604	Child Care Centers	37	0	0	0	37
	Federal	37	0	0	0	37

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2005 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
Housing and Community Development (cont.)					
605 Head Start	11	0	0	0	11
Federal	11	0	0	0	11
Human Resources	50	0	0	3	53
160 Personnel Administration	45	0	0	3	48
General	43	0	0	3	46
Internal Service	2	0	0	0	2
161 <i>Vision</i> Care Program	5	0	0	0	5
Internal Service	5	0	0	0	5
Law	101	(3)	0	3	101
175 Legal Services	101	(3)	0	3	101
General	58	(1)	0	3	60
Special	14	(1)	0	0	13
Internal Service	29	(1)	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	50	0	0	0	50
125 Executive Direction and Control	37	0	0	0	37
General	37	0	0	0	37
127 Office of State Relations	7	0	0	0	7
General	7	0	0	0	7
353 Office of Community Projects	6	0	0	0	6
General	6	0	0	0	6
M-R: Cable and Communications	9	0	0	0	9
572 Cable and Communications Coordination	9	0	0	0	9
General	2	0	0	0	2
Special	7	0	0	0	7
M-R: Commission on Aging/Retire. Educ.	77	5	(11)	0	71
325 Senior Services	77	5	(11)	0	71
General	6	0	0	(1)	5
Federal	39	2	(7)	4	38
State	32	3	(4)	(3)	28
M-R: Convention Complex	172	5	0	0	177
531 Convention Center Operations	172	5	0	0	177
General	172	5	0	0	177
M-R: Environmental Control Board	5	0	0	0	5
117 Environmental Control Board	5	0	0	0	5
General	5	0	0	0	5
M-R: Office of Children, Youth and Families	7	1	0	0	8
350 Children, Youth and Families	7	1	0	0	8
General	7	0	0	0	7
Federal	0	1	0	0	1
M-R: Office of CitiStat Operations	8	0	0	0	8
347 CitiStat Operations	8	0	0	0	8
General	8	0	0	0	8

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2005	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006
	AMENDED BUDGET				BUDGET
M-R: Office of Employment Development	398	0	(49)	0	349
630 Administration (Title I)	40	0	0	0	40
General	2	0	0	0	2
Federal	38	0	0	0	38
631 Job Training Partnership (Titles II/III)	107	0	(3)	14	118
Federal	107	0	(3)	14	118
633 Youth Initiatives	82	0	(25)	12	69
Federal	82	0	(25)	12	69
639 Special Services	169	0	(21)	(26)	122
General	11	0	0	0	11
Federal	143	0	(21)	(20)	102
State	14	0	0	(6)	8
Special	1	0	0	0	1
M-R: Office of Information Technology	131	2	0	35	168
147 Information Technology Services	71	0	0	(1)	70
General	71	0	0	(1)	70
151 Information Technology Support Services	60	2	0	36	98
General	60	2	0	36	98
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 Labor Commissioner	5	0	0	0	5
128 Labor Relations	5	0	0	0	5
General	5	0	0	0	5
Municipal and Zoning Appeals	9	1	0	0	10
185 Zoning, Tax and Other Appeals	9	1	0	0	10
General	9	1	0	0	10
Planning	51	0	0	0	51
187 City Planning	51	0	0	0	51
General	31	0	0	(2)	29
Motor Vehicle	10	0	0	(1)	9
Federal	10	0	0	3	13
Police	3,983	11	(58)	(1)	3,935
200 Administrative Direction and Control	278	0	0	(43)	235
General	278	0	0	(43)	235
201 Field Operations Bureau	2,614	1	(58)	43	2,600
General	2,494	1	0	43	2,538
Federal	10	0	(7)	0	3
State	110	0	(51)	0	59
202 Investigations	506	(19)	0	(8)	479
General	506	(19)	0	(8)	479
203 Traffic	86	0	0	0	86
Motor Vehicle	86	0	0	0	86
204 Services Bureau	410	31	0	10	451
General	359	31	0	10	400
Special	51	0	0	0	51
207 Research and Development	76	(2)	0	(2)	72
General	76	(2)	0	(2)	72
224 Office of Criminal Justice	13	0	0	(1)	12
General	5	0	0	(1)	4
Federal	6	0	0	0	6
State	2	0	0	0	2

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2005 AMENDED BUDGET	B O F E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
Public Works	3,464	0	(12)	0	3,452
189 Fleet Management	264	0	0	(1)	263
Internal Service	264	0	0	(1)	263
190 Departmental Administration	78	0	(1)	25	102
General	57	0	(1)	20	76
Motor Vehicle	21	0	0	5	26
191 Permits	41	1	0	0	42
General	12	0	0	0	12
Motor Vehicle	29	1	0	0	30
193 Facilities Management	86	0	0	(3)	83
General	86	0	0	(3)	83
198 Engineering/Construction Management	39	0	0	0	39
General	39	0	0	0	39
513 Solid Waste Special Services	498	(1)	0	(1)	496
Motor Vehicle	498	(1)	0	(1)	496
515 Solid Waste Collection	347	0	0	(1)	346
General	316	0	0	0	316
Motor Vehicle	31	0	0	(1)	30
516 Solid Waste Environmental Services	27	(1)	0	0	26
General	7	0	0	19	26
Motor Vehicle	20	(1)	0	(19)	0
518 Storm Water Maintenance	62	0	0	7	69
Motor Vehicle	62	0	0	7	69
544 Sanitary Maintenance	249	0	0	0	249
Waste Water Utility	249	0	0	0	249
546 Water Maintenance	446	0	0	(71)	375
Water Utility	446	0	0	(71)	375
547 Meter Operations	0	1	0	58	59
Water Utility	0	1	0	58	59
550 Waste Water Facilities	682	0	(1)	(7)	674
Waste Water Utility	682	0	(1)	(7)	674
552 Water Facilities	312	0	0	1	313
Water Utility	312	0	0	1	313
553 Water Engineering	30	0	0	0	30
Water Utility	30	0	0	0	30
554 Waste Water Engineering	64	0	0	(2)	62
Waste Water Utility	64	0	0	(2)	62
555 Environmental Services	54	0	0	0	54
Waste Water Utility	50	0	0	0	50
Water Utility	4	0	0	0	4
560 Facilities Engineering	77	0	0	(6)	71
Waste Water Utility	41	0	0	(7)	34
Water Utility	36	0	0	1	37
561 Utility Billing	108	0	(10)	1	99
Water Utility	108	0	(10)	1	99
Recreation and Parks	362	3	(1)	0	364
471 Administrative Direction and Control	38	0	0	1	39
General	30	0	0	9	39
State	8	0	0	(8)	0
478 General Park Services	125	1	0	0	126
General	115	1	0	10	126
State	10	0	0	(10)	0

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND		FISCAL 2005 AMENDED BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2006 BUDGET
Recreation and Parks (cont.)						
479	Special Facilities	13	0	0	0	13
	General	13	0	0	0	13
480	Regular Recreational Services	140	2	0	(1)	141
	General	134	2	0	0	136
	Federal	6	0	0	(1)	5
482	Supplementary Recreational Services	6	0	(1)	0	5
	Special	6	0	(1)	0	5
505	Park and Street Trees	40	0	0	0	40
	Motor Vehicle	40	0	0	0	40
Sheriff		202	1	0	0	203
118	Sheriff Services	202	1	0	0	203
	General	202	1	0	0	203
State's Attorney		396	7	(30)	0	373
115	Prosecution of Criminals	396	7	(30)	0	373
	General	278	2	0	0	280
	Federal	58	5	(30)	0	33
	State	60	0	0	0	60
Transportation		1,570	0	(5)	0	1,565
195	Towing	60	0	0	1	61
	General	6	0	0	0	6
	Motor Vehicle	54	0	0	1	55
230	Administration	56	0	0	0	56
	Motor Vehicle	55	0	0	0	55
	State	1	0	0	0	1
231	Traffic Engineering	61	0	0	1	62
	Motor Vehicle	61	0	0	1	62
232	Parking	25	0	0	(2)	23
	Parking Management	25	0	0	(2)	23
233	Signs and Markings	140	0	0	1	141
	Motor Vehicle	140	0	0	1	141
235	Parking Enforcement	78	0	0	0	78
	Parking Management	78	0	0	0	78
238	School Crossing Guards	349	0	0	0	349
	General	349	0	0	0	349
239	Traffic Safety	56	0	0	1	57
	Motor Vehicle	56	0	0	1	57
500	Street Lighting	57	0	(5)	7	59
	Motor Vehicle	52	0	0	7	59
	Internal Service	5	0	(5)	0	0
501	Highway Maintenance	474	0	0	(9)	465
	Motor Vehicle	474	0	0	(9)	465
503	Engineering and Construction	159	0	0	0	159
	General	39	0	0	0	39
	Motor Vehicle	120	0	0	0	120
548	Conduits	55	0	0	0	55
	Conduit Enterprise	55	0	0	0	55
Wage Commission		8	0	0	0	8
165	Wage Enforcement	8	0	0	0	8
	General	8	0	0	0	8

F I S C A L 2 0 0 6

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

AGENCY, PROGRAM AND FUND	FISCAL 2005	B OF E	ABOLISHMENTS	OTHER	FISCAL 2006
	AMENDED BUDGET	CHANGES		CHANGES	BUDGET
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	15,246	81	(270)	42	15,099
SUMMARY BY FUND					
General	8,870	48	(25)	120	9,013
Motor Vehicle	1,809	(1)	0	(8)	1,800
Parking Management	103	0	0	(2)	101
Waste Water Utility	1,086	0	(1)	(16)	1,069
Water Utility	936	1	(10)	(10)	917
Conduit Enterprise	55	0	0	0	55
Loan and Guarantee Enterprise	2	0	0	0	2
Federal	1,135	20	(138)	9	1,026
State	446	9	(66)	(31)	358
Special	420	5	(25)	(19)	381
Internal Service	384	(1)	(5)	(1)	377
GRAND TOTAL	15,246	81	(270)	42	15,099

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2002 - Fiscal 2006

AGENCY AND FUND	FISCAL 2002 AMENDED BUDGET	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 ADOPTED BUDGET
Board of Elections	3	3	3	3	3
General	3	3	3	3	3
City Council	70	70	70	70	58
General	70	70	70	70	58
Community Relations Commission	14	14	14	14	14
General	13	13	13	13	13
Federal	1	1	1	1	1
Comptroller	96	100	100	100	102
General	63	66	66	66	66
Special	0	0	0	0	2
Internal Service	33	34	34	34	34
Council Services	6	6	6	6	7
General	6	6	6	6	7
Courts: Circuit Court	161	154	124	124	125
General	125	85	83	84	84
Federal	19	19	19	19	19
State	17	50	22	21	22
Courts: Orphans' Court	5	5	5	5	5
General	5	5	5	5	5
Employees' Retirement Systems	54	54	54	85	85
Special	54	54	54	85	85
Enoch Pratt Free Library	411	416	432	421	417
General	342	346	351	345	346
State	44	44	61	62	62
Special	25	26	20	14	9
Finance	387	386	349	313	318
General	295	303	300	266	271
Loan and Guarantee Enterprise	2	2	2	2	2
Internal Service	90	81	47	45	45
Fire	1,750	1,748	1,737	1,741	1,743
General	1,726	1,724	1,713	1,717	1,719
Special	24	24	24	24	24
Health	773	770	742	719	680
General	259	236	231	174	183
Federal	352	368	367	299	268
State	71	71	69	66	49
Special	91	95	75	180	180
Housing and Community Development	522	528	533	528	518
General	85	101	117	113	135
Federal	358	331	315	317	312
State	59	75	63	60	67
Special	20	21	38	38	4
Human Resources	56	54	48	50	53
General	44	47	41	43	46
Internal Service	12	7	7	7	7
Law	128	125	105	101	101
General	77	74	68	58	60
Special	10	10	11	14	13
Internal Service	41	41	26	29	28
Legislative Reference	7	7	9	8	8
General	7	7	9	8	8

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2002 - Fiscal 2006

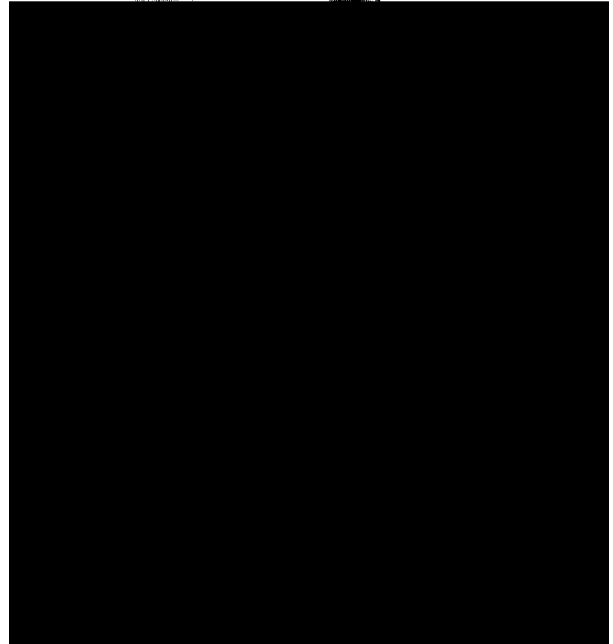
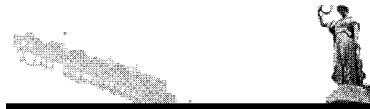
AGENCY AND FUND	FISCAL 2002 AMENDED BUDGET	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 ADOPTED BUDGET
Liquor License Board	32	33	33	33	33
General	32	33	33	33	33
Mayoralty	52	51	50	50	50
General	52	51	50	50	50
M-R: Art and Culture	8	0	0	0	0
General	6	0	0	0	0
Special	2	0	0	0	0
M-R: Cable and Communications	2	9	9	9	9
General	0	2	2	2	2
Special	2	7	7	7	7
M-R: Commission on Aging/Retire. Educ.	83	83	75	77	71
General	9	11	20	6	5
Federal	51	43	30	39	38
State	23	29	25	32	28
M-R: Convention Complex	169	169	169	172	177
General	169	169	169	172	177
M-R: Environmental Control Board	5	5	5	5	5
General	5	5	5	5	5
M-R: Office of Children, Youth and Families	7	7	7	7	8
General	7	7	7	7	7
Federal	0	0	0	0	1
M-R: Office of CitiStat Operations	8	8	8	8	8
General	8	8	8	8	8
M-R: Office of Criminal Justice	12	0	0	0	0
General	2	0	0	0	0
Federal	9	0	0	0	0
State	1	0	0	0	0
M-R: Office of Employment Development	374	374	375	398	349
General	15	14	14	13	13
Federal	313	314	334	370	327
State	46	46	26	14	8
Special	0	0	1	1	1
M-R: Office of Information Technology	78	96	133	131	168
General	78	96	133	131	168
M-R: Office of Neighborhoods	8	8	12	12	12
General	8	8	12	12	12
M-R: Office of the Labor Commissioner	6	5	5	5	5
General	6	5	5	5	5
Municipal and Zoning Appeals	9	9	9	9	10
General	9	9	9	9	10
Museum of Art	40	0	0	0	0
General	40	0	0	0	0
Planning	52	44	42	51	51
General	31	28	25	31	29
Motor Vehicle	12	10	10	10	9
Federal	9	6	7	10	13
Police	4,131	4,102	4,030	3,983	3,935
General	3,600	3,630	3,686	3,718	3,728
Motor Vehicle	95	95	95	86	86
Federal	295	234	106	16	9
State	110	112	112	112	61
Special	31	31	31	51	51

PERMANENT FULL-TIME POSITIONS BY AGENCY AND FUND
Fiscal 2002 - Fiscal 2006

AGENCY AND FUND	FISCAL 2002 AMENDED BUDGET	FISCAL 2003 AMENDED BUDGET	FISCAL 2004 AMENDED BUDGET	FISCAL 2005 AMENDED BUDGET	FISCAL 2006 ADOPTED BUDGET
Public Works	3,835	3,620	3,548	3,464	3,452
General	801	600	546	517	552
Motor Vehicle	728	705	675	661	651
Waste Water Utility	1,093	1,088	1,091	1,086	1,069
Water Utility	942	952	957	936	917
Federal	7	7	7	0	0
internal Service	264	268	272	264	263
Recreation and Parks	433	372	368	362	364
General	359	300	296	292	314
Motor Vehicle	38	40	40	40	40
Federal	6	5	6	6	5
State	15	16	20	18	0
Special	15	11	6	6	5
Sheriff	162	203	202	202	203
General	162	203	202	202	203
State's Attorney	374	376	394	396	373
General	272	271	273	278	280
Federal	55	58	59	58	33
State	46	46	61	60	60
Special	1	1	1	0	0
Transportation	1,564	1,565	1,566	1,570	1,565
General	396	396	395	394	394
Motor Vehicle	1,005	1,004	1,006	1,012	1,014
Parking Management	103	104	104	103	101
Conduit Enterprise	53	54	55	55	55
Federal	2	2	0	0	0
State	0	0	1	1	1
Internal Service	5	5	5	5	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	15,901	15,593	15,385	15,246	15,099
SUMMARY BY FUND					
General	9,201	8,946	8,980	8,870	9,013
Motor Vehicle	1,878	1,854	1,826	1,809	1,800
Parking Management	103	104	104	103	101
Waste Water Utility	1,093	1,088	1,091	1,086	1,069
Water Utility	942	952	957	936	917
Conduit Enterprise	53	54	55	55	55
Loan and Guarantee Enterprise	2	2	2	2	2
Federal	1,477	1,388	1,251	1,135	1,026
State	432	489	460	446	358
Special	275	280	268	420	381
Internal Service	445	436	391	384	377
GRAND TOTAL	15,901	15,593	15,385	15,246	15,099

Fiscal 2006
Summary of the Adopted Budget

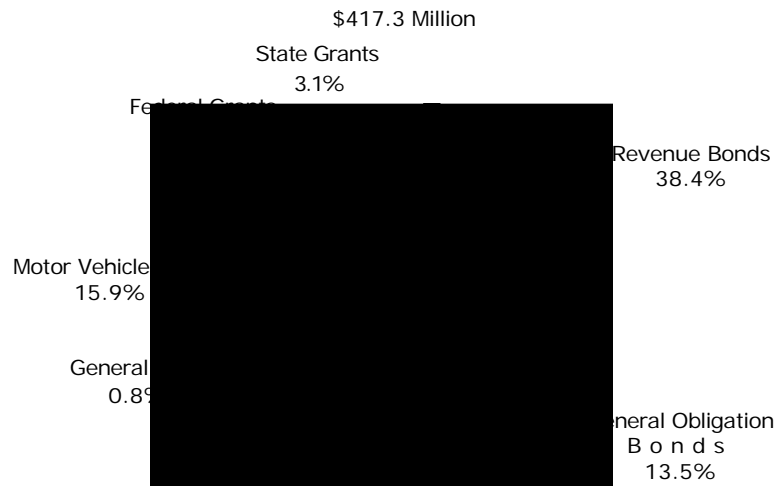
Capital Budget



FISCAL 2006

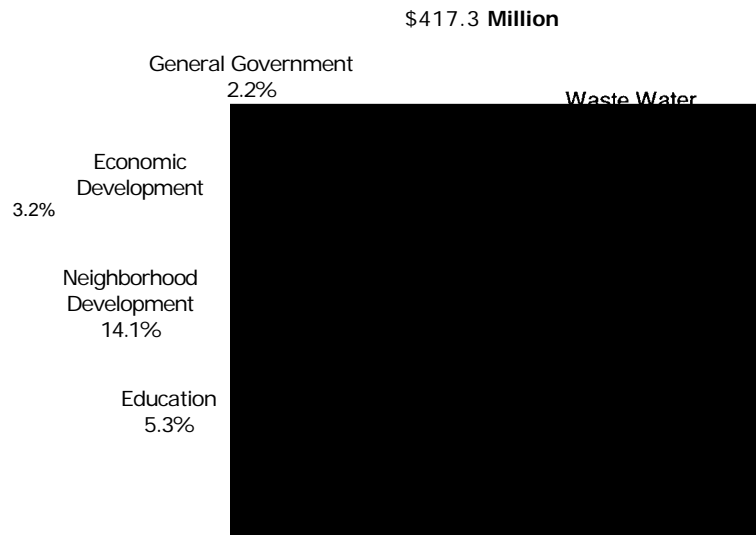
CAPITAL BUDGET

Where the Money Comes From



(Other Sources include the following special sources of revenue: Mayor and City Council Real Property, Waste Water and Water Utilities Revenues, Private Sources, and Counties.)

How the Money Is Used



(Education includes Enoch Pratt Library. Economic Development includes National Aquarium, Baltimore Arena, Museum of Art, Walters Art Gallery, Office of Employment Development and Museum of Industry. Recreation includes the Baltimore Zoo.)

Due to rounding, percentages may not add to 100.0%

FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET Capital Budget Plan Highlights

City agencies submitted to the Planning Commission capital project requests totaling \$428.3 million for Fiscal 2006. The funding sources and amounts that constitute the Fiscal 2006 requests are:

City General funds	\$ 3,600,000
Motor Vehicle Revenue funds	\$ 74,606,000
Utility funds	\$ 9,325,000
Federal funds	\$ 57,851,000
State funds	\$ 10,890,000
Revenue Loan funds	\$162,929,000
General Obligation Bond funds	\$ 60,000,000
County funds	\$ 44,942,000
Other funds	\$ 4,155,000

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 2006 Capital Plan are \$417.3 million. Funding sources and amounts are:

City General funds	\$ 3,460,000
Motor Vehicle Revenue funds	\$ 66,228,000
Utility funds	\$ 9,325,000
Federal funds	\$ 54,186,000
State funds	\$ 12,929,000
Revenue Loan funds	\$160,447,000
General Obligation Bond funds	\$ 56,500,000
County funds	\$ 48,168,000
Other funds	\$ 6,100,000

An alphabetical listing of capital budget highlights.

BALTIMORE CITY PUBLIC SCHOOLS

Fiscal 2006 appropriations total \$17.0 million. Projects include: \$2.1 million for Coldstream Park Elementary—Middle School; \$2.0 million for Highlandtown Elementary School; and \$4.9 million for general systemic improvements.

ECONOMIC DEVELOPMENT

Fiscal 2006 appropriations total \$13.3 million. Development projects include: \$5.5 million for West Side development; and \$3.9 million for general industrial and commercial development funding.

HIGHWAYS AND TRANSPORTATION

Fiscal 2006 appropriations total \$81.6 million. Highway projects include: \$2.5 million for federal highways; and \$68.3 million for local highway construction.

NEIGHBORHOOD DEVELOPMENT

Fiscal 2006 appropriations total \$59.0 million. Housing and community development projects include: \$28.8 million for neighborhood revitalization and development; \$10.2 million for housing development; and \$3.0 million for vacant house demolition

WATER AND WASTE WATER

Fiscal 2006 appropriations total \$166.8 million. The projects include: \$47.9 million for City water system improvements; and \$122.4 million for the City's waste water systems. Significant projects include: \$55.9 million for Stony Run and Greenmount interceptor projects; \$6.5 million for Chlorine Handling safety improvements; and \$22.6 million for the Moore's Run interceptor project

FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET Capital Plan Budgetary Policy

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

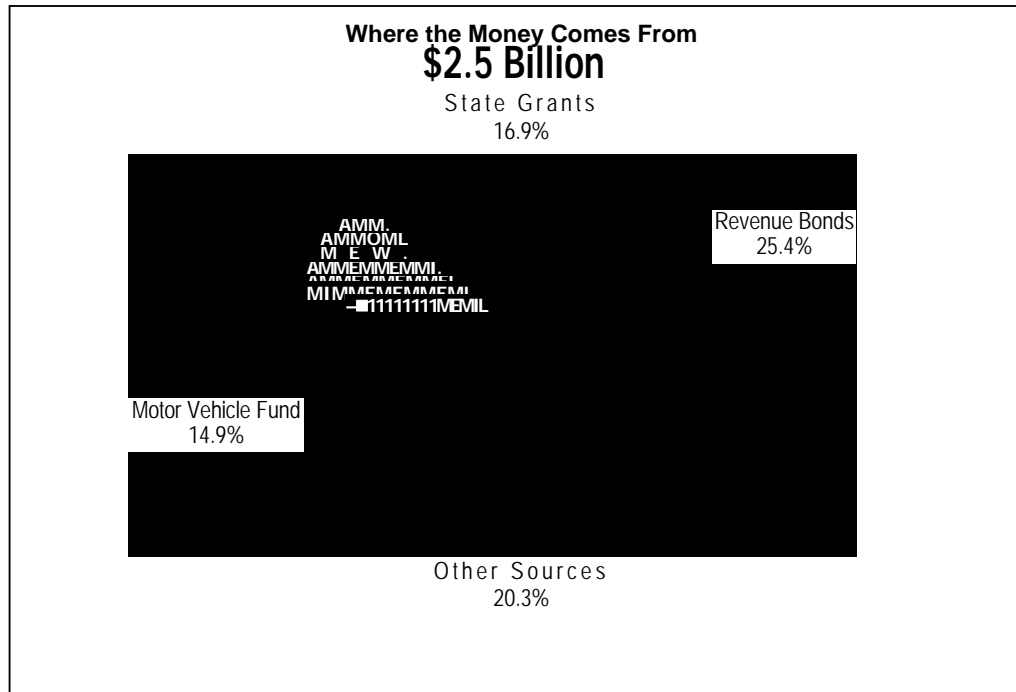
Capital Budget recommendations are founded on these tenets of financial management:

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

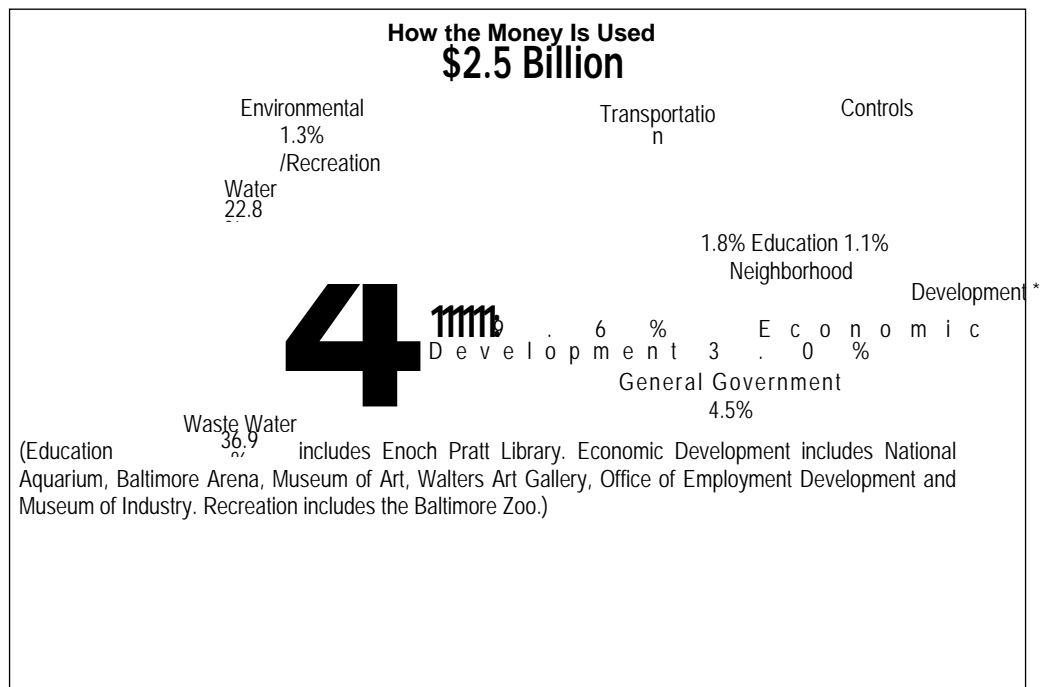
The City's policy is to finance annually a portion of capital improvements from General Fund or current revenues on a pay-as-you-go basis. The Pay-As-You-Go General Fund Capital Program is appropriated at \$3.5 million for Fiscal 2006. The General Fund Capital Budget appropriation by agency is as follows:

Mayoralty	\$ 600,000
Planning	\$ 250,000
Public Works	\$ 1,060,000
Recreation and Parks	\$ 250,000
Transportation	\$ 1,300,000

CAPITAL IMPROVEMENT PROGRAM



(Other Sources include the following special sources of revenue: Mayor and City Council Real Property, Waste Water and Water Utilities Revenues, Private Sources, and Counties.)



SUMMARY OF THE ADOPTED BUDGET

Capital Projects Impact on Operating Budget

Policy

Beginning 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. The results of this new practice are summarized below.

Fiscal 2006 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 fairly limited. The capital projects with material operating impacts are discussed below. Capital appropriations are made to a certain private operated non-profit entities that will be responsible for increases in operating expenses associated with these facilities. These private non-profit operating liabilities do not affect the City's operating budget. Projects of this type in the Fiscal 2006 Capital budget include: Maryland Science Center expansion (Project 127-138); Restoration of the B&O Railroad Museum's carshop (Project 127-401); and a new facility for Health Care for the Homeless (Project 127-402). 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.

Traffic Signal Timing Optimization Citywide

Fiscal 2006 provides an appropriation of \$4.4 million as part of a multi-year plan to develop and install new traffic signal timing system for each of the City's 1,300 signalized intersections. This project will improve the management of traffic flow by applying the latest technology to timing changes. It will also ensure that the City can manage traffic device timing in order to meet performance standards to assure collection of fine revenue associated with the red light traffic enforcement program. This expenditure will contribute to preservation of revenues for this program which resulted in fine payments of over \$5.3 million in Fiscal 2005.

Water and Waste Water Enterprise Fund – Meter Reading Projects

This multi-year project has received additional funding in the Fiscal 2006 operating budget based on the success of the pilot project. Additional funding is provided to continue installation of state-of-the-art automated meter reading technology to replace aged and failing meters. See project funding detail in the capital budget project detail, Project 557-133. Once fully implemented the project is expected to have a net positive impact on the operating budget of a little over \$1.0 million on a full year basis once fully implemented.

Waste Water Pumping Station Projects

The Fiscal 2006 capital budget has negligible effects on the operating budget. Future projects such as the Greenmount Avenue Interceptor and Pumping Station (Project 551-601) will impact the operating budget if Fiscal Year 2008. This project will include a new pumping station with a 15 million gallons a day capacity. Based on typical operation and maintenance data operating cost will increase \$65,000 for labor, \$55,000 for power, and \$20,000 for materials.

The Jones Falls Pumping Station Upgrade (551-605) comes online in Fiscal 2007. The project will increase the pumping stations capacity from 36 millions gallons a day to 55 million gallons a day. Operating cost impacts will be limited to additional power cost of about \$25,000.

Pennington Avenue Drawbridge Project

The Fiscal 2006 capital budget provides funding for the complete replacement of the mechanical and electrical systems of the Pennington Avenue Drawbridge. Once completed, the moveable spans will fully operational. Annual repairs to the bridge's mechanical and electrical systems will be reduced by \$250,000.

Gywnns Falls Park – Boardwalk and Pavilion Light Installation

The eroded path near the Children's Loop will be replaced by a modern boardwalk and lights will be added to the Cardin Pavilion at the Winan's Meadow are of the Park. Additional utility charges are projected to have minimal impact on park operations.

Jones Falls Trail Extension

This is Phase IV of the trail, adding 1.5 miles to the planned 10 mile Jones Falls Trail. Upon completion, the trail will extend from the Inner Harbor to Robert E. Lee Park in Baltimore County. Phase IV extends the trail to the Coldspring Light Rail Station. This project and the Jones Falls Greenway trail project will require additional staffing expenses of approximately \$60,000.

FISCAL 2006

TOTAL CAPITAL APPROPRIATIONS

Capital Appropriations	Fiscal 2005 Amended Budget	Fiscal 2006 Budget	Dollar Change	Percent Change
Pay-As-You-Go				
General Fund	\$ 1,000,000	\$ 3,460,000	\$ 2,460,000	246.0%
Motor Vehicle	53,265,000	66,228,000	12,963,000	24.3%
Waste Water Utility	2,675,000	3,325,000	650,000	24.3%
Water Utility	3,500,000	6,000,000	2,500,000	71.4%
Total Pay-As-You-Go	60,440,000	79,013,000	18,573,000	30.7%
Grants				
Federal Funds	74,724,000	54,186,000	(20,538,000)	(27.5)%
State Funds	20,000,000	12,929,000	(7,071,000)	(35.4)%
Total Grants	94,724,000	67,115,000	(27,609,000)	(29.1)%
Loans and Bonds				
Revenue Bonds	105,983,000	160,447,000	54,464,000	51.4%
General Obligation Bonds	59,850,000	56,500,000	(3,350,000)	(5.6)%
Total Loans and Bonds	165,833,000	216,947,000	51,114,000	30.8%
Mayor & City Council Real Property	500,000	2,800,000	2,300,000	460.0%
All Other	65,355,000	51,468,000	(13,887,000)	(21.2)%
Total Capital - All Funds	\$ 386,852,000	\$ 417,343,000	\$ 30,491,000	7.9%

FISCAL 2006

CAPITAL BUDGET FUND 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	AGENCY TOTAL
Baltimore City Public Schools		(2,085)							(2,085)
Enoch Pratt Free Library		3,300						2,000	5,300
Housing & Community Development									
Community Development		19,598				31,264	4,500	3,300	58,662
Economic Development		5,675					4,000		9,675
Mayoralty-Related									
B & O Museum		500							500
Information Technology Initiatives	100								100
Healthcare for the Homeless Facility		650							650
Community Development	200	152							352
Science Center Expansion		400							400
Senior Centers	300								300
Municipal Markets					(576)				(576)
Museum of Art		500							500
Planning	250	700							950
National Aquarium		750							750
Public Works									
Baltimore City Public Schools		19,085							19,085
Erosion/ Pollution Control				2,958			70		3,028
General Services	1,060	4,500		1,350			200	800	7,910
Storm Water				2,500				(607)	1,893
Waste Water			118,615		3,825			29,750	152,190
Water			41,832		6,076			18,418	66,326
Recreation and Parks	250	2,775		800			4,159	607	8,591
Transportation									
Alleys and Sidewalks				2,500					2,500
Federal Highways				2,500					2,500
Local Highways				50,770		17,487			68,257
Parking Development	1,300								1,300
Street Lighting				1,500					1,500
Traffic				1,350		5,435			6,785
TOTAL BY FUND	3,460	56,500	160,447	66,228	9,325	54,186	12,929	54,268	1417,343

Fiscal 2006
Summary of the Adopted Budget

Revenue Outlook



FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET

Economic Outlook

Overview – Two of the major concerns expressed in last year's Economic Outlook have not materialized. Moderate inflation and measured increases in interest rates orchestrated by the Federal Reserve and improvement in the employment situation have contributed to current year positive revenue performance. This has been reflected principally in performance of the transfer and recordation taxes. A number of the concerns raised in last year's Economic Outlook continue to haunt the outlook for the nation, State and region. The corrupting effects of national and State fiscal policy noted in last year's Outlook continue to pose major concerns.

First, the growing large scale war expenses are not fully funded in the federal budget. This spending pressure combines with unprecedented federal tax cuts in a deficit spending environment where the national Administration defines the solution as a call for radical shrinking of the federal non-defense budget. The federal budget environment compounded by current State fiscal policies, program cutbacks and aid reductions creates pressure on the City, potentially weakening its fiscal posture. The President's "starve the beast philosophy" (reduce taxes and force federal spending program cuts) is evident in his continuing call to expand and make tax cuts permanent and in the cuts in the budget he has submitted to Congress. The President's budget calls for freezing, shrinking or eliminating over 150 programs. Many are vital to urban America including the Community Development Block Grant Program, low income housing programs, Head Start, National Institutes of Health research programs, Amtrak support and certain aging and health programs just to name a few. While it is unlikely that the President will be successful in securing all, or even most of the reductions he seeks, cuts will be made because the political will to adequately fund public spending is lacking.

The same lack of political will to responsibly finance public programs plagues the State budget process. The policies of the current State administration rely on program reductions, hidden taxes such as the "flush tax" and motor vehicle fee increases, and reliance on gambling revenues as a major revenue source. These policies combine with the failure of federal policy to reinforce the requirement that the City act on its own to shore up its fiscal condition.

Major national economic factors: the federal deficit, trade deficit and trends in interest rates

– Certain negative factors in the structure of the national and international economy are the principal cause for grave concern now and in the foreseeable future. A record federal budget deficit in 2004 of \$412.0 billion is anticipated to grow even larger in 2005. An unprecedented foreign trade deficit of nearly \$666.0 billion has grown to be about 5.7% of gross domestic product in calendar 2004 and is expected to grow larger. Continued historic low interest rates when combined with the above factors make the United State a less attractive investment for foreigners. The declining dollar has become a less attractive investment as the reserve currency for foreign treasuries. Although few, a growing number of foreign governments have either stated their intention or taken action to rebalance their investment portfolios and reduce dollar holdings.

The irony of this situation is that the three major negative factors identified – federal deficits, trade deficits and low interest rates have combined to support the positive growth that parts of the mid-Atlantic region, particularly Northern Virginia, Washington and Baltimore areas, have experienced. To the extent these problems can be managed, there is a basis for a cautiously optimistic view of the next 16 months.

Federal budget deficit – The deficit generating increase in federal spending on national defense including homeland security has been a major factor leading to significant job growth in the Washington, D. C. area including central Maryland and Northern Virginia. The increase in jobs has had a favorable impact on the State, region and City. The State has had one of the best job growth rates in the nation in the past year. It is anticipated that this job growth will continue and have a positive effect on City income tax receipts as City residents participate in a regional job market. The most recent calendar year 2003 total income tax return and taxable tax return counts for the City continued to show a decline. It is hoped that positive employment growth trends in the region and State will mitigate this negative trend.

Job growth has led to improvement in office vacancy rates. Office vacancy rates for central business district class A properties have declined in the year ending December 2004 compared to the year earlier. One office market index reports a decline in vacancy from 13.5% in the fourth quarter of calendar 2003 to 12.4% in the fourth quarter of calendar 2004. Sublet space available and class B vacancy rates are also reported to have declined.

Trade deficit – The historically large foreign trade deficit has led to record volumes of tonnage shipped through the port of Baltimore. This activity has contributed positively to the State and local economy. The port has a history of being import dependent. But it has seen a complete turn about in the nature of the imports over the last half century. Ironically, 50 years ago the bulk of the imports through the Port consisted of raw materials including iron ore, bauxite, oil and other raw materials that were turned into manufactured goods primarily at facilities located on or near the waterfront. These finished products were for both export and domestic consumption. Current volumes at the port are driven in substantial part by finished products imported for domestic consumption. Consumer spending continues to grow. Recent figures for February 2005 show growth of 4.0% above the prior year. Consumer spending is supported in substantial part by consumer debt as growth in earnings has been minimal and increases in work hours negligible at best.

Interest rates and the need to wind down America's lax monetary policy – Currently the single greatest cause for concern involves prospects for interest rates as they affect consumer spending on durable and non-durable goods, real estate acquisition, home equity and consumer debt, corporate profits and the highly active corporate acquisition, merger and leveraged buyout market. Of particular concern in the next 6 to 16 months, is that Federal Reserve action on the interest rates will end the real estate boom and affect the health of many corporate consolidations and buyout financings. This latter situation is similar to that in the late 1980s prior to the recession in the early 1990s. According to published reports business leveraged buyouts have reached the highest level since 1989. Interest rate increases to manage the problems of financing the country's deficit and control any hints of inflation pressures will have a number of consequences. Mortgage rates will rise, real estate market activity slow, home price increases moderate, and some significant portion of the investors currently involved in the real estate market will be driven out of the market. It will also dampen the current corporate buyout frenzy,

which like the real estate market, has seen record asset flipping and a record inflow of funds. This in turn will slow business hiring and employment.

Six interest rate increases by the Federal Reserve beginning in June of calendar 2004 have pushed the Fed rate to 2.5%. Even after these interest rate hikes, borrowing rates including mortgage rates, still remain low by historical standards and real estate activity remains at unprecedented highs in the City, region and State as a whole. Household debt continues to grow to record levels with homeowners often looking to increased residential real estate values as the basis for increasing debt. This situation renders households more vulnerable to interest rate hikes. First, the carrying cost of debt increases. Secondly, to the extent escalation in home prices moderates, home equity that has been used extensively to leverage debt, is diminished. Accordingly, households, which support two-thirds of the country's economic activity and have been the leaders in the current recovery, are stretched to the limit. It is time for the business sector to contribute with increased investment and solid hiring gains.

Revenue increases in recent years, and to an even larger degree in Fiscal 2005, has been driven by the number of real estate transactions and the average sales price of properties. The Baltimore-Washington area has been identified as one of the hottest real estate markets in the nation. The area market is driven by the creation of jobs, relocation of new residents to the area, limitations on new construction and limited inventory. In the case of the City, the fact that it is the low cost alternative in a highly inflated regional housing market also fuels the market. However, a budget cannot be built on revenues as potentially volatile as the real estate market. This is particularly true given one new feature of the current real estate boom – the extensive participation of investors.

Published reports by the National Association of Realtors estimate that 23.0% of home purchases in calendar 2004 involved investment properties. Other private banking and federal agency reports have also identified the problem. Lending institutions are currently acknowledging the problem by imposing lending standards to restrain debt incurred by real estate investors. This situation is identical to the conditions preceding the stock market bubble burst of March 2000, just five years ago. In the City, investor involvement has been elevated. A sampling of lien report requests indicates that between 10.0% and 20.0% of real estate transactions may involve investors. It is anticipated that the current interest rate inversion phenomena, which the Chief of the Federal Reserve has described as a "conundrum" will correct.

The return of more normal long and short term interest rates relationships following future Federal Reserve actions will lead to increases in mortgage and other interest rates. The result will include a diminished number of real estate transactions and a reduction in the growth rate of real estate prices. Economists with the Mortgage Bankers Association, the National Association of Realtors and other analysts report signs of a slowdown in the real estate market. The National Association of Realtors is forecasting a decline in the sales of existing homes. The impact of a slow down may be harsh in the City as new investors attracted to the current bubble-like market may drop out when sales value growth diminishes and traditional buyers are forced out by failure to meet housing affordability standards.

City management initiatives — The CitiStat management program scrutiny moves forward with improvement of City operations to control spending and enhance performance. In addition, the Mayor and City Council demonstrated the necessary political will and proper exercise of local authority by enacting revenue measures designed to broaden, strengthen and diversify the City's revenue structure. With such concerted action the City has improved its fiscal position while the federal and State fiscal positions continue to deteriorate as the former continues to operate with a growing deficit and the latter continues to fail to reach a consensus upon which to develop a responsible public financing package that may include new gaming revenues. The following major revenue program changes enacted as part of the Fiscal 2005 budget strengthened and diversified the City revenue base. The City enacted (1) an energy tax measure which broadened the narrow tax base to include residential, manufacturing (for Fiscal 2005 and 2006) and nonprofit energy users (beginning in Fiscal 2006); (2) a restructured telecommunication tax which broadened the base to include wireless service and service sold to all customers; and (3) increases in other taxes and fees including the recordation tax and the 911 emergency phone system fee.

Despite major economic problems, the outlook for next sixteen months is positive — Recent positive job growth news after a four year stretch of weak job growth, increase in business confidence, strong corporate cash positions, moderate inflation and the likelihood for increased business spending contribute to a positive outlook. For the moment these positive indicators outweigh the negatives posed by the effects of interest rate increases, heavy consumer debt, housing affordability index deterioration and the expected slowdown in real estate activity and rate of sales price increase. The anticipated cooling off of the real estate market has been factored into the following revenue forecast. While the forecast calls for growth it is anticipated to be moderate. The major question is whether events could turn moderate growth into a more severe slowdown. It should be noted that short and long term interest rate inversion mentioned earlier have preceded all but one of the post World War II recessions.

The possibility for a more severe slowdown, or a collapse, would hinge upon a major shock. Such a shock might be caused by a terrorist attack in the homeland, an interruption in the flow of oil from the Middle East, an increase in oil prices in the range of \$60 to \$70 dollars a barrel, a sudden burst in the real estate or leveraged business buyout market bubbles, a subsequent failure of finance or banking institutions, or a sudden collapse of the dollar. The probability of such a shock in the next 16 months is considered small. However, the eventuality of a crisis event in the long term is nearly certain if the federal government does not act. Necessary actions include the need to increase taxes, reduce the burden of defense spending or share it with other governments, and implement programs to finance health care and social security spending. Failure to act will accelerate the decline in confidence that foreign investors have in the U.S. economy. Without action to control debt, the willingness of foreign governments to continue to finance that debt must be sustained. That alternative would potentially lead to a damaging inflationary cycle and worse consequences for the economy.

The Fiscal 2006 forecast assumes appropriate action will be taken and that the City can look forward to a period of moderate revenue growth over the next 16 months.

FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET Revenue Forecast — Major Revenues

GENERAL FUND OVERVIEW

	Fiscal 2004 Actual	Fiscal 2005 Amended	Fiscal 2006 Estimated	Dollar Change	Percent Change
Revenue Category					
Taxes - Local	\$ 817,122,527	\$ 836,618,000	\$ 903,408,000	\$66,790,000	8.0%
Licenses and Permits	26,382,764	25,309,000	26,585,000	1,276,000	5.0%
Fines and Forfeits	4,40,791	2,375,000	2,295,000	(80,600)	(3.4)%
Use of Money and Property	21,551,389	21,398,000	21,374,000	(24,000)	(0.1)%
Federal Grants	' 111,108	75,000	75,000	0	0.0%
State Aid	95,369,479	90,368,000	90,652,000	284,000	0.3%
Private Grants	6,063,591	4,075,000	15,000	' (4,000,000)	(98.2)%
Charges – Current Services	35,658,372	34,664,000	38,864,000	4,200,000	12.1%
Other -	35,460,680	1,115,000	13,692,000	12,577,000	1128.0%
<i>Revenue Transfer</i>	23,717,033	16,885,000	9,236,000	(7,649,000)	(45.3)%
Total General Fund Revenue	\$1,065,844,734	\$1,032,882,000	\$1,106,256,000	\$73,374,000	7.1%

Funding sources for the General Fund are anticipated to total \$1.106 billion, an increase of \$73.4 million or 7.1% compared to the Fiscal 2005 amended budget of \$1.033 billion. The major factors resulting in the forecasted revenue increase include strong growth in real property tax assessments, a continued high level of real estate market activity resulting in strong transfer and recordation taxes, an improved employment situation contributing to sustained income tax receipt growth and the restructuring and broadening of the bases of the energy and telecommunications taxes. The forward looking actions taken by the Mayor and City Council to broaden the energy tax base (electricity, natural gas, fuel oil, LPG and steam) and to broaden the telecommunication tax to include all users and wireless phone service have helped to diversify the City's revenue stream. This action provides revenue streams that will grow with re-investment in the City. The general health of the Maryland and City economy and the tax base broadening efforts of the City allow for a property tax rate reduction. The budget plan proposes a two cent reduction that will make the City's property tax rate as low as it has been in 30 years.

Offsets to the overall increase in local tax revenues are declines in revenues from private grants, fines and forfeits, use of money and property and State Aid. The largest decline, \$4.0 million, is expected in private grants as the unique four-year Payment in Lieu of Tax Agreement with the City's major non-profit entities terminates. In Fiscal 2006 non-profit entities will be subject to the energy tax. The cost of tax credits for development subsidies is anticipated to grow from \$6.9 million to \$9.9 million, a reduction in revenues of \$3.0 million or 43.5%. This development cost will reduce revenue growth that might otherwise accrue to the General Fund. Funding requirements to cover current deficits in Workers Compensation, Unemployment Insurance and Vehicle Fleet Operations require

fund transfers and result in a reduction in net fund transfers compared to the Fiscal 2005 budget of \$10.6 million.

KEY ASSUMPTIONS

The General Fund revenue plan includes a \$0.02 reduction in the property tax rate reducing the rate from \$2.328 to \$2.308 per \$100 of assessed value.

Electricity, natural gas, steam, fuel oil and liquefied petroleum gas tax rates increased by the annual change in the Washington-Baltimore Consumer Price Index, as reported by the United States Department of Labor. The CPI percent change is 3.6%.

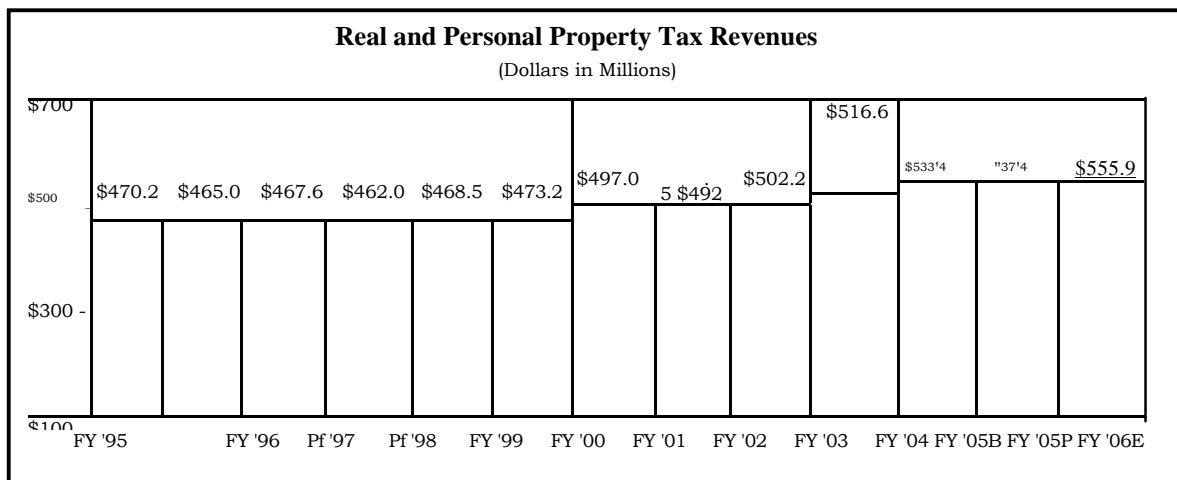
Income tax rate and other tax rates remain unchanged.

This revenue plan includes utilizing \$3.0 million of prior year General Fund balances.

PROPERTY TAXES

Diversification of the City's local tax revenues, an improving economy and strong growth in the real property tax base allow for a property tax rate reduction. The Fiscal 2006 budget proposes a real property tax rate reduction of two cents from \$2.328 per \$100 of assessed value to \$2.308. State law requires that the personal property tax rate be set at two and one-half times the real property tax rate. Accordingly, the proposed personal property tax rate would be reduced from \$5.82 per \$100 of assessed value to \$5.77. The State Department of Assessments and Taxation estimates the value of all taxable property and issues new assessments for about one-third of the properties each year. All personal property is assessed annually with valuations established by the State based upon returns filed by the individual businesses and public utilities.

The Fiscal 2006 current year property tax revenue is forecast to increase 4.2%, to \$555.9 million, an increase of \$22.5 million from the Fiscal 2005 budget of \$533.4 million. The tax rate reduction of two cents will save taxpayers about \$4.8 million.



Real Property

The State reassessed what is known as Group 2 for Fiscal 2006. Group 2 cuts a broad swath through the center of the City from the eastern to western boundaries, excluding the central business district. It includes properties that on average are of lesser value than the balance of the City. Statewide Group 2 average assessments increased 15.5% on an annual basis, the largest increase since 1980. In the City Group 2 had an annual average increase about half that of the State, a 7.2% increase. Though small compared to the State-average, it is the largest increase since the mid-1980s. Relatively strong Group 2 growth combined with the second year phase in of Group 1 results in the fourth year of improved real property tax base growth. Group 1 is comprised of the northern tier of the City and the central business district. It is the largest and most valuable assessment group and has average annual assessment growth in excess of 6.0%. Total current year real property tax revenues, after the effects of the 4.0% assessment growth cap tax credit, are anticipated to increase \$24.6 million from \$431.5 million in the Fiscal 2005 budget to \$456.1 million, or 5.7%. In addition, Fiscal 2006 represents the first budget in the City's recent history where the value of new construction added to the taxable base is anticipated to exceed the value lost from the base due to appeals, abatements (such as fire damaged property), and properties bought by governmental and non-profit entities.

Two factors offset this positive trend. First, there is widespread recognition of a red-hot real estate market in the Baltimore area. The Baltimore-Washington area price inflation has only been exceeded by six other markets in the nation according to the Office of Federal Housing Enterprise Oversight. With increasing frequency, public media reports describe the situation as a bubble market. One realtor has been quoted in the local press as saying, "It's almost like a panic." However described, forecasters generally agree that the level of activity and rate of growth cannot continue. Secondly, the Mayor and City Council have chosen to continue the 4.0% annual growth cap on owner-occupied residential taxable assessment increases. Therefore, a large share of the increased taxable value discussed above is protected by the assessment growth cap which in Fiscal 2006 will provide homeowners with tax credit relief of about \$25.8 million, a record increase in cost of 46.4% compared to the Fiscal 2005 cost of \$17.6 million. In short, the City will lose an additional \$8.2 million in tax yield due to this benefit targeted solely to homeowners. This increase reflects the significant inflation in what has become a speculative real estate market.

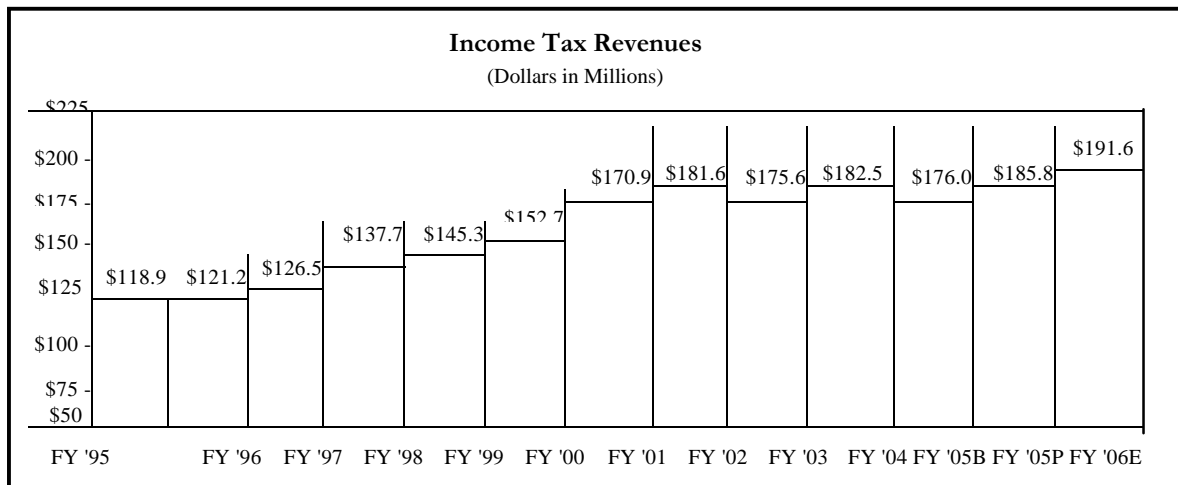
Business and Public Utility Personal Property

Total current year business and public utility personal property taxes are projected to decline in Fiscal 2006 to \$99.8 million compared to budgeted receipts of \$101.9 million in Fiscal 2005. The primary cause is competition, consolidation, reorganization and loss of asset value within the utility industry, primarily in the telecommunications sector. Telecommunication companies are consolidating, downsizing operations and taking facilities and equipment out of service to achieve savings. The most recent much publicized merger of AT&T and Cingular Communications is one example. In addition minimal business investment has been made in recent years due to a lack of confidence in

the economy. Improved earnings and cautious spending since the last recession have resulted in a large build up of cash reserves for many businesses. Current indicators point to increased spending on plant and equipment as non utility businesses gain confidence. This investment will most likely not show up in tax receipts until Fiscal 2007. The State Department of Assessments and Taxation has cautioned against expecting any material increase in tax base value for returns filed in April 2005. These returns reflect the value of property on hand as of the end of December 2004 and are the values used to determine the tax levy for Fiscal 2006. In effect by the end of Fiscal 2006, or any given year there is nearly a two year lag in tax base valuation

INCOME TAX

The City's income tax rate for Fiscal 2006 remains unchanged at 3.05%. Local income taxes are anticipated to yield \$191.6 million, an amount that represents an increase of \$15.6 million or 8.9% when compared to the Fiscal 2005 budget estimate of \$176.0 million. The forecasted increase arises from two principal factors. First, the prior year forecast was based on minimal increases in jobs as the period 2000 to 2004 saw a loss of



2.

6 million jobs nationally and extremely limited wage growth. While wage growth has been moderate, the employment situation in the State and region has improved substantially due to factors identified in the Economic Outlook. Second, the long stagnant estimated income tax payments have begun to show growth. This reflects a stronger equity market in calendar 2004, some substantial share of profit taking as real estate investors take gains and improvement in self-employment income as the federal government and businesses spend for contractual, consulting and other outsourced services to self-employed individuals. Total personal income growth in the State reflecting increases in jobs, earnings and other income sources is forecast to be in the range of 6.0%. The City's growth rate in recent years has averaged less than half the State growth rate. Improved job growth and capital gains performance is anticipated to result in growth of about 3.0% compared to projected Fiscal 2005 receipts.

Tax Year 2004 is not likely to be a year in which the number of taxable returns filed by City residents grows. The last period there was an increase in taxable returns was from

tax years 1998 to 2000, a three year stretch in the 1990s economic boom period. While Maryland's recovery from the most recent recession has seen relatively strong job growth compared to the nation, this has not yet been reflected in City income tax returns. Normally, the total number of tax returns, including taxable and non-taxable returns, declines reflecting the population trends. There have been 11 years in the 37 years since the tax was established in 1967 where the number of taxable returns increased compared to the prior year. Calendar year 2004 and 2005 may be a year however, where there is a smaller decline in the number of taxable returns. The employment situation and modest income growth is anticipated to sustain tax yield growth despite the long term decline in the number of taxable returns.

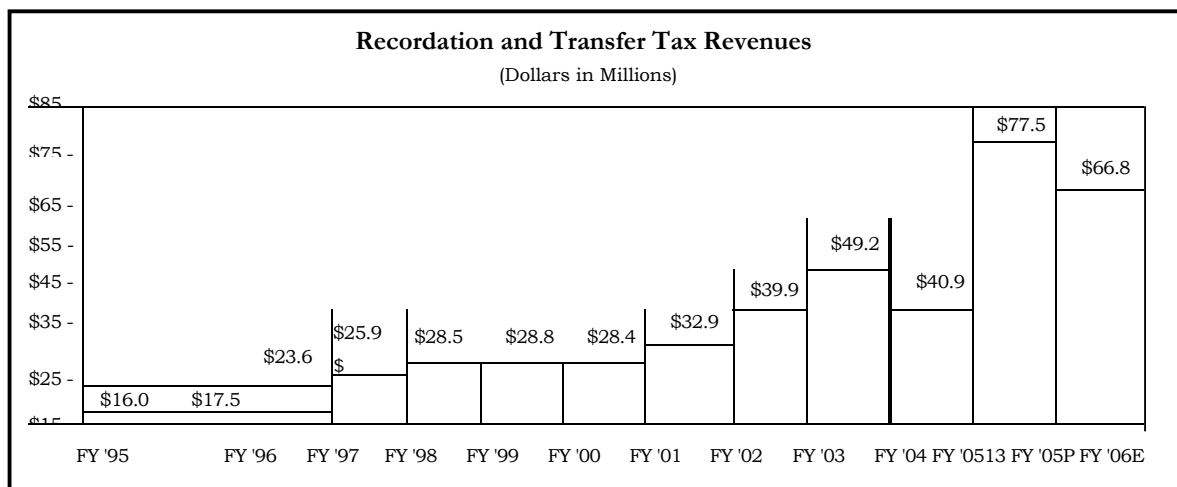
STATE AID

State Aid budgeted in the General Fund is estimated to be essentially unchanged when compared to Fiscal 2005 budgeted receipts. Total receipts are anticipated to be about \$90.7 million in Fiscal 2006 compared to \$90.4 million in Fiscal 2005, an increase of about \$300,000 or 0.3%. The largest aid program is the income tax disparity grant, which is anticipated to be \$69.7 million or only \$100,000 greater than the Fiscal 2005 grant of \$69.6 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 lingering impact of the capital gains devastation after the stock market bubble burst in 2000 is still reflected in the outcome of the formula. Most of Maryland's wealthier subdivisions saw material per capita wealth declines relative to the balance of the State as they had disproportionately large capital gains income.

In addition, the City's population loss as estimated by the U.S. Census Bureau has the effect of narrowing the per capita income gap between it and wealthier counties. The City successfully appealed the Census Bureau's last population estimate. The Bureau increased the estimate, but the State refused to recognize this increase and recalculate the aid. In the past, the City has introduced State legislation to update and improve the benefits of this important program for all poorer counties. State legislation should be enacted to provide a minimum grant so that poor subdivisions do not experience the random reduction of State Aid due to irrational events such as a stock market bubble.

Per capita Library, Health, Police Protection, Security Interest Filing Fees and support for the War Memorial are collectively budgeted to increase by only \$148,000. This negligible increase is offset entirely by one action taken in the budget just enacted by the Maryland General Assembly. The State budget for Fiscal 2006 reduces the State's service charge payment to the City for Port Fire Protection by \$169,000.

RECORDATION AND TRANSFER TAXES



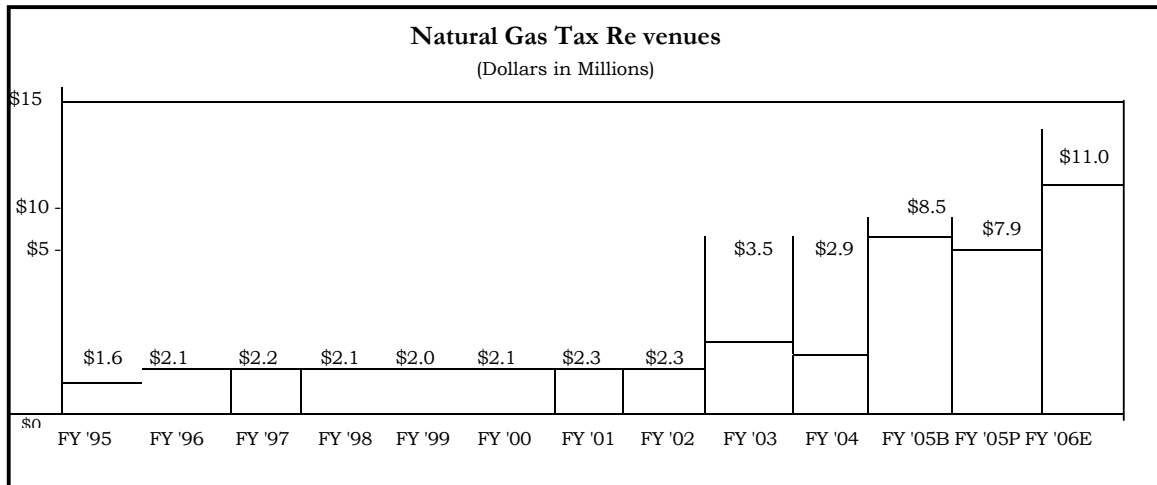
Recordation and transfer taxes in the state as a whole have performed at record setting levels in Fiscal 2005. Additional revenues in the City's case have resulted as well from the policy actions taken by the Mayor and City Council to broaden and diversity the City's revenue base with the desired outcome of reducing the reliance of the City on the property tax. One of the measures enacted by the City with the Fiscal 2005 budget involved increasing the recordation tax from \$2.75 per \$500.00 of consideration to \$5.00 per \$500.00 of consideration.

Combined recordation and transfer tax receipts are anticipated to be \$66.8 million in Fiscal 2006 compared to budgeted receipts of \$40.9 million in Fiscal 2005. This change represents an increase of \$25.9 million or 63.3% from the Fiscal 2005 budget to the Fiscal 2006 budget.

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

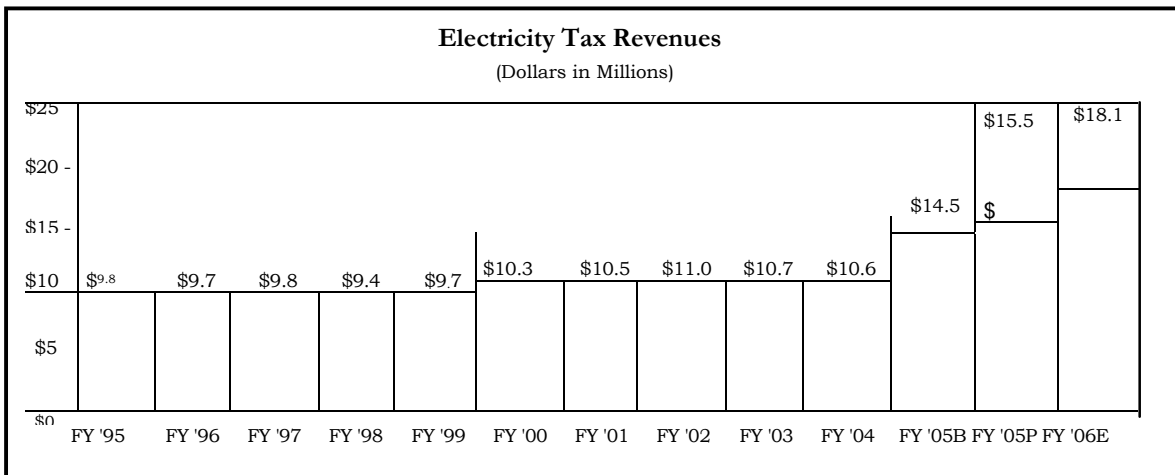
For Fiscal 2006 the budgeted receipts from the energy tax on natural gas, electricity, steam, fuel oil and liquid petroleum gas (LPG) are anticipated to increase \$6.0 million or 23.8% from \$25.2 million to \$31.2 million. The increase is due to two factors. First, the energy delivered to the non-profit sector of the City's economy is drawn into the tax base and second, the increase in the tax rates prescribed by the law (annual change in the Washington-Baltimore Consumer Price Index, or CPI, as reported by the United States Department of Labor). The CPI change component is 3.6%. In Fiscal 2005 the City broadened the energy tax to include commercial, residential and manufacturing user groups. In Fiscal 2006 the energy tax base is extended to include the non-profit sector of the City economy. This new source of revenue is a critical step taken to diversify the City's revenue base which it is hoped will help the City become less reliant on property taxes. Overall the energy taxes in Fiscal 2006 are estimated to be 2.8% of total General Fund revenue and funding sources.

Natural Gas



Natural Gas revenue is estimated to increase \$2.5 million or 29.4% to \$11.0 million. This increase is due to two factors. First, the non-profit sector will become eligible for the energy tax. The non-profit sector is the fastest growing component of the City's economic base. Second, the natural gas tax is adjusted by the December to December Washington-Baltimore CPI (3.6%). Adverse trends include the fact that there has been a decline in consumption in the manufacturing sector which will be exacerbated with the closing of the General Motors plant. This estimate is extremely susceptible to seasonal temperature variations. In Fiscal 2005 natural gas receipts are anticipated to under perform the budget expectation substantially yielding an estimated \$7.9 million compared to the budget estimate of \$8.5 million, a shortfall of \$600,000 or 7.0% less than the budget estimate.

Electricity



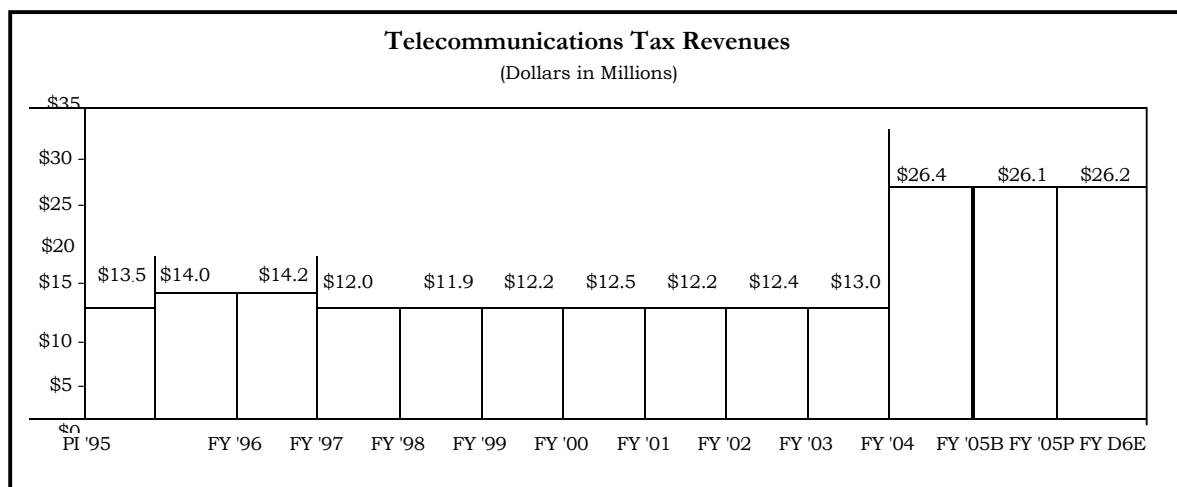
Electricity revenue is estimated to increase \$3.6 million or 24.8% from \$14.5 million to \$18.1 million. The base is expanded to include the non profit sector of the economy and the tax rate is increased by the change in the CPI (3.6%). As with natural gas this

estimate is subject to the vagaries of weather and trends in consumption. More pronounced declines in the manufacturing sector consumption will be accelerated by the General Motors plant closing.

Steam, fuel oil and Liquid Petroleum Gas (LPG)

Steam revenue is estimated to increase from \$501,000 or 119.6% to \$1.1 million. This large increase is due primarily to the fact that usage by the non-profit sector of the City's economy is reported to be substantial. As with the other energy taxes the 3.6% increase in the CPI is applied to adjust the applicable tax rates. This factor contributes only a very small share to the increase. In Fiscal 2005 steam receipts are expected to be about \$530,000 varying only slightly with the budget estimate of \$501,000.

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. The relatively small amounts collected by many businesses delivering these energy sources make it difficult to estimate yields by sector of the economy. In Fiscal 2005 fuel oil revenue is estimated to under perform the budget estimate by about 45.9% with projected yield of \$920,000 compared to a budget estimate of \$1.7 million. Accordingly, estimated receipts in Fiscal 2006 of \$1.1 million represent a decrease of \$600,000 or 35.3% budget to budget compared to the Fiscal 2005 budget. In Fiscal 2006 LPG revenue is estimated to increase \$7,000 or 9.6% to \$80,000. These revenue sources are also affected by the inclusion of the non-profit sector and the CPI change tax rate adjustment. Fuel oil and LPG suppliers report relatively small volumes delivered to non-profit users.



TELECOMMUNICATIONS TAX

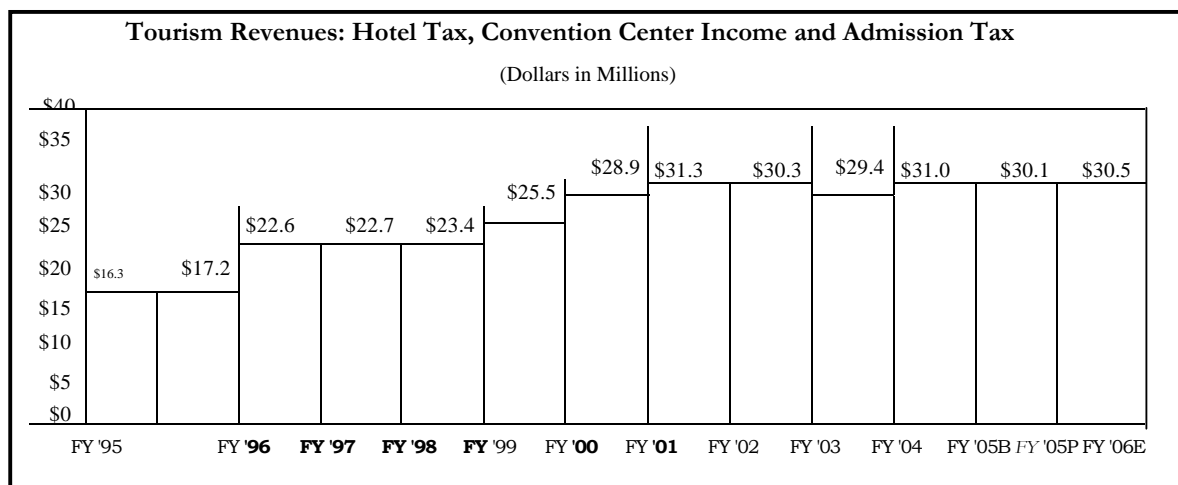
In Fiscal 2005 the telephone tax was broadened to include wireless communication lines and tax rates were established on a per line basis (\$3.50 per month for land line and wireless billed number and \$0.35 per month for centrex line). Diversifying the City's revenue base is sound fiscal policy that is a critical component of efforts to reduce reliance on the property tax. Broadening the telephone tax base to include wireless service was important to achieve the required modernization of the telecommunications

tax. This necessary action, in face of the rapid changes in telecommunication services, is being taken in other jurisdictions in Maryland and around the nation. On a budgetary basis, revenues in Fiscal 2006 are anticipated to be \$26.2 million compared to \$26.4 million in the Fiscal 2005 budget.

Overall, anticipated receipts in Fiscal 2005 are not anticipated to approximate the budget estimate. Intense competition in the telecommunications industry and the continuing evolution of new competitive technologies dampen growth. Competitive technologies and services including Voice Over Internet Protocol (VOID), expansion of Digital Subscriber Line (DSL) usage, pre-paid and phone card service and other factors erode land line usage. Available data indicate minimal growth in wireless service. These combined factors dampen growth. Continued examination of the changes in the industry are necessary in order to keep the telecommunications tax structure in line with industry change.

TRAVEL, TOURISM AND VISITOR REVENUES

Convention Center rentals, admissions and amusement tax, and hotel tax revenues collectively are anticipated to be flat. A highly competitive national, regional and local convention market is anticipated to result in a decline of Convention Center rentals from \$10.2 million budgeted in Fiscal 2005 to a budget estimate of \$9.5 million in Fiscal 2006.



A number of new entertainment options and an expanding set of night life alternative venues ranging from major facilities such as the Hippodrome, at the center of the Westside redevelopment activity, to smaller venues offering a rich variety of music, theater and comedy promise additional tax receipts. However, these positives are offset by a number of factors. First, Maryland courts in what is known as "Clyde's case," have determined that a large number of venues with live entertainment are not subject to the tax. Second, the majority of events at the Hippodrome enjoy tax exempt status as did many of the events at the Morris Mechanic Theater that were sponsored by the tax exempt Baltimore Center for the Performing Arts. Finally, trends in major league baseball attendance have dampened admissions and amusement tax receipts growth. Admissions and amusement tax receipts are anticipated to decline about \$300,000 from the Fiscal 2005 budget of \$7.8 million to \$7.5 million in Fiscal 2006.

Hotel taxes are budgeted in Fiscal 2006 to yield \$18.2 million, and increase of \$600,000 compared to the Fiscal 2005 budget of \$17.6 million. Projected Fiscal 2005 receipts of \$17.5 million are anticipated to be very close to the Fiscal 2005 budget estimate. The Fiscal 2006 budget represents growth of about 4.0%. This growth rate will be affected by shifts in energy prices, business and leisure travel plans, the competitive position of the Convention Center and resultant trends in occupancy and room rates.

OTHER GENERAL FUND REVENUES

Licenses and Permits

Licenses and Permits revenue is estimated at \$26.6 million for Fiscal 2006. That is an increase of \$1.3 million or 5.0% above the \$25.3 million budgeted in Fiscal 2005. The largest portion of this category is construction related permits which represent \$6.8 million or 25.7% of the category total. It is estimated revenue from construction related permits will grow 5.9% over Fiscal 2005. Rental property related permits revenue is estimated to increase 10.8%, from \$3.3 million to \$3.6 million. On the downside, Alarm System Registration Permits are expected to fall \$90,000 to an estimated \$750,000 from \$840,000 in Fiscal 2005.

Fines and Forfeits

This category of revenue is estimated to decline \$80,000 from \$2.4 million to \$2.3 million. It is estimated Liquor Board Fines will experience the most significant decline, \$40,000 or 40% from \$100,000 to \$60,000 in Fiscal 2006.

Use of Money and Property

Revenue from Use of Money and Property is budgeted at \$21.4 million in Fiscal 2006. There is no overall change between the Fiscal 2005 and Fiscal 2006 budgets. Use of Money Fiscal 2006 revenue estimates increased 8.4% to \$586,000. The largest increase is in Earnings on Investments, \$980,000 or 45.6%. On the other hand, Fiscal 2006 Use of Property revenue is estimate declined 4.2% to \$13.8 million. Convention Center rentals and food service activity is anticipated to decline \$670,000 to \$9.5 million from \$10.2 million.

Charges for Current Services

Charges for Current Services is the largest category of revenue representing over 50 types of charges from Landfill Disposal Tipping Fees to Election Filing Fees. Fiscal 2006 revenue is estimated at \$38.7 million or 3.5% of the General Fund. It is estimated receipts will increase a very healthy 12.1% from \$34.7 million to \$38.9 million in Fiscal 2006. The largest decline, \$424,000, is estimate Solid Waste Surcharge. While the Lien Reports may increase 24.7% to \$1.9 million form \$1.5 million.

Other Revenue

This category of revenue contains a small subset of revenues that cannot appropriately be included in any other category within the revenue chart of accounts. For Fiscal 2006 Prior Year Reserves increased \$12.5 million from \$0.0. Sale of Scrap is a new account with is estimated at \$150,000. Other Revenue total estimated revenue for Fiscal 2006 is \$13.7 million which is an increase of \$12.6 million.

Revenue Transfer

New Revenue Transfers are estimated to decrease \$10.6 million or 63.1%. Three new funds were created in Revenue Transfer category Unemployment, Fleet Operations and Worker Comp. These funds were setup to offset future unfunded liabilities. Transfers from the Parking Management Fund increased \$2.0 million from \$20.1 million to \$22.1 million.

Prior Year Fund Balance

In Fiscal 2006 \$3.0 million of prior year General Fund balance was utilized to support operations.

FISCAL 2006

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, that provide preferential tax laws including exemptions, deductions, credits, deferrals, payment in lieu of taxes (PILOTS) or differential tax rates. Tax expenditures are an alternative to other government policy instruments, such as direct operating expenditures for subsidies and grants or rules and regulations directed at inducing desired outcomes. Both the federal and Maryland State government are required by law to estimate and report on tax expenditures. Because they are in effect substitutes for direct operating expenditures for public subsidies it is important to document their cost along with other budgeted costs.

City policymakers frequently use the property tax, the City's main sources of revenue, as a policy tool to stimulate economic and housing development. Tax expenditures grant special tax treatment as an incentive intended to encourage targeted development activity. 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 a jurisdiction's budget. The following specific evaluation report is provided to meet the requirements of the Newly Constructed Dwelling Tax Credit program. The table at the end of this section provides a summary description and budget figures for all the City's tax credit programs.

Newly Constructed Dwelling Tax Credit Report

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

Fiscal Year	No. of Credits Granted		Amount of Credit Granted	
	Annual	Cumulative	Annual	Cumulative
1996	30	30	\$ 20,925	\$ 20,925
1997	199	229	\$ 133,333	\$ 154,258
1998	15	244	\$ 229,663	\$ 383,921
1999	149	393	\$ 309,237	\$ 693,158
2000	141	534	\$ 330,747	\$1,023,905
2001	130	664	\$ 418,921	\$1,442,826
2002	211	875	\$ 481,490	\$1,924,316
2003	128	1,003	\$ 704,261	\$2,628,577
2004	165	1,168	\$1,038,136	\$3,666,713
2005 (April)	218	1,386	\$1,420,259	\$5,086,972

Since the program's adoption administrative costs have been absorbed within existing City operations. Promotion expenses incurred in the first year of about \$75,000 have been replaced by the annual operation of certain programs run by City or City related agencies. In particular the Office of Homeownership in the Department of Housing and Community Development in its bi-monthly realtor seminars and other programs promote the program. In addition, information about the program is available on the City's site and the Live Baltimore web sites. Credit recipients indicate that developers and realtors continue to be the major source of information about the credit 44.7% and 53.7%, respectively.

The Finance Department has published survey results of the credit recipients since Fiscal 2000.

In preparing this report the Finance Department reviewed an additional 218 applications processed for tax year 2005. Of the 2128 applicants, 201 applicants provided completed necessary application information including sales consideration and building permit data. The findings from the most current survey are summarized below.

Has the Program Spurred New Development?

Based on the standard building permit reporting process established with the Baltimore Metropolitan Council the number of new single family residential building permits increased by 226 from 217 to 443 or an increase of 104.0% comparing calendar 2004 and 2003. Calendar 2004 is the first year since the evaluation effort began that the level of building permit activity has exceeded the average annual permit rate of the 1980s. Permit activity has increased for three consecutive years. Annual permits during the 1980's and the years 1990 through 1994 averaged 307 and 169, respectively. The credit program was enacted in 1995. Since then annual permits have averaged 185. That is a 9.5% increase over the 1990-1994 activity level before the enactment of the credit. However, compared to the 1980s, average building permit activity is down 38.4%. Much of the recent housing construction has been associated first with waterfront development and second with redevelopment of low income housing project areas. This tax credit is not a driving force in either of these two areas. The data summarized here seems to indicate that the credit itself is not a driving force that has led to increased development activity.

FY	Avg. 80's	Avg. 90-94	95	96	97	98	99	00	01	02	03	04
# Permits	307	169	245	93	73	152	55	174	136	266	217	443

Source: Baltimore Metropolitan Council

Has the Program Encouraged Home Purchase?

The questionnaire indicates that the credit may not play a decisive role in the home purchase decision.

- 55.7% of the respondents were not aware of the credit prior to their home purchase. For this group the program was not an incentive.
- 41.8% of home buyer had knowledge of credit prior to the purchase of a home.
- 83.0% of those with prior knowledge were influenced by the credit.
- 58.0% of those with prior knowledge reduced their yearly housing costs by over \$1,200.

- 56.7% did not know or did not state the amount the credit reduce their yearly housing costs.
- 75.1% of the respondents confined their home search to the City. Of this group 64.0% lived in the City prior to the purchase on the home.
- The other 24.9% of the respondents shopped in the City and neighboring jurisdictions.

Has the Program Helped to Attract or Retain Middle-Income Residents?

- Using the following classification of household incomes the distribution of credit recipients is as follows: Less than \$30,000 or low income, 20.4% of credit recipients; between \$30,000 and \$80,000 or middle income, 32.0% of the recipients; and, over \$80,000 annual income, 39.8% of the recipients.
- Those with income over \$100,000 comprised 34.8% of this year's program beneficiaries. Taxpayers at this level of income are considered high income and subject to additional audit efforts by the Internal Revenue Service.
- The majority of credit recipients, 62.7%, are first time home buyers. Within this group 21.0% had household incomes great than \$100,000.
- Credit recipients who are first time home buyers with household income under \$30,000 is 29.0%; between \$30,000 and less then \$80,000, 40.0%; and greater than \$80,000, 30%.

Estimate of Net Cost of Newly Constructed Tax Expenditure Program

The cost of the program is clear. The City has foregone \$5.1 million in property tax revenue since its inception. The questionnaire, which must be completed by those who use the credit, attempts to identify information to gauge the benefit. The program appears to have a net cost to the City in terms of foregone revenues, or tax expenditures for the following reasons among others. A very large majority of credit recipients, 75.1% confined their search to the City. About 65.0% of the group that limited their home search to the City already lived in the City. Of the entire group of credit recipients 59.7% were already City residents. Second, a material majority of 55.7% did not know about the credit prior to the purchase of their home. Nearly 57.0% of the survey respondents did not know or state the dollar value of the credit (48.8% did not know the value and 8.0% left the question blank). For the program to have a net benefit to the City, the income tax of non-residents moving to the City, or City residents who otherwise would have left all but for the existence of credit, would have to exceed the cost of the credit program. Assuming that the credit was the deciding factor for one third of the current 750 program recipients, or 250 homeowners, the net taxable income of that group would have to be over \$200,000. The median household income of credit recipients was less than \$100,000. Based on the data it appears that this tax credit, which was created to attract new residents to purchase new homes in the City, has fallen short of its intention. Foregone property tax revenues are estimated to exceed the value of taxes associated with any net new residents that may have made the decision to move to the City and purchase a home because of the credit program.

F I S C A L 2 0 0 6

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 2006, the City budget estimates real property tax credit expenditures totaling about \$35.7 million. This represents an increase of about \$10.4 million compared to the Fiscal 2005 projected expenses of \$25.3 million.

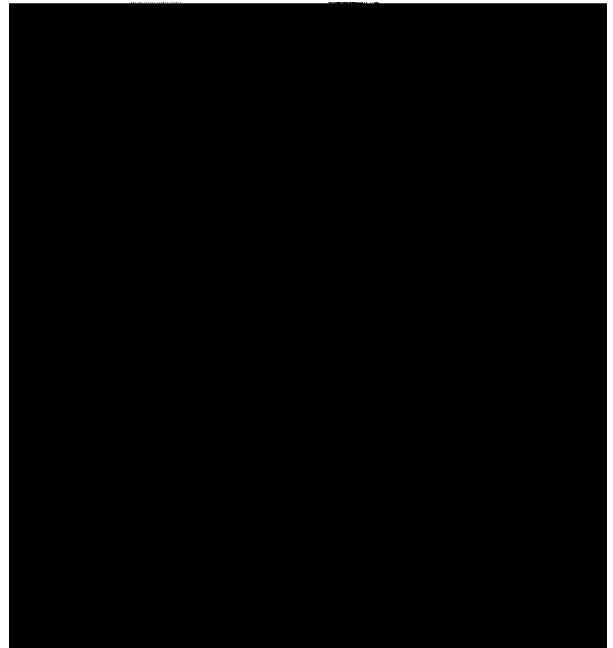
	FY 2005 <u>Projection</u>	FY 2006 <u>Budget</u>
<u>Homestead Tax (104% Assessment Phase-In)</u>		
A 4% taxable assessment increase cap on owner-occupied dwellings.	\$17,700,000	\$25,777,000
 <u>Enterprise Zone Property Tax Credit</u>	 3,100,000	 3,900,000
A 10-year tax credit (80% in the first 5 taxable years and declining by 10 percentage points thereafter) in designated State Enterprise Zones on the increased value of a commercial property after improvements.		
 <u>Historic Restoration and Rehabilitation Property Tax Credit</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.	2,400,000	3,150,000
	1,550,000	2,190,000
 <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.		
	325,000	470,000
 <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.	140,000	190,000
 <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.		
	42,000	47,000
 <u>Other Local Option Property Tax Credits</u>		
Includes costs of the neighborhood preservation and stabilization demonstration project, vacant dwelling, conservation property, and cemetery dwelling property tax credit programs.		
	\$25,257,000	\$35,724,000

SUMMARY OF THE ADOPTED BUDGET PROPERTY TAX BASE AND ESTIMATED PROPERTY TAX YIELD

ESTIMATED ASSESSABLE BASE			
	Fiscal 2005	Fiscal 2006	Change
REAL PROPERTY			
Subject to \$2.308 Tax Rate			
Real Property Assessed Locally	\$19,205,422,000	\$20,780,350,000	\$1,574,928,000
Appeals, Abatements and Deletion Reductions	(144,138,000)	(70,000,000)	\$74,138,000
Adjustments for Assessment Increases over 4%	(771,443,000)	(1,139,705,000)	(\$368,262,000)
New Construction	69,836,000	155,000,000	\$85,164,000
Rail Road Property	89,124,000	90,725,000	\$1,601,000
	\$18,448,801,000	\$19,816,370,000	\$1,367,569,000
Subject to \$5.77 Tax Rate			
Public Utilities	\$185,876,000	\$139,428,000	(\$46,448,000)
Total Real Property	\$18,634,677,000	\$19,955,798,000	\$1,321,121,000
TANGIBLE PERSONAL PROPERTY			
Subject to \$5.77 Tax Rate			
Individual and Firms	\$35,066,000	\$28,296,000	(\$6,770,000)
Ordinary Business Corporations	\$846,834,000	\$847,706,000	\$872,000
Public Utilities	\$904,692,000	\$889,438,000	(\$15,254,000)
Total Tangible Personal Property	\$1,786,592,000	\$1,765,440,000	(\$21,152,000)
TOTAL REAL AND PERSONAL PROPERTY	\$20,421,269,000	\$21,721,238,000	\$1,299,969,000
ESTIMATED PROPERTY TAX YIELD			
		Fiscal 2006	
Property Subject to \$2.308 Tax Rate			
Real Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100=		\$1,981,637
Anticipated Rate of Collection			98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base			\$1,942,004
Estimated Total Tax Yield Property subject to 2.308 tax rate			\$448,214,583
Property Subject to \$5.77 Tax Rate (by law it is 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=		\$13,943
Tangible Personal Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100=		\$176,544
Total Gross Tax Yield from \$0.01 per \$100 of Assessable Base			\$190,487
Anticipated Rate of Collection			98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base			\$186,677
Estimated Total Tax Yield Property Subject to \$5.77 tax rate			\$107,712,666
Total Estimated Property Tax Yield - Real and Personal Property			\$555,927,249

Fiscal 2006
Summary of the Adopted Budget

Revenue Detail



FISCAL 2006

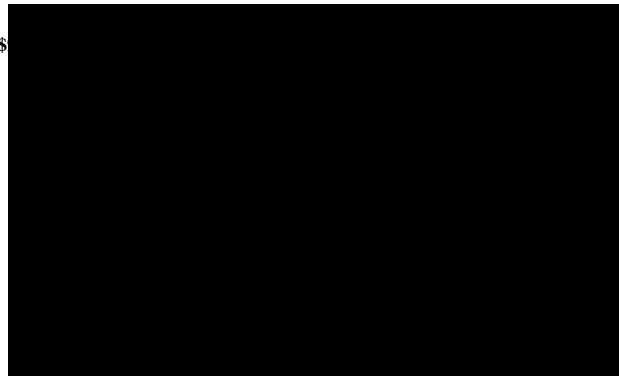
SUMMARY OF THE ADOPTED BUDGET Budgetary Funds - Descriptions and Policies

General Fund

Fiscal 2006 General Fund

Total: \$1,106,256,000

Local Taxes - \$



Current Services - \$38.9
Money & Property - \$21.4 M
Permits - \$26.6 M
Transfers - \$6.2 M
Revenues - \$19.1 M

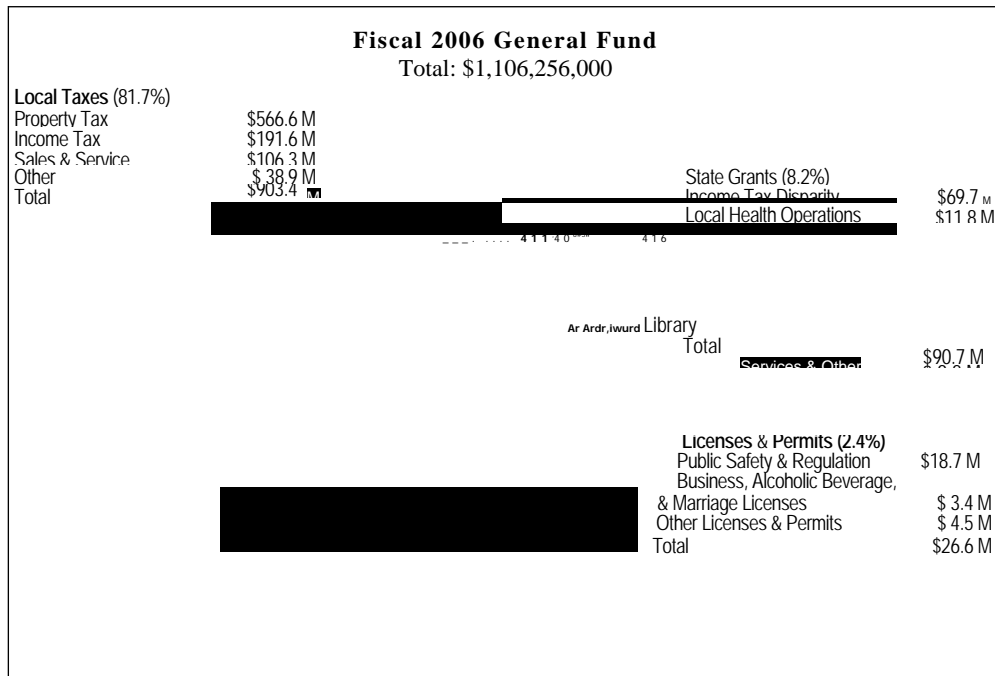
(May not add to total due to rounding)

Policy and Objectives

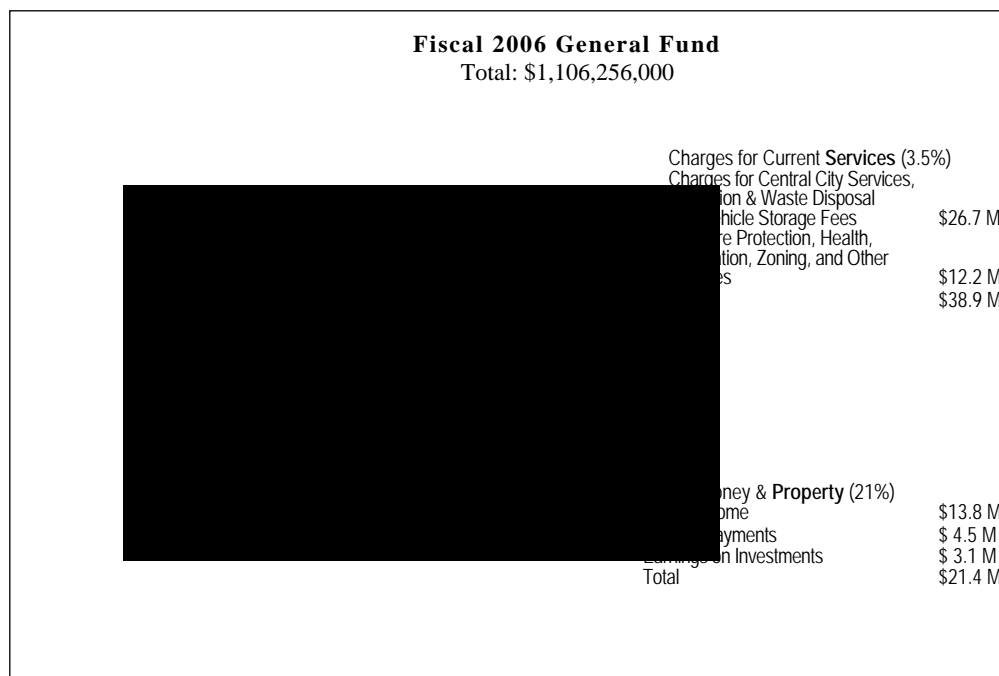
The General Fund, the City's principal fund, contains revenues which finance appropriations for both ongoing operating expenses and Pay-As-You-Go (PAYGO) capital projects. The budget for this fund includes all unrestricted revenues that support appropriations not required to be budgeted in another fund. Appropriations approved in the Ordinance of Estimates or in supplemental appropriations may be for any program or activity not prohibited by the City Charter, public local law or other applicable law. Five major types of revenue and revenue transfers from other funds comprise 97.7% of the \$1,106.3 million Fiscal 2006 budget. The five types of revenue are Local Taxes, State Grants, Charges for Current Services, Revenue from the Use of Money and Property and Licenses and Permits. Revenue transfers represent revenue in excess of expense requirements in certain other funds that are available to the General Fund. For descriptions of revenues that support these fund transfers see the Parking Management, Parking Enterprise, Loan and Guarantee and Convention Center Bond.

Major Revenues

Local Taxes compose 81.7% of total General Fund revenues and funding sources. The largest share of local taxes, 51.2%, comes from current and prior year real and personal property tax receipts. Income taxes, with Fiscal 2006 estimated receipts of \$191.6 million, represent 17.3% 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.



The two largest State grants are the Income Tax Disparity Grant and a grant for the operation of local health programs. 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 \$5.4 million State Grant for Library Services and about \$89,000 for police protection aid. In Fiscal 1998, the State began to provide the City five dollars of every motor vehicle security interest filing fee filed with the State, which is estimated at \$3.1 million. The State also supports a portion of War Memorial expenses, approximately \$167,000.



Income from the Use of Money and Property is dominated by Convention Center rentals, which account for 44.4% or \$9.5 million of the category total. Another major revenue source representing 14.5% or \$3.1 million of the income from this group comes from earnings on investments, the returns on the daily cash balances in the City Treasury.

In the Charges for Current Services category, 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 89.2% 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.

Four 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. Significant revenue in this group, \$4.6 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

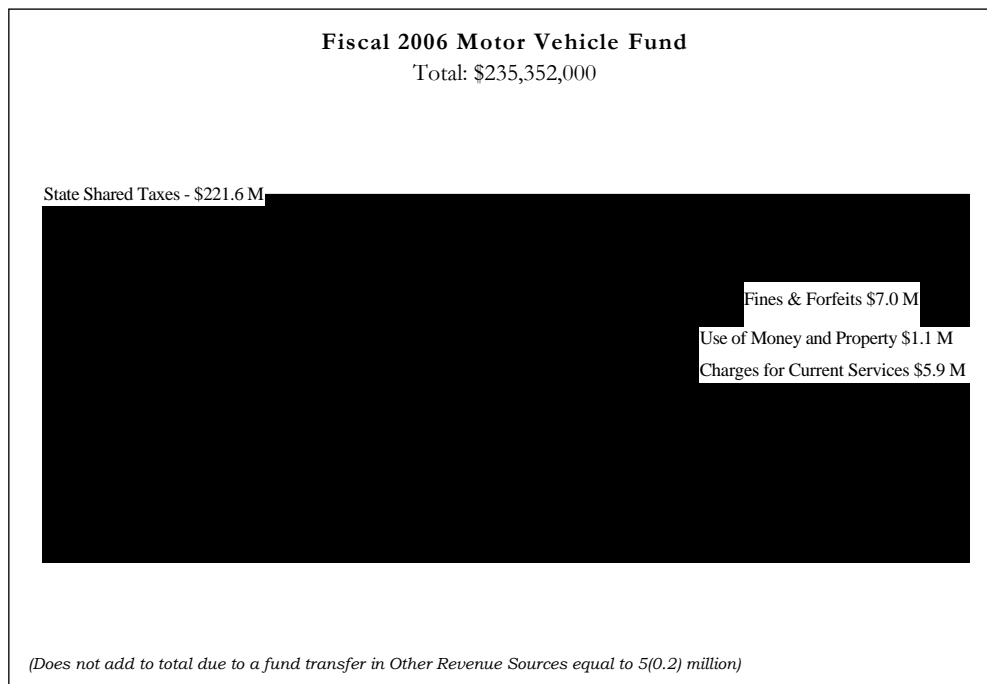
Policy and Objectives

The Motor Vehicle Fund was established to account for revenues which finance appropriations for operating and capital programs and projects. Primary revenue sources are State highway user revenues including 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 2007, the City is authorized to use Motor Vehicle Funds for costs of Baltimore City Public Schools student transportation with the Mass Transit Administration.

Major Revenues

The major revenue in the Motor Vehicle Fund, \$221.6 million, comes from State shared highway user revenues, which compose 94.1% of the total resources supporting the Fiscal 2006 budget plan. The State deposits the highway user revenues in the Gasoline and Motor Vehicle Revenue Account (GMVRA) for distribution to the local governments and the State's Transportation Trust Fund. The GMVRA revenue is derived from several sources. A portion of the State imposed 7.0% corporate income tax is deposited in the fund. The State shares the proceeds from its biennial vehicle registration fees with local governments. It also imposes the following taxes on fuels: 23.5 cents per gallon for gasoline and clean burning fuels; 24.25 cents per gallon for all

other special fuels (e.g., diesel); and, 7 cents per gallon on aviation fuel. Fuel tax revenues attributable to the rate that exceeds 18.5 cents per gallon are shared with the local governments. The State shares the Motor Vehicle Excise (titling) tax imposed at the rate of 5.0%. Finally, a portion of the sales and use tax collected on short-term vehicle rentals is distributed to this fund.



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

Federal, State and Other Special Grant Funds

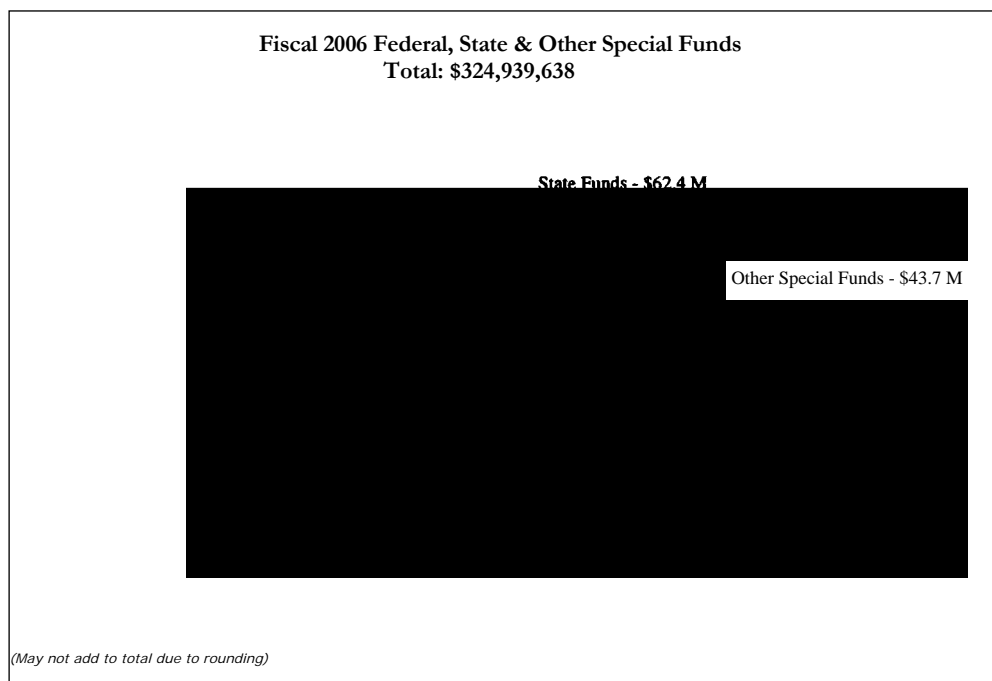
Policy and Objectives

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

Major Revenues

Three functional categories health, social services and economic development, account for \$169.9 million or 77.7% of the Fiscal 2006 Federal Fund appropriations of \$218.8 million. Health services for communicable disease, aging, maternal and child health, and child and adult care account for 91.1% of the appropriations dedicated to health. Homeless services and Head Start funding account for 91.8% of the appropriations dedicated to social services. Finally, 72.8% of the economic development appropriation is earmarked for job training, special job services, youth initiatives and community support projects.

Five functional categories, social services, health, public safety, adjudication and education, account for \$54.1 million or 86.7% of the Fiscal 2006 appropriations supported by dedicated State Aid grants totaling \$62.4 million. Major appropriations in these categories are for the energy assistance and emergency food program, police field operations bureau, State Library Resource Center, general nursing services and mental health services. The remaining 13.3% of the total dedicated State grants funds supports appropriations in the functional categories of economic development, recreation, general government and transportation. Major appropriations in these categories include grants for the State share of the convention center operating subsidy, senior services and supplementary recreational services.



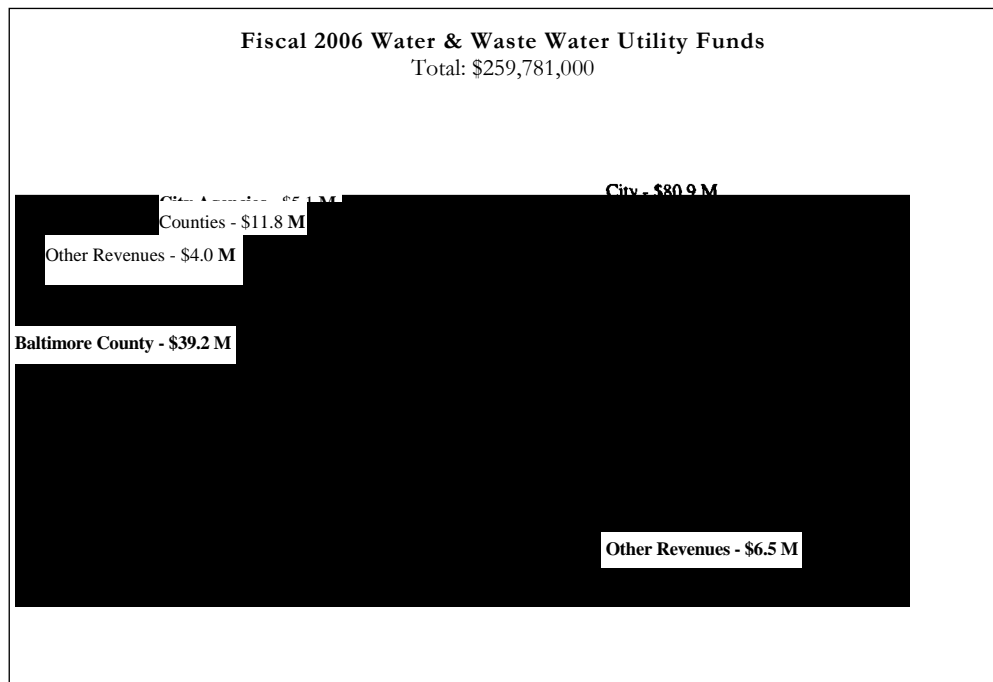
Fiscal 2006 Special Fund appropriations of \$43.7 million are divided into three functional categories public safety, health and general government and account for 93.4% or \$40.8 million of the total budget.

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 50.8% of total user charges of \$55.9 million. Baltimore County customers provide 35.6% and the balance comes from Anne Arundel, Carroll, Harford and Howard counties, late penalties and other minor service charges. Fiscal 2005 net required funding sources are estimated to be \$110.9 million.

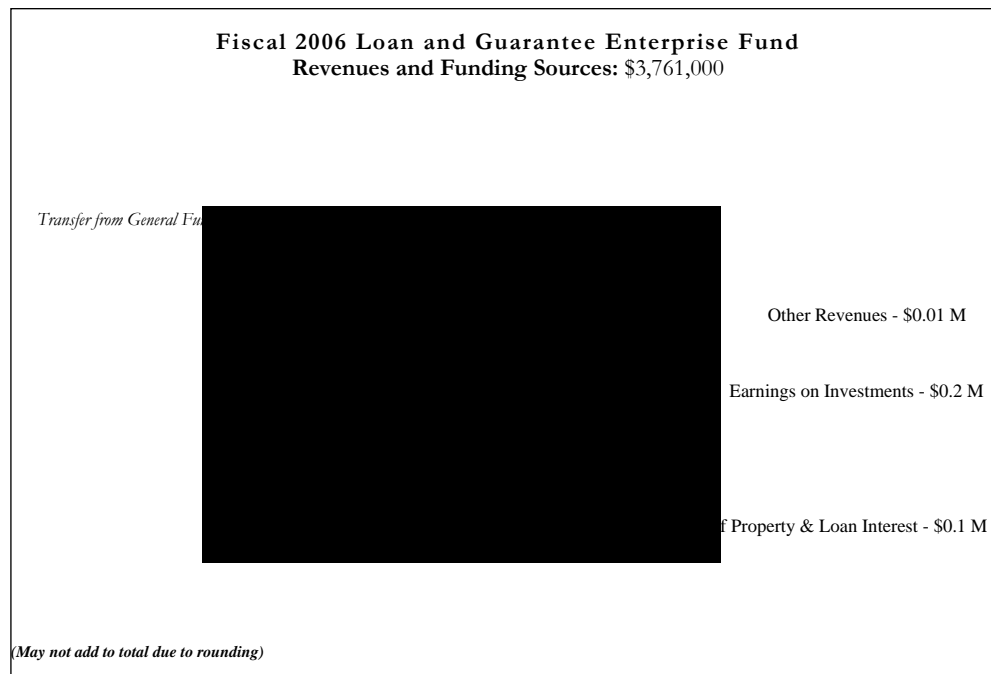
Waste Water Utility- Baltimore and Anne Arundel counties, pursuant to agreements with the City, pay into the Waste Water Utility Fund a proportional amount based on the sewage treated at the Back River and Patapsco treatment plants. These counties also pay a portion of the capital expenses of jointly used wastewater facilities. City customers, including City agencies, provide approximately 62.7% or \$93.4 million, while Baltimore and Anne Arundel counties and other service charges comprise the balance. Fiscal 2006 revenues and funding sources are estimated to be \$148.9 million.

Loan and Guarantee Enterprise Fund

Policy and Objectives

The Loan and Guarantee Enterprise Fund was established in the Fiscal 1989 budget for the purpose of planning and budgeting for the income and expenses associated with the operations of the Loan and Guarantee Servicing Division of the Department of Finance. In Fiscal 1992, the Division was made part of the Bureau of Accounting 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 30, 1986. In Fiscal 1992, responsibility for 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



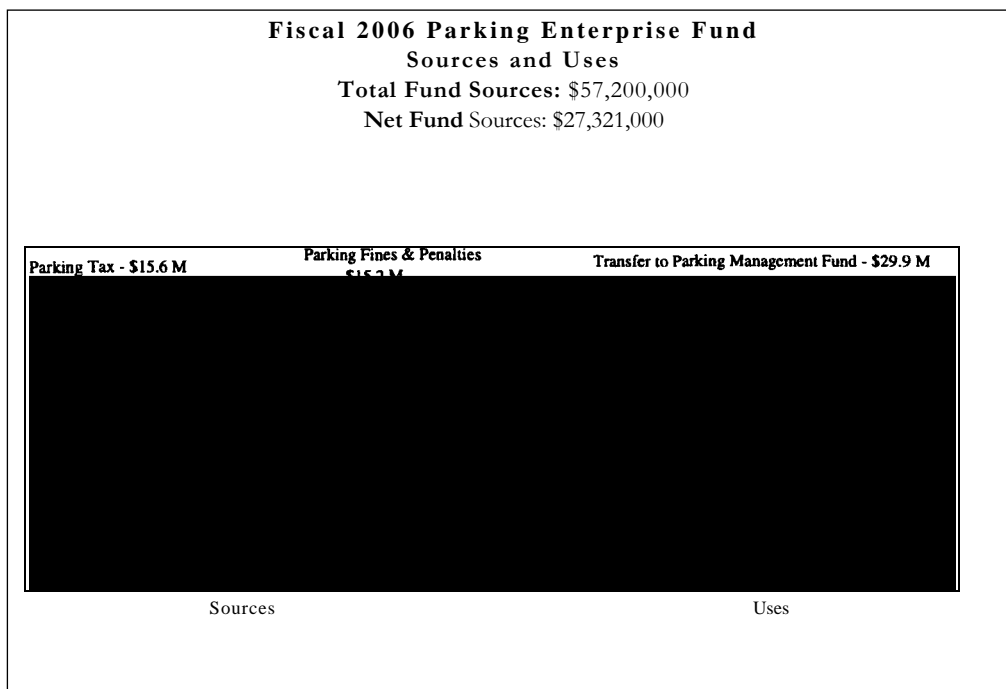
Total revenues are estimated to be \$347,000 for Fiscal 2006. Revenue from use of money comes from earnings on investments and interest on loans totalizing \$212,000, while revenue from use of property is \$125,000. After use of \$3.4 million in revenue transfer from the General Fund, total revenues and funding sources are estimated to be \$3.8 million.

Parking Enterprise Fund

Policy and Objectives

The Parking Enterprise Fund was established in June, 1983 to budget for parking related revenues and debt service expenses resulting from parking revenue bonds, notes and other revenue obligations of the City issued to finance acquisition or construction of parking facilities. Revenue from garage operations and installment purchase payments received from developers are deposited in the fund and are designated to support the debt service obligation of the fund. Parking taxes, open-air garage licenses, parking fines, penalties on parking fines and parking meter revenues 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 89.2% of the Parking Enterprise Fund revenues. Fiscal 2006 Fund revenues are estimated to total \$57.2 million. After the transfer of \$29.9 million to the Parking Management Fund, net revenues to support operating and debt service requirements are estimated to be \$27.3 million.

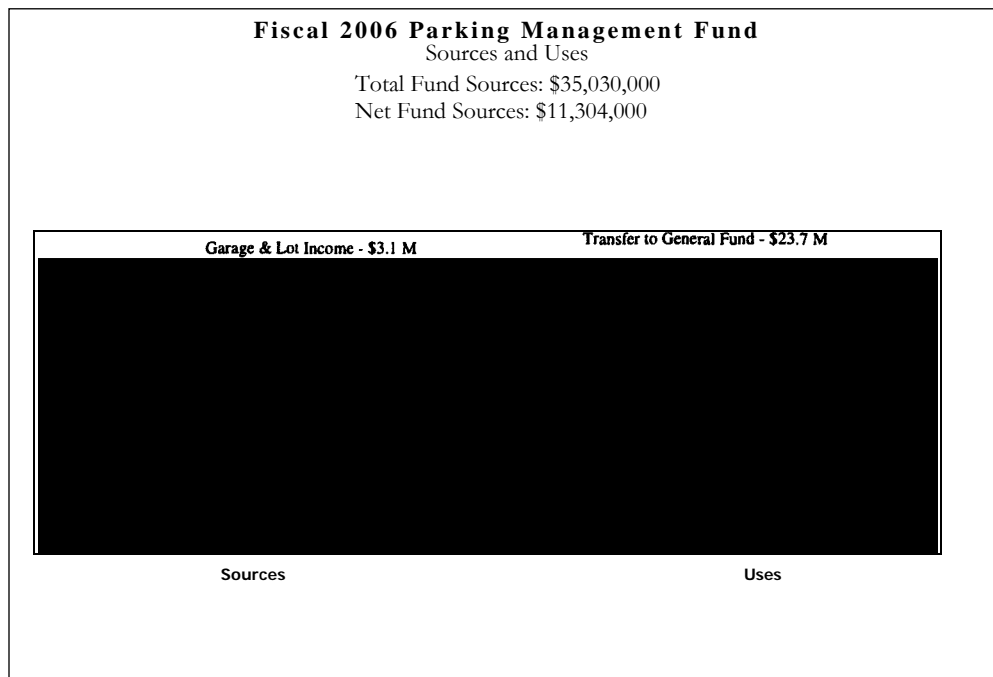
Parking Management Fund

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 Annual Financial Report.

Major Revenues



Revenues earned by fund operations total \$3.5 million. Income from City-owned parking lots and garages, \$3.1 million, makes up the bulk of these revenues. Transfers from the Parking Enterprise Fund, \$31.5 million, are required to supplement fund revenues to support expenditure requirements of \$11.3 million. After expenses are met, available revenues and funding from the Parking Enterprise Fund transfer, \$23.7 million in Fiscal 2006 are transferred to the General Fund.

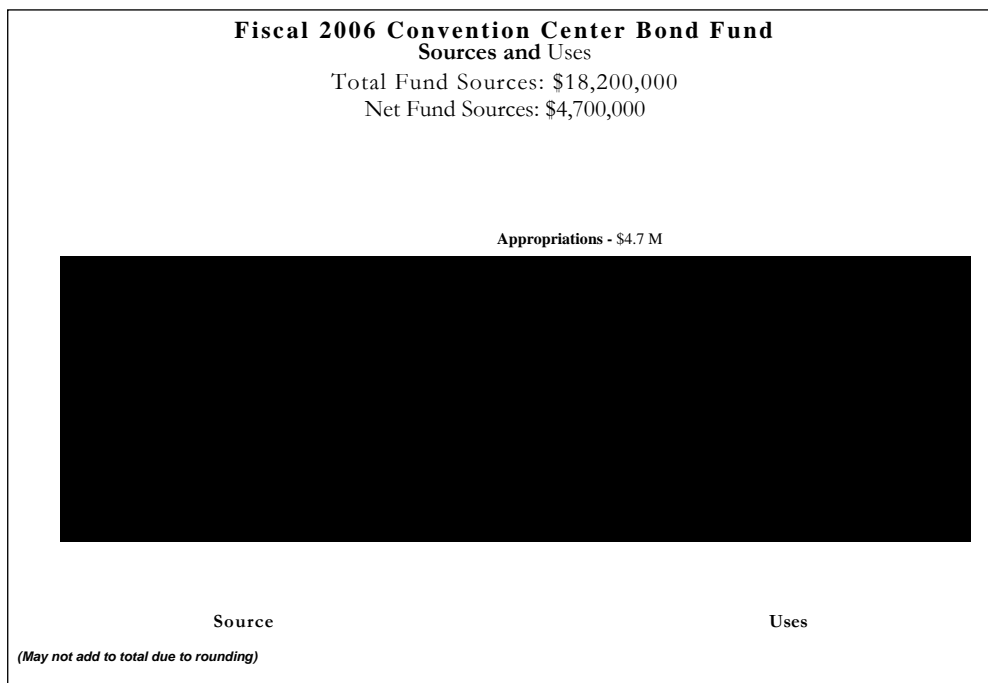
Convention Center Bond Fund

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 2006 tax receipts are estimated to be about \$18.2 million. Total debt service expenses for the fund are appropriated at \$4.7 million. Hotel tax receipts in excess of the debt service expense appropriated in the fund or about \$13.5 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 2007.

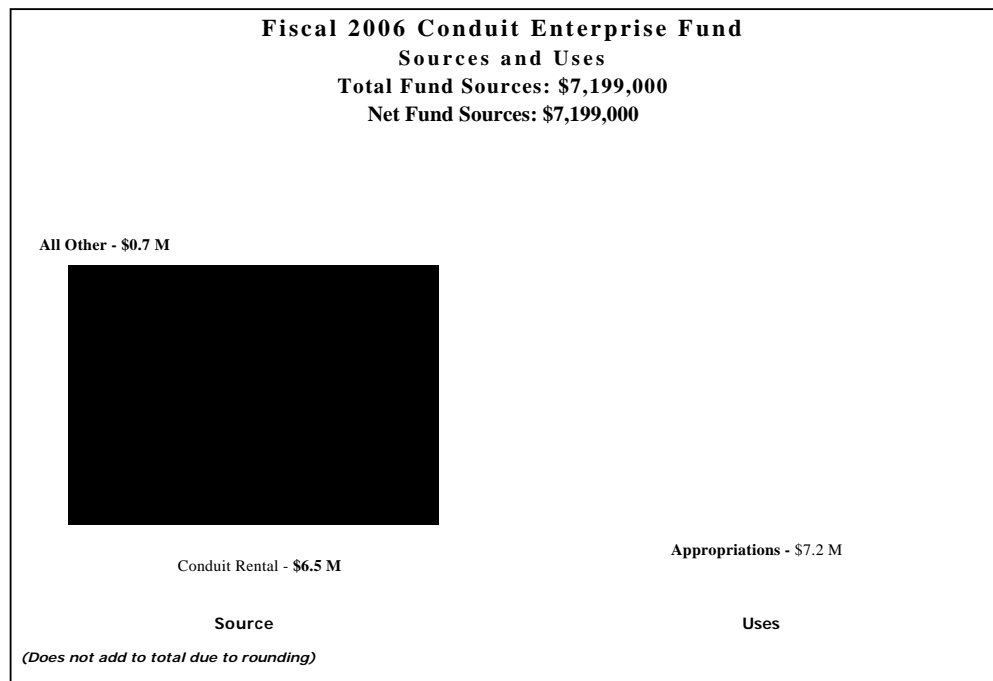
Conduit Enterprise Fund

Policy and Objectives

The Conduit Enterprise Fund was established in Fiscal 2002. The fund accounts for revenue charged non-City entities 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 2006 receipts are estimated to be about \$6.5 million. 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. Total expenses for the fund are appropriated at \$7.2 million. Rental receipts in excess of the current operating expenses are reserved for maintenance, capital and other requirements of the conduit system.



Capital Fund

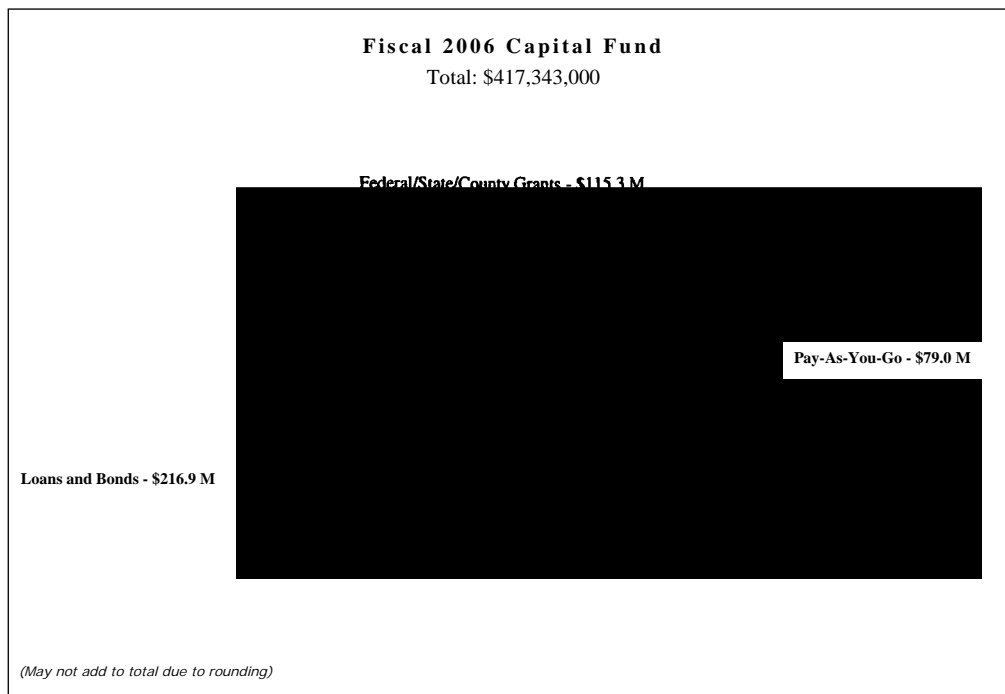
Policy and Objectives

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

Major Revenues

Three types of funding sources (pay-as-you-go, grants and loans and bonds) total \$411.2 million and comprise or 98.5% of the Fiscal 2006 capital appropriations of \$417.3 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 2006, State grants are anticipated to fall \$7.1 million to \$12.9 million from \$20.0 million or 35.5%. Other forms of capital appropriation are estimated to increase 460.0% over Fiscal 2005 capital appropriations. The completions of significant projects, termination of a grant or shifting project priorities are the major reason for change.



In order of magnitude, the largest funding sources in the Fiscal 2006 budget are: \$216.9 million or 52.0% in loans and bonds (\$160.4 million in revenue bonds and \$56.5 in general obligation bonds); \$115.3 million or 27.6% in grants from other governments (\$54.2 million in federal grants, \$12.9 million in State grants and \$48.2 million in county grants for water and waste water projects); and, \$79.0 million or 18.9% in Pay-As-You-Go funding from current operating revenues (\$66.2 million in Motor Vehicle Fund, \$3.5 million in General Fund and \$9.3 million in Water and Waste Water Utility funds). The balances of appropriations are 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 2006, approximately \$70.4 million is recommended for vehicle fleet repair and maintenance, print shop, post office, telephone, telecommunication, risk management and unemployment and worker's compensation services. These funds are to operate on a fully self-supporting basis, including the financing of reserves for capital equipment replacement.

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>		Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
LOCAL TAXES						
Real and Personal Property - Current Year						
001	Real Property	427,788,601	449,100,000	452,000,000	481,876,000	32,776,000
004	Personal Property - Ordinary Business Corps	45,893,085	48,300,000	48,000,000	47,934,000	(366,000)
007	Personal Property - Individuals & Firms	2,092,143	2,000,000	1,700,000	1,600,000	(400,000)
008	Personal Property - Public Utilities	53,062,892	51,600,000	53,400,000	50,294,000	(1,306,000)
027	Phase in Tax Credit	(12,245,810)	(17,600,000)	(17,700,000)	(25,777,000)	(8,177,000)
		516,590,911	533,400,000	537,400,000	555,927,000	22,527,000
Real and Personal Property - Prior Years						
010	Real Property	7,261,239	6,400,000	7,000,000	7,000,000	600,000
011	Personal Property	4,275,718	3,200,000	2,000,000	3,700,000	500,000
		11,536,957	9,600,000	9,000,000	10,700,000	1,100,000
Real and Personal Property - Other Revenue						
021	Penalties and Interest	7,251,658	7,200,000	7,000,000	6,706,000	(494,000)
022	Discounts	(2,640,041)	(2,500,000)	(2,900,000)	(2,950,000)	(450,000)
023	Circuit Breaker - Elderly Persons	(1,593)	(1,000)	(1,000)	(1,000)	0
024	Tax Sale Expense	4,309,809	450,000	450,000	500,000	50,000
025	Newly Constructed Dwellings Tax Credit	(1,120,122)	(1,200,000)	(1,550,000)	(2,190,000)	(990,000)
026	Tax Credit for Conservation Property	(2,002)	(1,000)	(1,000)	(1,000)	0
028	Other Property Tax Credits	(167,026)	(400,000)	(500,000)	(700,000)	(300,000)
029	Enterprise Zone Tax Credit	(2,466,953)	(3,111,000)	(3,100,000)	(3,900,000)	(789,000)
030	Cemetery Dwellings Tax Credit	(5,365)	(8,000)	(5,000)	(5,000)	3,000
031	High Bid Premium Reimbursement	0	200,000	0	0	(200,000)
032	Historic Property Tax Credits	(1,459,506)	(2,200,000)	(2,400,000)	(3,150,000)	(950,000)
038	Tax Increment Financing Districts	0	0	0	140,000	140,000
		3,698,859	(1,571,000)	(3,007,000)	(5,551,000)	(3,980,000)
Sales and Service						
044	Controlled Dangerous Substances	0	10,000	0	0	(10,000)
045	Gas	2,903,980	8,460,000	7,850,000	10,985,000	2,525,000
046	Electricity	10,565,038	14,516,000	15,500,000	18,060,000	3,544,000
047	Fuel Oil	377,244	1,700,000	920,000	1,000,000	(700,000)
049	Steam	400,957	501,000	530,000	1,100,000	599,000
050	Telephone	12,973,061	26,400,000	26,050,000	26,150,000	(250,000)
051	Homeless Relief Assistance Tax	339,217	296,000	370,000	357,000	61,000
052	Hotel (transferred from Con ^y Ctr Bond Redemption Fund)	12,214,613	12,953,000	12,800,000	13,500,000	547,000
053	Property Transfer	31,209,314	24,000,000	43,750,000	35,700,000	11,700,000
054	Liquid Petroleum Gas	0	73,000	73,000	80,000	7,000
055	Refund Reserve-Gas	(167,171)	(75,000)	(190,000)	(168,000)	(93,000)
056	Refund Reserve - Electricity	(196,975)	(150,000)	(350,000)	(350,000)	(200,000)
057	Refund Reserve - Fuel Oil	(23,568)	(97,000)	(25,000)	(97,000)	0
		70,595,710	88,587,000	107,278,000	106,317,000	17,730,000
Payments in Lieu of Taxes						
060	Housing Authority	375,598	350,000	402,000	400,000	50,000
062	Urban Renewal	65,036	40,000	30,000	66,000	26,000
063	Off-Street Parking Properties	859,855	420,000	856,000	500,000	80,000
064	Maryland Port and Stadium Authorities	961,697	968,000	969,000	969,000	1,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
065 Apartments	3,407,630	3,500,000	3,100,000	3,200,000	(300,000)
067 Economic Development	192,652	169,000	320,000	257,000	88,000
	5,862,468	5,447,000	5,677,000	5,392,000	(55,000)
Other Local Taxes					
075 Tax Sale Fees and Other	434,811	500,000	435,000	435,000	(65,000)
Income Tax					
081 Income Tax - State Collected	173,254,387	168,000,000	177,000,000	182,300,000	14,300,000
083 Unallocated Withholding - Regular	3,840,624	3,200,000	3,200,000	3,400,000	200,000
084 Income Tax - Fiduciary Returns	5,411,328	4,775,000	5,749,000	5,900,000	1,125,000
	182,506,339	175,975,000	185,949,000	191,600,000	15,625,000
Locally Imposed - State Collected					
085 Admissions	7,906,266	7,780,000	7,600,000	7,500,000	(280,000)
086 Recordation	17,990,206	16,900,000	33,757,000	31,088,000	14,188,000
	25,896,472	24,680,000	41,357,000	38,588,000	13,908,000
TOTAL: LOCAL TAXES	817,122,527	836,618,000	884,089,000	903,408,000	66,790,000
LICENSES AND PERMITS					
General Government					
120 City/State Business	1,857,380	1,600,000	1,860,000	1,800,000	200,000
122 Alcoholic Beverage	1,614,036	1,625,000	1,615,000	1,600,000	(25,000)
123 Marriage	25,530	28,000	28,000	29,000	1,000
	3,496,946	3,253,000	3,503,000	3,429,000	176,000
Public Safety and Regulation					
127 Cable TV Franchise Fee	4,359,732	4,252,000	4,500,000	4,596,000	344,000
128 Fire Prevention - Fire Code	975,189	700,000	1,050,000	800,000	100,000
129 Rental Property Registrations	1,024,024	750,000	1,100,000	1,100,000	350,000
130 Multiple Family Dwelling Permits	2,580,317	2,500,000	2,500,000	2,500,000	0
131 Miscellaneous Building Inspection Revenue	566,453	250,000	900,000	572,000	322,000
132 Building Construction Permits	4,284,656	3,699,000	4,400,000	3,847,000	148,000
133 Electrical Installation Permits	926,557	1,006,000	1,000,000	900,000	(106,000)
134 Mechanical Equipment Permits	922,695	827,000	1,020,000	944,000	117,000
135 Plumbing Permits	382,486	400,000	500,000	408,000	8,000
136 Elevator Permits	7,390	1,000	3,000	2,000	1,000
137 Filing Fees - Building Permits	678,569	525,000	800,000	738,000	213,000
138 Alarm System Registration Permits	614,238	840,000	700,000	750,000	(90,000)
139 Public Assembly Permits	4,514	6,000	5,000	6,000	0
140 Professional and Occupational Licenses	253,754	190,000	250,000	190,000	0
143 Amusement Device Licenses	735,114	916,000	916,000	916,000	0
145 Dog Licenses and Kennel Permits	96,881	120,000	110,000	120,000	0
146 Special Police Appointment Fees	10,544	12,000	12,000	8,000	(4,000)
149 Vacant Lot Registration Fees	31,021	18,000	27,000	140,000	122,000
150 Trades Licenses	126,040	161,000	130,000	130,000	(31,000)
	18,580,174	17,173,000	19,923,000	18,667,000	1,494,000
Health					
151 Food Dealer Permits	2,064,856	2,100,000	1,925,000	1,950,000	(150,000)
152 Swimming Pool Licenses	30,220	41,000	30,000	41,000	0
154 Solid Waste Collection Permits	141,586	225,000	130,000	150,000	(75,000)
	2,236,662	2,366,000	2,085,000	2,141,000	(225,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts		Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
Highways						
163	Minor Privilege Permits	1,521,667	1,925,000	1,800,000	1,800,000	(125,000)
164	Public Utility Pole Permits	430,700	473,000	431,000	431,000	(42,000)
166	Telephone Conduit Franchise	116,615	119,000	119,000	117,000	(2,000)
		2,068,982	2,517,000	2,350,000	2,348,000	(169,000)
TOTAL: LICENSES AND PERMITS		26,382,764	25,309,000	27,861,000	26,585,000	1,276,000
FINES AND FORFEITS						
177	Court-Ordered Restitution and Misc Fines	1,758	2,000	2,000	2,000	0
178	Civil Citations	12,785	50,000	30,000	30,000	(20,000)
179	Sheriff Revenue	223,990	360,000	360,000	360,000	0
180	Forfeitures Drug/Gambling Contraband	3,772,970	1,500,000	1,500,000	1,500,000	0
181	Minimum Wage Violations	23,474	40,000	15,000	20,000	(20,000)
185	Bad Check Charge	69,271	65,000	60,000	65,000	0
186	District Court Housing Fines	60,343	50,000	50,000	50,000	0
187	Liquor Board Fines	74,375	100,000	90,000	60,000	(40,000)
188	Library Fines	168,825	208,000	208,000	208,000	0
TOTAL: FINES AND FORFEITS		4,407,791	2,375,000	2,315,000	2,295,000	(80,000)
USE OF MONEY						
200	Earnings on Investments	1,365,278	2,150,000	2,150,000	3,130,000	980,000
202	Interest Differential Off-Street Parking	8,011	6,000	6,000	5,000	(1,000)
205	Interest on REAL Loans	(14,834)	13,000	8,000	8,000	(5,000)
206	Interest on Property Sale Proceeds	48,125	42,000	47,000	36,000	(6,000)
207	Interest on Gambling/Drug Confiscated Cash	32,500	70,000	62,000	70,000	0
208	Interest on Commercial Rehab Loans	1,040	14,000	22,000	14,000	0
212	Principal on REAL Home Rehab	37,889	48,000	50,000	35,000	(13,000)
213	Principal on Commercial Rehab	14,739	55,000	100,000	18,000	(37,000)
215	Interest - Baltimore Home Finance	3,781	12,000	10,000	9,000	(3,000)
216	Principal - Baltimore Home Finance	57,721	60,000	65,000	35,000	(25,000)
217	Principal - Private Activity Bond Loans	4,242	4,000	4,000	4,000	0
218	Interest - Private Activity Bond Loans	3,636	3,000	3,000	3,000	0
227	Principal - CDFC Loan	691,554	709,000	709,000	727,000	18,000
228	Interest - CDFC Loan	543,590	497,000	497,000	449,000	(48,000)
229	Interest - Energy Conservation	208,319	176,000	205,000	173,000	(3,000)
230	Principal - Energy Conservation	51,064	45,000	55,000	48,000	3,000
232	Principal - SELP Loans	831,962	885,000	750,000	620,000	(265,000)
233	Interest - SELP Loans	(23,985)	0	(30,000)	(20,000)	(20,000)
238	Interest - 4th Industrial Commercial Loan	36,572	32,000	24,000	14,000	(18,000)
239	Principal - 4th Industrial Commercial Loan	66,691	73,000	260,000	49,000	(24,000)
250	Principal - MILA/MICRF	259,369	230,000	225,000	225,000	(5,000)
251	Interest - MILA/MICRF	40,206	33,000	30,000	32,000	(1,000)
252	Principal - Off-Street Parking Loans	440,897	463,000	463,000	401,000	(62,000)
253	Interest - Off-Street Parking Loans	311,684	274,000	274,000	223,000	(51,000)
255	Principal - Economic Development Loan Program	2,141,387	430,000	384,000	477,000	47,000
256	Interest - Economic Development Loan Program	242,634	204,000	180,000	189,000	(15,000)
257	Principal - PAYGO Eco. Dev. Loans	63,825	60,000	55,000	61,000	1,000
258	Interest - PAYGO Eco. Dev. Loans	8,243	6,000	6,000	5,000	(1,000)
259	Interest - Community Development Fund Loans	152	0	65,000	100,000	100,000

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

		Fiscal 2004	Fiscal 2005	Fiscal 2005	Fiscal 2006	Budget
		Actual	Amended Budget	Projection	Estimate	Change
Revenue Accounts						
260	Principal - Community Development Fund Loans	325	0	25,000	40,000	40,000
265	CPA Reimbursement - Zoo Animal Hospital	390,500	389,000	389,000	389,000	0
TOTAL: USE OF MONEY		7,867,117	6,983,000	7,093,000	7,569,000	586,000
USE OF PROPERTY						
201	Rental of City Property	730,507	700,000	775,000	1,060,000	360,000
210	Rental from Inner Harbor Shoreline	442,832	450,000	300,000	360,000	(90,000)
211	Rental from C. L Benton, Jr. Office Bldg	1,893,344	1,693,000	1,546,000	1,545,000	(148,000)
214	SW Resource Recovery Facility - Lease	599,403	647,000	647,000	699,000	52,000
225	Rental from Recreation and Parks	9,878	15,000	5,000	5,000	(10,000)
226	Rental from Harborplace Pavilions	91,531	95,000	94,000	95,000	0
240	Harbor Shoreline - Docking Fees	62,783	60,000	57,000	60,000	0
241	Rental from Community Centers	348,138	385,000	260,000	250,000	(135,000)
243	Rentals from Wharfage - Piers and Docks	66,112	50,000	68,000	70,000	20,000
246	1st Mariner Arena Naming Rights	0	75,000	150,000	75,000	0
247	Convention Center	9,317,112	10,170,000	9,000,000	9,500,000	(670,000)
249	Conduit Rental (transferred from Conduit Enterprise Fund)	(1)	0	0	0	0
267	Rental - Federal Day Care Center	122,633	75,000	75,000	86,000	11,000
TOTAL: USE OF PROPERTY		13,684,272	14,415,000	12,977,000	13,805,000	(610,000)
FEDERAL GRANTS						
280	Civil Defense	111,108	75,000	100,000	75,000	0
STATE AID						
401	Targeted Aid (Income Tax Disparity)	75,060,704	69,559,000	69,559,000	69,695,000	136,000
404	Security Interest Filing Fees	3,072,900	3,000,000	3,050,000	3,050,000	50,000
406	Police Protection Aid	6,009	58,000	58,000	89,000	31,000
415	Local Health Operations	11,283,020	11,719,000	11,719,000	11,771,000	52,000
444	Public Utility DeRegulation Grant	340,066	453,000	453,000	453,000	0
475	Library Services	5,463,630	5,426,000	5,426,000	5,427,000	1,000
482	War Memorial	143,150	153,000	160,000	167,000	14,000
TOTAL: STATE AID		95,369,479	90,368,000	90,425,000	90,652,000	284,000
PRIVATE GRANTS						
590	Interest - Enoch Pratt Endowment	63,589	75,000	75,000	75,000	0
591	Annual Non Profit Contribution	6,000,002	4,000,000	4,000,000	0	(4,000,000)
TOTAL: PRIVATE GRANTS		6,063,591	4,075,000	4,075,000	75,000	(4,000,000)
CHARGES - CURRENT SERVICES						
General Government						
617	Emergency Repairs - Contractors' Fees	2,248	2,000	2,000	2,000	0
618	Transcriber Service Charges	6,085	7,000	4,000	7,000	0
620	RBDL Administration Fee	6,782	8,000	8,000	7,000	(1,000)
621	Bill Drafting Service	14,180	21,000	21,000	21,000	0
623	Zoning Appeal Fees	95,203	90,000	85,000	90,000	0
624	Rehab Loan Application Fees	12,325	5,000	13,000	15,000	10,000
628	Civil Marriage Ceremonies	18,920	18,000	19,000	18,000	0
630	Administrative Fees - Benefits	7,053	8,000	5,000	8,000	0
632	Lien Reports	1,951,805	1,500,000	2,200,000	1,870,000	370,000
633	Election Filing Fees	8,505	10,000	9,000	10,000	0
634	Surveys Sales of Maps and Records	81,434	60,000	110,000	60,000	0
635	Telephone Commissions	44,353	70,000	5,000	10,000	(60,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts		Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
636	3rd Party Disability Recoveries	163,927	375,000	120,000	120,000	(255,000)
637	Open Enrollment Expense Reimbursement	264,000	264,000	264,000	319,000	55,000
638	Semi-Annual Tax Payment Fee	354,473	400,000	240,000	250,000	(150,000)
639	Tax Roll Service Charge	32,824	30,000	20,000	25,000	(5,000)
640	Audit Fees - Comptrollers Office	667,854	575,000	575,000	575,000	0
643	Reimbursable Billing Costs	3,584	4,000	4,000	2,000	(2,000)
648	Sub-division Plat Charges	13,367	21,000	23,000	15,000	(6,000)
649	Vending Machine Commissions	124,687	120,000	62,000	75,000	(45,000)
651	Reimbursement for Use of City Vehicles	18,775	18,000	20,000	19,000	1,000
654	Charges for Central City Services	9,428,230	8,972,000	9,475,000	10,137,000	1,165,000
		13,320,614	12,578,000	13,284,000	13,655,000	1,077,000
Public Safety and Regulation						
656	Animal Shelter Sales and Charges	50,915	65,000	60,000	65,000	0
657	Liquor Board Advertising Fees	73,614	70,000	78,000	70,000	0
658	HABC/HCD 800 MHz Svc Charge	108,414	45,000	45,000	46,000	1,000
659	Sale of Accident and Incident Reports	301,591	300,000	270,000	250,000	(50,000)
660	Stadium Security Service Charges	1,309,208	1,250,000	1,150,000	1,250,000	0
661	Port Fire Protection (MPA)	1,399,940	1,400,000	1,400,000	1,231,000	(169,000)
662	Sheriff-District Court Service	2,786,289	2,600,000	2,700,000	3,300,000	700,000
663	False Alarm Fees	279,300	1,000,000	1,250,000	1,200,000	200,000
664	Fire Dept- Sales of Reports	17,459	17,000	18,000	17,000	0
		6,326,730	6,747,000	6,971,000	7,429,000	682,000
Health						
680	Miscellaneous Environmental Fees	14,240	15,000	14,000	15,000	0
681	Air Quality Fees (1989 Ordinance #323)	50,000	50,000	50,000	50,000	0
		64,240	65,000	64,000	65,000	0
Social Services						
706	Sheriff - DHR Service Agreement	455,378	375,000	180,000	375,000	0
707	AFDC Incentive Payments - State's Attorney	32,366	0	0	0	0
		487,744	375,000	180,000	375,000	0
Recreation and Culture						
754	Waxier Center Memberships	8,484	25,000	9,000	8,000	(17,000)
756	William J. Myers Soccer Pavilion	150,444	160,000	150,000	160,000	0
757	Dominic "Mimi" DiPietro Ice Rink	107,210	100,000	110,000	110,000	10,000
758	Middle Branch Water Resource Center	50,241	45,000	50,000	50,000	5,000
759	Mt. Pleasant Ice Arena	16,000	18,000	16,000	16,000	(2,000)
760	Clarence H. "Du" Bums Arena	250,264	250,000	280,000	267,000	17,000
773	Video Rental & Other Charges	62,313	95,000	80,000	62,000	(33,000)
777	Swimming Pool Passes	99,274	110,000	94,000	108,000	(2,000)
		744,230	803,000	789,000	781,000	(22,000)
Highways						
785	Impounding Cars - Storage	6,827,850	6,300,000	6,800,000	6,700,000	400,000
786	Disposition of Eviction Chattel	1,053	1,000	1,000	1,000	0
		6,828,903	6,301,000	6,801,000	6,701,000	400,000
Sanitation and Waste Removal						
795	Landfill Disposal Tipping Fees	4,599,869	4,000,000	4,300,000	6,530,000	2,530,000
797	Solid Waste Surcharge	2,388,069	2,924,000	2,450,000	2,500,000	(424,000)

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2005				
	Fiscal 2004 Actual	Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
799 Southwest Resource Recovery Facility	897,973	871,000	856,000	828,000	(43,000)
	7,885,911	7,795,000	7,606,000	9,858,000	2,063,000
TOTAL: CHARGES - CURRENT SERVICES	35,658,372	34,664,000	35,695,000	38,864,000	4,200,000
OTHER REVENUE					
General Government					
868 CHAP - Miscellaneous Revenue	12,097	7,000	14,000	12,000	5,000
869 Prior Year <i>Reserve</i>	6,790,000	0	0	12,456,000	12,456,000
870 Cash Discounts on Purchases	6,213	1,000	10,000	3,000	2,000
871 Sale of Scrap	217,331	57,000	210,000	225,000	168,000
872 Miscellaneous Revenue	542,386	747,000	250,000	417,000	(330,000)
873 Penalties & Interest Excl Real & Personal	402,798	250,000	500,000	400,000	150,000
874 Expenditure Refunds	6,263	2,000	2,000	2,000	0
875 Asbestos Litigation Settlement Proceeds	460,845	0	569,000	0	0
876 State Income Tax Reserve Payment	4,944,446	0	0	0	0
877 Sale of Scrap/Recycled Metal	0	0	125,000	150,000	150,000
883 Sale of Brokerage	5,385,000	0	0	0	0
	18,767,379	1,064,000	1,680,000	13,665,000	12,601,000
Public Safety and Regulation					
885 Police - Miscellaneous	36,220	50,000	26,000	26,000	(24,000)
887 Fire - Miscellaneous	1,125	1,000	1,000	1,000	0
	37,345	51,000	27,000	27,000	(24,000)
TOTAL: OTHER REVENUE	18,804,724	1,115,000	1,707,000	13,692,000	12,577,000
REVENUE TRANSFERS					
951 From (To) Loan and Guarantee Enterprise Fund	(3,075,905)	(3,257,000)	(3,310,000)	(3,414,000)	(157,000)
952 From Parking Management Fund	26,792,938	20,142,000	25,773,000	22,106,000	1,964,000
953 From (To) Unemployment Fund	0	0	0	(4,800,000)	(4,800,000)
954 From (To) Fleet Operations Fund	0	0	0	(2,456,000)	(2,456,000)
955 From (To) Workers Comp Fund	0	0	0	(5,200,000)	(5,200,000)
TOTAL: REVENUE TRANSFERS	23,717,033	16,885,000	22,463,000	6,236,000	(10,649,000)
SURPLUS					
999 Prior Year Fund Balance	16,655,956	0	0	3,000,000	3,000,000
TOTAL GENERAL FUND	1,065,844,734	1,032,882,000	1,088,800,000	1,106,256,000	73,374,000

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

Revenue Accounts		Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
MOTOR VEHICLE						
Taxes - State Shared						
101	State Highway User Revenues	170,004,600	188,126,000	191,788,000	221,569,000	33,443,000
Licenses and Permits						
169	Permits and Inspection - Private Paving	25,655	15,000	25,000	25,000	10,000
170	Developer Agreement Fees	1,323,766	650,000	760,000	650,000	0
		1,349,421	665,000	785,000	675,000	10,000
Fines and Forfeits						
180	Red Light Fines	11,072,001	8,000,000	5,300,000	7,000,000	(1,000,000)
Use of Money and Property						
201	Expressway Air Space Leases	9,568	8,000	12,000	10,000	2,000
205	Earnings on Investments	422,772	1,400,000	500,000	992,000	(408,000)
220	MTA Bus Shelter Agreement	46,674	100,000	100,000	125,000	25,000
		479,014	1,508,000	612,000	1,127,000	(381,000)
Charges - Current Services						
652	Impounding Cars	3,448,422	3,450,000	3,250,000	3,500,000	50,000
781	Stormwater and Sediment Control Fees	142,930	221,000	250,000	221,000	0
785	General Revenue Highways	1,662,334	1,980,200	2,600,000	2,132,000	151,800
788	Traffic Engineering	27,895	36,000	25,000	28,000	(8,000)
		5,281,581	5,687,200	6,125,000	5,881,000	193,800
Other Revenue						
111	Overhead Reimbursement	(915,024)	(1,000,000)	(915,000)	(900,000)	100,000
869	Prior Year Reserve	0	0	0	1,437,000	1,437,000
		(915,024)	(1,000,000)	(915,000)	537,000	1,537,000
Construction Reserve						
899	From (To) Fund Balance	4,045,000	0	0	0	0
Revenue Transfers						
954	From (To) Fleet Operations Fund	0	0	0	(1,437,000)	(1,437,000)
	TOTAL MOTOR VEHICLE FUND	191,316,593	202,986,200	203,695,000	235,352,000	32,365,800

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

Revenue Accounts	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
PARKING MANAGEMENT					
Licenses and Permits					
141 Residential Parking Permits	422,633	300,000	400,000	422,000	122,000
Use of Money and Property					
201 Rental of Property	4,940	0	4,000	0	0
Charges - Current Services					
759 Temporary Parking Lots	1,313,341	1,800,000	1,050,000	310,000	(1,490,000)
760 Parking Garages	3,102,401	2,400,000	3,400,000	2,789,000	389,000
872 Miscellaneous Revenue	7,275	10,000	0	10,000	0
	4,423,017	4,210,000	4,450,000	3,109,000	(1,101,000)
TOTAL: PARKING MANAGEMENT	4,850,590	4,510,000	4,854,000	3,531,000	(979,000)
REVENUE TRANSFERS					
950 From Parking Enterprise Fund	31,476,712	25,816,000	31,089,000	31,499,000	5,683,000
952 To General Fund	(26,792,938)	(20,142,000)	(25,773,000)	(23,726,000)	(3,584,000)
TOTAL: REVENUE TRANSFERS	4,683,774	5,674,000	5,316,000	7,773,000	2,099,000
TOTAL PARKING MANAGEMENT FUND	9,534,364	10,184,000	10,170,000	11,304,000	1,120,000

CONVENTION CENTER BOND FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
CONVENTION CENTER BOND FUND					
Sales and Service Taxes					
052 Hotel Tax	16,793,496	17,584,000	17,500,000	18,200,000	616,000
TOTAL: CONVENTION CENTER BOND FUND	16,793,496	17,584,000	17,500,000	18,200,000	616,000
REVENUE TRANSFERS					
953 Transfer to General Fund	(12,246,622)	(12,953,000)	(12,800,000)	(13,500,000)	(547,000)
TOTAL (NET) CONVENTION CENTER BOND FUND	4,546,874	4,631,000	4,700,000	4,700,000	69,000

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

Revenue Accounts	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
WASTE WATER UTILITY FUND					
Fines and Forfeits					
838 Non-Compliance Fines	2,785	6,000	5,000	3,000	(3,000)
Use of Money and Property					
835 Interest Income	31,690	335,000	150,000	192,000	(143,000)
Charges - Current Services					
825 Sewerage Charges - City	71,513,662	73,662,000	73,600,000	80,927,000	7,265,000
826 Sewerage Charges - Counties	42,208,275	47,924,000	45,000,000	49,041,000	1,117,000
827 Treated Effluent - Bethlehem Steel	27,000	25,000	25,000	27,000	2,000
831 Sewerage Charges - City Agencies	8,720,331	8,611,000	11,500,000	12,535,000	3,924,000
832 Industrial Waste Surcharge - City	6,544,033	7,000,000	6,600,000	6,500,000	(500,000)
833 Industrial Waste Surcharge - Counties	2,771,513	2,815,000	2,331,000	1,930,000	(885,000)
837 Pretreatment Permits	313,244	270,000	200,000	270,000	0
	132,098,058	140,307,000	139,256,000	151,230,000	10,923,000
Other Revenue					
830 Sanitation and Waste Removal - General	603,748	550,000	650,000	600,000	50,000
836 Reimbursable Billing Costs	526	0	0	1,000	1,000
	604,274	550,000	650,000	601,000	51,000
Fund Balance					
834 From (To) Fund Balance	906,000	(259,000)	(259,000)	(3,126,000)	(2,867,000)
TOTAL WASTE WATER UTILITY FUND	133,642,807	140,939,000	139,802,000	148,900,000	7,961,000

WATER UTILITY FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

		Fiscal 2004	Fiscal 2005	Fiscal 2005	Fiscal 2006	Budget
<u>Revenue Accounts</u>		<u>Actual</u>	<u>Amended</u>	<u>Projection</u>	<u>Estimate</u>	<u>Change</u>
WATER UTILITY						
Use of Money and Property						
851	Water - Rental Real Property	59,237	50,000	75,000	59,000	9,000
856	<i>Interest Income</i>	148,404	350,000	240,000	345,000	(5,000)
		207,641	400,000	315,000	404,000	4,000
Charges - Current Services						
839	Metered Water - Carroll County	235,377	256,000	256,000	279,000	23,000
840	Metered Water-City	45,050,908	46,336,000	46,300,000	50,793,000	4,457,000
841	Metered Water - Baltimore County	34,659,627	35,346,000	36,500,000	39,249,000	3,903,000
842	Metered Water-Anne Arundel County	2,939,214	2,943,000	2,950,000	3,216,000	273,000
843	Metered Water - Howard County	6,947,981	7,412,000	7,500,000	8,175,000	763,000
844	Metered Water - Harford County	105,191	125,000	100,000	85,000	(40,000)
846	Special Water Supply Service	247,170	200,000	270,000	270,000	70,000
848	Private Fire Protection Service	332,983	335,000	350,000	370,000	35,000
849	Fire Hydrant Permits	30,718	40,000	31,000	33,000	(7,000)
854	Water Charges to City Agencies	4,342,349	4,469,000	4,600,000	5,063,000	594,000
858	Penalties	6,633,779	4,800,000	5,100,000	4,800,000	0
		101,525,297	102,262,000	103,957,000	112,333,000	10,071,000
Other Revenue						
852	Sundry Water	402,783	400,000	300,000	300,000	(100,000)
857	Reimbursable Billing Costs	12,756	13,000	12,000	13,000	0
859	Scrap Meters	22,877	38,000	38,000	23,000	(15,000)
870	Cash Discounts on Purchases	0	0	1,000	0	0
		438,416	451,000	351,000	336,000	(115,000)
Fund Balance						
855	From (To) Fund Balance	(1,763,000)	(1,677,000)	180,000	(2,192,000)	(515,000)
TOTAL WATER UTILITY FUND		100,408,354	101,436,000	104,803,000	110,881,000	9,445,000

PARKING ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
PARKING ENTERPRISE					
Taxes - Local					
044 Parking Garages and Lots Tax	15,470,811	14,900,000	15,500,000	15,600,000	700,000
Licenses and Permits					
165 Open Air Garage Permits	888,845	800,000	823,000	830,000	30,000
Fines and Forfeits					
181 Parking Fines	12,098,895	8,000,000	9,800,000	9,800,000	1,800,000
182 Penalties on Parking Fines	4,321,146	5,500,000	5,400,000	5,400,000	(100,000)
	16,420,041	13,500,000	15,200,000	15,200,000	1,700,000
Use of Money and Property					
579 Garage Income	18,366,958	17,000,000	19,000,000	20,170,000	3,170,000
Charges - Current Services					
664 Parking Meters	4,530,057	4,300,000	5,300,000	5,400,000	1,100,000
TOTAL: PARKING ENTERPRISE	55,676,712	50,500,000	55,823,000	57,200,000	6,700,000
REVENUE TRANSFERS					
952 To Parking Management Fund	(31,476,712)	(25,816,000)	(31,089,000)	(29,879,000)	(4,063,000)
TOTAL PARKING ENTERPRISE FUND	24,200,000	24,684,000	24,734,000	27,321,000	2,637,000

LOAN AND GUARANTEE ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

		Fiscal 2004	Fiscal 2005			
Revenue Accounts		Actual	Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
LOAN AND GUARANTEE ENTERPRISE						
Use of Money and Property						
200	Earnings on Investments	82,285	200,000	139,000	192,000	(8,000)
201	Rental of Property	250,000	125,000	125,000	125,000	0
202	Interest on Loans	30,849	24,000	24,000	20,000	(4,000)
		363,134	349,000	288,000	337,000	(12,000)
Charges - Current Services						
631	Loan <i>Issuance and Guarantee</i> Fee	273	2,000	0	0	(2,000)
Other Revenue						
872	Miscellaneous Revenue	68,814	10,000	20,000	10,000	0
TOTAL: LOAN AND GUARANTEE ENTERPRISE		432,221	361,000	308,000	347,000	(14,000)
REVENUE TRANSFERS						
951	From (To) General Fund	3,075,905	3,257,000	3,310,000	3,414,000	157,000
TOTAL LOAN AND GUARANTEE ENTERPRISE FUND		3,508,126	3,618,000	3,618,000	3,761,000	143,000

CONDUIT ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2005 Projection	Fiscal 2006 Estimate	Budget Change
USE OF PROPERTY					
249 Conduit Rental	4,227,923	4,240,000	5,740,000	6,530,000	2,290,000
CHARGES - CURRENT SERVICES					
654 Charges tor Central City Services	(114,647)	(172,500)	(189,000)	(431,000)	(258,500)
FUND BALANCE					
899 From (To) Fund Balance	(2,296,000)	(1,192,500)	(2,397,000)	1,100,000	2,292,500
 TOTAL CONDUIT ENTERPRISE FUND	 1,817,276	 2,875,000	 3,154,000	 7,199,000	 4,324,000

FEDERAL GRANTS
REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Adjudication				
110	Circuit Court	1,181,261	1,282,672	101,411
115	Prosecution of Criminals	2,263,573	1,679,786	(583,787)
118	Sheriff Services	86,300	66,900	(19,400)
224	Office of Criminal Justice	50,000	50,000	0
		3,581,134	3,079,358	(501,776)
Culture				
187	City Planning	240,384	308,226	67,842
Economic Development				
224	Office of Criminal Justice	209,128	0	(209,128)
230	Administration	375,000	375,000	0
582	Finance and Development	4,480,957	4,279,352	(201,605)
583	Neighborhood Services	2,478,425	2,827,331	348,906
585	Baltimore Development Corporation	928,236	400,000	(528,236)
593	Community Support Projects	4,583,900	3,688,100	(895,800)
630	Administration (Title I)	92,434	0	(92,434)
631	Job Training Partnership (Titles II/III)	13,555,542	11,909,258	(1,646,284)
633	Youth Initiatives	7,983,175	2,000,000	(5,983,175)
639	Special Services	3,300,000	3,542,685	242,685
		37,986,797	29,021,726	(8,965,071)
Education				
593	Community Support Projects	357,800	287,100	(70,700)
605	Head Start	5,544,951	5,598,333	53,382
		5,902,751	5,885,433	(17,318)
General Government				
110	Circuit Court	0	6,455	6,455
115	Prosecution of Criminals	0	220	220
156	Development of Intergroup Relations	55,902	57,556	1,654
177	Administrative Direction and Control	996,657	995,464	(1,193)
180	Voter Registration and Conduct of Elections	0	250,000	250,000
187	City Planning	692,000	874,370	182,370
212	Fire Suppression	1,000,000	1,000,000	0
260	Construction and Building Inspection	820,299	582,236	(238,063)
304	Health Promotion and Disease Prevention	69,892	0	(69,892)
325	Senior Services	5,130,337	4,498,000	(632,337)
593	Community Support Projects	0	114,000	114,000
630	Administration (Title I)	0	17,136	17,136
		8,765,087	8,395,437	(369,650)
Health				
302	Environmental Health	1,330,920	1,245,674	(85,246)
304	Health Promotion and Disease Prevention	33,960,827	30,536,993	(3,423,834)
305	Health Services Initiatives	2,249,658	2,981,318	731,660

FEDERAL GRANTS
REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Health - Continued)			
306 General Nursing Services	30,000	125,054	95,054
307 Mental Health Services	4,671,785	1,484,026	(3,187,759)
308 Maternal and Child Health	16,099,328	15,052,017	(1,047,311)
309 Child and Adult Care - Food	6,169,212	6,382,405	213,193
310 School Health Services	545,818	1,071,669	525,851
311 Health Services for the Aging	29,507,118	29,736,775	229,657
593 Community Support Projects	593,600	781,098	187,498
605 Head Start	177,157	185,986	8,829
	95,335,423	89,583,015	(5,752,408)
Public Safety			
201 Field Operations Bureau	9,263,934	10,303,209	1,039,275
202 Investigations	79,660	79,660	0
212 Fire Suppression	554,000	5,082,000	4,528,000
213 Fire Marshal	0	20,000	20,000
224 Office of Criminal Justice	4,364,385	9,857,786	5,493,401
319 Ambulance Service	200,000	410,000	210,000
583 Neighborhood Services	4,193,719	5,165,861	972,142
	18,655,698	30,918,516	12,262,818
Recreation			
478 General Park Services	155,000	0	(155,000)
593 Community Support Projects	255,000	242,250	(12,750)
	410,000	242,250	(167,750)
Sanitation			
593 Community Support Projects	24,600	28,600	4,000
Social Services			
119 Neighborhood Service Centers	1,689,716	1,557,918	(131,798)
301 Baltimore Homeless Services	0	24,188,382	24,188,382
325 Senior Services	211,954	147,937	(64,017)
350 Children, Youth and Families	412,900	712,900	300,000
357 Services for Homeless Persons	21,389,856	0	(21,389,856)
593 Community Support Projects	298,800	306,550	7,750
604 Child Care Centers	1,554,407	1,460,413	(93,994)
605 Head Start	22,799,885	22,917,258	117,373
	48,357,518	51,291,358	2,933,840
TOTAL FEDERAL GRANTS	219,259,392	218,753,919	(505,473)

FEDERAL GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT

	Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
M-R: Commission on Aging and Retirement Education			
325 Senior Services	42,744	0	(42,744)
Housing and Community Development			
119 Neighborhood Service Centers	1,689,716	1,557,918	(131,798)
177 Administrative Direction and Control	901,657	900,464	(1,193)
260 Construction and Building Inspection	820,299	582,236	(238,063)
582 Finance and Development	3,731,077	3,529,414	(201,663)
583 Neighborhood Services	6,672,144	7,993,067	1,320,923
585 Baltimore Development Corporation	928,236	400,000	(528,236)
593 Community Support Projects	6,113,700	5,447,698	(666,002)
604 Child Care Centers	1,554,407	1,460,413	(93,994)
	22,411,236	21,871,210	(540,026)
Planning			
187 City Planning	840,384	990,744	150,360
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS	23,294,364	22,861,954	(432,410)

STATE GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Adjudication			
110 Circuit Court	3,466,975	3,841,980	375,005
115 Prosecution of Criminals	3,934,623	3,739,177	(195,446)
	7,401,598	7,581,157	179,559
Culture			
187 City Planning	0	60,000	60,000
Economic Development			
531 Convention Center Operations	3,418,635	3,600,000	181,365
597 Weatherization	200,000	280,000	80,000
639 Special Services	62,316	97,316	35,000
	3,680,951	3,977,316	296,365
Education			
450 Administrative and Technical Services	427,656	1,246,349	818,693
452 Neighborhood Services	0	86,649	86,649
453 State Library Resource Center	9,799,533	8,627,521	(1,172,012)
606 Arts and Education	78,610	78,610	0
639 Special Services	756,000	352,427	(403,573)
	11,061,799	10,391,556	(670,243)
General Government			
119 Neighborhood Service Centers	0	7,869	7,869
177 Administrative Direction and Control	0	2,253	2,253
184 Energy Assistance and Emergency Food	0	210	210
187 City Planning	40,000	140,000	100,000
195 Towing	25,000	25,000	0
325 Senior Services	2,030,492	2,034,861	4,369
450 Administrative and Technical Services	156,404	365,247	208,843
471 Administrative Direction and Control	28,095	0	(28,095)
583 Neighborhood Services	48,000	55,017	7,017
	2,327,991	2,630,457	302,466
Health			
302 Environmental Health	867,334	265,046	(602,288)
304 Health Promotion and Disease Prevention	578,993	566,242	(12,751)
305 Health Services Initiatives	2,597,308	2,461,411	(135,897)
306 General Nursing Services	8,312,299	8,595,343	283,044
307 Mental Health Services	1,835,500	1,793,378	(42,122)
308 Maternal and Child Health	499,026	383,565	(115,461)
310 School Health Services	534,875	534,905	30
311 Health Services for the Aging	896,353	906,581	10,228
	16,121,688	15,506,471	(615,217)

STATE GRANTS

REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

	Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Public Safety			
115 Prosecution of Criminals	0	40,739	40,739
201 Field Operations Bureau	6,920,284	6,619,792	(300,492)
203 Traffic	0	18,000	18,000
212 Fire Suppression	100,000	100,000	0
213 Fire Marshal	60,000	70,000	10,000
214 Support Services	978,160	976,335	(1,825)
215 Fire Alarm and Communications	5,000	5,000	0
319 Ambulance Service	79,300	88,500	9,200
	8,142,744	7,918,366	(224,378)
Recreation			
478 General Park Services	41,775	43,775	2,000
480 Regular Recreational Services	120,000	129,000	9,000
482 Supplementary Recreational Services	1,412,320	0	(1,412,320)
606 Arts and Education	0	1,412,320	1,412,320
	1,574,095	1,585,095	11,000
Social Services			
119 Neighborhood Service Centers	2,715,834	2,818,794	102,960
184 Energy Assistance and Emergency Food	1,934,500	1,934,290	(210)
301 Baltimore Homeless Services	0	3,212,471	3,212,471
325 Senior Services	1,637,077	1,660,363	23,286
350 Children, Youth and Families	1,687,028	303,187	(1,383,841)
357 Services for Homeless Persons	3,224,780	0	(3,224,780)
592 Special Housing Grants	110,000	0	(110,000)
597 Weatherization	600,000	885,780	285,780
605 Head Start	2,104,544	1,840,733	(263,811)
	14,013,763	12,655,618	(1,358,145)
Transportation			
230 Administration	131,203	134,389	3,186
233 Signs and Markings	6,000	6,000	0
	137,203	140,389	3,186
TOTAL STATE GRANTS	64,461,832	62,446,425	(2,015,407)

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

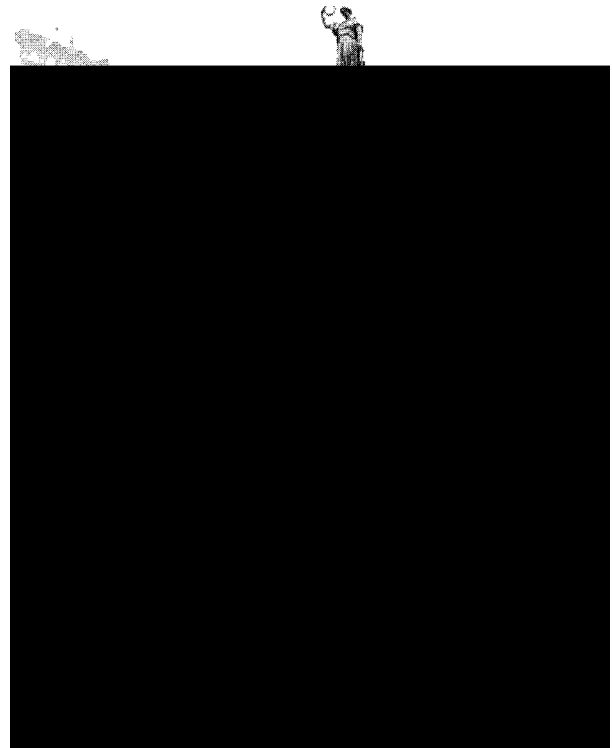
	Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Adjudication			
115 Prosecution of Criminals	50,000	50,000	0
Debt Service			
129 Conditional Purchase Agreement Payments	236	236	0
Economic Development			
572 Cable and Communications Coordination	2,000	2,000	0
582 Finance and Development	217,800	230,000	12,200
583 Neighborhood Services	50,000	50,000	0
585 Baltimore Development Corporation	410,000	410,000	0
639 Special Services	95,109	98,677	3,568
	774,909	790,677	15,768
Education			
450 Administrative and Technical Services	737,870	496,127	(241,743)
General Government			
132 Real Estate Acquisition and Management	172,096	173,402	1,306
152 Employees' Retirement System	3,976,832	4,553,687	576,855
154 Fire and Police Retirement System	3,457,303	3,503,005	45,702
177 Administrative Direction and Control	1,433,511	1,470,072	36,561
204 Services Bureau	0	16,226	16,226
260 Construction and Building Inspection	1,623,000	1,150,000	(473,000)
301 Baltimore Homeless Services	0	5,841	5,841
319 Ambulance Service	0	23,293	23,293
325 Senior Services	539,891	760,260	220,369
471 Administrative Direction and Control	9,000	9,000	0
572 Cable and Communications Coordination	820,854	1,630,505	809,651
	12,032,487	13,295,291	1,262,804
Health			
240 Animal Control	8,500	14,000	5,500
302 Environmental Health	50,000	70,000	20,000
303 Special Purpose Grants	2,000,000	2,000,000	0
304 Health Promotion and Disease Prevention	123,000	0	(123,000)
305 Health Services Initiatives	378,550	279,813	(98,737)
308 Maternal and Child Health	375,679	1,070,170	694,491
310 School Health Services	5,314,377	5,820,694	506,317
311 Health Services for the Aging	300,000	365,803	65,803
	8,550,106	9,620,480	1,070,374
Legislative			
106 Legislative Reference Services	11,400	11,400	0

SPECIAL GRANTS
REVENUE ESTIMATES: GRANT DETAIL FOR OPERATING

		Fiscal 2005 Amended Budget	Fiscal 2006 Estimate	Budget Change
Public Safety				
129	Conditional Purchase Agreement Payments	215	215	0
202	Investigations	960,000	1,035,000	75,000
204	Services Bureau	4,490,671	4,713,014	222,343
213	Fire Marshal	10,000	10,000	0
224	Office of Criminal Justice	275,000	275,000	0
319	Ambulance Service	11,000,000	10,966,707	(33,293)
583	Neighborhood Services	1,649,200	943,678	(705,522)
		18,385,086	17,943,614	(441,472)
Recreation				
479	Special Facilities	135,400	146,400	11,000
480	Regular Recreational Services	437,630	433,447	(4,183)
482	Supplementary Recreational Services	430,818	307,262	(123,556)
		1,003,848	887,109	(116,739)
Sanitation				
515	Solid Waste Collection	500,000	500,000	0
Social Services				
301	Baltimore Homeless Services	0	322	322
325	Senior Services	4,750	4,038	(712)
350	Children, Youth and Families	100,000	0	(100,000)
353	Office of Community Projects	140,000	140,000	0
		244,750	144,360	(100,390)
TOTAL SPECIAL GRANTS				
		42,290,692	43,739,294	1,448,602

Fiscal 2006
Summary of the Adopted Budget

Debt Service



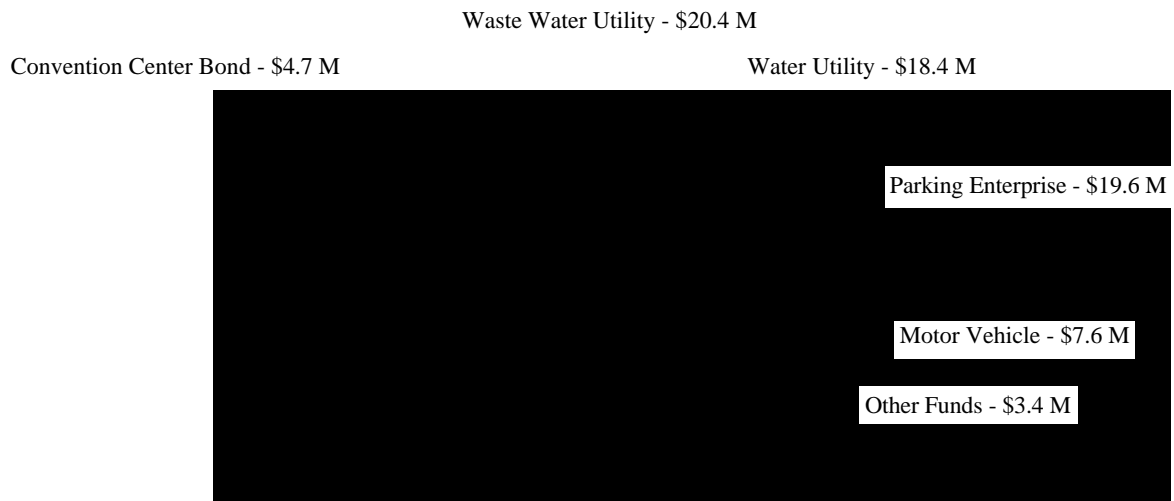
FISCAL 2006

SUMMARY OF THE ADOPTED BUDGET

Debt Service Overview

SUMMARY

Fiscal 2006 Debt Service by Budget Fund Total: \$166,031,819



Notes: Transfer credits not reflected. Other Funds include Loan and Guarantee, Internal Service and Special Funds.

Total Debt Service

2004	2005	2006
Actual	Budget	Budget
\$132.2M	\$150.8M	\$166.0M

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 2006 appropriations for all funds (before transfer credits) of \$166.0 million are \$15.2 million above the Fiscal 2005 appropriations. The major changes result from an increase in General Fund appropriations (\$10.7 million), Waste Water Utility Fund (\$1.9 million), Parking Enterprise Fund (\$1.8 million) Motor Vehicle Fund (\$2.8 million). Debt Service for the Internal Service Funds decreased \$1.2 million and Water Utility requirements decreased by \$874,000.

SELECTED GENERAL OBLIGATION DEBT STATISTICS

	Total Debt Service		Gross	Net General Bonded Debt		
	Amount (000s)	Ratio to General Expenditures	Bonded Debt (000s)	Amount (000s)	Ratio to Assessed Value	Per Capita
Fiscal 1995	\$75,271	4.4%	\$390,814	\$306,852	3.7%	\$438
Fiscal 1996	\$53,500	3.1%	\$416,293	\$337,541	4.1%	\$494
Fiscal 1997	\$40,615	2.3%	\$441,435	\$362,959	4.4%	\$542
Fiscal 1998	\$50,836	4.9%	\$457,039	\$387,563	4.8%	\$595
Fiscal 1999	\$55,414	5.3%	\$474,068	\$412,212	5.0%	\$653
Fiscal 2000	\$65,525	6.0%	\$488,306	\$430,899	5.0%	\$687
Fiscal 2001	\$59,797	5.1%	\$494,515	\$439,359	5.0%	\$687
Fiscal 2002	\$56,292	4.6%	\$509,259	\$453,232	2.4% (1)	\$714
Fiscal 2003	\$60,084	3.9%	\$567,602	\$514,195	2.7% (1)	\$805
Fiscal 2004	\$60,837	3.9%	\$582,382	\$530,166	2.7% (1)	\$825

(1) The lower ratio of Net General Bonded Debt to Assessed Value reflects the change in real property assessment from 40.0% to 100.0% of market value.

Source: City of Baltimore Comprehensive Annual Financial Report, Year Ended June 30, 2004.

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 policy prohibits City agencies from negotiating financing, consolidates all 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, reduction in debt requirement through prepayment of State Highway construction loans 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. General obligation debt as a percent of general expenditures for the governmental fund types is anticipated to increase from about 4.0% in Fiscal 2005 to about 4.3% in Fiscal 2006, as appropriation requirements increase from \$66.4 million to \$74.9 million. This increase results from an increase in estimated outstanding debt summarized in the table Schedule of Long Term Debt Service. Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted, the City's debt is within acceptable limits. The City's current credit rating is A1 with Moody's, A+ with Standard & Poor's and A+ with Fitch. 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 \$2.46 billion Fiscal 2006 capital budget and five-year program. Selected debt management factors are listed below.

- The City's net General Obligation debt is below 10.0% of assessed valuation often cited as a danger point (2.7%, 2004). Net General Obligation debt is well below the \$1,200 per capita figure suggested as a danger point by credit analysts (\$825, 2004).
- Net General Obligation debt service as a percent of total general expenditures is well below the danger point of 10.0% suggested by credit analysts (3.9%, 2004).
- 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 revenue 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 2005 Actual and Fiscal 2006 Estimated Debt Issuance

	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
Fiscal 2005	61,931	19,257	58,703	6,356
Fiscal 2006	72,503	21,357	62,671	9,298
Fiscal 2007	74,506	22,645	75,037	12,337
Fiscal 2008	78,370	22,419	75,211	9,906
Fiscal 2009	74,258	22,419	75,703	9,926
Fiscal 2010 and thereafter	667,835	157,833	1,853,080	148,837
Total	1,029,403	266,077	2,199,405	196,660

Source: Bureau of Treasury Management, un-audited estimate based on the Comprehensive Annual Financial Report, Year Fiscal 2004 and adjusted for estimated impacts of Fiscal 2005 and 2006 financing plans.

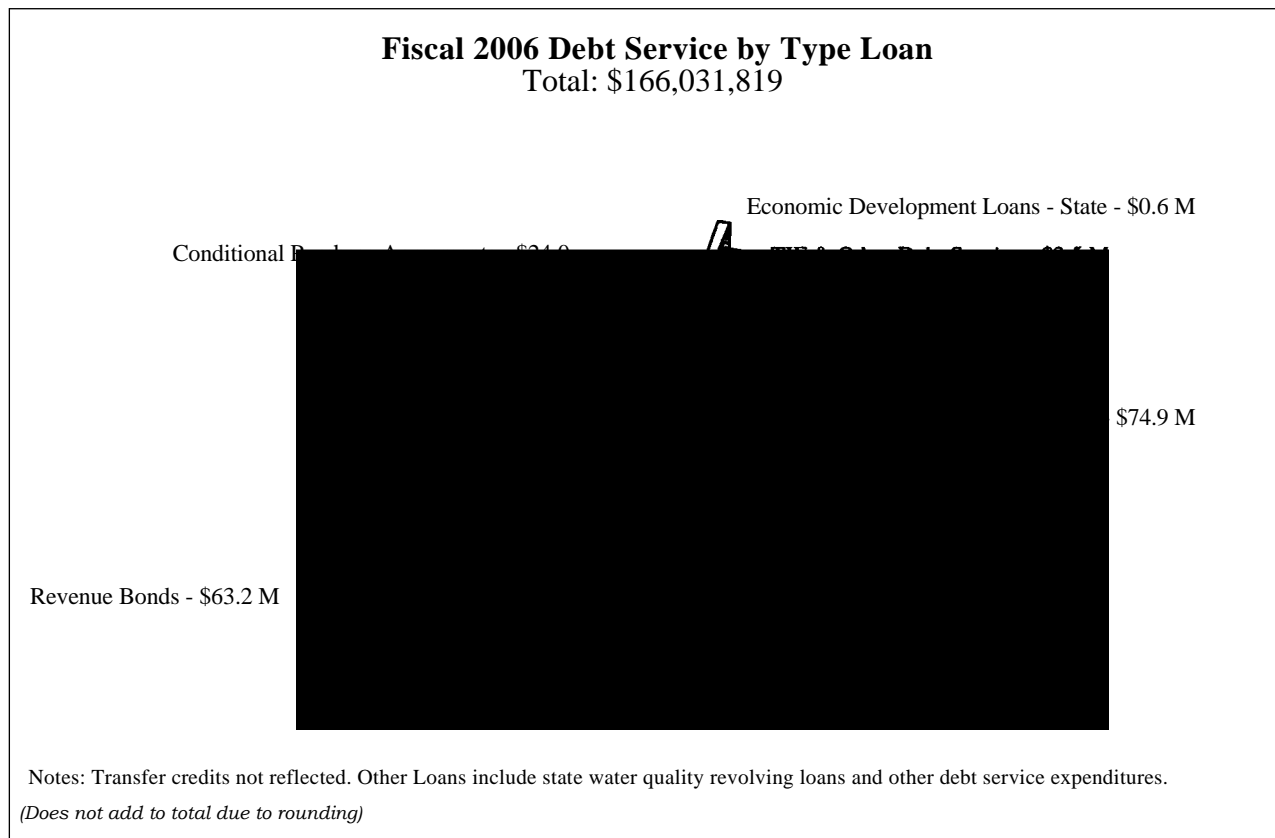
General Debt is made up of General Obligation bonds and bond anticipation notes. Conditional Purchase Agreements or capital lease obligations do not constitute a pledge of the full faith and credit or taxing powers of the City. The agreements are subject to termination if sufficient funds are not appropriated by the City Council. Since termination of these agreements is not foreseen, the agreements have been capitalized and the payment is considered a City obligation subject to debt policy limits when borrowing plans are formulated. Revenue Debt is composed of Water Utility Fund, Waste Water Utility Fund, Parking Facilities and Convention Center revenue financings. Other Debt is made up of private financing with the Federal National Mortgage Corporation and long-term financing with the State and federal government.

INCREASES IN LONG TERM DEBT SERVICE
Due to Fiscal 2005 and Planned Fiscal 2006 Borrowing

Outstanding Debt Service	General Debt (\$000s)	Conditional Purchase Agreements (\$000s)	Revenue Debt (\$000s)	Other Debt (\$000s)
Unaudited, 06/30/2005	906,356	256,036	2,031,431	48,453
Estimated, 06/30/2006	1,029,403	266,077	2,199,405	196,660
Change	123,047	10,041	167,974	148,207

The schedule below shows the estimated change in outstanding debt based on planned Fiscal 2005 and 2006 borrowings. Because the City does not have any statutory debt limitations, the planned borrowings will not affect debt limits. 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.

TYPES OF DEBT SERVICE PAYMENTS



General Obligation Debt

2004	2005	2006
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$54.9M	\$66.4M	\$74.9M

The Fiscal 2006 increase is mainly due to General Fund debt service requirements for Public Schools and Housing project debt. Additional significant increases come from appropriations for Off-Street Parking, Recreation and Parks, and Public Buildings.

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

2004	2005	2006
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$22.2M	\$22.9M	\$24.0M

The Fiscal 2005 and 2006 appropriation increases are primarily due to higher General Fund debt requirements for public buildings, public schools, and Housing and Community Development project debt. Certain loan expenses in this group are offset with private party payments supporting debt expenses.

The City has entered into various Conditional Purchase Agreements (CPAs) to construct or purchase facilities and/or to acquire equipment. CPAs are long-term capital leases with annual principal and interest payment schedules that must be met for the City to acquire the asset. CPAs do not constitute a debt of the City within the meaning of any constitutional or statutory limit, nor are they supported by a pledge of the full faith and credit or taxing power of the City. In contrast to General Obligation debt, the City is not obligated to make annual appropriations. However, the City includes CPA obligations in evaluating its debt position pursuant to debt policy. 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

2004	2005	2006
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$53.0M	\$58.1M	\$63.2M

The bulk of the Fiscal 2006 appropriation increase is interest and principal payments in the Waste Water Utility attributable to the required investment in system upgrades, and in the Parking Enterprise Fund.

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

State Economic Development Loans

2004	2005	2006
Actual	<u>Budget</u>	<u>Budget</u>
\$0.683M	\$0.609M	\$0.563M

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 Maryland laws, 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

2004	2005	2006
Actual	<u>Budget</u>	<u>Budget</u>
\$0.0M	\$0.0M	\$2.7M

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 (Maryland Laws). 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. On December 9, 2004 the Maryland Department of Transportation issued \$30.0 million of Country Transportation Revenue Bonds under this Article on behalf of the City. The Bonds fund various road improvement and resurfacing projects in the City. The budget increase will pay debt service on the Bonds.

Tax Increment Financing and Other Debt Service

2004	2005	2006
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$1.2M	\$2.8M	\$3.47M

The increase in the Fiscal 2006 appropriation mainly comes from increased debt issuance costs for required system upgrades to the Water and Waste Water Utility systems, and other issuance expenses of the General Fund. In addition, the City is incurring for the first time 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 2006 debt expenses of \$140,000 are for costs incurred for the first TIF project.

State Water Quality Loan Program

From time-to-time the City has participated in the State revolving loan program to finance certain projects to improve wastewater treatment facilities. The program is managed by the Maryland Water Quality Financing Administration. The Fiscal 2006 appropriations in the Water and Waste Water Utility Fund are about \$92,000.

Other Debt Service Expenses

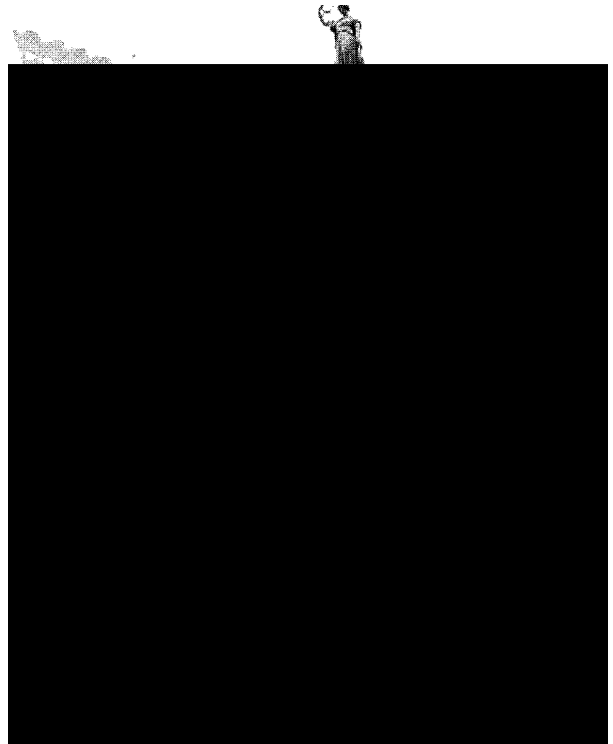
Annually, the City incurs expenses associated with the issuance and management of debt including legal, printing, advertising and other expenses. These expenses are distributed among operating budget debt service programs. The Fiscal 2006 appropriations are \$3.2 million.

DEBT SERVICE EXPENSES AND APPROPRIATIONS
BY FUND AND TYPE

	Fiscal 2004 Actual	Fiscal 2005 Amended Budget	Fiscal 2006 Budget
General Fund			
G.O. Bonds	50,452,380	61,468,802	69,645,660
Conditional Purchase Agreement	17,855,453	18,267,241	20,608,670
Economic Development Loans - State	683,401	609,262	562,806
Tax Increment Financing	0	0	140,000
Other Debt Service	1,267,258	807,742	899,074
Total	\$70,258,492	\$81,153,047	\$91,856,210
Motor Vehicle Fund			
G.O. Bonds	4,145,858	4,522,914	4,700,674
Revenue Bonds	0	0	2,662,390
Other Debt Service	129,480	223,143	196,931
Total	\$4,275,338	\$4,746,057	\$7,559,995
Convention Center Bond Fund			
Revenue Bonds	4,574,423	4,602,624	4,647,211
Other Debt Service	4,460	28,376	52,789
Total	\$4,578,883	\$4,631,000	\$4,700,000
Waste Water Utility Fund			
G.O. Bonds	211,184	296,806	338,459
Revenue Bonds	14,257,814	17,599,124	19,268,624
Other Debt Service	397,884	666,223	806,917
Total	\$14,866,882	\$18,562,153	\$20,414,000
Water Utility Fund			
G.O. Bonds	111,273	156,794	178,799
Revenue Bonds	18,925,857	18,555,512	17,486,695
Other Debt Service	(950,739)	592,808	765,506
Total	\$18,086,391	\$19,305,114	\$18,431,000
Parking Enterprise Fund			
Revenue Bonds	15,238,934	17,304,716	19,089,687
Other Debt Service	467,107	471,094	531,794
Total	\$15,706,041	\$17,775,810	\$19,621,481
Loan and Guarantee Enterprise Fund			
Conditional Purchase Agreement	541,891	611,200	602,960
Other Debt Service	47,872	54,667	54,618
Total	\$589,763	\$665,867	\$657,578
Special Fund			
Conditional Purchase Agreement	0	86,131	86,131
Other Debt Service	0	451	451
Total	\$0	\$86,582	\$86,582
Internal Service Fund			
Conditional Purchase Agreement	3,805,234	3,889,940	2,696,603
Other Debt Service	0	15,530	8,370
Total	\$3,805,234	\$3,905,470	\$2,704,973
Total Operating Budget Debt Service	\$132,167,024	\$150,831,100	\$166,031,819

Fiscal 2006
Summary of the Adopted Budget

Budget Process & Related Policies



The City of Baltimore's Budget Process

Operating Budget

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

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

The Director of Finance and the Board of Finance

Capital Budget

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

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

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

forward their recommended capital budget to the Board of Estimates.

December

March

March

April

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

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

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

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

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

June The City Council votes on the budget and sends it

June May approve total budget.

Mayor

May disapprove some items and approve the rest.

to the Mayor.



July

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

SUMMARY OF THE ADOPTED 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 2005 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES**

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

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

I. The Fiscal 2005 Operating Budget was amended with the following supplementals:

Ordinance Number	City Council Bill#	Agency	Amount	Fund	<u>Purpose</u>
04-853	04-1549	Public Works	\$3,000,000	Water Utility	
					To cover additional operating expenses.
04-877	04-1559	Police	\$6,865,988.76	Federal	
					To provide appropriation to support requirements of a grant.
04-878	04-1560	Police	\$2,176,850	Federal	
					To provide appropriation to support requirements of a grant.
04-879	04-1561	Police	\$ 579,251.94	Federal	
					To provide appropriation to support requirements of a grant.
04-880	04-1562	Police	\$ 465,000	Federal	
					To provide appropriation to support requirements of a grant .
05-01	04-0001	Police	\$ 800,000	Federal	
					To procure and connect remote microwave cameras in the Port of Baltimore area.
05-41	05-0030	Police	\$2,000,000	Federal	
					To provide funding to acquire equipment and training for Urban Search and Rescue Team.
05-16	05-0045	Police	\$ 626,000	Federal	
					To provide funding for equipment and training for first responders to threats or acts of terrorism .
05-06	05-0046	City Council	\$ 69,993	General	
					To provide additional operating funds.

05-17	05-0048	Transportation	\$3,071,000	Conduit Enterprise	To provide funds for system operations and maintenance.
05-35	05-0088	Police	\$ 300,000	Federal	To provide funding to encourage the treatment of domestic violence and sexual assault as serious violations of criminal law.
05-29	05-0089	Police	\$ 98,948	Federal	To provide funding to purchase 25 in-car video surveillance cameras.
05-30	05-0090	Police	\$ 98,095	State	To provide funding to the Crime Laboratory personnel to photograph firearms and firearm components digitally.
05-71	05-0119	Library	\$ 30,000	General	To provide appropriations for a new marketing campaign.
05-72	05-0120	Library	\$ 500,000	General	To provide appropriations to purchase additional books.
05-73	05-0121	Health	\$ 500,000	General	To provide funds for AIDS prevention programs targeted toward youths.
05-74	05-0122	Health	\$1,000,000	General	To provide funds for Operation Safe Kids.
05-75	05-0123	Housing & Community Dev.	\$ 700,000	General	To provide funds for a fire escape at 7 East Redwood Street.
05-76	05-0124	MR-Art & Cultural Grants	\$ 750,000	General	To provide funds for grants to cultural institutions.
05-77	05-0125	MR-Office of Children, Youth & Families	\$ 100,000	General	To provide funds for faith-based mentoring programs.
05-78	05-0126	MR-Civic Promotion	\$ 500,000	General	To provide funds for a Convention Center Opportunity Fund.
05-79	05-0127	MR-Misc. General Expenses	\$3,400,000	General	To provide funds for after school programs/community schools.
05-80	05-0128	MR-Office of Employment Development	\$ 250,000	General	To provide funds for an Ex-Offender Program.
05-81	05-0129	MR-Office of Employment Development	\$ 500,000	General	To provide funds for the Summer Jobs Program.

05-88	05-0142	MR-Educational Grants	\$ 200,000	General	To provide funds for an increase in Baltimore Reads Fiscal 2005 grant amount.
05-89	05-0143	Fire	\$2,300,000	General	To provide funding for additional operating expenses.
05-90	05-0144	Fire	\$3,300,000	General	To provide funding for additional operating expenses.
05-91	05-0145	Health	\$ 200,000	General	To provide funding for additional operating expenses.
05-92	05-0146	Health	\$ 200,000	General	To provide funding for additional operating expenses.
05-93	05-0147	Police	\$2,000,000	General	To provide funding for additional operating expenses.
05-94	05-0148	Police	\$5,000,000	General	To provide funding for additional operating expenses.
05-95	05-0149	Police	\$ 900,000	General	To provide funding for additional operating expenses.
05-96	05-0150	Police	\$1,000,000	General	To provide funding for additional operating expenses.
05-97	05-0151	MR-Misc. General Expenses	\$3,200,000	General	To provide funding for additional operating expenses.
05-98	05-0152	Police	\$ 239,695	Federal	To provide funding to identify and test backlogged forensic DNA casework samples.
05-99	05-0153	Police	\$ 180,218	Federal	
05-101	05-0155	Transportation	\$ 200,000	General	Provide funding to purchase mobile and stationary drying equipment as well as storage lockers that prepare and preserve DNA evidence.
					To provide funding for additional operating expenses.
05-102	05-0156	Transportation	\$ 900,000	Motor Vehicle	To provide funding for additional operating expenses.
05-103	05-0157	Transportation	\$5,200,000	Motor Vehicle	To provide funding for additional operating expenses.
05-104	05-0158	MR-Debt Service	\$1,410,000	Motor Vehicle	To provide funding for additional debt service expenses.
05-107	05-0175	Health	\$ 200,000	General	To provide funds for AIDS prevention programs targeted toward youths.

05-108	05-0176	MR-Misc. General Expenses	\$ 500,000	General	To provide funds for the Baltimore Community Foundation's A-Teams Initiative.
05-109	05-0177	MR-Office Employment Development	\$ 500,000	General	To provide funds for the Summer Jobs Program.
05-110	05-0187	City Council	\$ 472,000	General	To provide funds to implement single member district service strategies.
05-111	05-0188	MR-Misc. General Expenses	\$ 500,000	General	To provide funding for the Youth Places program.
05-112	05-0189	MR-Office Employment Development	\$ 250,000	General	To provide funds for the Summer Jobs Program.
05-113	05-0190	MR-Misc. General Expenses	\$ 250,000	General	To provide funding for the After School Institute program.

II. The Fiscal 2005 Capital Budget was amended with the following supplementals:

Ordinance Number	City Council Bill #	Agency	Amount	Fund	Purpose
04-836	04-1480	Transportation	\$3,000,000	Tax Increment Financing Loan	To provide tax increment financing for the North Locust Point Development District project.
04-821	04-1503	Commission on Aging	\$ 68,000	Special	To provide funding for the renovation of the Eleanor E. Hooper Adult Day Care Center.
04-846	04-1526	Housing & Community Dev.	\$9,900,000	Tax Increment Financing Loan	To provide tax increment financing for the redevelopment of the 3200 block of St. Paul Street.
05-02	05-0009	Transportation	\$ 604,259	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract B).
05-03	05-0010	Transportation	\$ 500,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract A).
	05-0011		\$6,000,000	Loan	
05-04		Transportation			To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract 1).

05-0012	Transportation	\$ 450,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract C).
05-0047	Mayoralty	\$ 214,000	General	To provide funding for an IT project.
05-0054	Public Works	\$3,574,800 \$2,383,200 \$5,500,000 \$ 300,000 \$8,800,000	General Motor Vehicle Loan Federal Private	To provide for the construction of a Fleet Maintenance Facility.
05-0055	Transportation	\$2,000,000	Loan	To provide capital appropriations for resurfacing various roadways within the City (Gateway Projects Design).
05-0056	Transportation	\$6,592,346	Loan	To provide capital appropriations for resurfacing various roadways within the City (Job Order Contract 2).
05-0057	Transportation	\$ 500,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract D).
05-0058	Transportation	\$ 520,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract E).
05-0059	Transportation	\$ 530,000	Loan	To provide capital appropriations for resurfacing various roadways within the City , (Job Order Contract F).
05-0060	Transportation	\$ 500,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract G).
05-0061	Transportation	\$ 550,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract H).
05-0062	Transportation	\$ 533,395	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract I).
05-0063	Transportation	\$ 450,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Job Order Contract J).
05-0064	Transportation	\$7,270,000	Loan	To provide capital appropriations for resurfacing various roadways within the City, (Gateway Projects).

05-27	05-0065	Transportation	\$3,000,000	Loan	To provide capital appropriations for the Extension of Key Hwy to Key Hwy East to Nicholson Street.
05-59	05-0107	MR-Amtrak Corridor Project	\$1,000,000	General	To provide funds for beautification project along the Amtrak corridor in East Baltimore.
05-60	05-0108	Library	\$1,000,000	General	To provide funds for capital maintenance at the library branches.
05-61	05-0109	Finance	\$2,000,000	General	To provide funds to complete Phase 1 of the new Integrated Property Tax System.
05-62	05-0110	Housing and Community Dev.	\$1,000,000	General	To provide funds to reduce the backlog of boarding and cleaning requirements.
05-63	05-0111	Housing and Community Dev.	\$1,000,000	General	To provide funds to reduce the backlog of demolition projects.
05-64	05-0112	MR-Office of Information Technology	\$4,000,000	General	To provide funds to expand the placement of CCTV cameras.
05-65	05-0113	MR-Public Markets	\$ 800,000	General	To provide funds for infrastructure improvement projects in various City public markets.
05-66	05-0114	Public Works	\$2,100,000	General	For the acquisition of a storage and operations facility for Solid Waste equipment.
05-67	05-1115	Public Works	\$4,000,000	General	To provide funds for replacing a portion of the City's aging fleet.
05-68	05-0116	Public Works	\$3,000,000	General	To provide funds for improving school facilities maintenance.
05-69	05-0117	Recreation and Parks	\$ 600,000	General	To provide funds to replace aging mowing equipment throughout the City parks.
05-70	05-0118	Recreation and Parks	\$1,000,000	General	To provide funds for maintenance and repair of recreation center roofs and HVAC systems.
05-84	05-0138	Public Works	\$ 722,000	General	To provide funds for roof replacement and interior repairs at 3000-3002 Druid Park Drive.
05-85	5-0139	Public Works	\$ 390,000	General	To provide for additional Hopkins Plaza project funding.

05-0140	Recreation and Parks	\$ 600,000	General	To provide for additional War Memorial Plaza project funding.
05-0141	Public Works	\$ 215,000	General	To provide funding for a contaminated soil remediation project at 2000 Race St.
05-0154	Public Works	\$ 200,000	General	To provide funding for renovations of the Curran Room and City Council Chambers.

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

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.

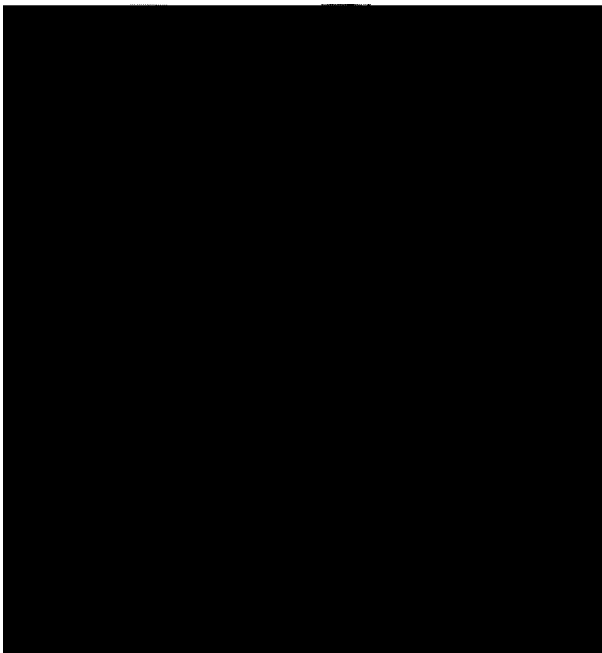
In accordance with rules established by the Board of Estimates, the Department shall prepare the preliminary operating budget for the consideration of the Board of Estimates, shall make reports and recommendations on the capital budget and capital improvement program, and shall otherwise participate 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 2006
Summary of the Adopted
Budget

Appendix



BALTIMORE PROFILE

GENERAL CITY INFORMATION

Baltimore City was founded in 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 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 2000 Census Baltimore City has a population of 651,154 and a population density of 8,059 people per square mile. The average annual precipitation is 43.6 inches and average yearly temperature is 59.3° F. January is the coldest month and July the warmest.

Baltimore City has an inventory of more than 7,500 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	LifeBridge Health	6
Johns Hopkins Health System	2	St. Agnes HealthCare	7
Univ. of Maryland Medical System	3	Mercy Health Service Inc.	8
Constellation Energy Group Inc.	4	T. Rowe Price Group Inc.	9
Verizon Maryland, Inc.	5	Bank of America Corp	10

MOST POPULAR TOURIST ATTRACTIONS

	<u>Visitors per Year</u>		<u>Visitors per Year</u>
Harbor place and The Gallery Mall	13 Million	National Aquarium in Baltimore	1.5 Million
The Power Plant	7 Million	National Historic Seaport of Baltimore	1.5 Million
Lexington Market Inc	3.8 Million	Pimlico Race Course	805,963
Oriole Park at Camden Yards	2.7 Million	M & T Bank Stadium	700,000
The Power Plant Live!	2.2 Million	Maryland Science Center	650,000

COLLEGES AND UNIVERSITIES

Baltimore City Community College	Maryland Institute College of Art
Baltimore International Culinary College	Morgan State University
Baltimore Hebrew University	Peabody Conservatory of Music
College of Notre Dame	Sojourner-Douglass College
Coppin State College	St. Mary's Seminary and University
Johns Hopkins University	University of Baltimore
Loyola College	University of Maryland at Baltimore

MAJOR CITY AGENCIES SELECTED STATISTICS

Enoch Pratt Public Library

Budgeted Positions	417
Volumes (millions)	1.8
Circulation (millions)	3.1
Attendance (millions)	1.9
Reference Questions Answered (millions)	1.4
Web Site Hits (millions)	485
Branches	22
Book Mobiles	2

Fire

Budgeted positions	1,743
Fire Stations	39
Fire Hydrants	9,090
Pieces of Equipment	84
Medical Emergency Responses	140,610
Fire & Public Safety Responses	120,906

Health

Budgeted Positions	680
Health Centers/Clinics	14
Prenatal Visits	5,089
Reproductive Care Services Users	7,258
HIV Screening & Testing	20,970
Inspection of Food Establishments	10,665

Transportation

Budgeted Positions	1,565
Roadways (miles)	2,000
Sidewalks (miles)	3,600
Alleys (miles)	456
Parking Meters	10,000
Parking Facility Spaces	8,819
Street Lights	72,000

Police

Budgeted Positions	3,935
Police Stations	9
Calls for Services (millions)	1.9
Arrests	100,416
Police Athletic League Centers	18

Public Works

Budgeted Positions	3,452
Water & Waste Water	
Water Customers (millions)	1.8
Water Lines (miles)	3,400
Storm Drain (miles)	1,080
Sanitary Sewer (miles)	1,340
Solid Waste	
Residential Solid Waste Customers	205,000

Housing & Community Development

Budgeted Positions	518
Demolition of Vacant Units	74
Multiple Family Dwellings	6,121
Rental Units	11,539
Dwelling Units	84,186

Recreation & Parks

Budgeted Positions	364
Recreation Centers	46
Park Acreage	5,827
Tennis Courts	108
Ice Rinks	2
Indoor Soccer Fields	2
Pools and Water Play facilities	43
Rowing Club	1
Conservatory	1
Nature Center	1
Arboretum	1
Skateland Park	1

DEMOGRAPHIC AND ECONOMIC PROFILE AND TRENDS

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

Source: U.S. Census Bureau, Census 2000.

Employment Characteristics	1980	1990	2000	2004
Government	96,395	85,256	83,422	76,585
Services and Other	95,902	148,109	150,872	179,194
Manufacturing	69,516	43,408	27,605	18,461
Retail Trade	66,385	58,564	42,035	NA
Finance, Insurance, & Real Estate	37,921	44,535	32,310	25,134
Transportation, Communications, & Utilities	35,055	24,577	18,637	44,003
Wholesale Trade	26,497	24,977	17,124	NA
Contract Construction	16,851	17,245	13,477	11,342
Other	NA	NA	2,120	144
Total	444,522	446,671	387,602	354,863

Data is not strictly comparable due to the federally mandated change from SIC coding to NAICS coding in 2000. Data for 2004 is preliminary and may change. Data for 2000 is based on the 2000 Census of the United States, which took place first quarter 2001.

Source: Maryland DMZ Employment and Payrolls quarterly report

Per Capita Personal Income (Constant 2000\$)	2000	2001	2002
Baltimore City	\$24,789	\$25,390	\$26,328
Maryland	\$34,257	\$34,897	\$35,304
Baltimore City as percent of State	72.4%	72.8%	74.6%
United States	\$29,845	\$29,948	\$29,749
Baltimore City as percent of U.S.	83.1%	84.8%	88.5%

Source: Data extracts prepared by the Maryland Department of Planning, Planning Data Services, from U.S. BEA, April 2005.

SUMMARY OF 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 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 Baltimore City.

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

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

CAPITAL FUND: A set of budget accounts established to plan for specific capital projects financed by revenues received from other City funds, revenue and general obligation bond 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 (NYPD) 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 \$151 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 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, i.e., General and Federal Funds.

FUNDING SOURCES: Income received which supports appropriations.

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

GENERAL FUND: A central fund into which most of the City's tax and 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 like services rendered by various agencies within the City will be charted together, e.g., Adjudications and Corrections, Economic Development, General Government, Legislative, Public Safety, Social Services, and etc.

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 medical coverage, social security, retirement, unemployment and workers' compensation.

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

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

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

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

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

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

OPERATING BUDGET: A plan, approved by the Board of Estimates, for appropriating funds to agencies for operating costs during the fiscal year. This plan establishes legal expenditure limits and will reflect appropriations budgeted according to programs, sources of funding, and

costs of program operation other than capital improvements, which are over \$50,000, items of repair, maintenance or emergency nature costing more than \$100,000 and Bureau of Water and Waste Water items of repair, maintenance or emergency nature costing more than \$250,000.

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

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

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 the 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 or filled by an employee in a lower pay classification.

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, etc. pursuant to provisions of negotiated labor contracts and Memoranda of Understanding.

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

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

SUB-OBJECT OF EXPENDITURE: A subdivision of an object of expenditure in which groups of like services or related articles are broken down 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, 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 and further 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 credits used as follows:

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

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 **9 3 6**
Council Bill 05-01 4

Introduced by: The Council President

At the request of: The Administration (Department of Finance)

Introduced and read first time: May 2, 2005

Assigned to: Budget and Appropriations Committee and Committee of the Whole

Committee Report: Favorable

Council action: Adopted

Read second time: June 6, 2005

AN ORDINANCE CONCERNING

Ordinance of Estimates for the Fiscal Year Ending June 30, 2006

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 2006 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, 2006.

A. Operating Budget

Board of Elections

180 Voter Registration and Conduct of Elections

General Fund Appropriation

5,675,353

Federal Fund Appropriation.....

250,000

City Council

100 City Legislation

General Fund Appropriation

3,549,490

Community Relations Commission

156 Development-of Intergroup Relations

.General Fund: Appropriation

880,000

Federal Fund Appropriation

57,556

XPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

Underlining indicates matter added to the bill by amendment.

 v.t indicates matter stricken from the bill by
amendment or deleted from existing law by amendment.

Council Bill 05-0104

1	Comptroller		
2	130 Executive Direction and Control		
3	General Fund Appropriation		
487,232			
4	131 Audits		
5	General Fund Appropriation		
3,017,995			
6	132 Real Estate Acquisition and Management		
7	General Fund Appropriation		
556,072			
8	Special Fund Appropriation		
173,402			
9	Council Services		
10	103 Council Services		
11	General Fund Appropriation		
541,762			
12	Courts: Circuit Court		
13	110 Circuit Court		
14	General Fund Appropriation		
8,032,939			
15	Federal Fund Appropriation		
1,289,127			
16	State Fund Appropriation		
3,841,980			
17	Courts: Orphans' Court		
18	112 Orphans' Court		
19	General Fund Appropriation		
429,012			
20	Employees' Retirement Systems		
21	152 Employees' Retirement System		
22	Special Fund Appropriation	\$	4,553,687
23	154 Fire and Police Retirement System		
24	Special Fund Appropriation	\$	3,503,005
25	Enoch Pratt Free Library		
26	450 Administrative and Technical Services		
27	General Fund Appropriation	\$	4,797,428
28	State Fund Appropriation	\$	1,611,596
29	Special Fund Appropriation	\$	496,127
30	452 Neighborhood Services		
31	General Fund Appropriation	\$	8,195,505
32	State Fund Appropriation	\$	86,649

33	453 State Library Resource Center		
34	General Fund Appropriation	\$	6,625,355
35	State Fund Appropriation	\$	8,627,521

36 **Finance**

37	140 Administrative Direction and Control		
38	General Fund Appropriation		

963,979

Council Bill 05-0104

1	141	Budget and Management Research		
2		General Fund Appropriation	\$	984,101
3	142	Accounting and Payroll Services		
4		General Fund Appropriation	\$	2,294,706
5		Loan and Guarantee Fund Appropriation	\$	3,154,422
6	144	Purchasing		
7		General Fund Appropriation	\$	2,085,357
8	150	Treasury Management		
9		General Fund Appropriation	\$	2,842,008
10	Fire			
11	210	Administrative Direction and Control		
12		General Fund Appropriation	\$	7,887,430
13	211	Training		
14		General Fund Appropriation	\$	2,003,437
15	212	Fire Suppression		
16		General Fund Appropriation	\$	91,697,832
17		Federal Fund Appropriation	\$	6,082,000
18		State Fund Appropriation	\$	100,000
19	213	Fire Marshal		
20		General Fund Appropriation	\$	3,289,663
21		Federal Fund Appropriation	\$	20,000
22		State Fund Appropriation	\$	70,000
23		Special Fund Appropriation	\$	10,000
24	214	Support Services		
25		General Fund Appropriation	\$	5,689,256
26		State Fund Appropriation.....	\$	976,335
27	215	Fire Alarm and Communications		
28		General Fund Appropriation	\$	3,600,919
29		State Fund Appropriation	\$	5,000
30	219	Non-actuarial Retirement Benefits		
31		General Fund Appropriation	\$	135,000
32	319	Ambulance Service		
33		General Fund Appropriation	\$	3,801,475
34		Federal Fund Appropriation	\$	410,000
35		State Fund Appropriation	\$	88,500
36		Special Fund Appropriation	\$	10,990,000

Council Bill 05-0104

1	Health			
2	240	Animal Control		
3		General Fund Appropriation		2,061,498
4		Special Fund Appropriation		14,000
5	300	Administrative Direction and Control		
6		General Fund Appropriation		3,679,412
7	301	Baltimore Homeless Services		
8		General Fund Appropriation	\$	266,000
9		Federal Fund Appropriation.....	\$	24,188,382
10		State Fund Appropriation	\$	3,212,471
11		Special Fund Appropriation	\$	6,163
12	302	Environmental Health		
13		General Fund Appropriation	\$	3,817,440
14		Federal Fund Appropriation	\$	1,245,674
15		State Fund Appropriation.....	\$	265,046
16		Special Fund Appropriation	\$	70,000
17	303	Special Purpose Grants		
18		Special Fund Appropriation		2,000,000
19	304	Health Promotion and Disease Prevention		
20		General Fund Appropriation	\$	3,204,805
21		Federal Fund Appropriation.....	\$	30,536,993
22		State Fund Appropriation.....	\$	566,242
23	305	Health Services Initiatives		
24		General Fund Appropriation	\$	180,219
25		Federal Fund Appropriation.....	\$	2,981,318
26		State Fund Appropriation.....	\$	2,461,411
27		Special Fund Appropriation	\$	279,813
28	306	General Nursing Services		
29		General Fund Appropriation	\$	1,007,207
30		Federal Fund Appropriation.....	\$	125,054
31		State Fund Appropriation.....	\$	8,595,343
32	307	Mental Health Services		
33		General Fund Appropriation	\$	1,799,359
34		Federal Fund Appropriation	\$	1,484,026
35		State Fund Appropriation.....	\$	1,793,378
36	308	Maternal and Child Health		
37		General Fund Appropriation	\$	995,501
38		Federal Fund Appropriation	\$	15,052,017
39		State Fund Appropriation.....	\$	383,565
40		Special Fund Appropriation	\$	1,070,170

Council Bill 05-0104

1	309 Child and Adult Care - Food		
2	Federal Fund Appropriation	\$	6,382,405
3	310 School Health Services		
4	General Fund Appropriation	\$	5,011,169
5	Federal Fund Appropriation	\$	1,071,669
6	State Fund Appropriation.....	\$	534,905
7	Special Fund Appropriation	\$	5,820,694
8	311 Health Services for the Aging		
9	General Fund Appropriation	\$	127,194
10	Federal Fund Appropriation	\$	29,736,775
11	State Fund Appropriation.....	\$	906,581
12	Special Fund Appropriation	\$	365,803
	13 Housing and Community Development		
14	119 Neighborhood Service Centers		
15	General Fund Appropriation	\$	5,000
16	Federal Fund Appropriation	\$	1,557,918
17	State Fund Appropriation.....	\$	2,826,663
18	177 Administrative Direction and Control		
19	General Fund Appropriation	\$	3,011,770
20	Federal Fund Appropriation	\$	995,464
21	State Fund Appropriation.....	\$	2,253
22	Special Fund Appropriation	\$	1,470,072
23	184 Energy Assistance and Emergency Food		
24	State Fund Appropriation	\$	1,934,500
25	260 Construction and Building Inspection		
26	General Fund Appropriation	\$	3,153,649
27	Federal Fund Appropriation	\$	582,236
28	Special Fund Appropriation	\$	1,150,000
29	582 Finance and Development		
30	General Fund Appropriation	\$	127,034
31	Federal Fund Appropriation	\$	4,279,352
32	Special Fund Appropriation	\$	230,000
33	583 Neighborhood Services		
34	General Fund Appropriation	\$	3,300,266
35	Federal Fund Appropriation	\$	7,993,192
36	State Fund Appropriation.....	\$	55,017
37	Special Fund Appropriation	\$	993,678
38	585 Baltimore Development Corporation		
39	General Fund Appropriation	\$	2,707,660
40	Federal Fund Appropriation	\$	400,000
41	Special Fund Appropriation	\$	410,000

Council Bill 05-0104

1	592	Special Housing Grants		
2		General Fund Appropriation	\$	350,000
3	593	Community Support Projects		
4		General Fund Appropriation	\$	10,850
5		Federal Fund Appropriation	\$	5,447,698
6	597	Weatherization		
7		General Fund Appropriation	\$	65,085
8		State Fund Appropriation	\$	1,165,780
9	604	Child Care Centers		
10		Federal Fund Appropriation	\$	1,460,413
11	605	Head Start		
12		Federal Fund Appropriation	\$	28,701,577
13		State Fund Appropriation.....	\$	1,840,733
14	606	Arts and Education		
15		State Fund Appropriation	\$	1,490,930
16	Human Resources			
17	160	Personnel Administration		
18		General Fund Appropriation		2,261,059
19	Law			
20	175	Legal Services		
21		General Fund Appropriation		2,910,150
22	Legislative Reference			
23	106	Legislative Reference Services		
24		General Fund Appropriation	\$	519,264
25		Special Fund Appropriation	\$	11,400
26	107	Archives and Records Management		
27		General Fund Appropriation		256,840
28	Liquor License Board			
29	250	Liquor Control		
30		General Fund Appropriation		1,780,488
31	Mayoralty			
32	125	Executive Direction and Control		
33		General Fund Appropriation	\$	2,523,533
34	127	Office of State Relations		
35		General Fund Appropriation	\$	517,778

Council Bill 05-0104

1	353 Office of Community Projects		
2	General Fund Appropriation	\$	201,891
3	Special Fund Appropriation	\$	140,000
4	M-R: Art and Culture		
5	493 Art and Culture Grants		
6	General Fund Appropriation		
6,061,486			
7	M-R: Baltimore City Public Schools		
8	352 Baltimore City Public Schools		
9	General Fund Appropriation		
204,113,545			
10	Motor Vehicle Appropriation		
3,654,000			
11	M-R: Cable and Communications		
12	572 Cable and Communications Coordination		
13	General Fund Appropriation		
389,099			
14	Special Fund Appropriation		
1,632,505			
15	M-R: Civic Promotion		
16	589 Office'of Promotion and the Arts		
17	General Fund Appropriation		
1,910,786			
18	590 Civic Promotion		
19	General Fund Appropriation		
7,727,457			
20	M-R: Commission on Aging and Retirement Education		
21	325 Senior Services		
22	General Fund Appropriation	\$	875,436
23	Motor Vehicle Appropriation	\$	325,000
24	Federal Fund Appropriation	\$	4,645,937
25	State Fund Appropriation	\$	3,695,224
26	Special Fund Appropriation	\$	764,298
27	M-R: Conditional Purchase Agreements		
28	129 Conditional Purchase Agreement Payments		
29	General Fund Appropriation		
19,435,099			
30	Loan and Guarantee Fund Appropriation		
606,578			
31	Special Fund Appropriation		
451			

32 **M-R: Contingent Fund**

33 121 Contingent Fund

34 General Fund Appropriation

750,000

35 **M-R: Convention Complex**

36 531 Convention Center Operations

37 General Fund Appropriation

11,845,262

38 Convention Center Bond Fund Appropriation.....

4,700,000

39 State Fund Appropriation.....

3,600,000

Council Bill 05-0104

1	540 1st Mariner Arena Operations	
2	General Fund Appropriation	
	450,000	
3	M-R: Debt Service	
4	123 General Debt Service	
5	General Fund Appropriation	
	71,968,386	
6	Motor Vehicle Appropriation	
	7,559,995	
7	M-R: Educational Grants	
8	446 Educational Grants	
9	General Fund Appropriation	
	1,180,986	
10	M-R: Employees' Retirement Contribution	
11	355 Employees' Retirement Contribution	
12	General Fund Appropriation	
	56,794,605	
13	Motor Vehicle Appropriation	
	5,442,000	
14	M-R: Environmental Control Board	
15	117 Environmental Control Board	
16	General Fund Appropriation	
	365,955	
17	M-R: Health and Welfare Grants	
18	385 Health and Welfare Grants	
19	General Fund Appropriation	
	81,968	
20	M-R: Miscellaneous General Expenses	
21	122 Miscellaneous General Expenses	
22	General Fund Appropriation	
	9,903,106	
23	Motor Vehicle Appropriation	
	1,236,850	
24	M-R: Office of Children, Youth and Families	
25	350 Children, Youth and Families	
26	General Fund Appropriation	
	581,000	
27	Federal Fund Appropriation	
	712,900	
28	State Fund Appropriation.....	
	303,187	
29	M-R: Office of CitiStat Operations	

30	347 CitiStat Operations	
31	General Fund Appropriation	
	447,000	

32 M-R: Office of Employment Development

33	630 Administration (Title I)	
34	General Fund Appropriation	
	214,323	
35	Federal Fund Appropriation	
	17,136	

36	631 Job Training Partnership (Titles WM)	
37	Federal Fund Appropriation	
	11,909,258	

38	633 Youth Initiatives	
39	Federal Fund Appropriation	
	2,000,000	

Council Bill 05-0104

1	639 Special Services		
2	General Fund Appropriation	\$	1,633,528
3	Federal Fund Appropriation.....	\$	3,542,685
4	State Fund Appropriation.....	\$	449,743
5	Special Fund Appropriation	\$	98,677
6 M-R: Office of Information Technology			
7	147 Information Technology Services		
8	General Fund Appropriation	\$	2,593,067
9	151 Information Technology Support Services		
10	General Fund Appropriation	\$	8,050,722
11 M-R: Office of Neighborhoods			
12	354 Neighborhoods		
13	General Fund Appropriation		
645,000			
14 M-R: Office of the Labor Commissioner			
15	128 Labor Relations		
16	General Fund Appropriation		
469,939			
17 M-R: Retirees' Benefits			
18	351 Retirees' Benefits		
19	General Fund Appropriation		
73,186,100			
20	Motor Vehicle Appropriation		
11,575,000			
21 M-R: Self-Insurance Fund			
22	126 Contribution to Self-Insurance Fund		
23	General Fund Appropriation		
9,225,082			
24	Motor Vehicle Appropriation		
2,894,554			
25 M-R: TIF Debt Service			
26	124 TIF Debt Service		
27	General Fund Appropriation		
140,000			
28 Municipal and Zoning Appeals			
29	185 Zoning, Tax and Other Appeals		
30	General Fund Appropriation		
371,000			
31 Planning			
32	187 City Planning		
33	General Fund Appropriation	\$	1,267,000

34	Motor Vehicle Appropriation	\$	725,006
35	Federal Fund Appropriation	\$	1,182,596
36	State Fund Appropriation	\$	200,000
37	Police		
38	200 Administrative Direction and Control		
39	General Fund Appropriation		
27,969,257			
40	Motor Vehicle Appropriation		
311,957			

Council Bill 05-0104

1	201	Field Operations Bureau		
2		General Fund Appropriation	\$	178,100,313
3		Federal Fund Appropriation	\$	10,303,209
4		State Fund Appropriation	\$	6,619,792
5	202	Investigations		
6		General Fund Appropriation	\$	32,576,311
7		Federal Fund Appropriation	\$	79,660
8		Special Fund Appropriation	\$	1,035,000
9	203	Traffic		
10		Motor Vehicle Appropriation	\$	11,077,000
11		State Fund Appropriation	\$	18,000
12	204	Services Bureau		
13		General Fund Appropriation	\$	27,050,390
14		Special Fund Appropriation	\$	4,729,240
15	205	Non-actuarial Retirement Benefits		
16		General Fund Appropriation	\$	2,957,804
17	207	Research and Development		
18		General Fund Appropriation	\$	4,835,203
19	224	Office of Criminal Justice		
20		General Fund Appropriation	\$	454,441
21		Federal Fund Appropriation	\$	9,907,786
22		Special Fund Appropriation	\$	275,000
23	Public Works			
24	190	Departmental Administration		
25		General Fund Appropriation	\$	981,018
26		Motor Vehicle Appropriation	\$	2,494,583
27	191	Permits		
28		General Fund Appropriation	\$	509,577
29		Motor Vehicle Appropriation	\$	1,818,402
30	193	Facilities Management		
31		General Fund Appropriation	\$	19,243,590
32	198	Engineering/Construction Management		
33		General Fund Appropriation	\$	132,533
34		Motor Vehicle Appropriation	\$	181,598
35	513	Solid Waste Special Services		
36		General Fund Appropriation	\$	2,818,000
37		Motor Vehicle Appropriation	\$	26,033,661

Council Bill 05-0104

1	515	Solid Waste Collection		
2		General Fund Appropriation	\$	16,598,735
3		Motor Vehicle Appropriation	\$	1,876,141
4		Special Fund Appropriation	\$	500,000
5	516	Solid Waste Environmental Services		
6		General Fund Appropriation	\$	21,828,969
7	518	Storm Water Maintenance		
8		Motor Vehicle Appropriation		4,565,315
9	544	Sanitary Maintenance		
10		Waste Water Utility Fund Appropriation		16,269,448
11	546	Water Maintenance		
12		Water Utility Fund Appropriation		23,266,499
13	547	Meter Operations		
14		Water Utility Fund Appropriation		3,435,769
15	550	Waste Water Facilities		
16		Waste Water Utility Fund Appropriation		84,253,813
17	552	Water Facilities		
18		Water Utility Fund Appropriation		34,656,508
19	553	Water Engineering		
20		Water Utility Fund Appropriation		15,580,012
21	554	Waste Water Engineering		
22		Waste Water Utility Fund Appropriation		20,948,124
23	555	Environmental Services		
24		Waste Water Utility Fund Appropriation	\$	3,332,720
25		Water Utility Fund Appropriation	\$	499,494
26	560	Facilities Engineering		
27		Waste Water Utility Fund Appropriation	\$	356,895
28		Water Utility Fund Appropriation	\$	188,804
29	561	Utility Billing		
30		Water Utility Fund Appropriation	\$	8,822,914
31	565	Utility Debt Service		
32		Waste Water Utility Fund Appropriation	\$	20,414,000
33		Water Utility Fund Appropriation	\$	18,431,000

Council Bill 05-0104

1	Recreation and Parks			
2	471	Administrative Direction and Control		
3		General Fund Appropriation	\$	3,265,592
4		Special Fund Appropriation	\$	9,000
5	473	Municipal Concerts and Other Musical Events		
6		General Fund Appropriation	\$	36,958
7	478	General Park Services		
8		General Fund Appropriation	\$	9,503,284
9		Motor Vehicle Appropriation	\$	400,000
10		State Fund Appropriation	\$	43,775
11	479	Special Facilities		
12		General Fund Appropriation	\$	931,168
13		Special Fund Appropriation	\$	146,400
14	480	Regular Recreational Services		
15		General Fund Appropriation	\$	10,152,680
16		State Fund Appropriation	\$	129,000
17		Special Fund Appropriation	\$	433,447
18	482	Supplementary Recreational Services		
19		Special Fund Appropriation	\$	307,262
20	505	Park and Street Trees		
21		Motor Vehicle Appropriation	\$	3,780,616
22	Sheriff			
23	118	Sheriff Services		
24		General Fund Appropriation		10,286,804
25		Federal Fund Appropriation		66,900
26	Social Services			
27	365	Public Assistance		
28		General Fund Appropriation		230,000
29	State's Attorney			
30	115	Prosecution of Criminals		
31		General Fund Appropriation	\$	22,324,621
32		Federal Fund Appropriation	\$	1,680,006
33		State Fund Appropriation	\$	3,779,916
34		Special Fund Appropriation	\$	50,000
35	Transportation			
36	195	Towing		
37		General Fund Appropriation	\$	402,504
38		Motor Vehicle Appropriation	\$	8,739,482
39		State Fund Appropriation	\$	25,000

Council Bill 05-0104

1	230	Administration		
2		General Fund Appropriation	\$	153,388
3		Motor Vehicle Appropriation	\$	7,400,132
4		Federal Fund Appropriation.....	\$	375,000
5		State Fund Appropriation.....	\$	134,389
6	231	Traffic Engineering		
7		Motor Vehicle Appropriation		6,490,602
8	232	Parking		
9		Parking Management Fund Appropriation	\$	4,972,485
10	233	Signs and Markings		
11		Motor Vehicle Appropriation	\$	8,988,816
12		State Fund Appropriation	\$	6,000
13	235	Parking Enforcement		
14		Parking Management Fund Appropriation	\$	6,331,515
15	239	Traffic Safety		
16		Motor Vehicle Appropriation	\$	2,498,276
17	500	Street Lighting		
18		Motor Vehicle Appropriation	\$	19,069,886
19	501	Highway Maintenance		
20		Motor Vehicle Appropriation	\$	28,493,960
21	503	Engineering and Construction		
22		General Fund Appropriation	\$	65,496
23		Motor Vehicle Appropriation	\$	1,491,168
24	548	Conduits		
25		Conduit Management Fund Appropriation	\$	7,199,000
26	580	Parking Enterprise Facilities		
27		Parking Enterprise Fund Appropriation.....	\$	27,321,000
28	Wage Commission			
29	165	Wage Enforcement		
30		General Fund Appropriation	\$	461,000
31	War Memorial Commission			
32	487	Operation of War Memorial Building		
33		General Fund Appropriation	\$	334,000

Council Bill 05-0104

Internal Service Fund Authorization

Comptroller, Department of

133 Municipal Telephone Exchange

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

136 Municipal Post Office

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

Conditional Purchase Agreements, Mayoralty-Related

129 Conditional Purchase Agreements Payments

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

Finance, Department of

144 Purchasing

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

153 Risk Management Operations

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

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.

Council Bill 05-0104

1 Public Works, Department of

2 189 Fleet Management

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

5 B. Capital Budget

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

10 Baltimore Development Corporation

11 601-115 West Side Initiative

12 General Obligation Bond Appropriation
1,500,000
13 Other State Fund Appropriation.....
4,000,000

14 601-860 Industrial and Commercial Financing

15 General Obligation Bond Appropriation
300,000

16 601-880 Open/Public Space Improvements

17 General Obligation Bond Appropriation
1,000,000

18 601-982 Commercial Revitalization Programs

19 General Obligation Bond Appropriation
1,250,000

20 601-983 Arts & Entertainment Initiatives

21 General Obligation Bond Appropriation
1,125,000

22 607-004 Preston Gardens Infrastructure Improvements

23 General Obligation Bond Appropriation
250,000

24 607-006 Downtown Facade Improvement Program

25 General Obligation Bond Appropriation
250,000

26 Baltimore City Public Schools

27 418-019 Lexington Terrace Elementary / Middle School #19

28 General Obligation Bond Deappropriation
(2,085,000)

29

Department of Housing and Community Development

30 588-979 East Baltimore Redevelopment

31 General Obligation Bond Appropriation

3,000,000

32 Other State Fund Appropriation.....

4,000,000

33 588-981 Acquisition/Relocation Fund

34 General Obligation Bond Appropriation

2,150,000

Council Bill 05-0104

1	588-983 Demolition Program		
2	General Obligation Bond Appropriation	\$	3,070,000
3	588-984 Homeownership Incentive Program		
4	General Obligation Bond Appropriation	\$	2,450,000
5	Community Development Block Grant Appropriation	\$	300,000
6	588-985 Housing Development		
7	General Obligation Bond Appropriation	\$	2,625,000
8	Community Development Block Grant Appropriation	\$	40,000
9	Other Federal Fund Appropriation.....	\$	7,500,000
10	588-986 Housing Repair Assistance Programs		
11	General Obligation Bond Appropriation	\$	350,000
12	Community Development Block Grant Appropriation	\$	1,600,000
13	Other Federal Fund Appropriation.....	\$	100,000
14	588-987 Housing and Services - Special Needs Population		
15	General Obligation Bond Appropriation	\$	950,000
16	Community Development Block Grant Appropriation	\$	200,000
17	588-989 Loan Repayment		
18	Community Development Block Grant Appropriation	\$	4,710,000
19	588-991 Public Housing Redevelopment		
20	General Obligation Bond Appropriation	\$	1,050,000
21	588-994 Special Capital Projects		
22	General Obligation Bond Appropriation	\$	1,223,000
23	Community Development Block Grant Appropriation	\$	1,314,000
24	Other Federal Fund Appropriation.....	\$	15,500,000
25	State Race Track Grant Appropriation.....	\$	500,000
26	Sale of City Real Property Appropriation	\$	2,800,000
27	Urban Development Action Grant Repayment Appropriation	\$	500,000
28	588-996 Stabilization Program		
29	General Obligation Bond Appropriation	\$	2,730,000
30	Enoch Pratt Free Library		
31	457-038 Southeast Anchor Library		
32	General Obligation Bond Appropriation	\$	2,000,000
33	457-200 Library Facilities - Modernization		
34	General Obligation Bond Appropriation	\$	1,300,000
35	457-225 Roland Park Branch Library Addition		
36	Other Fund Appropriation	\$	2,000,000

Council Bill 05-0104

1

Mayorality

2 **127-030 City Council Information Technology Project**

3 General Fund Appropriation \$ 100,000

4 **127-067 Eleanor E. Hooper Adult Day Care Center**

5 General Fund Appropriation \$ 60,000

6 **127-138 Maryland Science Center - Expansion**

7 **General Obligation Bond Appropriation** \$ 400,000

8 **127-152 Baltimore City Heritage Area Projects**

9 **General Fund Appropriation** \$ 200,000

10 **127-401 B&O Railroad Museum - CarShops Restoration**

11 General Obligation Bond Appropriation \$ 500,000

12 **127-402 Health Care for the Homeless - New Facility**

13 General **Obligation Bond Appropriation** \$ **650,000**

14 **127-910 Forest Park Senior Center**

15 General Fund Appropriation \$ 240,000

16 **127-980 Neighborhoods First Program**

17 **General Obligation Bond Appropriation** \$ 152,000

18 **488-026 Multiple Galleries Renovation**

19 General **Obligation Bond Appropriation** \$ 500,000

20 **523-033 Cross Street Market Improvements**

2f Waste Water Utility Fund Deappropriation \$ (500,000)

22 **523-034 Cross Street Market Improvements**

23 Water Utility Fund Deappropriation \$ (76,000)

24 **529-057 Aquarium - Pier 3 HVAC System Infrastructure Upgrade**

25 General Obligation Bond Appropriation \$ 750,000

26

Lepartment of Planning

27 **188-009 Planning Department Initiatives**

28 General Fund Appropriation 250,000

29 General Obligation Bond Appropriation 700,000

30

Department of Public Works

31 **197-144 Abel Wolman Basement Structural Repair**

32 General Obligation Bond Appropriation 160,000

Council Bill 05-0104

1	197-145 Peoples Court Window Replacement	
2	General Obligation Bond Appropriation	
		500,000
3	197-158 City Hall Abel Wolman Building Pedestrian Tunnel	
4	City Motor Vehicle Fund Appropriation	
		600,000
5	197-189 Central Garage Relocation New Facilities Const. (Biddle Street)	
6	General Obligation Bond Appropriation	
		1,000,000
7	City Motor Vehicle Fund Appropriation	
		500,000
8	197-204 Wahl Building Roof Replacement	
9	General Obligation Bond Appropriation	
		180,000
10	197-205 Govans Multi - Purpose Center Roof Replacement	
11	General Obligation Bond Appropriation	
		260,000
12	197-211 Courthouse East Slate Roof Repair	
13	General Obligation Bond Appropriation	
		230,000
14	197-212 City School System - Systemic Program	
15	General Obligation Bond Appropriation	
		4,867,000
16	197-312 Tench Tilghman Elementary School #13	
17	General Obligation Bond Appropriation	
		500,000
18	197-313 School Construction - Environmental Abatement	
19	General Obligation Bond Appropriation	
		500,000
20	197-314 Coldstream Park Elementary-Middle #031	
21	General Obligation Bond Appropriation	
		2,085,000
22	197-315 Liberty Elementary School #64	
23	General Obligation Bond Appropriation	
		850,000
24	197-316 Franklin Elementary School #95	
25	General Obligation Bond Appropriation	
		1,375,000

26	197-317 Samuel Coleridge Taylor Elementary #122	
27	General Obligation Bond Appropriation	
		1,700,000
28	i 97-318 Pimlico Middle School #222	
29	General Obligation Bond Appropriation	
		1,633,000
30	197-319 Violetville Elementary School #226	
31	General Obligation Bond Appropriation	
		1,000,000
32	197-320 Highlandtown Elementary School #237	
33	General Obligation Bond Appropriation	
		2,000,000

Council Bill 05-0104

1	197-321 Northwestern High School #401		
2	General Obligation Bond Appropriation		2,575,000
3	197-512 Courthouse East Front Door Replacement		
4	General Obligation Bond Appropriation		290,000
5	197-515 Government House Window Replacement		
6	General Obligation Bond Appropriation		400,000
7	197-611 City Hall New Fire Alarm System		
8	General Obligation Bond Appropriation	\$	165,000
9	197-612 Benton Building New Fire Alarm System		
10	General Obligation Bond Appropriation		130,000
11	197-613 Abel Wolman and Guilford Buildings New Fire Alarm System		
12	General Obligation Bond Appropriation		185,000
13	197-701 Procurement of 800 MHz Radios		
14	General Fund Appropriation		610,000
15	197-710 Northwood Baseball Little League Fields Renovations		
16	General Fund Appropriation	\$	200,000
17	Other State Fund Appropriation	\$	200,000
18	Other Fund Appropriation	\$	800,000
19	197-826 Fire Station Roof and Window Improvements		
20	General Obligation Bond Appropriation		500,000
21	197-830 68th Street Dump Site Environmental Remediation		
22	General Fund Appropriation		250,000
23	City Motor Vehicle Fund Appropriation		250,000
24	197-832 State's Attorney's Office		
25	General Obligation Bond Appropriation		500,000
26	520-099 Small Storm Drain and Inlet Repairs		
27	City Motor Vehicle Fund Appropriation		500,000
28	520-400 Pulaski Highway Storm Water Improvements		
29	City Motor Vehicle Fund Appropriation		750,000
30	520-439 On Call Storm Drain Design/Engin. Service		
31	City Motor Vehicle Fund Appropriation		400,000
32	520-707 Glen Edwards Run Box Culvert		
33	City Motor Vehicle Fund Appropriation		400,000
34	520-711 Emergency Flood Mitigation		
35	City Motor Vehicle Fund Appropriation		150,000

Council Bill 05-0104

1	520-712 Storm Drain Improvements at Auchentoroly Terrace, Spellman Rd
2	& Bedford P1
3	City Motor Vehicle Fund Appropriation
	300,000
4	522-634 Critical Area Storm Water Offset Fund
5	Other Fund Deappropriation
	(607,000)
6	525-311 Moore's Run Wetlands
7	City Motor Vehicle Fund Appropriation
	850,000
8	525-351 East Stony Run Open Channel Improvements
9	City Motor Vehicle Fund Appropriation
	983,000
10	525-449 Jones Falls Debris Collector
11	City Motor Vehicle Fund Appropriation
	200,000
12	525-514 Race Street Environmental Remediation
13	City Motor Vehicle Fund Appropriation
	600,000
14	525-647 Alluvian Street Trash Interceptor
15	City Motor Vehicle Fund Appropriation
	125,000
16	525-993 Watershed 263 Phase 1 Bio-retention
17	Other State Fund Appropriation
	70,000
18	525-998 Western Run Stream Restoration - Phase I
19	City Motor Vehicle Fund Appropriation
	200,000
20	551-144 Mapping Program
21	Waste Water Utility Fund Appropriation
	450,000
22	551-233 Wastewater Collection System - Annual Improvements
23	Waste Water Revenue Bond Appropriation
	1,000,000
24	County Grant Appropriation
	1,000,000
25	551-401 Sewer Replacement Projects
26	Waste Water Revenue Bond Appropriation.....

2,000,000

27 **Waste Water** Utility Fund Appropriation
2,000,000

28 551-403 Small Sewer Extensions and Improvements

29 Waste Water Revenue Bond Appropriation
750,000

30 Waste Water Utility Fund Appropriation.....
1,250,000

31 551-404 Infiltration/Inflow Correction Program

32 Waste Water Revenue Bond Appropriation
3,375,000

33 Waste Water Utility Fund Appropriation.....
125,000

34 551-410 Improvements to Herring Run Interceptor- Phase 1 SC- 836

35 Waste Water Revenue Bond Appropriation
1,100,000

Council Bill 05-0104

1	551-533 Annual Facilities Improvements		
2	Waste Water Revenue Bond Appropriation.....	\$	1,000,000
3	County Grant Appropriation	\$	1,000,000
4	551-601 Greenmount Ave Interceptor and Pumping Station		
5	Waste Water Revenue Bond Appropriation.....	\$	17,700,000
6	551-604 Stony Run Interceptor and Pumping Station		
7	Waste Water Revenue Bond Appropriation.....	\$	38,209,000
8	County Grant Appropriation	\$	1,811,000
9	551-605 Jones Falls Pumping Station Capacity Upgrade		
10	Waste Water Revenue Bond Appropriation.....	\$	1,183,000
11	County Grant Appropriation	\$	2,067,000
12	551-608 New Jones Falls Force Main/Pressure Sewer		
13	Waste Water Revenue Bond Appropriation.....	\$	4,841,000
14	County Grant Appropriation	\$	21,079,000
15	551-609 Southwest Diversion Pressure Sewer Improvements		
16	Waste Water Revenue Bond Appropriation.....	\$	980,000
17	County Grant Appropriation	\$	1,520,000
18	551-618 Sewer System Evaluation Program - Herring Run Sewershed		
19	Waste Water Revenue Bond Appropriation.....	\$	18,240,000
20	County Grant Appropriation	\$	960,000
21	551-624 Sewer System Rehabilitation Program - Herring Run Sewershed		
22	Waste Water Revenue Bond Appropriation.....	\$	2,137,000
23	County Grant Appropriation	\$	113,000
24	551-626 Sewer System Rehabilitation Program - Jones Falls Sewershed		
25	Waste Water Revenue Bond Appropriation.....	\$	1,300,000
26	551-627 Wet Weather Program		
27	Waste Water Revenue Bond Appropriation.....	\$	1,800,000
28	County Grant Appropriation	\$	200,000
29	551-630 Moore's Run Interceptor - Lower Section		
30	Waste Water Revenue Bond Appropriation.....	\$	22,600,000
31	551-752 McComas St Pump Station Force Main Improvements		
32	Waste Water Revenue Bond Appropriation.....	\$	200,000
33	551-753 Locust St Pump Station Force Main Improvements		
34	Waste Water Revenue Bond Appropriation.....	\$	200,000
35	557-031 Water Distribution System - Improvements		
36	Water Revenue Bond Appropriation		
2,000,000			
37	County Grant Appropriation		

2,000,000

Council Bill 05-0104

1	557-070 Watershed Road and Bridge Maintenance		
2	Water Revenue Bond Appropriation	\$	2,440,000
3	County Grant Appropriation	\$	1,560,000
4	557-099 Mapping Program - Water Supply System		
5	Water Utility Fund Appropriation	\$	450,000
6	557-100 Water Infrastructure Rehabilitation		
7	Water Revenue Bond Appropriation	\$	10,000,000
8	557-101 Water Mains - Installation		
9	Water Utility Fund Appropriation	\$	76,000
10	Water Revenue Bond Appropriation	\$	2,000,000
11	County Grant Appropriation	\$	1,000,000
12	557-130 Water System Cathodic Protection		
13	Water Revenue Bond Appropriation	\$	334,000
14	County. Grant Appropriation	\$	166,000
15	557-133 Meter Replacement Program		
16	Water Utility Fund Appropriation	\$	2,500,000
17	County Grant Appropriation	\$	2,500,000
18	557-300 Water Facilities - Annual Improvements		
19	Water Revenue Bond Appropriation	\$	1,525,000
20	County Grant Appropriation	\$	975,000
21	557-400 Valve and Hydrant Replacement - Annual		
22	Water Utility Fund Appropriation	\$	2,800,000
23	Water Revenue Bond Appropriation	\$	200,000
24	County Grant Appropriation	\$	3,000,000
25	557-635 Prettyboy Dam Improvements WC-1137		
26	Water Revenue Bond Appropriation	\$	2,440,000
27	County Grant Appropriation	\$	1,560,000
28	557-638 Water Audit		
29	Water Revenue Bond Appropriation	\$	305,000
30	County Grant Appropriation	\$	195,000
31	557-689 Urgent Ne-ds Water Engineering Services		
32	Water Revenue Bond Appropriation	\$	315,000
33	County Grant Appropriation	\$	185,000
34	557-691 Raw Water Conduit Dewatering Facility Improvements WC-1159		
35	.Water Revenue Bond Appropriation	\$	305,000
36	County Grant Appropriation	\$	195,000

Council Bill 05-0104

1	557-696 Chlorine Handling Safety Improvements WC-1150		
2	Water Revenue Bond Appropriation	\$	6,500,000
3	County Grant Appropriation	\$	3,500,000
4	557-709 Finished Water Reservoir Improvements		
5	Water Revenue Bond Appropriation	\$	370,000
6	County Grant Appropriation	\$	630,000
7	557-727 Deer Creek Pumping Station Improvements		
8	Water Revenue Bond Appropriation	\$	610,000
9	County Grant Appropriation	\$	390,000
10	557-732 Monitoring Water Transmission Mains		
11	Water Utility Fund Appropriation	\$	250,000
12	County Grant Appropriation	\$	250,000
13	557-913 Pikesville Reservoir		
14	Water Revenue Bond Appropriation	\$	12,000,000
15	557-915 Maintenance Buildings at Prettyboy Dam		
16	Water Revenue Bond Appropriation	\$	488,000
17	County Grant Appropriation	\$	312,000
18	Department of Recreation and Parks		
19	474-624 Gateway Landscaping Improvements - Mt. Vernon Square		
20	City Motor Vehicle Fund Appropriation	\$	100,000
21	474-658 Patterson Park Swimming Pool Renovation		
22	General Obligation Bond Appropriation	\$	50,000
23	State Open Space Matching Grant Appropriation	\$	700,000
24	474-668 Park Perimeter Improvements		
25	General Obligation Bond Appropriation	\$	1,275,000
26	State Open Space Matching Grant Appropriation	\$	500,000
27	474-670 Druid Hill Park: Renovation of the Three Sisters Area		
28	General Obligation Bond Appropriation	\$	100,000
29	474-690 Street Tree Operations FY06		
30	City Motor Vehicle Fund Appropriation		
200,000			
31	474-691 Western Run Greenway: Study/Design		
32	City Motor Vehicle Fund Appropriation	\$	100,000
33	474-692 Clifton & Patterson Parks: Interior Roadway Lights		
34	City Motor Vehicle Fund Appropriation	\$	100,000
35	State Open Space Matching Grant Appropriation	\$	300,000

Council Bill 05-0104

1	474-693 Gwynns Falls Park: Trail Enhancement & Pavilion Lighting	
2	City Motor Vehicle Fund Appropriation	
	100,000	
3	474-695 Lyndhurst Recreation Center Gymnasium - Phase I	
4	General Obligation Bond Appropriation	
	10,000	
5	474-696 Baltimore Playlot Program FY06	
6	General Obligation Bond Appropriation	
	400,000	
7	State Open Space Matching Grant Appropriation	
	784,000	
8	474-697 Athletic Court Renovation FY06	
9	General Obligation Bond Appropriation	
	120,000	
10	474-698 Recreation Facility Renovation FY06	
11	General Obligation Bond Appropriation	
	175,000	
12	State Open Space Matching Grant Appropriation	
	375,000	
13	474-699 Cylburn Arboretum Master Plan Implementation - Phase I	
14	General Obligation Bond Appropriation	
	410,000	
15	State Open Space Matching Grant Appropriation	
	600,000	
16	474-700 Maryland Community Parks and Playground Program	
17	Other State Fund Appropriation	
	600,000	
18	474-701 Park Master Plans: Clifton, Farring Baybrook, Middle Branch,	
19	Arnold Sumpter	
20	General Obligation Bond Appropriation	
	135,000	
21	474-702 Druid Hill Park: Roadway/ADA Improvements	
22	General Obligation Bond Appropriation	
	100,000	
23	State Open Space Matching Grant Appropriation	
	300,000	
24	474-703 Jones Falls Trail Phase IV	
25	City Motor Vehicle Fund Appropriation	
	200,000	

26	474-711 Recreation & Parks Facilities-Miscellaneous Improvements	
27	General Fund Appropriation	
	250,000	

28 474-712 Critical Area Storm Water Offset Fund

29	Other Fund Appropriation	
	607,000	

30 Department of Transportation

31 504-100 Footway Reconstruction

32	City Motor Vehicle Fund Appropriation	
	1,000,000	

33 504-200 Alley Reconstruction

34	City Motor Vehicle Fund Appropriation	
	1,500,000	

Council Bill 05-0104

1	506-523 Fulton Avenue Median Streetscape (Edmondson to Reisterstown)	
2	City Motor Vehicle Fund Appropriation	\$ 3,000,000
3	506-528 Park Heights Ave. (Druid Hill to Garrison) - Federal Resurf. NW	
4	City Motor Vehicle Fund Appropriation	\$ 400,000
5	Federal Highway Transportation Fund Appropriation	\$ 1,600,000
6	507-426 Eastern Ave Underpass Below RR bridges - Repair and Painting	
7	City Motor Vehicle Fund Appropriation	\$ 2,500,000
8	508-035 Calvert St. Reconstruction (Lombard to Baltimore)	
9	City Motor Vehicle Fund Appropriation	\$ 200,000
10	508-227 Cherry Hill Road Enhancements	
11	City Motor Vehicle Fund Appropriation	\$ 400,000
12	508-280 Wilkens Avenue Gateway Reconstruction	
13	City Motor Vehicle Fund Appropriation	\$ 450,000
14	508-363 Sinclair Lane Over CSX	
15	City Motor Vehicle Fund Appropriation	\$ 500,000
16	508-407 Andre St. Reconstruction (Fort to McThomas)	
17	City Motor Vehicle Fund Appropriation	\$ 1,000,000
18	508-453 Dundalk Ave. Streetscape (Eastern to City Line)	
19	City Motor Vehicle Fund Appropriation	\$ 500,000
20	508-454 Reisterstown Rd. Streetscape (Northern Pkwy to City Line)	
21	City Motor Vehicle Fund Appropriation	\$ 600,000
22	508-455 Pedestrian Crossing Improvements	
23	City Motor Vehicle Fund Appropriation	\$ 100,000
24	508-459 Revision of Street Configurations	
25	City Motor Vehicle Fund Appropriation	\$ 500,000
26	508-465 Curb Repair Job Order Contract (JOC)	
27	City Motor Vehicle Fund Appropriation	\$ 280,000
28	508-496 Slab Repairs	
29	City Motor Vehicle Fund Appropriation	\$ 750,000
30	508-506 Constructability Review	
31	City Motor Vehicle Fund Appropriation	\$ 500,000
32	508-508 Material Testing	
33	City Motor Vehicle Fund Appropriation	\$ 250,000

Council Bill 05-0104

1	508-519 Construction Management Services		
2	City Motor Vehicle Fund Appropriation	\$	400,000
3	508-520 On - Call Highway Services		
4	City Motor Vehicle Fund Appropriation	\$	500,000
5	508-744 Westport Yard Improvements		
6	City Motor Vehicle Fund Appropriation	\$	900,000
7	509-185 Central Avenue Reconstruction (Monument to Aliceanna)		
8	City Motor Vehicle Fund Appropriation	\$	3,000,000
9	Federal Highway Transportation Fund Appropriation	\$	8,000,000
10	509-332 Pennington Avenue Drawbridge		
11	City Motor Vehicle Fund Appropriation	\$	250,000
12	Federal Highway Transportation Fund Appropriation	\$	1,000,000
13	509-674 Chesapeake Avenue - Reconstruction		
14	City Motor Vehicle Fund Appropriation	\$	400,000
15	509-834 Forest Park Avenue Bridge		
16	City Motor Vehicle Fund Appropriation	\$	450,000
17	Federal Highway Transportation Fund Appropriation	\$	1,800,000
18	510-033 Pedestrian Lighting - SNAP and Historic Neighborhoods		
19	City Motor Vehicle Fund Appropriation	\$	1,500,000
20	512-034 Signal Timing Optimization Citywide		
21	City Motor Vehicle Fund Appropriation	\$	200,000
22	Federal Highway Transportation Fund Appropriation	\$	800,000
23	512-035 Traffic Signal System Integration		
24	City Motor Vehicle Fund Appropriation	\$	830,000
25	Federal Highway Transportation Fund Appropriation	\$	3,323,000
26	512-038 Traffic Management Center		
27	City Motor Vehicle Fund Appropriation	\$	210,000
28	Federal Highway Transportation Fund Appropriation	\$	840,000
29	512-047 Traffic Signal Replacement - Project Management & Inspection		
30	City Motor Vehicle Fund Appropriation	\$	50,000
31	Federal Highway Transportation Fund Appropriation	\$	200,000
32	512-053 Traffic Surveillance Camera Expansion		
33	City Motor Vehicle Fund Appropriation		60,000
34	Federal Highway Transportation Fund Appropriation		
272,000			
35	514-101 Frederick Avenue Gateway Resurfacing		

36	City Motor Vehicle Fund Appropriation
1,550,000	

Council Bill 05-0104

1	514-213 Resurfacing Highways Northeast - Sector 1		
2	City Motor Vehicle Fund Appropriation		
456,000			
3	514-214 Resurfacing Highways Northwest - Sector 2		
4	City Motor Vehicle Fund Appropriation		
456,000			
5	514-215 Resurfacing Highways Southwest - Sector 3		
6	City Motor Vehicle Fund Appropriation		
456,000			
7	514-216 Resurfacing Highways Southeast - Sector 4		
8	City Motor Vehicle Fund Appropriation		
456,000			
9	514-264 Park Heights Ave. Streetscape (Garrison to Northern Pkwy)		
10	City Motor Vehicle Fund Appropriation	\$	500,000
11	Federal Highway Transportation Fund Appropriation.....	\$	2,000,000
12	514-595 Duvall St. Reconstruction (Elsinore to Queen Anne)		
13	City Motor Vehicle Fund. Appropriation		
1,600,000			
14	514-703 Erdman Ave. (Sinclair Ln to Pulaski Hwy) Federal Resurf. East		
15	City Motor Vehicle Fund Appropriation		
150,000			
16	514-704 Aisquith St. (20th to Harford Rd) - Federal Resurf. Central East		
17	City Motor Vehicle Fund Appropriation		
150,000			
18	514-705 Harford Rd. (North Ave to Erdman) - Federal Resurf. NE		
19	City Motor Vehicle Fund Appropriation		
250,000			
20	514-706 Caton Avenue (Benson to Frederick)		
21	City Motor Vehicle Fund Appropriation		
150,000			
22	514-707 West Forest Park Ave. (Windsor Mill To City Line) Federal Resurf. NW		
23	City Motor Vehicle Fund Appropriation		
120,000			
24	514-718 Pratt Street Resurfacing (MLK to President)		
25	City Motor Vehicle Fund Appropriation		
400,000			
26	514-719 Lombard Street Rehabilitation (MLK to President)		

27 City Motor Vehicle Fund Appropriation
400,000

28 **514-724 Cross Country Blvd. Resurfacing (Greenspring to Fallstaff)**
29 City Motor Vehicle Fund Appropriation
100,000

30 514-725 **Emergency Resurfacing (JOC)**
31 City Motor Vehicle Fund Appropriation
2,000,000

32 **514-726 Pavement Management System**
33 City Motor Vehicle Fund Appropriation
100,000

Council Bill 05-0104

1	514-727 Paving Equipment	
2	City Motor Vehicle Fund Appropriation	
		1,200,000
3	527-032 Claremont/Freedom Village Streets and Infrastructure	
4	City Motor Vehicle Fund Appropriation	
		3,728,000
5	527-108 Canton Industrial Area: Haven Street	
6	City Motor Vehicle Fund Appropriation	
		150,000
7	527-109 Canton Industrial Area: Newgate Avenue	
8	City Motor Vehicle Fund Appropriation	
		100,000
9	527-131 Flag House Courts Infrastructure	
10	City Motor Vehicle Fund Appropriation	
		3,419,000
11	527-139 Pennsylvania Avenue Main Street Improvements	
12	City Motor Vehicle Fund Appropriation	
		90,000
13	527-166 East Baltimore Redevelopment Area Street Improvements	
14	City Motor Vehicle Fund Appropriation	
		2,000,000
15	527-168 Pleasant St. Streetscape (Charles to St. Paul)	
16	City Motor Vehicle Fund Appropriation	
		300,000
17	527-169 Saratoga St. Streetscape (Eutaw to St. Paul)	
18	City Motor Vehicle Fund Appropriation	
		250,000
19	527-171 St. Paul Place Streetscape Phase II (Saratoga to Centre)	
20	City Motor Vehicle Fund Appropriation	
		1,321,000
21	527-175 Bicycle Network Strategy	
22	City Motor Vehicle Fund Appropriation	
		100,000
23	Other Federal Fund Appropriation	
		87,000
24	527-176 Jones Falls/Inner Harbor Trail and Pedestrian Improvements	
25	City Motor Vehicle Fund Appropriation	
		200,000

26 Federal Highway Transportation Fund Appropriation
3,000,000

27 **527-186 Commercial District Street Lights/Landscaping**
28 City Motor Vehicle Fund Appropriation
200,000

29 527-200 **Star Spangled Heritage Trails - Phase III**
30 City Motor Vehicle Fund Appropriation
250,000

31 527-210 **Mt. Vernon Place**
32 City Motor Vehicle Fund Appropriation
1,500,000

33 527-211 **West Shore Park Bus Drop Off**
34 City Motor Vehicle Fund Appropriation
1,200,000

Council Bill 05-0104

1	527-212 Inner Harbor Pedestrian Wayfinding		
2	City Motor Vehicle Fund Appropriation	\$	450,000
3	527-221 Light Street - Streetscape (Saratoga to Pratt)		
4	City Motor Vehicle Fund Appropriation	\$	892,000
5	527-224 Water Street - Streetscape (Market to Custom House)		
6	City Motor Vehicle Fund Appropriation	\$	482,000
7	527-225 Gay Street - Streetscape (Pratt to JFX)		
8	City Motor Vehicle Fund Appropriation	\$	121,000
9	527-226 Chase Street - Streetscape (Howard to Biddle)		
10	City Motor Vehicle Fund Appropriation	\$	73,000
11	527-227 Read Street - Streetscape (MLK to Folkway)		
12	City Motor Vehicle Fund Appropriation	\$	135,000
13	527-230 Cathedral Street - Infrastructure/Utility (Chase to Mt. Royal)		
14	City Motor Vehicle Fund Appropriation	\$	75,000
15	527-304 Conkling Street - Infrastructure/Utility (Boston to Toone)		
16	City Motor Vehicle Fund Appropriation	\$	100,000
17	527-305 Keswick - Streetscape (28th to 36th)		
18	City Motor Vehicle Fund Appropriation	\$	140,000
19	527-306 New Street - Orangeville - Infrastructure/ Utility (Biddle to Chase)		
20	City Motor Vehicle Fund Appropriation	\$	15,000
21	527-318 Main Street/Commercial Districts Signage		
22	City Motor Vehicle Fund Appropriation	\$	25,000
23	527-493 Uplands Redevelopment Site Infrastructure		
24	City Motor Vehicle Fund Appropriation	\$	490,000
25	527-600 SNAP Local Street Resurfacing - Operation Reach Out Southwest		
26	City Motor Vehicle Fund Appropriation	\$	500,000
27	527-601 SNAP Local Street Resurfacing - Greater Northwest Community Coalition		
28	City Motor Vehicle Fund Appropriation	\$	650,000
29	527-602 SNAP Local Street Resurfacing - Northwest Community Planning Forum		
30	City Motor Vehicle Fund Appropriation	\$	550,000
31	527-603 SNAP Local Street Resurfacing - Southeast Neighborhood Development		
32	City Motor Vehicle Fund Appropriation	\$	650,000
33	527-604 SNAP Local Street Resurfacing - York Road		
34	City Motor Vehicle Fund Appropriation	\$	650,000

Council Bill 05-0104

- 1 527-605 SNAP-Local Street Resurfacing - Brooklyn/Curtis Bay**
2 City Motor Vehicle Fund Appropriation
 550,000
- 3 527-607 Park Heights Local Street Resurfacing**
4 City Motor Vehicle Fund Appropriation
 1,000,000
- 5 527-608 Small Area Plan Local Street Resurfacing - Sharp Leadenhall**
6 City Motor Vehicle Fund Appropriation
 340,000
- 7 527-609 **Small Area Plan Local Street Resurfacing - Coldstream Homestead Montebello**
8 City Motor Vehicle Fund Appropriation
 250,000
- 9 527-610 Small Area Plan Local Street Resurfacing - McElderry Park**
10 City Motor Vehicle Fund Appropriation
 350,000
- 11 527-611 Small Area Plan Local Street Resurfacing - Pen Lucy**
12 City Motor Vehicle Fund Appropriation
 300,000
- 13 527-612 Small Area Plan Local Street Resurfacing - Barclay**
14 City Motor Vehicle Fund Appropriation
 350,000
- 15 527-624 Mt. Auburn Cemetery Streetscape**
16 City Motor Vehicle Fund Appropriation
 1,000,000
- 17 580-015 West Street Parking Garage**
18 General Fund Appropriation
 1,300,000

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

22 **SECTION 4. AND BE IT FURTHER ORDAINED,** That:

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

29 Reg. Section 1.150-2 and any successor regulation.

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

Council Bill 05-0104

obligations of the City (or any entity controlled by the City within the meaning of Treas. Reg. Section 1.150-1).

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

SECTION 5. The foregoing appropriations in summary consist of:

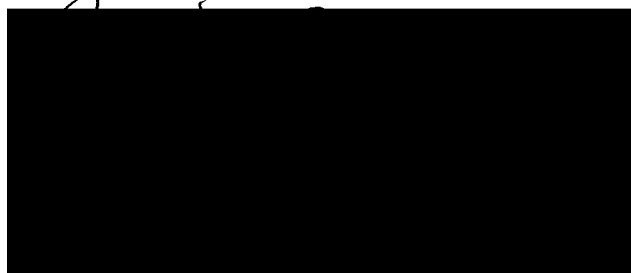
Fund	Operating	Capital	dotal
General	1,102,796,000	\$ 3,460,000	\$1,106,256,000
Motor Vehicle	169,124,000	66,228,000	235,352,000
Parking Management	11,304,000	0	11,304,000
Convention Center Bond	4,700,000	0	4,700,000
Waste Water Utility	145,575,000	3,325,000	148,900,000
Water Utility	104,881,000	6,000,000	110,881,000
Parking Enterprise	27,321,000	0	27,321,000
Conduit Enterprise	7,199,000	0	7,199,000
18 Loan and Guarantee Enterprise	3,761,000	0	3,761,000
Federal	218,753,919	54,186,000	272,939,919
State	62,446,425	12,929,000	75,375,425
Special	43,739,294	214,715,000	258,454,294
General Obligation Bonds	0	56,500,000	56,500,000
	\$1,901,600,638	\$417,343,000	\$2,318,943,638

*Consisting of:

County	\$48,168,000
Revenue Bonds and Notes	\$ 160,447,000
Other Fund Sources	\$ 214,715,000

Approved by the Board

Council Bill 05-0104



BOARD OF ESTIMATES

JUN 13 2005

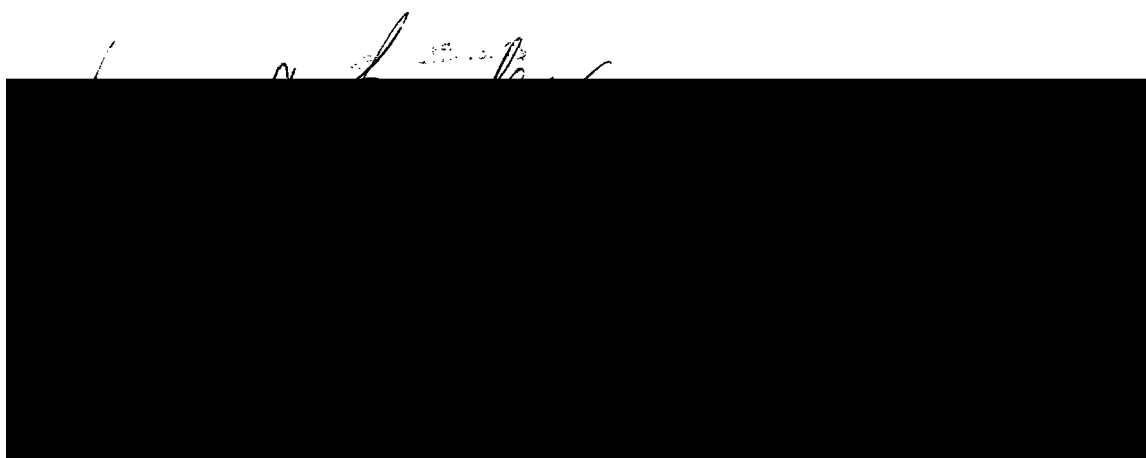
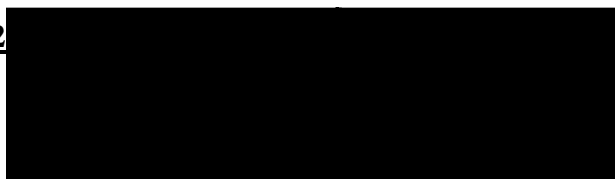
Certified as duly passed this _____ day of _____, 20



Certified as duly delivered to His Honor, the Mayor,
_____ day of _____, 20

Chief Clerk _____

Approved this **g.L.--day** of _____, 20



CITY OF BALTIMORE
ORDINANCE **05-58**
Council Bill 05-0105

Introduced by: The Council President

At the request of: The Administration (Department of Finance)

Introduced and read first time: May 2, 2005

Assigned to: Budget and Appropriations Committee and Committee of the Whole

Committee Report: Favorable

Council action: Adopted

Read second time: June 6, 2005

AN ORDINANCE CONCERNING

Annual Property Tax – Fiscal Year 2006

1
2 FOR the purpose of providing a tax for the use of the Mayor and City Council of Baltimore for
3 the period July 1, 2005 through June 30, 2006; setting the semiannual payment service charge
4 for that period; and providing for a special effective date.

5 SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That for
6 the period July 1, 2005 through June 30, 2006, a tax is levied and imposed for the use of the
7 Mayor and City Council of Baltimore on all property in the City of Baltimore (except property
8 exempt by law), *as follows*:

9 (a) except *as* otherwise specified in item (b) of this section, a tax of \$2.308 is levied and
10 imposed on every \$100 of assessed or assessable value of real property; and

11 (b) a tax of \$5.77, is levied and imposed on every \$100 of assessed or assessable value of

12 (1) personal property; and

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

14 SECTION 2. AND BE IT FURTHER ORDAINED, That this tax shall be paid and collected **in** the
15 manner prescribed by law.

16 SEcnoN 3. AND BE IT FURTHER ORDAINED, That for the period July 1, 2005, through June 30,
17 2006, the semiannual payment service charges to be imposed under State Tax-Property Article § 10-
18 204.3 is 0.642%.

19 SECTION 4. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is
20 enacted.

EXPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

Underlining indicates matter added to the bill by amendment.

~~Striite-ent~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

Council Bill 05-0105

JUN 13 2005

Certified *as* duly passed this ____ day of _____, 20

A

President, Baltimore City Co

Certified as duly delivered to His Honor, the Mayor,

this ____ day of _____, 2005

Chief Clerk _____

Approved this ____ day of _____, 2

13th

June 2005

42

CITY OF BALTIMORE
RESOLUTION **0 5 0 7**
Council Bill 05-0161

Introduced by: The Council President
At the request of: The Baltimore City Board of School Commissioners
Introduced and read first time: May 9, 2005
Assigned to: Budget and Appropriations Committee and Committee of the Whole
Committee Report: Favorable
Council action: Adopted
Read second time: June 6, 2005; Returned to Committee: June 13, 2005;
Read second time: July 11, 2005

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, 2006**

FOR the purpose of approving the budget estimated to be needed for the Baltimore City Board of School Commissioners for operating programs during Fiscal 2006; 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, 2006.

Operating Budget

Baltimore City Public School Systems

Expense By Fund

Board of School Commissioners

Board of School Commissioners

Education	\$	1,294,859
Restricted/Other Funds	\$	0
Total	\$	1,294,859

EXPLANATION: Underlining indicates matter added by amendment
Strike-ad indicates matter stricken by amendment.

Council Bill 05-0161

1	Chief Executive Officer		
2	Office of the Chief Executive Officer		
3	Education	\$	
	3,170,570		
4	Restricted/Other Funds	\$	0
5	Total	\$	3,170,570
6	Office of Legal Counsel		
7	Education	\$	1,531,813
8	Restricted/Other Funds	\$	86,004
9	Total	\$	1,617,817
10	Office of Communications		
11	Education	\$	686,076
12	Restricted/Other Funds	\$	0
13	Total	\$	686,076
14	Division of Research, Evaluation and Accountability		
15	Education	\$	3,758,063
16	Restricted/Other Funds	\$	559,730
17	Total	\$	4,317,793
18	Human Resources		
19	Education	\$	4,597,908
20	Restricted/Other Funds	\$	0
21	Total	\$	4,597,908
22	Information Technology		
23	Education	\$	22,542,160
24	Restricted/Other Funds	\$	1,660,502
25	Total	\$	24,202,662
26	Subtotal - Chief Executive Officer		
27	Education	\$	36,286,590
28	Restricted/Other Funds.....	\$	2,306,236
29	Total	\$	38,592,826
30	Chief Academic Officer		
31	Office of the Chief Academic Officer		
32	Education	\$	31,280,712
33	Restricted/Other Funds	\$	0
34	Total	\$	31,280,712
35	Area Offices		
36	Education	\$	7,489,768
37	Restricted/Other Funds	\$	0
38	Total	\$	7,489,768

Council Bill 05-0161

1	Curriculum and Instruction		
2	Education	\$	1,615,770
3	Restricted/Other Funds	\$	1,736,265
4	Total	\$	3,352,035
5	Professional Development		
6	Education	\$	2,781,751
7	Restricted/Other Funds	\$	0
8	Total	\$	2,781,751
9	Twilight (Evening) School		
10	Education	\$	72,869
11	Restricted/Other Funds	\$	0
12	Total	\$	72,869
13	Operations/Grants		
14	Education	\$	0
15	Restricted/Other Funds	\$	0
16	Total	\$	0
17	School, Community and Family Involvement		
18	Education	\$	209,519
19	Restricted/Other Funds	\$	529,788
20	Total	\$	739,307
21	General Instruction		
22	Education	\$	156,059,804
23	Restricted/Other Funds	\$	4,222,895
24	Total	\$	160,282,699
25	Career and Technology Instruction		
26	Education	\$	364,419
27	Restricted/Other Funds	\$	2,434,086
28	Total	\$	2,798,505
29	Gifted and Talented		
30	Education	\$	2,555,916
31	Restricted/Other Funds	\$	0
32	Total	\$	2,555,916
33	Summer School		
34	Education	\$	3,500,000
35	Restricted/Other Funds	\$	0
36	Total	\$	3,500,000
37	Textbooks		
38	Education	\$	5,600,000
39	Restricted/Other Funds	\$	0
40	Total	\$	5,600,000

Council Bill 05-0161

1	ESOL		
2	Education	\$	80,748
3	Restricted/Other Funds	\$	200,370
4	Total	\$	281,118
5	Interscholastic Athletics		
6	Education	\$	2,631,532
7	Restricted/Other Funds	\$	0
8	Total	\$	2,631,532
9	Out of County Placements		
10	Education	\$	0
11	Restricted/Other Funds	\$	4,000,000
12	Total	\$	4,000,000
13	Chief Academic Officer's Area Schools		
14	Education	\$	41,961,460
15	Restricted/Other Funds	\$	23,314,684
16	Total	\$	65,276,144
17	CAO's High School Area & Office		
18	Education	\$	79,578,059
19	Restricted/Other Funds	\$	297,732
20	Total	\$	79,875,791
21	Subtotal - Chief Academic Officer		
22	Education	\$	335,782,327
23	Restricted/Other Funds.....	\$	36,735,820
24	Total	\$	372,518,147
25	Special Education and Student Support Services		
26	Special Education and Student Support Services		
27	Education	\$	173,041,360
28	Restricted/Other Funds	\$	36,443,331
29	Total	\$	209,484,691
30	Subtotal - Special Education and Student Support Services		
31	Education	\$	173,041,360
32	Restricted/Other Funds.....	\$	36,443,331
33	Total	\$	209,484,691
34	Chief Operating Officer		
35	Office of the Chief Operating Officer		
36	Education	\$	2,400,630
37	Restricted/Other Funds	\$	0
38	Total	\$	2,400,630

Council Bill 05-0161

1	Student Placement		
2	Education	\$	0
3	Restricted/Other Funds	\$	0
4	Total	\$	0
5	Facilities Maintenance		
6	Education	\$	67,652,510
7	Restricted/Other Funds	\$	0
8	Total	\$	67,652,510
9	Student Transportation		
10	Education	\$	27,954,939
11	Restricted/Other Funds	\$	0
12	Total	\$	27,954,939
13	School Police		
14	Education	\$	5,397,926
15	Restricted/Other Funds	\$	0
16	Total	\$	5,397,926
17	Food Services		
18	Education	\$	0
19	Restricted/Other Funds	\$	21,802,213
20	Total	\$	21,802,213
21	Subtotal – Chief Operating Officer		
22	Education	\$	103,406,005
23	Restricted/Other Funds	\$	21,802,213
24	Total	\$	125,208,218
25	Chief Financial Officer		
26	Education	\$	24,506,270
27	Restricted/Other Funds	\$	25,735,794
28	Total	\$	50,242,064
29	Subtotal – Chief Financial Officer		
30	Education	\$	24,506,270
31	Restricted/Other Funds.....	\$	25,735,794
32	Total	\$	50,242,064
33	Fringe Benefits		
34	Education	\$	137,955,768
35	Restricted/Other Funds	\$	14,035,937
36	Total	\$	151,991,705

Council Bill 05-0161

1	Debt Service	
2	Education	13,717,171
3	Restricted/Other Funds	0
4	Total	13,717,171
5	Contingency Reserve	
6	Education	10,000,000
7	Restricted/Other Funds	0
8	Total	10,000,000
9	Deficit Reduction	
10	Education	23,000,000
11	Restricted/Other Funds	0
12	Total	23,000,000
13	Edison Schools	
14	Education	\$ 19,200,000
15	Restricted/Other Funds	\$ 0
16	Total	\$ 19,200,000
17		
18	Total Expenses	
19	Education	\$ 878,190,350
20	Restricted/Other Funds	\$ 137,059,331
21	Total	\$ 1,015,249,681
22	SECTION 2. AND BE IT FURTHER RESOLVED, The foregoing amounts in summary are funded	
23	from the following sources:	
24	City of Baltimore	\$ 207,767,545
25	State of Maryland	\$ 667,616,790
26	Federal	\$ 134,543,505
27	Other	\$ 5,321,841
28		\$1,015,249,681
29	SECTION 3. AND BE IT FURTHER RESOLVED, That the Capital Budget of Baltimore City	
30	Public School Systems consists of \$38,550,000 for the fiscal year ending June 30, 2006. Sources	
31	of these funds are \$17,000,000 from City of Baltimore General Obligation Bonds and	
32	\$21,550,000 from the State of Maryland.	
33	The uses of these capital funds are for the following projects:	
34	Systemic Improvements	\$ 21,613,000
35	Asbestos Abatement	\$ 500,000
36	Violetville Elem/Middle	\$ 1,000,000
37	Carver Voc-Tech High	\$ 4,232,000
38	Baltimore School for the Arts	\$ 6,920,000
39	Highlandtown Elementary	\$ 2,000,000
40	Dunbar High School	\$ 2,285,000
41		38,550,000

1 SECTION 4. AND BE IT FURTHER RESOLVED, That when enacted, this Resolution shall be
2 certified to the State Superintendent of Schools.

3 SECTION 5. AND BE IT FURTHER RESOLVED, That this Resolution takes effect July 1, 2005.

*it^g * WftVai* VW 152

Certified as duly passed this ____ day of _____, 20

Presiden , Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this t__2 0 '4145

Chief Clerk _____

Approved this L4-Z day of June 2012C-

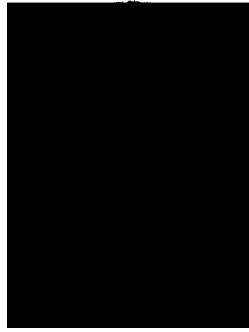
APPROVED as to form and
legal

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Asstiake City Solicitor

Date

ice



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Raymond S. Wacks

DEPUTY BUDGET CHIEF
Thomas P. Driscoll

PUBLIC POLICY ANALYSIS SUPERVISOR
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For additional information, contact Department of Finance, Bureau of the Budget and Management Research,
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