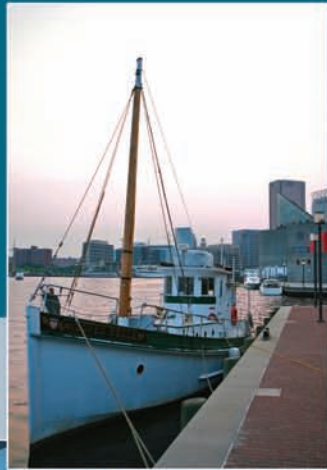


FISCAL 2009

Executive Summary

Board of Estimates
Proposed Budget Plan



Sheila Dixon, Mayor
City of Baltimore, Maryland



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Sheila Dixon, Mayor
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Mary Pat Clarke

Department of Finance

Edward J. Gallagher
Director of Finance

Andrew W. Kleine
Budget Director

Cover:

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

Photo Credit:

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

EXECUTIVE SUMMARY
Table of Contents

Mayor's Message	iii
-----------------------	-----

Introduction

Municipal Organization Chart.....	3
The Budget-Making Process	5

Summary of Recommendations

Recommended Budget Appropriation Levels.....	9
Recommendations by Fund.....	10
Operating and Capital Budget Fund Distribution	12

Revenue

Economic Outlook.....	15
Revenue Forecast – Major Revenues.....	21
Energy Tax Rate Calculation.....	31
Real Property Tax Expenditures	33
Summary of City Real Property Tax Credit Programs	39
Property Tax Base and Estimated Property Tax Yield	40

Operating Budget

Operating Budget Plan	43
Operating Budget Comparison	
Agency Requests and Prior Year Budget by Agency and Fund	57
Summary by Fund	61
Internal Service Fund.....	61
Agency Requests and Prior Year Budget by Agency, Program and Fund	63
Operating Changes	
Permanent Full-Time Positions by Agency and Fund	75
Permanent Full-Time Positions – Summary by Fund.....	77
Permanent Full-Time Positions by Agency, Program and Fund	79

Capital Budget

Capital Budget Plan Highlights.....	89
Total Capital Recommendations.....	91
Fund Distribution by Agency Detail	92

Revenue Detail by Fund

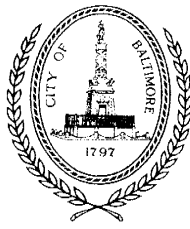
General Fund (Operating and Capital Budgets)	95
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Revenue Detail by Fund *(continued)*

Motor Vehicle Fund (Operating and Capital Budgets)	101
Parking Management Fund (Operating and Capital Budget)	102
Convention Center Bond Fund (Operating and Capital Budgets)	103
Waste Water Utility Fund (Operating and Capital Budgets)	104
Water Utility Fund (Operating and Capital Budgets)	105
Parking Enterprise Fund (Operating and Capital Budgets).....	106
Conduit Enterprise Fund (Operating and Capital Budgets)	107
Loan and Guarantee Enterprise Fund (Operating and Capital Budgets).....	108
Federal Fund (Operating Budget)	109
State Fund (Operating Budget)	113
Special Fund (Operating Budget).....	115

Appendix

Glossary	119
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SHEILA DIXON
Mayor
250 City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

April 23, 2008

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

Re: Fiscal 2009 Proposed Ordinance of Estimates

Dear Madame President and Council Members:

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

Protecting our Citizens

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

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

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

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

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

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

Advancing our Youth

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

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

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

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

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

Planning for the Future

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

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

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

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

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

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

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

Enriching our Lives

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

Conclusion

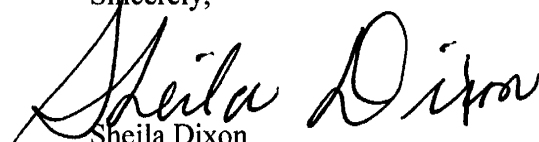
In order to best position the City for weathering the challenged economic outlook while maintaining momentum on the core service priorities discussed throughout this letter, the real property tax rate for the Fiscal 2009 budget plan will remain level at the Fiscal 2008 rate of \$2.268 per \$100 of assessed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

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

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

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

Sincerely,

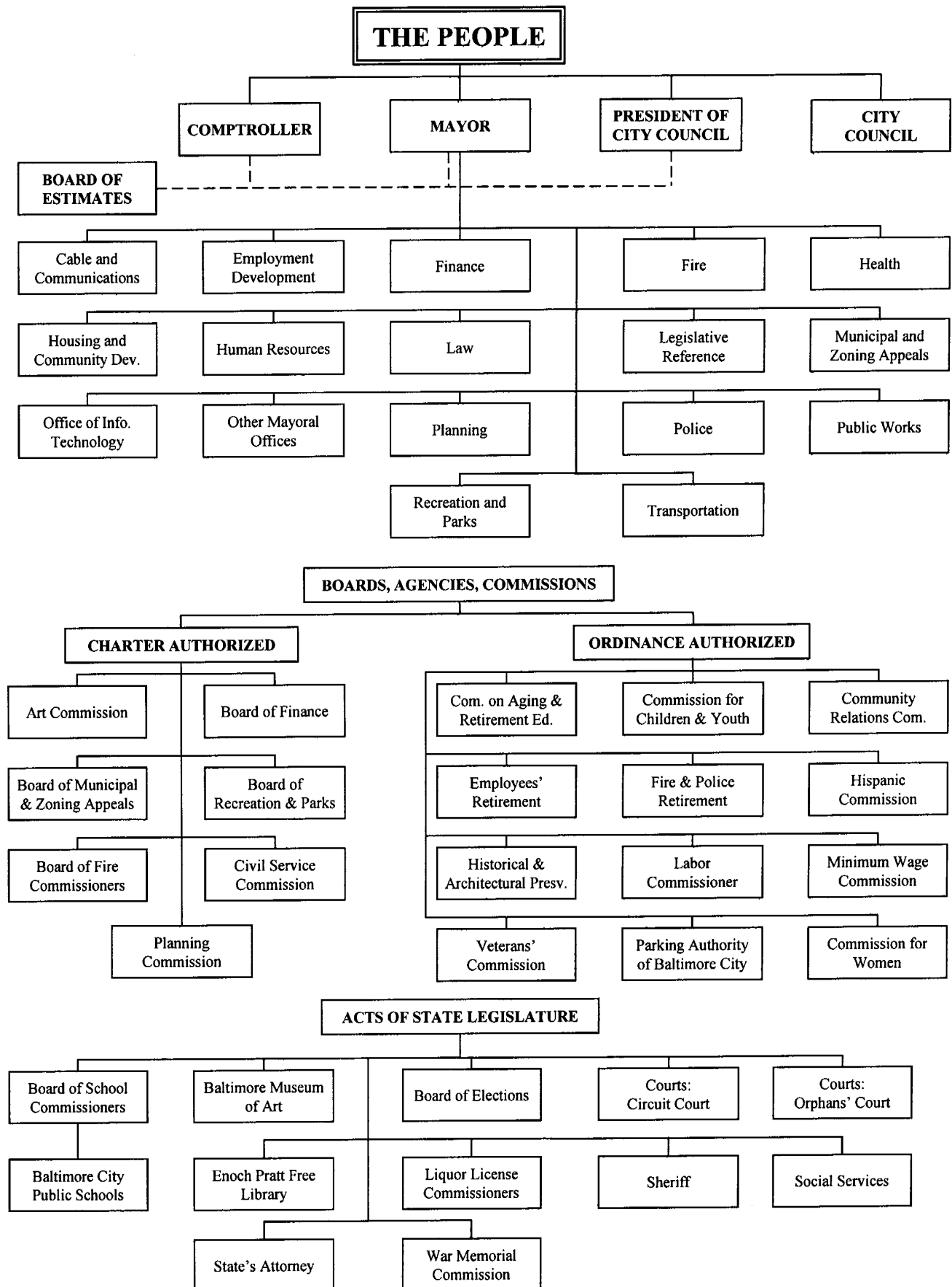


Sheila Dixon
Mayor
Baltimore

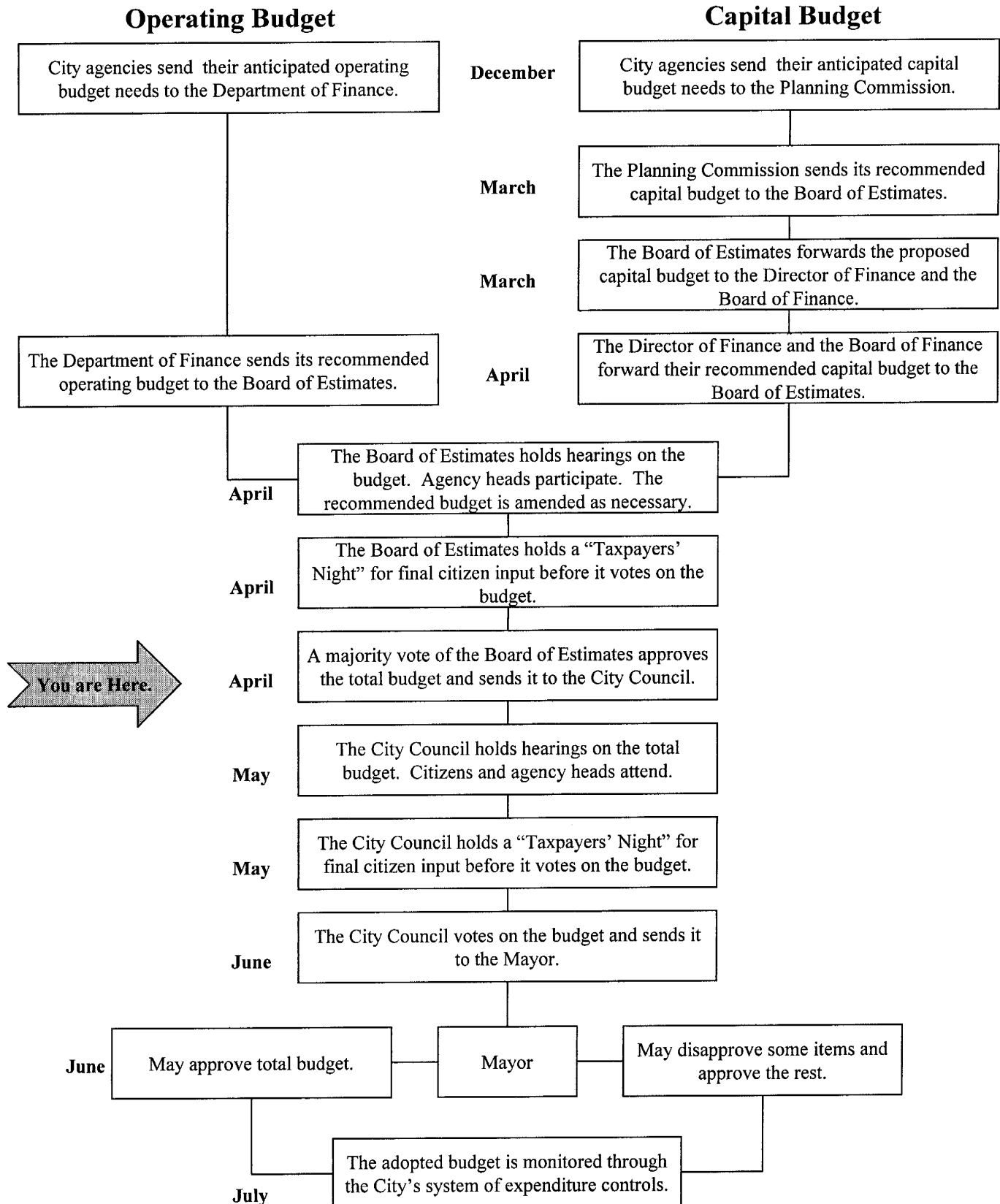
Fiscal 2009
Executive Summary

Introduction

MUNICIPAL ORGANIZATION CHART



The City of Baltimore's Budget Process



EXECUTIVE SUMMARY

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 2009
Executive Summary

Summary of
Recommendations

FISCAL 2009

EXECUTIVE SUMMARY Recommended Budget Appropriation Levels

The total Fiscal 2009 appropriation plan proposed by the Board of Estimates for the City of Baltimore is \$2.9 billion. This is an increase of \$291.1 million or 11.0% above the Fiscal 2008 adopted budget.

The two components of the total appropriation plan are the operating budget plan and the capital budget plan. The operating plan is recommended at \$2.2 billion, which is an increase of \$102.3 million or 4.9%. The capital plan is recommended at \$742.8 million, which is an increase of \$188.8 million or 34.1%.

Recommended Plan

<i>FISCAL 2009</i>	RECOMMENDED AMOUNT	CHANGE FROM FISCAL 2008	PERCENT CHANGE
OPERATING PLAN	\$2.194 billion	\$102.3 million	4.9%
CAPITAL PLAN	\$742.8 million	\$188.8 million	34.1%
TOTAL PLAN	\$2.937 billion	\$291.1 million	11.0%

FISCAL 2009

RECOMMENDATIONS BY FUND

Board of Estimates Recommendations

	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Operating Funds				
Local and State-shared Funds				
General	\$1,274,963,000	\$1,336,914,000	\$61,951,000	4.9%
Motor Vehicle	185,465,000	194,427,000	8,962,000	4.8
Parking Management	13,448,000	15,267,000	1,819,000	13.5
Convention Center Bond	4,613,000	4,616,000	3,000	0.1
Total	1,478,489,000	1,551,224,000	72,735,000	4.9
Enterprise Funds				
Waste Water Utility	158,699,000	171,124,000	12,425,000	7.8
Water Utility	119,048,000	129,421,000	10,373,000	8.7
Parking Enterprise	29,273,000	31,123,000	1,850,000	6.3
Conduit Enterprise	7,538,000	4,788,000	(2,750,000)	(36.5)
Loan and Guarantee Enterprise	3,798,000	3,810,000	12,000	0.3
Total	318,356,000	340,266,000	21,910,000	6.9
Grant Funds				
Federal	181,791,164	183,976,374	2,185,210	1.2
State	69,313,213	73,656,939	4,343,726	6.3
Special	44,181,321	45,369,576	1,188,255	2.7
Total	295,285,698	303,002,889	7,717,191	2.6
Total Operating - All Funds	\$2,092,130,698	\$2,194,492,889	\$102,362,191	4.9%
Capital Funds				
Pay-As-You-Go				
General	\$8,010,000	\$8,611,000	\$601,000	7.5%
Motor Vehicle	60,500,000	47,400,000	(13,100,000)	(21.7)
Parking Enterprise	3,500,000	0	(3,500,000)	NA
Conduit Enterprise	0	3,419,000	3,419,000	NA
Loan and Guarantee Enterprise	2,500,000	0	(2,500,000)	NA
Waste Water Utility	4,000,000	16,687,000	12,687,000	317.2
Water Utility	7,650,000	8,500,000	850,000	11.1
Total	86,160,000	84,617,000	(1,543,000)	(1.8)
Grants				
Federal	54,427,000	105,441,000	51,014,000	93.7
State	177,500,000	184,849,000	7,349,000	4.1
Special	0	2,550,000	2,550,000	NA
Total	231,927,000	292,840,000	60,913,000	26.3
Loans and Bonds				
Revenue Bonds	96,764,000	112,862,000	16,098,000	16.6
General Obligation Bonds	60,000,000	60,000,000	0	0.0
Total	156,764,000	172,862,000	16,098,000	10.3
Mayor and City Council Real Property	4,635,000	6,345,000	1,710,000	36.9
All Other	74,564,000	186,155,000	111,591,000	149.7
Total Capital - All Funds	\$554,050,000	\$742,819,000	\$188,769,000	34.1%

FISCAL 2009

RECOMMENDATIONS BY FUND

Board of Estimates Recommendations

	Fiscal 2008 Budget	Fiscal 2009 Budget	Dollar Change	Percent Change
Total Funds				
Local and State-shared Funds				
General	\$1,282,973,000	\$1,345,525,000	\$62,552,000	4.9%
Motor Vehicle	245,965,000	241,827,000	(4,138,000)	(1.7)
Parking Management	13,448,000	15,267,000	1,819,000	13.5
Convention Center Bond	4,613,000	4,616,000	3,000	0.1
Total	1,546,999,000	1,607,235,000	60,236,000	3.9
Enterprise Funds				
Waste Water Utility	162,699,000	187,811,000	25,112,000	15.4
Water Utility	126,698,000	137,921,000	11,223,000	8.9
Parking Enterprise	32,773,000	31,123,000	(1,650,000)	(5.0)
Conduit Enterprise	7,538,000	8,207,000	669,000	8.9
Loan and Guarantee Enterprise	6,298,000	3,810,000	(2,488,000)	(39.5)
Total	336,006,000	368,872,000	32,866,000	9.8
Grant Funds				
Federal	236,218,164	289,417,374	53,199,210	22.5
State	246,813,213	258,505,939	11,692,726	4.7
Special	44,181,321	47,919,576	3,738,255	8.5
Total	527,212,698	595,842,889	68,630,191	13.0
Loans and Bonds				
Revenue Bonds	96,764,000	112,862,000	16,098,000	16.6
General Obligation Bonds	60,000,000	60,000,000	0	0.0
Total	156,764,000	172,862,000	16,098,000	10.3
Mayor and City Council Real Property	4,635,000	6,345,000	1,710,000	36.9
All Other	74,564,000	186,155,000	111,591,000	149.7
Total - All Funds	\$2,646,180,698	\$2,937,311,889	\$291,131,191	11.0%

FISCAL 2009

OPERATING AND CAPITAL BUDGET FUND DISTRIBUTION

Board of Estimates Recommendations

	Operating Budget	Capital Budget	Total
Funds			
General	\$1,336,914,000	\$8,611,000	\$1,345,525,000
Motor Vehicle	194,427,000	47,400,000	241,827,000
Parking Management	15,267,000	0	15,267,000
Convention Center Bond	4,616,000	0	4,616,000
Water and Waste Water Utilities	300,545,000	25,187,000	325,732,000
Parking Enterprise	31,123,000	0	31,123,000
Conduit Enterprise	4,788,000	3,419,000	8,207,000
Loan and Guarantee Enterprise	3,810,000	0	3,810,000
Federal Grants	183,976,374	105,441,000	289,417,374
State Grants	73,656,939	184,849,000	258,505,939
General Obligation Bonds	0	60,000,000	60,000,000
Mayor and City Council Real Property	0	6,345,000	6,345,000
Revenue Bonds	0	112,862,000	112,862,000
Counties	0	116,140,000	116,140,000
Special	45,369,576	2,550,000	47,919,576
Other	0	70,015,000	70,015,000
Total - All Funds	\$2,194,492,889	\$742,819,000	\$2,937,311,889

Fiscal 2009
Executive Summary
Revenue

FISCAL 2009

EXECUTIVE SUMMARY

Economic Outlook

OVERVIEW

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

NATIONAL OUTLOOK

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

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

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

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

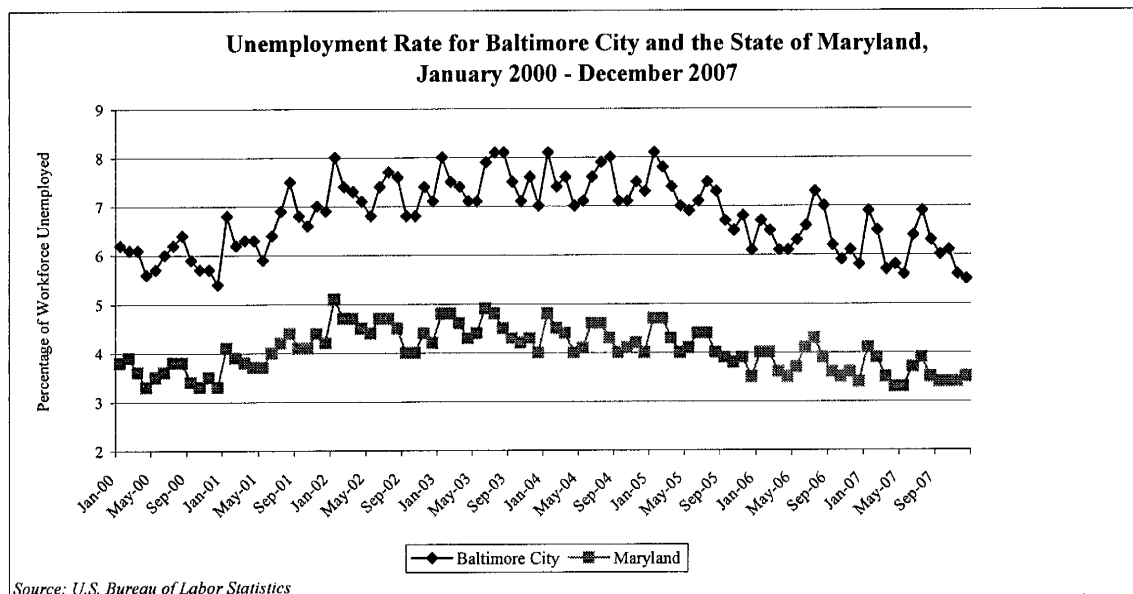
OUTLOOK FOR THE STATE OF MARYLAND

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

IMPACTS ON BALTIMORE CITY

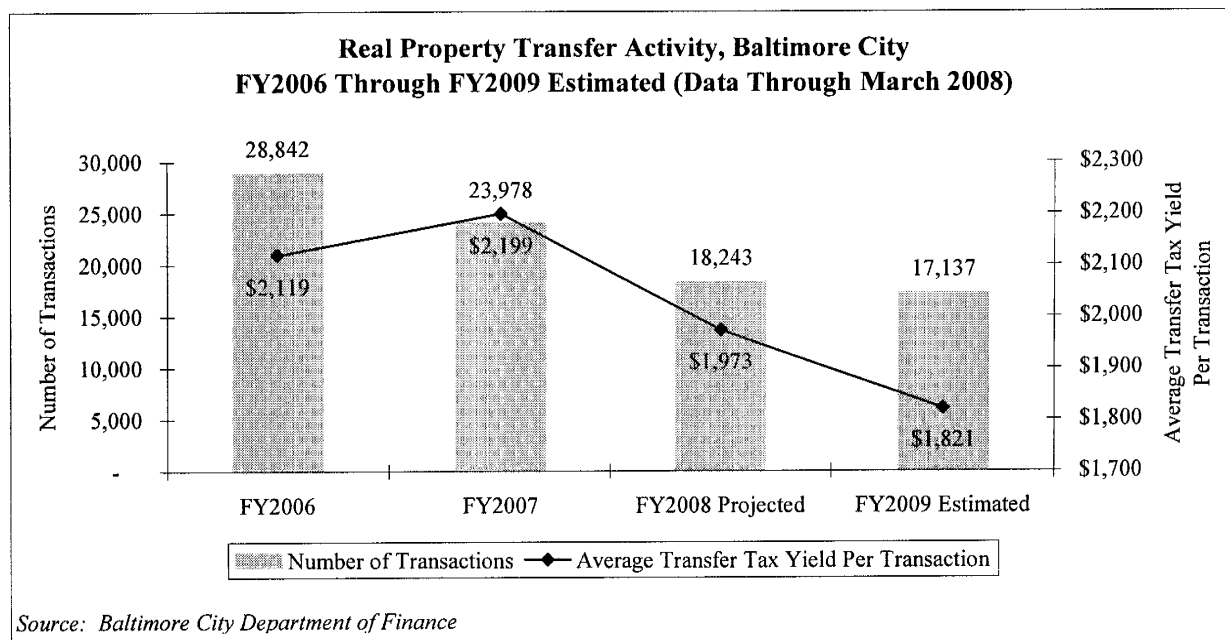
City leaders must be cognizant of the impacts that the national and State economic trends will possibly have on the City. The City will likely see impacts in terms of employment figures, unemployment rates among residents, income and wages and residential foreclosures. With the State budget outlook worsening,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

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



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

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



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

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

Source: State Department of Assessments and Taxation

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

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

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

CONCLUSION

Given the national economic trends signaling that the country is undoubtedly experiencing the start of a recession, City leaders would be prudent to view the local economic outlook with extreme caution. The Fiscal 2009 budget recommendation is based on an assumption of just 4.9% revenue growth, which is much less than the 6.0% actual growth, on average, experienced from Fiscal 2003 through Fiscal 2007. The City's Fiscal 2009 outlook is somewhat bolstered by the very positive economic trends it has experienced over the past five years, including a reversal in 2006 for the first time in decades in the downward trend in population, double digit growth in the phased-in value for real property triennial assessments for three years straight, an up-tick in the number of income tax returns from City residents and growth in the average income per taxable return. However, each of these trends is in serious danger of slowing and even reversal given the national recession, which will affect the employment and earnings outlook for City residents, and the significant local pressures stemming from reductions in State Aid, potential declines in real property values and pending mortgage foreclosures.

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

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EXECUTIVE SUMMARY

Revenue Forecast – Major Revenues

GENERAL FUND

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

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

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

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

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

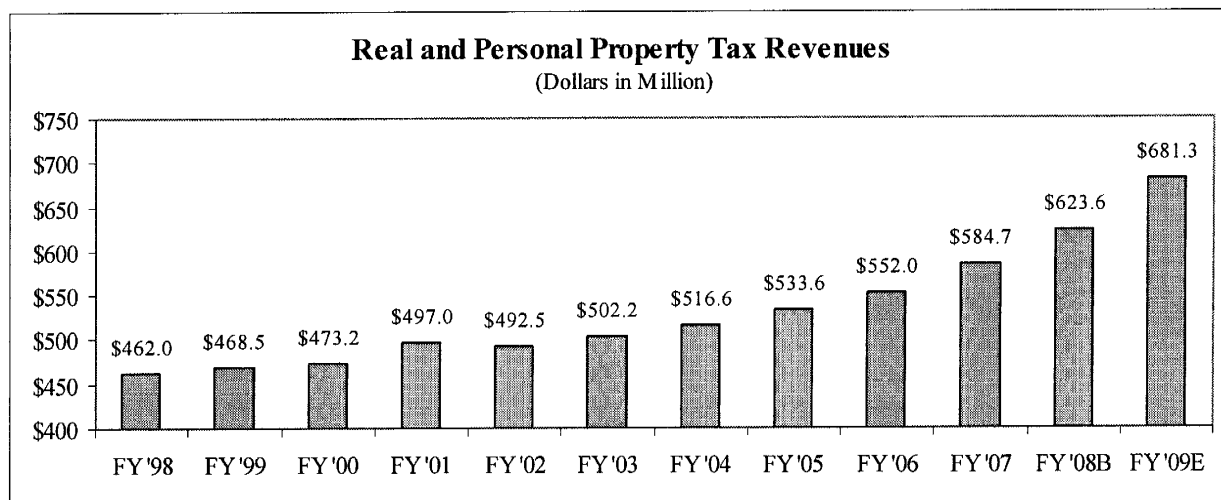
Additionally, the Dixon Administration is committed to identifying ways to make the property tax rate more competitive with surrounding Maryland jurisdictions and, to this end, appointed the Blue Ribbon Committee on Taxes and Fees to study and recommend opportunities for realigning

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

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

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

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



Real Property

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

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

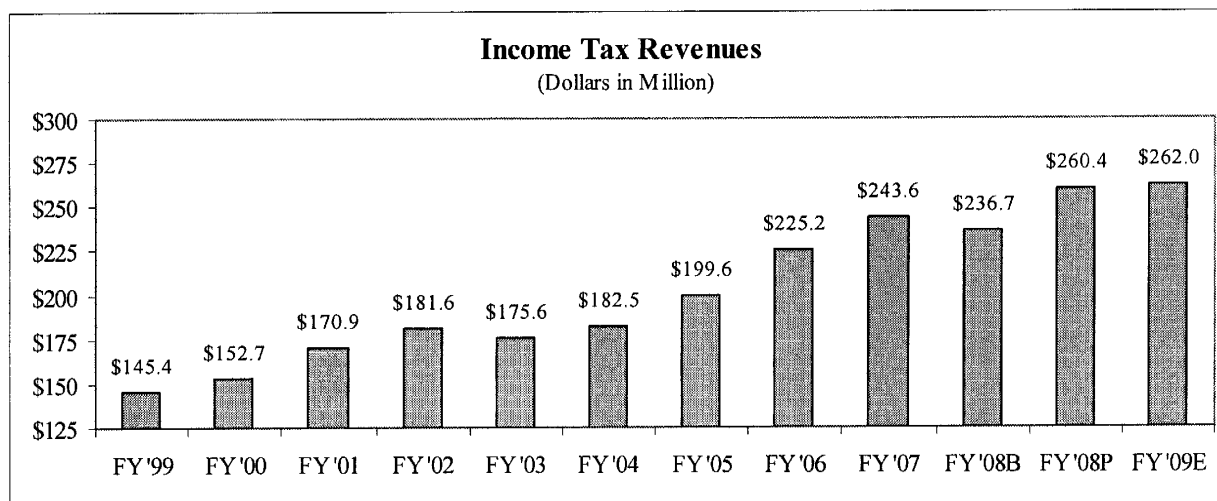
Owner occupied residential properties are protected from the impact of record assessment increases by the City's 4.0% assessment growth cap. Over 113,000 homeowners are estimated to receive tax relief totaling about \$118.4 million in Fiscal 2009. This is a \$46.5 million (64.7%) increase in tax relief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



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

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

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

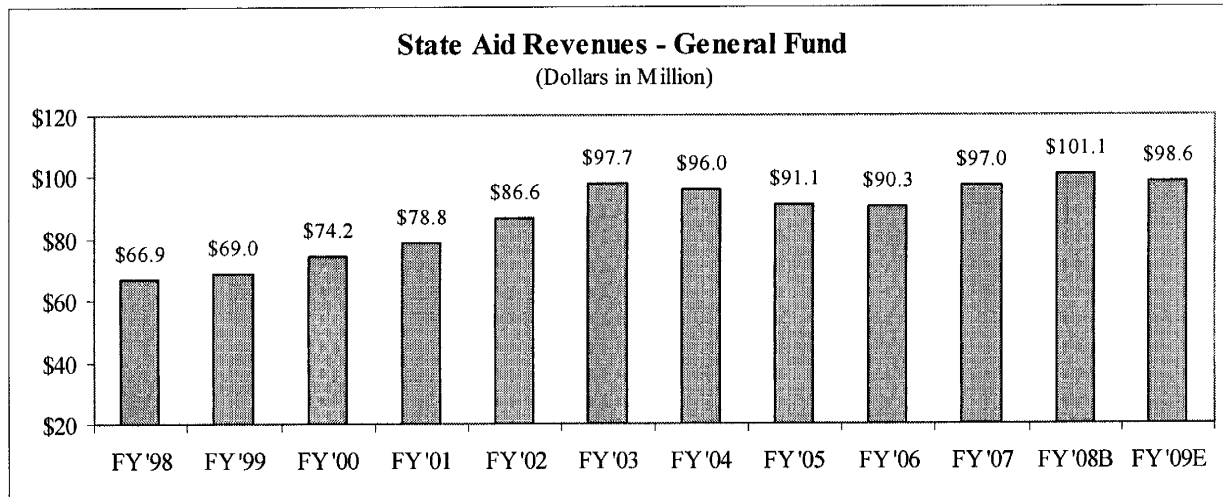


The most recent data from the State Department of Labor, Licensing and Regulation, reflecting wage activity during the third quarter of 2007, shows that average weekly wages for jobs located in the City had grown by 2.9% compared to the same period in 2006. Even though the data compiled by the Maryland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

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

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

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

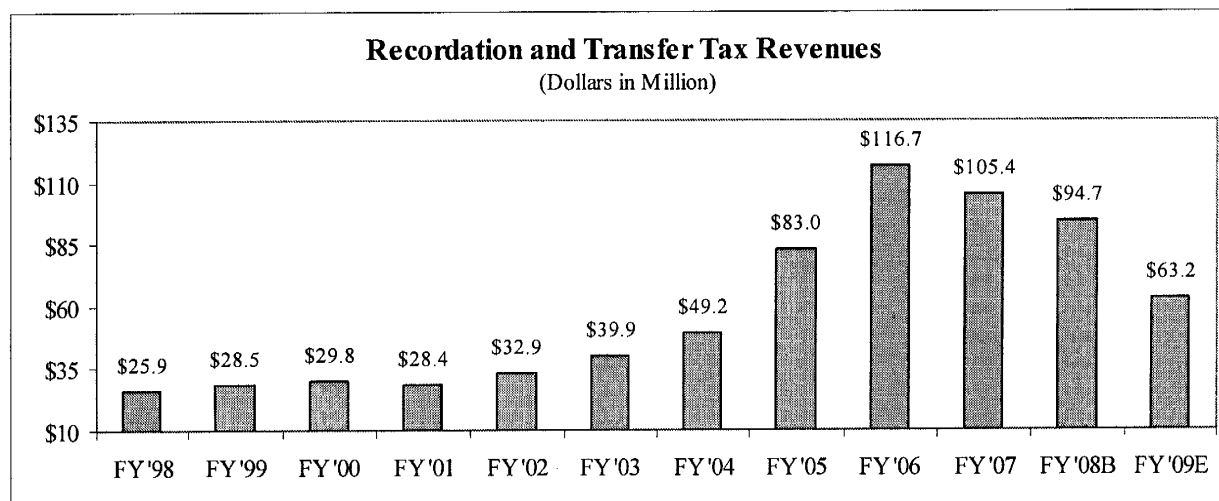


The methodology used by the State to calculate the Disparity Grant has not been changed to reflect the changes in federal and State law that moved the extension deadline for filing income tax returns from August 15th to October 15th, beginning with 2005 tax returns. State law calculates the Disparity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

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

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

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



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

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

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

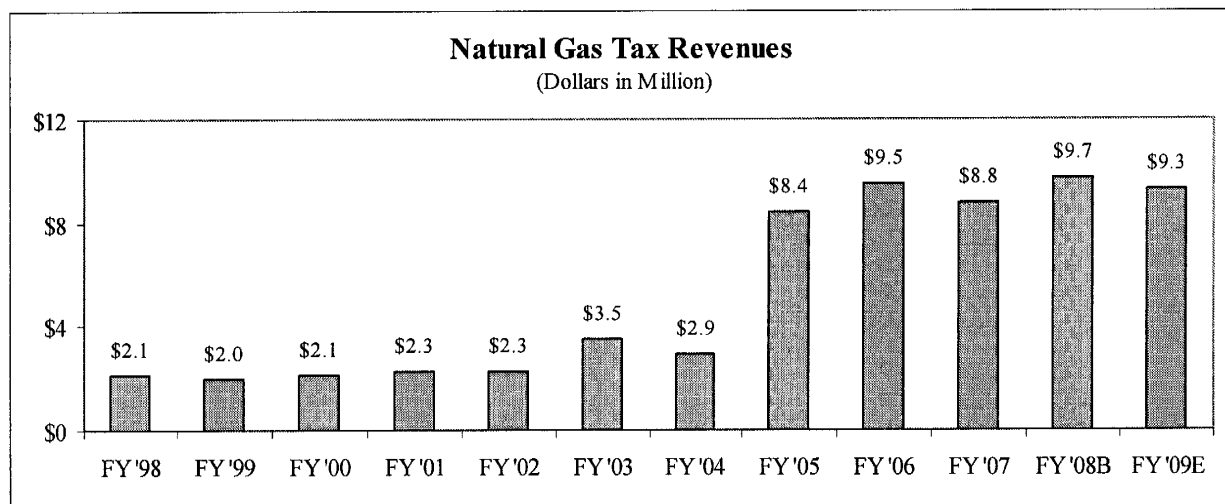
The slowdown in the housing market has affected the region to a greater extent than the City. The City continues to have the advantage of being a low cost option for housing in the Washington and Baltimore regions. According to MRIS data, the March 2008 average price of a City home was \$180,972, or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

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

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

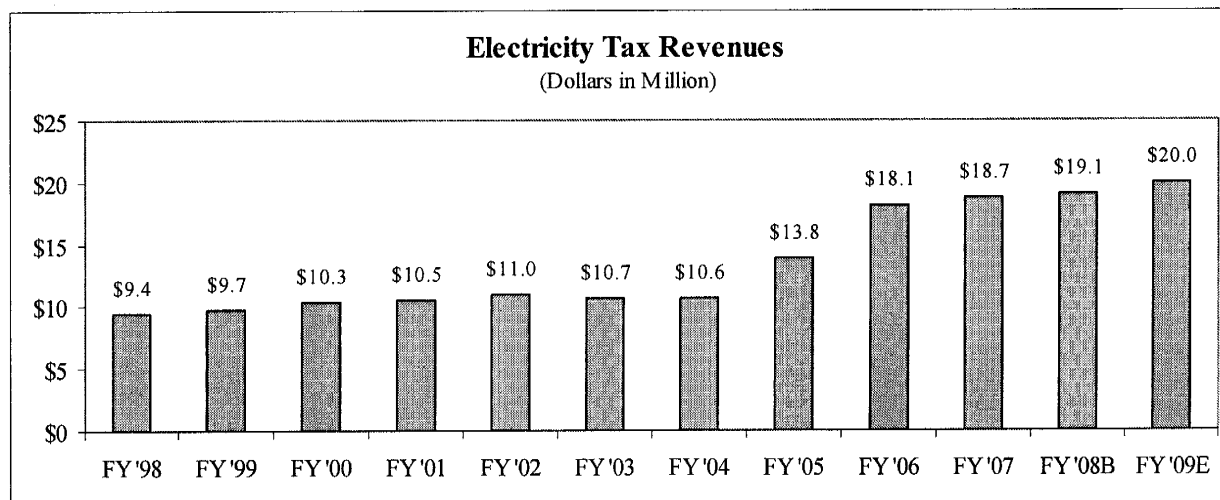
Estimating energy tax revenues is as problematic as predicting the weather. Changes in energy consumption follow variances in daily, seasonal and annual usage trends. The annual CPI energy rate adjustment is a variable that provides an element of predictability in the energy tax revenue estimate. However,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

Natural Gas



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

Electricity



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

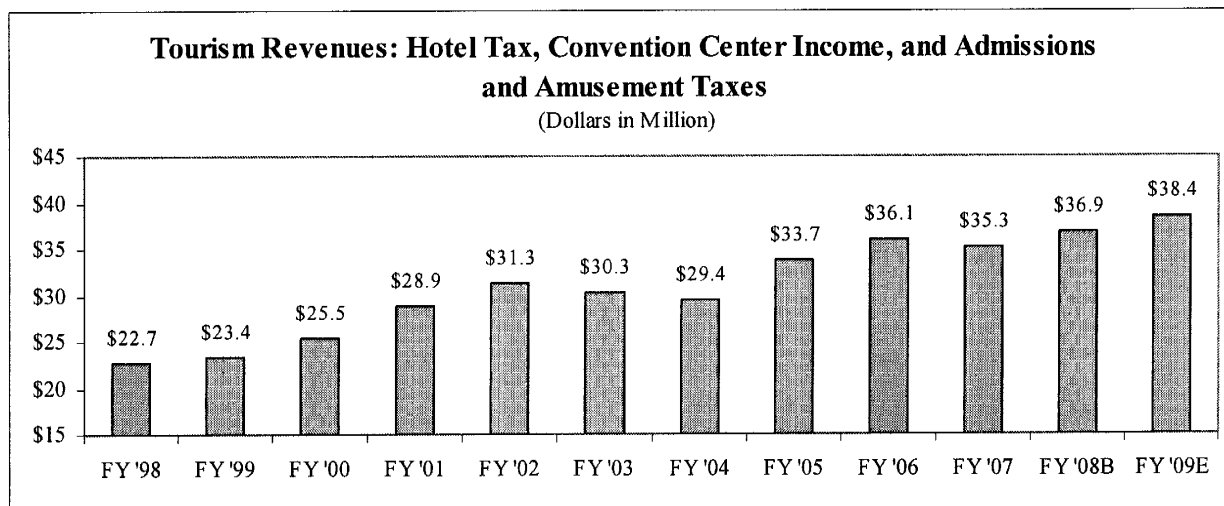
Steam, Fuel Oil and Liquid Petroleum Gas (LPG)

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

TRAVEL, TOURISM AND VISITOR REVENUES

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

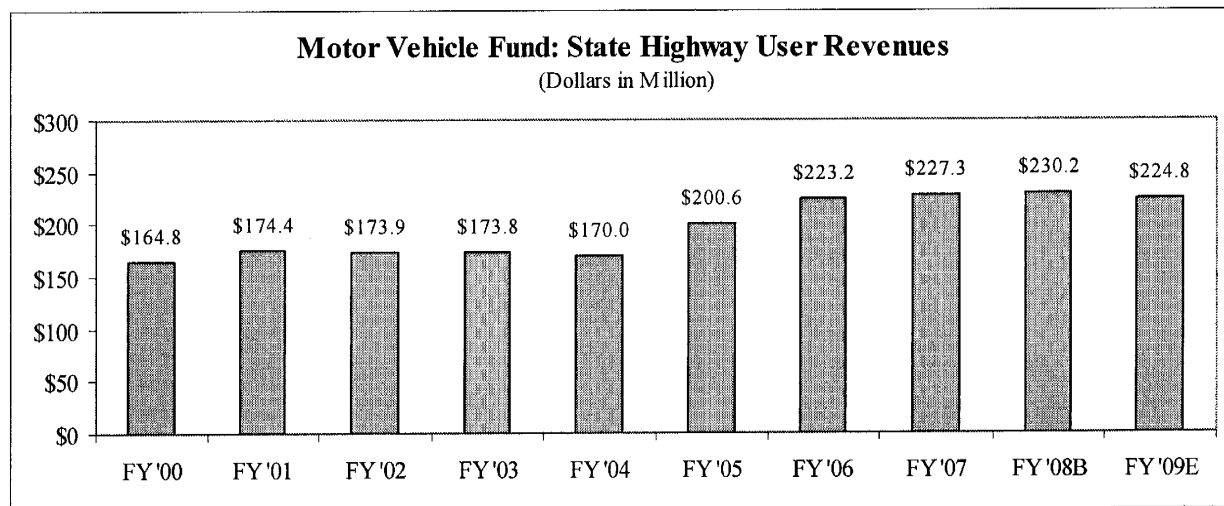
Gross hotel taxes in the Convention Center Bond Fund are budgeted to yield \$22.1 million in Fiscal 2009, an increase of \$1.0 million over the Fiscal 2008 budget. After payment of debt service, \$17.5 million will be transferred to the General Fund, also \$1.0 million higher than 2008. This 6.4% increase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



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

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

MOTOR VEHICLE FUND



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

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

EXECUTIVE SUMMARY

Energy Tax Rate Calculation

ENERGY TAX RATE CALCULATION

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

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

The ordinance requires the Director of Finance for Fiscal 2007 and subsequent fiscal years to adjust the tax rates by the annual percent change in the Baltimore-Washington Consumer Price Index (CPI) as reported for December by the United States Department of Labor. The CPI developed by the Department of Labor that is available as of December represents the bi-monthly federal calculation for the month of November. Accordingly, the annual change from November to November in the CPI is used to adjust the tax rates. The CPI November 2006 to November 2007 change used for Fiscal 2009 is 4.5%.

Article 28, Section 25-14(g) of the Baltimore City Code mandates that the tax rates computed be included annually in the proposed operating budget submitted by the Board of Estimates. For Fiscal 2009, the recommended rates are as follow:

Fiscal Year 2009 Energy Tax Rates (\$) by User Group and Energy Type

User Group	Electricity (KWh)	Natural Gas (therm)	Fuel Oil (gal)	LPG (gal)	Steam (lb)
Commercial	0.006270	0.081077	0.092663	0.113088	0.001972
Residential	0.002007	0.023830	0.033443	0.035820	0.000566
Non-Profit	0.003792	0.055551	0.068978	0.084816	0.001006

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EXECUTIVE SUMMARY

Selected Real Property Tax Expenditures and Required Report to the Board of Estimates and Mayor and City Council

Background

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

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

Newly Constructed Dwelling Tax Credit Report

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

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

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

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

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

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

Has the program been effectively distributed?

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

above \$1.0 million. In addition, out of the total 444 applications approved year to date, 52.9% purchased homes with contract prices higher than the 12-month average in the Baltimore Metropolitan Area of \$315,000. It is important to mention that average prices in the area are about 71.2% higher than the City's average.

The credit has also encouraged the purchase of new homes by current City residents. About 44.1% of the recipients in Fiscal Year 2008 lived in the City prior to purchasing the new home, and about 39.3% already owned a property. About 77.6% of this year's applicants reported that they were only looking in the City for their new home. The original concept of the Newly Constructed Dwelling Tax Credit was to be used as an incentive to purchase new homes. This means that the availability of the credit should be a driving factor in people's decisions to buy these properties; however, 34.3% of the tax credit recipients this year did not know about the credit prior to purchasing their homes, and 45.7% did not know how much the tax credit would reduce their future property tax bills. For these participants, the existence of the tax credit was not a significant factor in their decision to purchase the home.

Has the Program Spurred New Development?

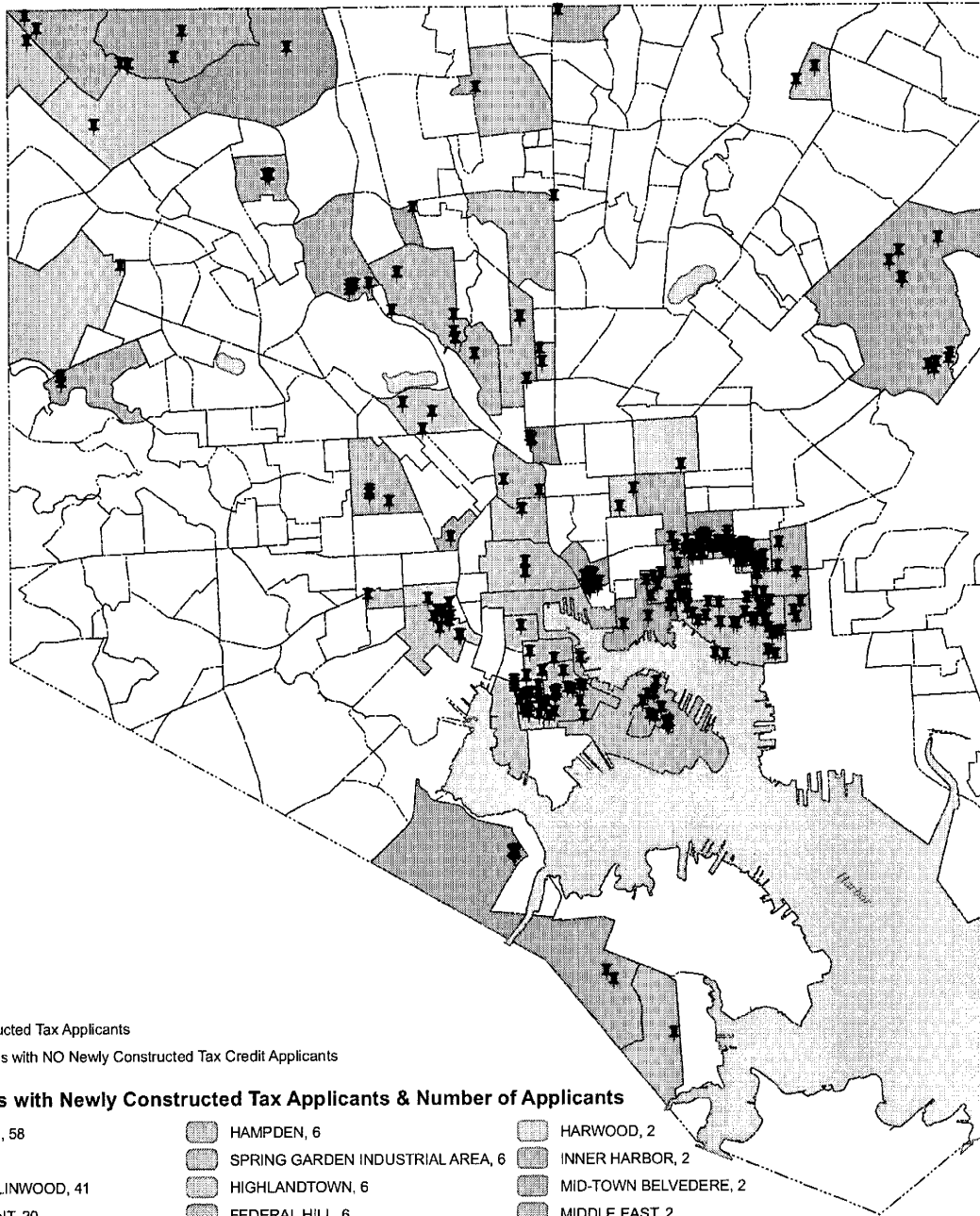
Market factors, including interest rates, availability of funding, demographics, and the nation-wide market-driven interest in central city development have been the driving forces in new construction development, both currently and over the long term. There is no hard evidence that this tax credit program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

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

The decade of the 1980's saw annual permits average about 307, without the benefit of this type of tax expenditure subsidy program. During the 1990's production dropped tremendously representing primarily the impacts of Maryland's worst recession since World War II. Permit activity averaged only 146 per year. After this program was adopted in 1995 annual permits fell even further to about 109 per year from 1996 through 2000. Again, this reflects the importance of market conditions separate and apart from public subsidies. Building permit activity in the current decade has averaged about the same, as in the 1980s or about 319 compared to 307. Since the program was enacted the average annual building permit activity has been about 244, 20.5% lower than in the

City of Baltimore

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



✕ Newly Constructed Tax Applicants

□ Neighborhoods with NO Newly Constructed Tax Credit Applicants

Neighborhoods with Newly Constructed Tax Applicants & Number of Applicants

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



Sheila Dixon
Mayor

0 0.5 1 1.5 2 Miles



decade of the 1980s. Clearly this program is not a material factor in housing production. Developers have stated that this tool is important, nay even critical to development. In fact it is a public subsidy which makes the job of selling these particular homes easier. There is no compelling evidence that it caused new construction or was the essential “all but for” factor in sales. Hence, there is an absolute necessity for annual review of this expenditure along with all other expenditures in a budget and the development of objective means for testing the effectiveness of this program.

Has the Program Been a Net Benefit to the City?

The cumulative cost of the program through March 2008 plus the estimated costs for the remainder of the year and Fiscal 2009 is estimated to be about \$19.4 million. It is difficult to demonstrate that any compelling evidence exists to show that this program has any net benefit to the City. First, the program was born in the depths of the worst recession the City and State of Maryland had experienced since World War II. This program was one of eight credit programs rapidly rolled out by policy makers in the hopes of undoing the harmful effects of that terrible recession. However, Baltimore City has a historically large and active home re-sale market. Newly constructed real estate in the City has always been a highly priced commodity. There is no documented evidence that indicates that it is not possible to sell new construction in the City without this credit (setting aside the peculiarities of the condominium market in the Baltimore market). Quite the contrary, the very size of the overall home sale market and the statistics on the credit program show how small a part of the market received this large subsidy.

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

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

Conclusion

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

1. The program recipients are largely concentrated in either a very small number of neighborhoods where there is a viable market on its own or in neighborhoods

such as the HOPE VI project areas or Sandtown-Winchester where roughly 1,000 for sale properties were built with extensive public subsidy.

2. The program revenue benefit is negative since unsubsidized real estate market activity transactions occur at the rate of nearly 100 to 1 dwarfing any thought that subsidized development has a positive return.
3. Annually the applicant survey shows high proportions of the credit recipients (44% in Fiscal 2008) were already City residents.
4. The survey has consistently shown that a large proportion of credit applicants, 77.6% in Fiscal 2008, limited their home purchase search to the City only.
5. More than one-third of this year's applicants (34.2%) did not know about the tax credit prior to purchasing their home, indicating that the credit was not a driving factor in their decision to buy the home.

FISCAL 2009 SUMMARY OF CITY REAL PROPERTY TAX CREDIT PROGRAMS

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

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

Fiscal 2009

PROPERTY TAX BASE AND ESTIMATED PROPERTY TAX YIELD

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

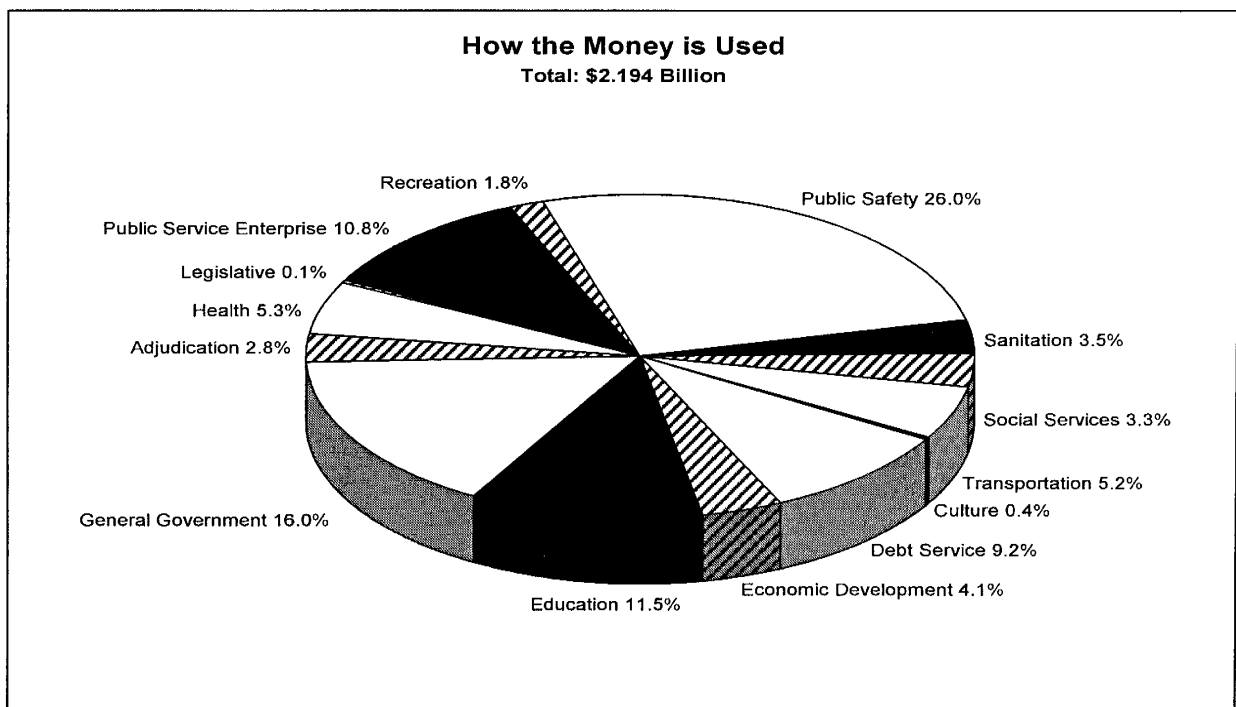
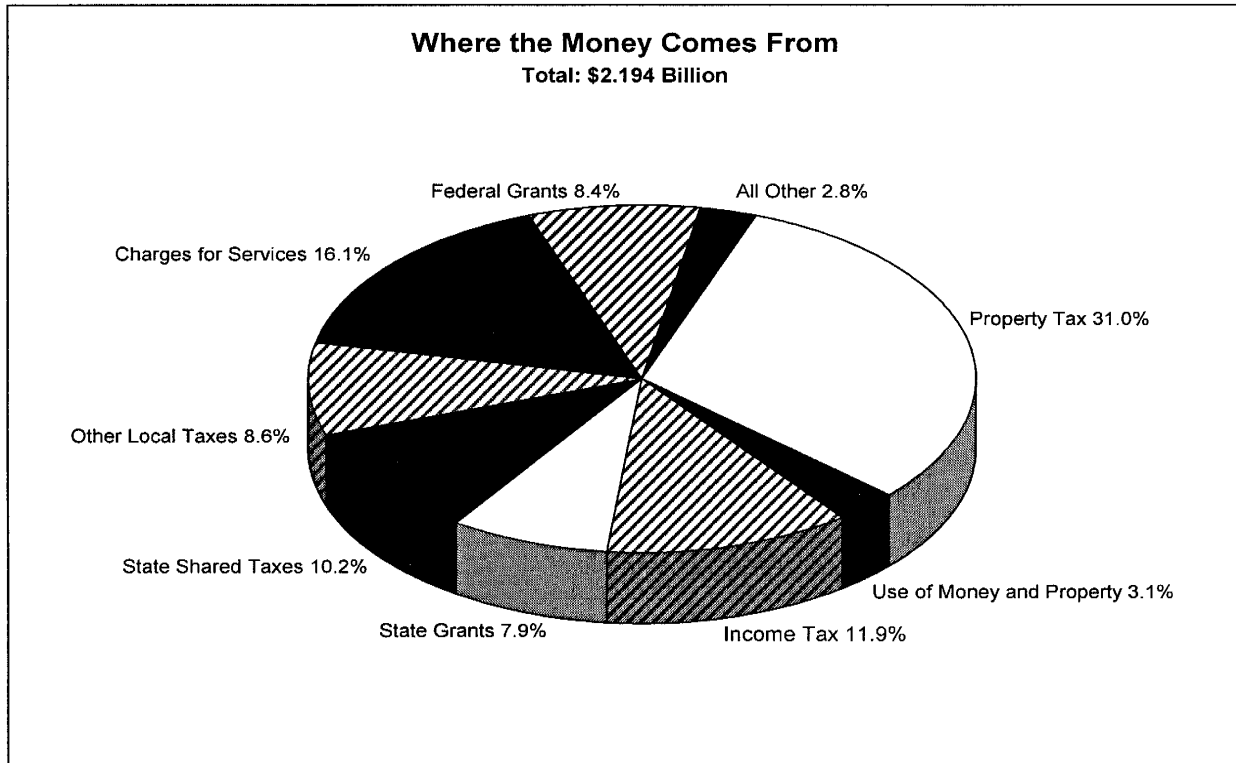
<u>ESTIMATED PROPERTY TAX YIELD</u>		
		<u>Fiscal 2009</u>
Property Subject to \$2.268 Tax Rate		
Real Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100	\$2,612,498
Anticipated Rate of Collection		97.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base		\$2,534,123
Estimated Total Tax Yield Property Tax Subject to 2.268 tax rate		\$574,739,176
Property Subject to \$5.67 Tax Rate (by law 2.5 times Real Property Tax Rate)		
Real Property (Public Utilities) - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100	\$18,605
Tangible Personal Property - Gross Tax Yield from \$0.01 per \$100 of Assessable Base	\$0.01/\$100	\$173,197
Total Gross Tax Yield from \$0.01 per \$100 of Assessable Base		\$191,802
Anticipated Rate of Collection		98.0%
Net Tax Yield from \$0.01 per \$100 of Assessable Base		\$187,966
Estimated Total Tax Yield Property Tax Subject to \$5.67 tax rate		\$106,576,699
Total Estimated Property Tax Yield - Real and Personal Property		\$681,315,875

Fiscal 2009
Executive Summary
Operating Budget

FISCAL 2009

OPERATING BUDGET

Board of Estimates Recommendations



SUMMARY OF RECOMMENDATIONS

Operating Budget Plan

General Fund

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

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

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

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

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

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

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

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

Additionally, the recommendations include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Motor Vehicle Fund

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

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

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

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

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

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

Director's Office – The recommendation for Fiscal 2009 is \$2.8 million, a decrease of \$73,000 or 2.5% below Fiscal 2008. Salary and benefit increases are \$177,300. The plan includes \$83,800

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

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

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

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

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

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

Parking Management Fund

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

DEPARTMENT OF TRANSPORTATION – The recommendation for Fiscal 2009 is \$15.3 million, an increase of \$1.8 million or 13.5% above the Fiscal 2008 level of appropriation. The budget plan includes approximately \$415,800 for salary and benefit increases. The plan also

includes \$1.6 million to fund expenses related to the City's contract for collection agent services for delinquent parking fines. In addition, \$200,000 is included to purchase License Plate Recognition systems that will be used in Residential Parking Permit areas.

Parking Enterprise Fund

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

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

Waste Water Utility Fund

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

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

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

Water Utility Fund

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

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

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

Federal Fund

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

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

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

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

Inspections' Demolition activity. The Office of Homeless Services (\$22.3 million) has been transferred from the Health Department to the Department of Housing and Community Development.

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

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

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

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

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

State Fund

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

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

ENOCH PRATT FREE LIBRARY – The recommendation for Fiscal 2009 is \$10.6 million, \$47,100 or 0.4% above the Fiscal 2008 level of appropriation. The budget plan includes an

increase of \$99,300 to pay for salary and benefit increases. One vacant position is recommended to be abolished.

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

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

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

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

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

Special Fund

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

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

EMPLOYEES' RETIREMENT SYSTEM – The recommendation for Fiscal 2009 is \$9.5 million, an increase of \$623,500 or 7.0% above the Fiscal 2008 level of appropriation. The budget

plan includes \$192,500 for the creation of four positions created by prior action of the Board of Estimates during Fiscal 2008 and \$350,500 for salary and benefit increases. The budget plan also includes \$80,000 for office renovations.

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

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

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT – The recommendation for Fiscal 2009 is \$531,400, a decrease of \$1.2 million or 69.3% below the Fiscal 2008 level of appropriation. Urban Development Action Grants (UDAG) Repayment funds are decreased by \$1.2 million. Additionally, 13 positions in the Office of Homeless Services program have been transferred from the Health Department to the Department of Housing and Community Development.

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

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

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

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Board of Elections	7,052,989	5,081,219	5,081,940	(1,971,049)
General	7,052,989	5,081,219	5,081,940	(1,971,049)
City Council	4,472,791	4,902,771	4,852,000	379,209
General	4,472,791	4,902,771	4,852,000	379,209
Community Relations Commission	1,124,306	1,402,289	1,120,962	(3,344)
General	1,059,676	1,335,327	1,054,000	(5,676)
Federal	64,630	66,962	66,962	2,332
Comptroller	21,265,922	21,088,091	17,694,545	(3,571,377)
General	4,568,046	5,276,840	4,363,000	(205,046)
Special	137,004	143,188	141,857	4,853
Internal Service	16,560,872	15,668,063	13,189,688	(3,371,184)
Council Services	569,000	692,767	593,000	24,000
General	569,000	692,767	593,000	24,000
Courts: Circuit Court	14,432,768	17,220,200	16,788,392	2,355,624
General	8,528,323	9,311,808	8,880,000	351,677
Federal	1,388,997	1,484,278	1,484,278	95,281
State	4,515,448	6,424,114	6,424,114	1,908,666
Courts: Orphans' Court	464,119	469,159	469,159	5,040
General	464,119	469,159	469,159	5,040
Employees' Retirement Systems	8,900,794	9,489,382	9,524,276	623,482
Special	8,900,794	9,489,382	9,524,276	623,482
Enoch Pratt Free Library	34,844,215	36,819,984	35,401,598	557,383
General	23,760,888	25,626,363	24,251,167	490,279
State	10,520,238	10,602,248	10,567,382	47,144
Special	563,089	591,373	583,049	19,960
Finance	27,328,982	29,957,279	28,867,118	1,538,136
General	13,455,788	15,913,374	14,842,357	1,386,569
Loan and Guarantee Enterprise	3,208,000	3,218,662	3,229,000	21,000
Internal Service	10,665,194	10,825,243	10,795,761	130,567
Fire	147,829,346	199,322,341	156,644,685	8,815,339
General	133,350,091	185,125,577	142,153,500	8,803,409
Federal	2,727,321	2,314,455	2,314,455	(412,866)
State	1,041,934	1,182,309	1,176,730	134,796
Special	10,710,000	10,700,000	11,000,000	290,000
Health	146,409,743	144,566,450	115,635,996	(30,773,747)
General	26,570,249	29,518,959	25,910,507	(659,742)
Federal	89,800,712	86,920,565	65,355,617	(24,445,095)
State	19,952,493	20,178,857	15,308,575	(4,643,918)
Special	10,086,289	7,948,069	9,061,297	(1,024,992)
Housing and Community Development	81,507,268	88,577,573	113,767,670	32,260,402
General	26,537,040	36,284,314	35,035,368	8,498,328
Federal	42,055,784	40,106,570	62,509,592	20,453,808
State	11,188,787	11,768,291	15,691,294	4,502,507
Special	1,725,657	418,398	531,416	(1,194,241)
Human Resources	7,443,702	6,153,658	7,467,909	24,207
General	4,611,977	3,311,849	4,626,100	14,123
Internal Service	2,831,725	2,841,809	2,841,809	10,084

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Law	8,763,207	9,339,566	8,965,537	202,330
General	4,065,854	4,449,864	4,153,000	87,146
Special	23,800	62,408	397	(23,403)
Internal Service	4,673,553	4,827,294	4,812,140	138,587
Legislative Reference	797,400	1,111,447	824,400	27,000
General	786,000	1,100,047	813,000	27,000
Special	11,400	11,400	11,400	0
Liquor License Board	1,865,134	1,936,663	1,936,663	71,529
General	1,865,134	1,936,663	1,936,663	71,529
Mayorality	4,206,182	4,893,041	5,140,950	934,768
General	3,936,182	4,623,041	4,712,672	776,490
State	0	0	328,278	328,278
Special	270,000	270,000	100,000	(170,000)
M-R: Art and Culture	7,091,669	9,376,728	7,924,158	832,489
General	7,091,669	9,376,728	7,924,158	832,489
M-R: Baltimore City Public Schools	208,122,708	208,313,716	208,313,716	191,008
General	204,468,708	204,659,716	204,659,716	191,008
Motor Vehicle	3,654,000	3,654,000	3,654,000	0
M-R: Cable and Communications	2,260,490	2,327,684	2,313,000	52,510
General	1,188,144	1,250,338	1,236,000	47,856
Special	1,072,346	1,077,346	1,077,000	4,654
M-R: Civic Promotion	12,686,169	14,932,135	12,627,156	(59,013)
General	12,386,169	14,632,135	12,327,156	(59,013)
Motor Vehicle	300,000	300,000	300,000	0
M-R: Commission for Women	150,000	152,969	140,000	(10,000)
General	150,000	152,969	140,000	(10,000)
M-R: Commission on Aging/Retire. Educ.	11,931,550	13,606,488	12,992,718	1,061,168
General	1,168,534	1,937,907	1,158,530	(10,004)
Motor Vehicle	325,000	325,000	325,000	0
Federal	4,847,381	5,495,183	5,781,308	933,927
State	4,891,478	5,149,241	5,003,212	111,734
Special	699,157	699,157	724,668	25,511
M-R: Conditional Purchase Agreements	21,346,000	23,189,000	23,189,000	1,843,000
General	20,746,000	22,598,000	22,598,000	1,852,000
Loan and Guarantee Enterprise	590,000	581,000	581,000	(9,000)
Internal Service	10,000	10,000	10,000	0
M-R: Contingent Fund	750,000	750,000	750,000	0
General	750,000	750,000	750,000	0
M-R: Convention Center Hotel	478,000	4,199,000	4,199,000	3,721,000
General	478,000	4,199,000	4,199,000	3,721,000
M-R: Convention Complex	23,424,758	23,905,608	23,631,440	206,682
General	14,385,559	14,915,767	15,077,040	691,481
Convention Center Bond	4,613,000	4,616,000	4,616,000	3,000
State	4,426,199	4,373,841	3,938,400	(487,799)
M-R: Debt Service	83,844,500	86,733,999	86,203,999	2,359,499
General	72,802,499	72,221,999	71,691,999	(1,110,500)
Motor Vehicle	11,042,001	14,512,000	14,512,000	3,469,999
M-R: Educational Grants	1,376,556	1,376,556	1,376,556	0
General	1,376,556	1,376,556	1,376,556	0

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
M-R: Employees' Retirement Contribution	99,793,017	100,932,660	100,933,184	1,140,167
General	89,801,017	93,203,660	93,204,184	3,403,167
Motor Vehicle	9,992,000	7,729,000	7,729,000	(2,263,000)
M-R: Environmental Control Board	451,486	478,210	473,000	21,514
General	451,486	478,210	473,000	21,514
M-R: Health and Welfare Grants	346,372	368,972	411,372	65,000
General	346,372	368,972	411,372	65,000
M-R: Hispanic Commission	0	0	160,000	160,000
General	0	0	160,000	160,000
M-R: Miscellaneous General Expenses	15,090,299	17,489,289	18,738,973	3,648,674
General	13,853,449	16,030,439	17,280,123	3,426,674
Motor Vehicle	1,236,850	1,458,850	1,458,850	222,000
M-R: Office of Children, Youth and Families	1,479,700	1,515,178	1,416,965	(62,735)
General	935,213	960,213	862,000	(73,213)
Federal	300,000	310,478	310,478	10,478
State	244,487	244,487	244,487	0
M-R: Office of CitiStat Operations	585,534	663,496	661,996	76,462
General	585,534	663,496	661,996	76,462
M-R: Office of Criminal Justice	0	11,593,269	12,777,383	12,777,383
General	0	1,524,149	1,640,000	1,640,000
Federal	0	9,791,466	9,791,466	9,791,466
State	0	2,654	1,070,917	1,070,917
Special	0	275,000	275,000	275,000
M-R: Office of Employment Development	24,013,167	31,083,663	31,415,020	7,401,853
General	7,311,880	7,625,115	7,835,543	523,663
Federal	16,213,283	21,304,116	21,436,547	5,223,264
State	488,004	1,161,913	1,142,930	654,926
Special	0	992,519	1,000,000	1,000,000
M-R: Office of Information Technology	14,576,879	20,124,451	14,341,485	(235,394)
General	11,513,603	15,714,031	11,288,000	(225,603)
Internal Service	3,063,276	4,410,420	3,053,485	(9,791)
M-R: Office of Neighborhoods	756,371	798,752	667,172	(89,199)
General	756,371	798,752	667,172	(89,199)
M-R: Office of the Inspector General	633,598	663,029	563,000	(70,598)
General	633,598	663,029	563,000	(70,598)
M-R: Office of the Labor Commissioner	492,331	502,837	521,000	28,669
General	492,331	502,837	521,000	28,669
M-R: Retirees' Benefits	94,499,094	101,956,299	101,956,119	7,457,025
General	87,284,094	94,687,119	94,687,119	7,403,025
Motor Vehicle	7,215,000	7,269,180	7,269,000	54,000
M-R: Self-Insurance Fund	14,119,636	14,119,636	14,119,636	0
General	11,225,082	11,225,082	11,225,082	0
Motor Vehicle	2,894,554	2,894,554	2,894,554	0
M-R: TIF Debt Service	4,821,000	8,854,000	8,854,000	4,033,000
General	4,821,000	8,854,000	8,854,000	4,033,000
M-R: Veterans' Commission	150,000	152,969	140,000	(10,000)
General	150,000	152,969	140,000	(10,000)
Municipal and Zoning Appeals	410,000	445,766	446,000	36,000
General	410,000	445,766	446,000	36,000

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Planning	4,027,757	4,250,530	3,805,483	(222,274)
General	1,616,901	1,962,384	1,662,000	45,099
Motor Vehicle	747,373	785,723	786,000	38,627
Federal	1,523,483	1,326,423	1,319,483	(204,000)
State	140,000	176,000	38,000	(102,000)
Police	346,792,872	386,518,455	351,215,807	4,422,935
General	297,613,951	345,846,082	311,044,000	13,430,049
Motor Vehicle	12,349,677	13,058,075	12,894,000	544,323
Federal	20,499,988	10,738,578	10,548,578	(9,951,410)
State	7,318,000	7,462,016	7,315,525	(2,475)
Special	9,011,256	9,413,704	9,413,704	402,448
Public Works	438,514,601	471,801,114	465,273,231	26,758,630
General	73,299,699	81,487,344	76,079,351	2,779,652
Motor Vehicle	38,369,129	42,184,354	38,453,596	84,467
Waste Water Utility	158,699,000	168,428,466	171,124,000	12,425,000
Water Utility	119,048,000	129,418,747	129,421,000	10,373,000
Internal Service	49,098,773	50,282,203	50,195,284	1,096,511
Recreation and Parks	33,931,134	41,029,136	33,704,043	(227,091)
General	28,005,567	33,717,384	27,169,470	(836,097)
Motor Vehicle	4,470,458	5,873,013	4,592,000	121,542
Federal	0	246,664	120,000	120,000
State	534,580	535,325	805,561	270,981
Special	920,529	656,750	1,017,012	96,483
Sheriff	13,103,949	15,652,090	14,047,500	943,551
General	13,079,449	15,627,590	14,023,000	943,551
Federal	24,500	24,500	24,500	0
Social Services	230,000	230,000	230,000	0
General	230,000	230,000	230,000	0
State's Attorney	31,356,983	34,876,243	33,027,024	1,670,041
General	25,709,157	29,007,875	26,843,000	1,133,843
Federal	1,658,258	1,585,032	1,639,227	(19,031)
State	3,939,568	4,233,336	4,494,797	555,229
Special	50,000	50,000	50,000	0
Transportation	145,251,083	167,318,442	154,186,120	8,935,037
General	1,324,301	1,668,609	1,210,000	(114,301)
Motor Vehicle	92,868,958	108,304,791	99,559,000	6,690,042
Parking Management	13,448,000	15,649,459	15,267,000	1,819,000
Parking Enterprise	29,273,000	31,726,510	31,123,000	1,850,000
Conduit Enterprise	7,538,000	8,365,665	4,788,000	(2,750,000)
Federal	686,827	1,242,427	1,273,883	587,056
State	111,997	110,981	106,737	(5,260)
Special	0	250,000	858,500	858,500
Wage Commission	486,475	666,972	451,000	(35,475)
General	486,475	666,972	451,000	(35,475)
War Memorial Commission	380,485	418,187	417,000	36,515
General	380,485	418,187	417,000	36,515
TOTAL OPERATING RECOMMENDATIONS	2,179,034,091	2,406,391,408	2,279,391,056	100,356,965
LESS INTERNAL SERVICE FUND	86,903,393	88,865,032	84,898,167	(2,005,226)
NET OPERATING RECOMMENDATIONS	2,092,130,698	2,317,526,376	2,194,492,889	102,362,191

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
SUMMARY BY FUND				
General	1,274,963,000	1,447,561,323	1,336,914,000	61,951,000
Motor Vehicle	185,465,000	208,348,540	194,427,000	8,962,000
Parking Management	13,448,000	15,649,459	15,267,000	1,819,000
Convention Center Bond	4,613,000	4,616,000	4,616,000	3,000
Waste Water Utility	158,699,000	168,428,466	171,124,000	12,425,000
Water Utility	119,048,000	129,418,747	129,421,000	10,373,000
Parking Enterprise	29,273,000	31,726,510	31,123,000	1,850,000
Conduit Enterprise	7,538,000	8,365,665	4,788,000	(2,750,000)
Loan and Guarantee Enterprise	3,798,000	3,799,662	3,810,000	12,000
Federal	181,791,164	182,957,697	183,976,374	2,185,210
State	69,313,213	73,605,613	73,656,939	4,343,726
Special	44,181,321	43,048,694	45,369,576	1,188,255
Internal Service	86,903,393	88,865,032	84,898,167	(2,005,226)
TOTAL OPERATING RECOMMENDATIONS	2,179,034,091	2,406,391,408	2,279,391,056	100,356,965
INTERNAL SERVICE FUND BY AGENCY				
Comptroller	16,560,872	15,668,063	13,189,688	(3,371,184)
Finance	10,665,194	10,825,243	10,795,761	130,567
Human Resources	2,831,725	2,841,809	2,841,809	10,084
Law	4,673,553	4,827,294	4,812,140	138,587
M-R: Conditional Purchase Agreements	10,000	10,000	10,000	0
M-R: Office of Information Technology	3,063,276	4,410,420	3,053,485	(9,791)
Public Works	49,098,773	50,282,203	50,195,284	1,096,511
TOTAL INTERNAL SERVICE FUND	86,903,393	88,865,032	84,898,167	(2,005,226)

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OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Board of Elections	7,052,989	5,081,219	5,081,940	(1,971,049)
180 Voter Registration and Conduct of Elections	7,052,989	5,081,219	5,081,940	(1,971,049)
General	7,052,989	5,081,219	5,081,940	(1,971,049)
City Council	4,472,791	4,902,771	4,852,000	379,209
100 City Legislation	4,472,791	4,902,771	4,852,000	379,209
General	4,472,791	4,902,771	4,852,000	379,209
Community Relations Commission	1,124,306	1,402,289	1,120,962	(3,344)
156 Development of Intergroup Relations	1,124,306	1,402,289	1,120,962	(3,344)
General	1,059,676	1,335,327	1,054,000	(5,676)
Federal	64,630	66,962	66,962	2,332
Comptroller	21,265,922	21,088,091	17,694,545	(3,571,377)
130 Executive Direction and Control	610,921	657,400	645,221	34,300
General	610,921	657,400	645,221	34,300
131 Audits	3,270,937	3,798,293	3,452,359	181,422
General	3,270,937	3,798,293	3,452,359	181,422
132 Real Estate Acquisition and Management	823,192	964,335	407,277	(415,915)
General	686,188	821,147	265,420	(420,768)
Special	137,004	143,188	141,857	4,853
133 Municipal Telephone Exchange	15,750,366	14,928,166	12,449,572	(3,300,794)
Internal Service	15,750,366	14,928,166	12,449,572	(3,300,794)
136 Municipal Post Office	810,506	739,897	740,116	(70,390)
Internal Service	810,506	739,897	740,116	(70,390)
Council Services	569,000	692,767	593,000	24,000
103 Council Services	569,000	692,767	593,000	24,000
General	569,000	692,767	593,000	24,000
Courts: Circuit Court	14,432,768	17,220,200	16,788,392	2,355,624
110 Circuit Court	14,432,768	17,220,200	16,788,392	2,355,624
General	8,528,323	9,311,808	8,880,000	351,677
Federal	1,388,997	1,484,278	1,484,278	95,281
State	4,515,448	6,424,114	6,424,114	1,908,666
Courts: Orphans' Court	464,119	469,159	469,159	5,040
112 Orphans' Court	464,119	469,159	469,159	5,040
General	464,119	469,159	469,159	5,040
Employees' Retirement Systems	8,900,794	9,489,382	9,524,276	623,482
152 Employees' Retirement System	5,050,728	5,461,150	5,556,034	505,306
Special	5,050,728	5,461,150	5,556,034	505,306
154 Fire and Police Retirement System	3,850,066	4,028,232	3,968,242	118,176
Special	3,850,066	4,028,232	3,968,242	118,176
Enoch Pratt Free Library	34,844,215	36,819,984	35,401,598	557,383
450 Administrative and Technical Services	7,920,972	6,695,451	6,509,923	(1,411,049)
General	5,601,858	5,928,792	5,748,587	146,729
State	1,756,025	175,286	178,287	(1,577,738)
Special	563,089	591,373	583,049	19,960
452 Neighborhood Services	10,687,203	11,417,190	10,694,703	7,500
General	10,600,554	11,417,190	10,694,703	94,149
State	86,649	0	0	(86,649)
453 State Library Resource Center	16,236,040	18,707,343	18,196,972	1,960,932
General	7,558,476	8,280,381	7,807,877	249,401
State	8,677,564	10,426,962	10,389,095	1,711,531

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Finance	27,328,982	29,957,279	28,867,118	1,538,136
140 Administrative Direction and Control	1,042,670	1,111,637	965,177	(77,493)
General	1,042,670	1,111,637	965,177	(77,493)
141 Budget and Management Research	1,128,303	1,186,615	1,199,643	71,340
General	1,128,303	1,186,615	1,199,643	71,340
142 Accounting and Payroll Services	7,942,627	8,419,476	8,441,905	499,278
General	4,734,627	5,190,814	5,212,905	478,278
Loan and Guarantee Enterprise	3,208,000	3,218,662	3,229,000	21,000
Internal Service	0	10,000	0	0
144 Purchasing	5,729,107	5,901,094	6,233,970	504,863
General	2,699,241	2,808,628	3,143,114	443,873
Internal Service	3,029,866	3,092,466	3,090,856	60,990
148 Revenue Collection	0	0	3,379,856	3,379,856
General	0	0	3,379,856	3,379,856
150 Treasury and Debt Management	3,850,947	5,615,680	941,662	(2,909,285)
General	3,850,947	5,615,680	941,662	(2,909,285)
153 Risk Management Operations	7,635,328	7,722,777	7,704,905	69,577
Internal Service	7,635,328	7,722,777	7,704,905	69,577
Fire	147,829,346	199,322,341	156,644,685	8,815,339
210 Administrative Direction and Control	10,064,378	14,364,782	10,863,762	799,384
General	10,064,378	14,364,782	10,863,762	799,384
211 Training	2,150,691	9,494,301	2,338,917	188,226
General	2,150,691	9,494,301	2,338,917	188,226
212 Fire Suppression	102,313,519	124,629,761	107,295,489	4,981,970
General	99,962,207	122,275,306	104,941,034	4,978,827
Federal	2,301,312	2,304,455	2,304,455	3,143
State	50,000	50,000	50,000	0
213 Fire Marshal	4,258,589	4,736,854	3,743,273	(515,316)
General	3,897,580	4,607,235	3,613,654	(283,926)
Federal	351,009	0	0	(351,009)
State	0	129,619	129,619	129,619
Special	10,000	0	0	(10,000)
214 Support Services	7,820,882	15,650,885	10,064,917	2,244,035
General	6,873,454	14,703,457	9,123,068	2,249,614
State	947,428	947,428	941,849	(5,579)
215 Fire Alarm and Communications	4,623,505	6,467,726	4,065,021	(558,484)
General	4,621,275	6,465,448	4,062,743	(558,532)
State	2,230	2,278	2,278	48
219 Non-actuarial Retirement Benefits	46,000	46,000	46,000	0
General	46,000	46,000	46,000	0
319 Ambulance Service	16,551,782	23,932,032	18,227,306	1,675,524
General	5,734,506	13,169,048	7,164,322	1,429,816
Federal	75,000	10,000	10,000	(65,000)
State	42,276	52,984	52,984	10,708
Special	10,700,000	10,700,000	11,000,000	300,000
Health	146,409,743	144,566,450	115,635,996	(30,773,747)
240 Animal Control	2,757,504	2,939,976	2,892,563	135,059
General	2,757,504	2,939,976	2,892,563	135,059
300 Administrative Direction and Control	3,884,275	4,695,611	4,241,838	357,563
General	3,884,275	4,695,611	4,241,838	357,563

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Health (cont.)				
301 Baltimore Homeless Services	29,267,738	27,748,623	0	(29,267,738)
General	758,578	1,568,700	0	(758,578)
Federal	23,269,403	22,275,681	0	(23,269,403)
State	3,239,757	3,883,193	0	(3,239,757)
Special	2,000,000	21,049	0	(2,000,000)
302 Environmental Health	3,894,972	4,251,070	4,103,126	208,154
General	3,822,196	3,970,517	3,819,315	(2,881)
Federal	0	113,027	114,289	114,289
State	50,000	117,526	119,522	69,522
Special	22,776	50,000	50,000	27,224
303 Division of Clinical Services	9,470,903	10,989,035	10,034,118	563,215
General	4,452,225	4,901,557	3,926,638	(525,587)
Federal	4,849,240	5,837,964	5,855,699	1,006,459
State	169,438	249,514	251,781	82,343
Special	0	0	0	0
304 Chronic Disease Prevention	29,246,169	28,069,367	28,403,359	(842,810)
General	868,684	1,148,070	996,045	127,361
Federal	26,444,012	25,160,736	25,636,622	(807,390)
State	1,808,923	1,636,011	1,646,142	(162,781)
Special	124,550	124,550	124,550	0
305 Healthy Homes	4,091,166	4,871,206	4,838,256	747,090
General	929,649	1,063,098	1,000,265	70,616
Federal	2,891,621	3,624,681	3,654,564	762,943
State	149,868	153,427	153,427	3,559
Special	120,028	30,000	30,000	(90,028)
306 General Nursing Services	9,203,171	9,539,521	9,564,740	361,569
General	508,827	531,058	528,358	19,531
Federal	88,182	87,184	87,184	(998)
State	8,606,162	8,921,279	8,949,198	343,036
307 Mental Health Services	4,002,070	3,910,376	3,911,154	(90,916)
General	2,049,359	2,049,359	2,049,359	0
Federal	159,333	51,742	52,520	(106,813)
State	1,793,378	1,809,275	1,809,275	15,897
308 Maternal and Child Health	20,196,006	16,867,463	16,798,357	(3,397,649)
General	989,434	1,194,636	999,749	10,315
Federal	16,189,056	14,831,527	14,949,222	(1,239,834)
State	2,673,426	623,505	630,860	(2,042,566)
Special	344,090	217,795	218,526	(125,564)
309 Child and Adult Care - Food	6,652,884	6,712,675	6,722,429	69,545
Federal	6,652,884	6,712,675	6,722,429	69,545
310 School Health Services	14,012,036	14,083,269	14,172,181	160,145
General	5,011,169	5,011,169	5,011,169	0
Federal	1,091,147	1,085,550	1,096,862	5,715
State	534,875	559,875	559,875	25,000
Special	7,374,845	7,426,675	7,504,275	129,430

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Health (cont.)				
311 Health Services for the Aging	7,243,114	6,103,871	6,145,784	(1,097,330)
General	123,892	130,884	130,884	6,992
Federal	6,092,556	5,634,549	5,676,462	(416,094)
State	926,666	338,438	338,438	(588,228)
Special	100,000	0	0	(100,000)
314 Acute Communicable Disease	350,480	314,324	314,324	(36,156)
General	350,480	314,324	314,324	(36,156)
315 Public Health Preparedness and Response	705,189	703,513	705,189	0
Federal	705,189	703,513	705,189	0
316 Operation Safe Kids	1,432,066	2,766,550	2,788,578	1,356,512
General	63,977	0	0	(63,977)
Federal	1,368,089	801,736	804,575	(563,514)
State	0	1,886,814	850,057	850,057
Special	0	78,000	1,133,946	1,133,946
317 Grant Support Services	0	0	0	0
Special	0	0	0	0
Housing and Community Development	81,507,268	88,577,573	113,767,670	32,260,402
119 Neighborhood Service Centers	4,744,212	5,041,487	5,136,701	392,489
General	869,914	1,101,837	1,659,497	789,583
Federal	1,000,981	1,100,968	601,631	(399,350)
State	2,873,317	2,838,682	2,875,573	2,256
177 Administrative Direction and Control	6,013,990	6,007,998	5,839,510	(174,480)
General	5,021,234	5,163,005	5,105,555	84,321
Federal	792,099	733,955	733,955	(58,144)
Special	200,657	111,038	0	(200,657)
184 Energy Assistance and Emergency Food	2,735,000	3,391,104	3,400,000	665,000
State	2,735,000	3,391,104	3,400,000	665,000
260 Construction and Building Inspection	5,111,187	5,953,669	5,721,819	610,632
General	3,500,065	5,953,669	5,721,819	2,221,754
Federal	621,122	0	0	(621,122)
Special	990,000	0	0	(990,000)
357 Services for Homeless Persons	0	0	29,734,811	29,734,811
General	0	0	3,348,219	3,348,219
Federal	0	0	22,296,983	22,296,983
State	0	0	3,883,193	3,883,193
Special	0	0	206,416	206,416
582 Finance and Development	5,195,226	8,131,488	5,240,429	45,203
General	2,078,923	4,921,814	2,027,730	(51,193)
Federal	3,041,303	3,134,674	3,137,699	96,396
Special	75,000	75,000	75,000	0
583 Neighborhood Services	12,379,414	13,381,403	12,320,998	(58,416)
General	11,074,414	13,295,050	12,223,560	1,149,146
Federal	1,200,000	0	0	(1,200,000)
State	55,000	53,993	47,438	(7,562)
Special	50,000	32,360	50,000	0
585 Baltimore Development Corporation	3,838,000	4,548,036	4,171,000	333,000
General	3,028,000	3,948,036	3,971,000	943,000
Federal	400,000	400,000	0	(400,000)
Special	410,000	200,000	200,000	(210,000)

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Housing and Community Development (cont.)				
592 Special Housing Grants	898,000	959,368	934,368	36,368
General	898,000	959,368	934,368	36,368
593 Community Support Projects	5,155,050	5,831,995	5,831,995	676,945
General	10,850	0	0	(10,850)
Federal	5,144,200	5,831,995	5,831,995	687,795
597 Weatherization	1,550,640	1,074,525	1,070,968	(479,672)
General	55,640	47,755	43,620	(12,020)
State	1,495,000	1,026,770	1,027,348	(467,652)
604 Child Care Centers	919,300	893,780	991,832	72,532
General	0	893,780	0	0
Federal	919,300	0	991,832	72,532
605 Head Start	31,372,049	31,708,720	31,719,239	347,190
Federal	28,936,779	28,904,978	28,915,497	(21,282)
State	2,435,270	2,803,742	2,803,742	368,472
606 Arts and Education	1,595,200	1,654,000	1,654,000	58,800
State	1,595,200	1,654,000	1,654,000	58,800
Human Resources	7,443,702	6,153,658	7,467,909	24,207
160 Personnel Administration	6,793,732	5,486,131	6,800,382	6,650
General	4,611,977	3,311,849	4,626,100	14,123
Internal Service	2,181,755	2,174,282	2,174,282	(7,473)
161 Vision Care Program	649,970	667,527	667,527	17,557
Internal Service	649,970	667,527	667,527	17,557
Law	8,763,207	9,339,566	8,965,537	202,330
175 Legal Services	8,763,207	9,339,566	8,965,537	202,330
General	4,065,854	4,449,864	4,153,000	87,146
Special	23,800	62,408	397	(23,403)
Internal Service	4,673,553	4,827,294	4,812,140	138,587
Legislative Reference	797,400	1,111,447	824,400	27,000
106 Legislative Reference Services	535,978	588,325	542,763	6,785
General	524,578	576,925	531,363	6,785
Special	11,400	11,400	11,400	0
107 Archives and Records Management	261,422	523,122	281,637	20,215
General	261,422	523,122	281,637	20,215
Liquor License Board	1,865,134	1,936,663	1,936,663	71,529
250 Liquor Control	1,865,134	1,936,663	1,936,663	71,529
General	1,865,134	1,936,663	1,936,663	71,529
Mayorality	4,206,182	4,893,041	5,140,950	934,768
125 Executive Direction and Control	3,118,211	3,088,803	2,911,513	(206,698)
General	3,018,211	2,988,803	2,811,513	(206,698)
Special	100,000	100,000	100,000	0
127 Office of State Relations	619,157	656,386	602,902	(16,255)
General	619,157	656,386	602,902	(16,255)
353 Office of Community Projects	468,814	1,147,852	1,626,535	1,157,721
General	298,814	977,852	1,298,257	999,443
State	0	0	328,278	328,278
Special	170,000	170,000	0	(170,000)
M-R: Art and Culture	7,091,669	9,376,728	7,924,158	832,489
493 Art and Culture Grants	7,091,669	9,376,728	7,924,158	832,489
General	7,091,669	9,376,728	7,924,158	832,489

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
M-R: Baltimore City Public Schools	208,122,708	208,313,716	208,313,716	191,008
352 Baltimore City Public Schools	208,122,708	208,313,716	208,313,716	191,008
General	204,468,708	204,659,716	204,659,716	191,008
Motor Vehicle	3,654,000	3,654,000	3,654,000	0
M-R: Cable and Communications	2,260,490	2,327,684	2,313,000	52,510
572 Cable and Communications Coordination	2,260,490	2,327,684	2,313,000	52,510
General	1,188,144	1,250,338	1,236,000	47,856
Special	1,072,346	1,077,346	1,077,000	4,654
M-R: Civic Promotion	12,686,169	14,932,135	12,627,156	(59,013)
589 Office of Promotion and the Arts	1,933,000	2,567,178	2,224,299	291,299
General	1,933,000	2,567,178	2,224,299	291,299
590 Civic Promotion	10,753,169	12,364,957	10,402,857	(350,312)
General	10,453,169	12,064,957	10,102,857	(350,312)
Motor Vehicle	300,000	300,000	300,000	0
M-R: Commission for Women	150,000	152,969	140,000	(10,000)
120 Promotion of Equal Rights for Women	150,000	152,969	140,000	(10,000)
General	150,000	152,969	140,000	(10,000)
M-R: Commission on Aging/Retire. Educ.	11,931,550	13,606,488	12,992,718	1,061,168
325 Senior Services	11,931,550	13,606,488	12,992,718	1,061,168
General	1,168,534	1,937,907	1,158,530	(10,004)
Motor Vehicle	325,000	325,000	325,000	0
Federal	4,847,381	5,495,183	5,781,308	933,927
State	4,891,478	5,149,241	5,003,212	111,734
Special	699,157	699,157	724,668	25,511
M-R: Conditional Purchase Agreements	21,346,000	23,189,000	23,189,000	1,843,000
129 Conditional Purchase Agreement Payments	21,346,000	23,189,000	23,189,000	1,843,000
General	20,746,000	22,598,000	22,598,000	1,852,000
Loan and Guarantee Enterprise	590,000	581,000	581,000	(9,000)
Internal Service	10,000	10,000	10,000	0
M-R: Contingent Fund	750,000	750,000	750,000	0
121 Contingent Fund	750,000	750,000	750,000	0
General	750,000	750,000	750,000	0
M-R: Convention Center Hotel	478,000	4,199,000	4,199,000	3,721,000
535 Convention Center Hotel	478,000	4,199,000	4,199,000	3,721,000
General	478,000	4,199,000	4,199,000	3,721,000
M-R: Convention Complex	23,424,758	23,905,608	23,631,440	206,682
531 Convention Center Operations	22,974,758	23,455,608	23,181,440	206,682
General	13,935,559	14,465,767	14,627,040	691,481
Convention Center Bond	4,613,000	4,616,000	4,616,000	3,000
State	4,426,199	4,373,841	3,938,400	(487,799)
540 1st Mariner Arena Operations	450,000	450,000	450,000	0
General	450,000	450,000	450,000	0
M-R: Debt Service	83,844,500	86,733,999	86,203,999	2,359,499
123 General Debt Service	83,844,500	86,733,999	86,203,999	2,359,499
General	72,802,499	72,221,999	71,691,999	(1,110,500)
Motor Vehicle	11,042,001	14,512,000	14,512,000	3,469,999
M-R: Educational Grants	1,376,556	1,376,556	1,376,556	0
446 Educational Grants	1,376,556	1,376,556	1,376,556	0
General	1,376,556	1,376,556	1,376,556	0

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
M-R: Employees' Retirement Contribution	99,793,017	100,932,660	100,933,184	1,140,167
355 Employees' Retirement Contribution	99,793,017	100,932,660	100,933,184	1,140,167
General	89,801,017	93,203,660	93,204,184	3,403,167
Motor Vehicle	9,992,000	7,729,000	7,729,000	(2,263,000)
M-R: Environmental Control Board	451,486	478,210	473,000	21,514
117 Environmental Control Board	451,486	478,210	473,000	21,514
General	451,486	478,210	473,000	21,514
M-R: Health and Welfare Grants	346,372	368,972	411,372	65,000
385 Health and Welfare Grants	346,372	368,972	411,372	65,000
General	346,372	368,972	411,372	65,000
M-R: Hispanic Commission	0	0	160,000	160,000
433 Hispanic Commission	0	0	160,000	160,000
General	0	0	160,000	160,000
M-R: Miscellaneous General Expenses	15,090,299	17,489,289	18,738,973	3,648,674
122 Miscellaneous General Expenses	15,090,299	17,489,289	18,738,973	3,648,674
General	13,853,449	16,030,439	17,280,123	3,426,674
Motor Vehicle	1,236,850	1,458,850	1,458,850	222,000
M-R: Office of Children, Youth and Families	1,479,700	1,515,178	1,416,965	(62,735)
350 Children, Youth and Families	1,479,700	1,515,178	1,416,965	(62,735)
General	935,213	960,213	862,000	(73,213)
Federal	300,000	310,478	310,478	10,478
State	244,487	244,487	244,487	0
M-R: Office of CitiStat Operations	585,534	663,496	661,996	76,462
347 CitiStat Operations	585,534	663,496	661,996	76,462
General	585,534	663,496	661,996	76,462
M-R: Office of Criminal Justice	0	11,593,269	12,777,383	12,777,383
225 Office of Criminal Justice	0	11,593,269	12,777,383	12,777,383
General	0	1,524,149	1,640,000	1,640,000
Federal	0	9,791,466	9,791,466	9,791,466
State	0	2,654	1,070,917	1,070,917
Special	0	275,000	275,000	275,000
M-R: Office of Employment Development	24,013,167	31,083,663	31,415,020	7,401,853
630 Administration (Title I)	304,023	292,887	405,806	101,783
General	256,473	276,920	290,668	34,195
Federal	47,550	15,967	115,138	67,588
631 Job Training Partnership (Titles II/III)	11,284,596	11,718,390	11,522,779	238,183
General	1,022,732	1,022,732	800,754	(221,978)
Federal	10,261,864	10,695,658	10,722,025	460,161
633 Youth Initiatives	5,016,463	5,111,316	4,891,680	(124,783)
General	3,016,068	3,111,316	2,891,680	(124,388)
Federal	2,000,395	2,000,000	2,000,000	(395)
639 Special Services	7,408,085	13,961,070	14,594,755	7,186,670
General	3,016,607	3,214,147	3,852,441	835,834
Federal	3,903,474	8,592,491	8,599,384	4,695,910
State	488,004	1,161,913	1,142,930	654,926
Special	0	992,519	1,000,000	1,000,000
M-R: Office of Information Technology	14,576,879	20,124,451	14,341,485	(235,394)
147 Information Technology Services	5,882,617	8,028,596	5,696,485	(186,132)
General	2,819,341	3,618,176	2,643,000	(176,341)
Internal Service	3,063,276	4,410,420	3,053,485	(9,791)

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
M-R: Office of Information Technology (cont.)				
151 Information Technology Support Services	8,694,262	12,095,855	8,645,000	(49,262)
General	8,694,262	12,095,855	8,645,000	(49,262)
M-R: Office of Neighborhoods	756,371	798,752	667,172	(89,199)
354 Neighborhoods	756,371	798,752	667,172	(89,199)
General	756,371	798,752	667,172	(89,199)
M-R: Office of the Inspector General	633,598	663,029	563,000	(70,598)
108 Office of the Inspector General	633,598	663,029	563,000	(70,598)
General	633,598	663,029	563,000	(70,598)
M-R: Office of the Labor Commissioner	492,331	502,837	521,000	28,669
128 Labor Relations	492,331	502,837	521,000	28,669
General	492,331	502,837	521,000	28,669
M-R: Retirees' Benefits	94,499,094	101,956,299	101,956,119	7,457,025
351 Retirees' Benefits	94,499,094	101,956,299	101,956,119	7,457,025
General	87,284,094	94,687,119	94,687,119	7,403,025
Motor Vehicle	7,215,000	7,269,180	7,269,000	54,000
M-R: Self-Insurance Fund	14,119,636	14,119,636	14,119,636	0
126 Contribution to Self-Insurance Fund	14,119,636	14,119,636	14,119,636	0
General	11,225,082	11,225,082	11,225,082	0
Motor Vehicle	2,894,554	2,894,554	2,894,554	0
M-R: TIF Debt Service	4,821,000	8,854,000	8,854,000	4,033,000
124 TIF Debt Service	4,821,000	8,854,000	8,854,000	4,033,000
General	4,821,000	8,854,000	8,854,000	4,033,000
M-R: Veterans' Commission	150,000	152,969	140,000	(10,000)
483 Veterans' Commission	150,000	152,969	140,000	(10,000)
General	150,000	152,969	140,000	(10,000)
Municipal and Zoning Appeals	410,000	445,766	446,000	36,000
185 Zoning, Tax and Other Appeals	410,000	445,766	446,000	36,000
General	410,000	445,766	446,000	36,000
Planning	4,027,757	4,250,530	3,805,483	(222,274)
187 City Planning	4,027,757	4,250,530	3,805,483	(222,274)
General	1,616,901	1,962,384	1,662,000	45,099
Motor Vehicle	747,373	785,723	786,000	38,627
Federal	1,523,483	1,326,423	1,319,483	(204,000)
State	140,000	176,000	38,000	(102,000)
Police	346,792,872	386,518,455	351,215,807	4,422,935
200 Administrative Direction and Control	35,509,782	41,264,078	38,531,643	3,021,861
General	35,509,782	41,264,078	38,531,643	3,021,861
201 Field Operations Bureau	209,208,114	229,831,420	218,385,022	9,176,908
General	191,261,944	211,728,486	200,616,104	9,354,160
Federal	10,646,170	10,658,918	10,468,918	(177,252)
State	7,300,000	7,444,016	7,300,000	0
202 Investigations	36,651,170	54,463,695	38,754,573	2,103,403
General	34,536,510	51,849,035	36,139,913	1,603,403
Federal	79,660	79,660	79,660	0
Special	2,035,000	2,535,000	2,535,000	500,000
203 Traffic	12,367,677	13,076,075	12,909,525	541,848
Motor Vehicle	12,349,677	13,058,075	12,894,000	544,323
State	18,000	18,000	15,525	(2,475)
204 Services Bureau	35,099,797	40,926,463	36,178,291	1,078,494

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Police (cont.)				
General	28,398,541	34,047,759	29,299,587	901,046
Special	6,701,256	6,878,704	6,878,704	177,448
205 Non-actuarial Retirement Benefits	1,685,000	1,685,000	1,539,000	(146,000)
General	1,685,000	1,685,000	1,539,000	(146,000)
207 Research and Development	4,848,030	5,271,724	4,917,753	69,723
General	4,848,030	5,271,724	4,917,753	69,723
224 Office of Criminal Justice	11,423,302	0	0	(11,423,302)
General	1,374,144	0	0	(1,374,144)
Federal	9,774,158	0	0	(9,774,158)
State	0	0	0	0
Special	275,000	0	0	(275,000)
Public Works	438,514,601	471,801,114	465,273,231	26,758,630
189 Fleet Management	49,098,773	50,282,203	50,195,284	1,096,511
Internal Service	49,098,773	50,282,203	50,195,284	1,096,511
190 Departmental Administration	4,065,572	4,223,022	3,811,982	(253,590)
General	1,171,648	1,207,099	991,135	(180,513)
Motor Vehicle	2,893,924	3,015,923	2,820,847	(73,077)
191 Permits	2,855,123	3,944,638	3,311,609	456,486
General	807,728	1,066,660	1,066,279	258,551
Motor Vehicle	2,047,395	2,877,978	2,245,330	197,935
193 Facilities Management	23,330,550	29,117,037	24,701,924	1,371,374
General	23,330,550	29,117,037	24,701,924	1,371,374
198 Engineering/Construction Management	767,795	825,818	855,692	87,897
General	586,180	630,399	660,273	74,093
Motor Vehicle	181,615	195,419	195,419	13,804
513 Solid Waste Special Services	31,485,515	32,281,896	29,585,625	(1,899,890)
General	5,363,381	4,655,461	3,290,440	(2,072,941)
Motor Vehicle	26,122,134	27,626,435	26,295,185	173,051
515 Solid Waste Collection	23,146,470	25,813,183	25,863,230	2,716,760
General	21,145,318	23,127,007	24,166,383	3,021,065
Motor Vehicle	2,001,152	2,686,176	1,696,847	(304,305)
516 Solid Waste Environmental Services	20,894,894	21,683,681	21,202,917	308,023
General	20,894,894	21,683,681	21,202,917	308,023
518 Storm Water Maintenance	5,122,909	5,782,423	5,199,968	77,059
Motor Vehicle	5,122,909	5,782,423	5,199,968	77,059
544 Sanitary Maintenance	15,444,797	16,753,682	15,764,175	319,378
Waste Water Utility	15,444,797	16,753,682	15,764,175	319,378
546 Water Maintenance	26,081,060	28,268,562	28,343,407	2,262,347
Water Utility	26,081,060	28,268,562	28,343,407	2,262,347
547 Meter Operations	3,699,978	4,485,952	4,252,044	552,066
Water Utility	3,699,978	4,485,952	4,252,044	552,066
550 Waste Water Facilities	92,120,992	94,055,279	92,995,945	874,953
Waste Water Utility	92,120,992	94,055,279	92,995,945	874,953
552 Water Facilities	41,941,673	43,445,272	42,498,464	556,791
Water Utility	41,941,673	43,445,272	42,498,464	556,791
553 Water Engineering	14,376,450	15,129,743	15,113,401	736,951
Water Utility	14,376,450	15,129,743	15,113,401	736,951
554 Waste Water Engineering	18,843,573	19,601,290	19,411,827	568,254
Waste Water Utility	18,843,573	19,601,290	19,411,827	568,254

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Public Works (cont.)				
555 Environmental Services	3,710,757	3,819,415	3,719,726	8,969
Waste Water Utility	3,127,164	3,241,818	3,142,086	14,922
Water Utility	583,593	577,597	577,640	(5,953)
560 Facilities Engineering	551,721	569,181	616,011	64,290
Waste Water Utility	368,475	373,397	391,967	23,492
Water Utility	183,246	195,784	224,044	40,798
561 Utility Billing	9,634,000	10,067,837	9,900,000	266,000
Water Utility	9,634,000	10,067,837	9,900,000	266,000
565 Utility Debt Service	51,341,999	61,651,000	67,930,000	16,588,001
Waste Water Utility	28,793,999	34,403,000	39,418,000	10,624,001
Water Utility	22,548,000	27,248,000	28,512,000	5,964,000
Recreation and Parks	33,931,134	41,029,136	33,704,043	(227,091)
471 Administrative Direction and Control	4,296,765	5,341,657	4,539,471	242,706
General	3,925,960	4,966,107	4,030,123	104,163
State	361,805	366,550	115,086	(246,719)
Special	9,000	9,000	394,262	385,262
473 Municipal Concerts and Other Musical Events	35,810	41,860	41,860	6,050
General	35,810	41,860	41,860	6,050
478 General Park Services	10,923,559	14,571,752	10,712,639	(210,920)
General	10,379,784	13,276,946	9,957,164	(422,620)
Motor Vehicle	500,000	1,026,031	500,000	0
Federal	0	125,000	60,000	60,000
State	43,775	143,775	195,475	151,700
479 Special Facilities	1,432,498	1,791,318	1,616,922	184,424
General	1,286,255	1,645,075	1,470,679	184,424
Special	146,243	146,243	146,243	0
480 Regular Recreational Services	12,940,205	14,113,824	11,909,408	(1,030,797)
General	12,377,758	13,787,396	11,669,644	(708,114)
Federal	0	121,664	60,000	60,000
State	129,000	25,000	25,000	(104,000)
Special	433,447	179,764	154,764	(278,683)
482 Supplementary Recreational Services	331,839	321,743	321,743	(10,096)
Special	331,839	321,743	321,743	(10,096)
505 Park and Street Trees	3,970,458	4,846,982	4,562,000	591,542
Motor Vehicle	3,970,458	4,846,982	4,092,000	121,542
State	0	0	470,000	470,000
Sheriff	13,103,949	15,652,090	14,047,500	943,551
118 Sheriff Services	13,103,949	15,652,090	14,047,500	943,551
General	13,079,449	15,627,590	14,023,000	943,551
Federal	24,500	24,500	24,500	0
Social Services	230,000	230,000	230,000	0
365 Public Assistance	230,000	230,000	230,000	0
General	230,000	230,000	230,000	0
State's Attorney	31,356,983	34,876,243	33,027,024	1,670,041
115 Prosecution of Criminals	31,356,983	34,876,243	33,027,024	1,670,041
General	25,709,157	29,007,875	26,843,000	1,133,843
Federal	1,658,258	1,585,032	1,639,227	(19,031)
State	3,939,568	4,233,336	4,494,797	555,229
Special	50,000	50,000	50,000	0

FISCAL 2009

OPERATING BUDGET COMPARED WITH AGENCY REQUESTS AND PRIOR YEAR BUDGET

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	FISCAL 2009 REQUEST	FISCAL 2009 BUDGET	CHANGE IN BUDGET
Transportation	145,251,083	167,318,442	154,186,120	8,935,037
195 Towing	9,399,827	9,877,074	9,602,276	202,449
General	449,746	464,088	456,951	7,205
Motor Vehicle	8,925,081	9,387,986	9,123,762	198,681
State	25,000	25,000	21,563	(3,437)
230 Administration	8,428,043	9,720,557	10,037,394	1,609,351
General	214,044	228,494	228,494	14,450
Motor Vehicle	7,446,175	8,787,082	8,495,400	1,049,225
Federal	686,827	375,000	375,000	(311,827)
State	80,997	79,981	80,000	(997)
Special	0	250,000	858,500	858,500
231 Traffic Engineering	6,563,490	7,318,418	6,728,321	164,831
Motor Vehicle	6,563,490	7,318,418	6,728,321	164,831
232 Parking	6,090,502	7,136,766	5,810,167	(280,335)
Parking Management	6,090,502	7,136,766	5,810,167	(280,335)
233 Traffic Signals	6,300,612	8,763,068	7,665,067	1,364,455
Motor Vehicle	6,294,612	8,757,068	7,659,893	1,365,281
State	6,000	6,000	5,174	(826)
235 Parking Enforcement	7,357,498	8,512,693	9,456,833	2,099,335
Parking Management	7,357,498	8,512,693	9,456,833	2,099,335
238 School Crossing Guards	0	0	0	0
General	0	0	0	0
239 Traffic Safety	2,808,540	4,705,669	3,955,129	1,146,589
Motor Vehicle	2,808,540	3,838,242	3,056,246	247,706
Federal	0	867,427	898,883	898,883
500 Street Lighting	18,928,552	22,028,123	22,266,857	3,338,305
Motor Vehicle	18,928,552	22,028,123	22,266,857	3,338,305
501 Highway Maintenance	38,460,863	42,977,628	39,507,926	1,047,063
Motor Vehicle	38,460,863	42,977,628	39,507,926	1,047,063
503 Engineering and Construction	4,102,156	6,186,271	3,245,150	(857,006)
General	660,511	976,027	524,555	(135,956)
Motor Vehicle	3,441,645	5,210,244	2,720,595	(721,050)
548 Conduits	7,538,000	8,365,665	4,788,000	(2,750,000)
Conduit Enterprise	7,538,000	8,365,665	4,788,000	(2,750,000)
580 Parking Enterprise Facilities	29,273,000	31,726,510	31,123,000	1,850,000
Parking Enterprise	29,273,000	31,726,510	31,123,000	1,850,000
Wage Commission	486,475	666,972	451,000	(35,475)
165 Wage Enforcement	486,475	666,972	451,000	(35,475)
General	486,475	666,972	451,000	(35,475)
War Memorial Commission	380,485	418,187	417,000	36,515
487 Operation of War Memorial Building	380,485	418,187	417,000	36,515
General	380,485	418,187	417,000	36,515
GRAND TOTAL	2,179,034,091	2,406,391,408	2,279,391,056	100,356,965

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FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Board of Elections	3	0	0	0	3
General	3	0	0	0	3
City Council	64	0	0	0	64
General	64	0	0	0	64
Community Relations Commission	14	0	0	0	14
General	13	0	0	0	13
Federal	1	0	0	0	1
Comptroller	105	2	0	0	107
General	68	2	0	0	70
Special	2	0	0	0	2
Internal Service	35	0	0	0	35
Council Services	7	0	0	0	7
General	7	0	0	0	7
Courts: Circuit Court	129	14	0	0	143
General	86	6	0	0	92
Federal	19	1	0	0	20
State	24	7	0	0	31
Courts: Orphans' Court	5	0	0	0	5
General	5	0	0	0	5
Employees' Retirement Systems	88	3	0	0	91
Special	88	3	0	0	91
Enoch Pratt Free Library	437	0	(11)	4	430
General	365	0	(10)	4	359
State	63	0	(1)	0	62
Special	9	0	0	0	9
Finance	326	6	0	1	333
General	276	5	0	1	282
Loan and Guarantee Enterprise	2	0	0	0	2
Internal Service	48	1	0	0	49
Fire	1,796	5	(1)	0	1,800
General	1,796	5	(1)	0	1,800
Health	761	163	(19)	(22)	883
General	200	18	(14)	3	207
Federal	308	31	(2)	(8)	329
State	69	3	(1)	0	71
Special	184	111	(2)	(17)	276
Housing and Community Development	518	56	(1)	25	598
General	328	55	(1)	18	400
Federal	107	1	0	(6)	102
State	61	0	0	(1)	60
Special	22	0	0	14	36
Human Resources	58	0	(4)	6	60
General	52	0	(4)	6	54
Internal Service	6	0	0	0	6
Law	103	2	(3)	2	104
General	62	2	(3)	1	62
Special	13	0	0	1	14
Internal Service	28	0	0	0	28
Legislative Reference	8	0	0	0	8
General	8	0	0	0	8

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Liquor License Board	33	0	0	0	33
General	33	0	0	0	33
Mayoralty	52	0	0	1	53
General	52	0	0	1	53
M-R: Cable and Communications	12	0	0	0	12
General	12	0	0	0	12
M-R: Commission for Women	2	0	0	0	2
General	2	0	0	0	2
M-R: Commission on Aging/Retire. Educ.	83	0	(1)	1	83
General	6	0	0	1	7
Federal	36	(1)	0	2	37
State	41	1	(1)	(2)	39
M-R: Convention Complex	178	1	0	0	179
General	178	1	0	0	179
M-R: Environmental Control Board	6	0	0	0	6
General	6	0	0	0	6
M-R: Hispanic Commission	0	0	0	2	2
General	0	0	0	2	2
M-R: Office of Children, Youth and Families	12	0	0	0	12
General	9	0	0	0	9
Federal	3	0	0	0	3
M-R: Office of CitiStat Operations	9	0	0	0	9
General	9	0	0	0	9
M-R: Office of Criminal Justice	0	0	0	9	9
General	0	0	0	5	5
Federal	0	0	0	3	3
State	0	0	0	1	1
M-R: Office of Employment Development	298	2	(1)	1	300
General	45	2	0	7	54
Federal	245	0	(1)	(16)	228
State	8	0	0	1	9
Special	0	0	0	9	9
M-R: Office of Information Technology	169	1	(10)	0	160
General	169	1	(10)	0	160
M-R: Office of Neighborhoods	12	0	0	0	12
General	12	0	0	0	12
M-R: Office of the Inspector General	5	1	0	0	6
General	5	1	0	0	6
M-R: Office of the Labor Commissioner	5	0	0	0	5
General	5	0	0	0	5
M-R: Veterans' Commission	2	0	0	0	2
General	2	0	0	0	2
Municipal and Zoning Appeals	10	0	0	0	10
General	10	0	0	0	10
Planning	54	0	0	0	54
General	31	0	0	0	31
Motor Vehicle	9	0	0	0	9
Federal	14	0	0	0	14
Police	3,930	(12)	0	(9)	3,909
General	3,727	(12)	0	(5)	3,710
Motor Vehicle	86	0	0	0	86

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Police (cont.)					
Federal	6	0	0	(3)	3
State	60	0	0	(1)	59
Special	51	0	0	0	51
Public Works	3,438	13	(125)	84	3,410
General	635	3	(125)	101	614
Motor Vehicle	610	6	0	12	628
Waste Water Utility	1,031	3	0	(20)	1,014
Water Utility	901	1	0	(9)	893
Internal Service	261	0	0	0	261
Recreation and Parks	369	39	(3)	(1)	404
General	318	31	(3)	(2)	344
Motor Vehicle	40	4	0	0	44
Federal	5	0	0	0	5
State	1	4	0	0	5
Special	5	0	0	1	6
Sheriff	213	0	0	0	213
General	213	0	0	0	213
State's Attorney	419	4	0	0	423
General	338	0	0	3	341
Federal	22	2	0	(3)	21
State	59	2	0	0	61
Transportation	1,579	11	(23)	3	1,570
General	396	0	0	0	396
Motor Vehicle	1,025	9	(23)	3	1,014
Parking Management	101	0	0	0	101
Conduit Enterprise	56	0	0	0	56
Federal	0	2	0	0	2
State	1	0	0	0	1
Wage Commission	8	0	0	0	8
General	8	0	0	0	8
War Memorial Commission	6	0	0	0	6
General	6	0	0	0	6
GRAND TOTAL	15,326	311	(202)	107	15,542
SUMMARY BY FUND					
General	9,560	120	(171)	146	9,655
Motor Vehicle	1,770	19	(23)	15	1,781
Parking Management	101	0	0	0	101
Waste Water Utility	1,031	3	0	(20)	1,014
Water Utility	901	1	0	(9)	893
Conduit Enterprise	56	0	0	0	56
Loan and Guarantee Enterprise	2	0	0	0	2
Federal	766	36	(3)	(31)	768
State	387	17	(3)	(2)	399
Special	374	114	(2)	8	494
Internal Service	378	1	0	0	379
GRAND TOTAL	15,326	311	(202)	107	15,542

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FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

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

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

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

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Health (cont.)					
305 Healthy Homes	37	14	(2)	3	52
General	14	1	(1)	0	14
Federal	20	13	(1)	3	35
State	3	0	0	0	3
306 General Nursing Services	25	0	(1)	(2)	22
General	5	0	0	0	5
State	20	0	(1)	(2)	17
307 Mental Health Services	3	1	0	(2)	2
Federal	3	0	0	(1)	2
Special	0	1	0	(1)	0
308 Maternal and Child Health	168	9	(1)	(22)	154
General	6	2	0	2	10
Federal	132	5	0	(1)	136
State	27	1	0	(21)	7
Special	3	1	(1)	(2)	1
309 Child and Adult Care - Food	12	0	0	1	13
Federal	12	0	0	1	13
310 School Health Services	181	56	(1)	0	236
Federal	13	0	0	1	14
Special	168	56	(1)	(1)	222
311 Health Services for the Aging	57	0	(1)	(1)	55
General	1	0	0	0	1
Federal	51	0	(1)	(1)	49
State	5	0	0	0	5
314 Acute Communicable Disease	5	2	0	(2)	5
General	5	2	0	(2)	5
315 Public Health Preparedness and Response	1	0	0	0	1
Federal	1	0	0	0	1
316 Operation Safe Kids	14	0	0	22	36
Federal	14	0	0	(1)	13
State	0	0	0	23	23
317 Grant Support Services	0	0	0	53	53
Special	0	0	0	53	53
Housing and Community Development	518	56	(1)	25	598
119 Neighborhood Service Centers	74	0	0	0	74
General	15	0	0	9	24
Federal	14	0	0	(8)	6
State	45	0	0	(1)	44
177 Administrative Direction and Control	29	2	0	(3)	28
General	22	2	0	0	24
Federal	4	0	0	0	4
Special	3	0	0	(3)	0
184 Energy Assistance and Emergency Food	14	0	0	0	14
State	14	0	0	0	14
260 Construction and Building Inspection	72	23	(1)	0	94
General	65	23	(1)	7	94
Federal	7	0	0	(7)	0

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Housing and Community Development (cont.)					
357 Services for Homeless Persons	0	0	0	25	25
General	0	0	0	2	2
Federal	0	0	0	9	9
Special	0	0	0	14	14
582 Finance and Development	62	25	0	0	87
General	28	24	0	0	52
Federal	34	1	0	0	35
583 Neighborhood Services	217	6	0	3	226
General	197	6	0	0	203
State	1	0	0	0	1
Special	19	0	0	3	22
597 Weatherization	2	0	0	0	2
General	1	0	0	0	1
State	1	0	0	0	1
604 Child Care Centers	37	0	0	0	37
Federal	37	0	0	0	37
605 Head Start	11	0	0	0	11
Federal	11	0	0	0	11
Human Resources	58	0	(4)	6	60
160 Personnel Administration	54	0	(4)	6	56
General	52	0	(4)	6	54
Internal Service	2	0	0	0	2
161 Vision Care Program	4	0	0	0	4
Internal Service	4	0	0	0	4
Law	103	2	(3)	2	104
175 Legal Services	103	2	(3)	2	104
General	62	2	(3)	1	62
Special	13	0	0	1	14
Internal Service	28	0	0	0	28
Legislative Reference	8	0	0	0	8
106 Legislative Reference Services	6	0	0	0	6
General	6	0	0	0	6
107 Archives and Records Management	2	0	0	0	2
General	2	0	0	0	2
Liquor License Board	33	0	0	0	33
250 Liquor Control	33	0	0	0	33
General	33	0	0	0	33
Mayoralty	52	0	0	1	53
125 Executive Direction and Control	39	0	0	0	39
General	39	0	0	0	39
127 Office of State Relations	6	0	0	0	6
General	6	0	0	0	6
353 Office of Community Projects	7	0	0	1	8
General	7	0	0	1	8
M-R: Cable and Communications	12	0	0	0	12
572 Cable and Communications Coordination	12	0	0	0	12
General	12	0	0	0	12
M-R: Commission for Women	2	0	0	0	2
120 Promotion of Equal Rights for Women	2	0	0	0	2
General	2	0	0	0	2

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
M-R: Commission on Aging/Retire. Educ.	83	0	(1)	1	83
325 Senior Services	83	0	(1)	1	83
General	6	0	0	1	7
Federal	36	(1)	0	2	37
State	41	1	(1)	(2)	39
M-R: Convention Complex	178	1	0	0	179
531 Convention Center Operations	178	1	0	0	179
General	178	1	0	0	179
M-R: Environmental Control Board	6	0	0	0	6
117 Environmental Control Board	6	0	0	0	6
General	6	0	0	0	6
M-R: Hispanic Commission	0	0	0	2	2
433 Hispanic Commission	0	0	0	2	2
General	0	0	0	2	2
M-R: Office of Children, Youth and Families	12	0	0	0	12
350 Children, Youth and Families	12	0	0	0	12
General	9	0	0	0	9
Federal	3	0	0	0	3
M-R: Office of CitiStat Operations	9	0	0	0	9
347 CitiStat Operations	9	0	0	0	9
General	9	0	0	0	9
M-R: Office of Criminal Justice	0	0	0	9	9
225 Office of Criminal Justice	0	0	0	9	9
General	0	0	0	5	5
Federal	0	0	0	3	3
State	0	0	0	1	1
M-R: Office of Employment Development	298	2	(1)	1	300
630 Administration (Title I)	39	1	(1)	1	40
General	2	0	0	0	2
Federal	37	1	(1)	1	38
631 Job Training Partnership (Titles II/III)	111	0	0	(9)	102
General	0	0	0	2	2
Federal	111	0	0	(11)	100
633 Youth Initiatives	34	0	0	(5)	29
General	24	0	0	5	29
Federal	10	0	0	(10)	0
639 Special Services	114	1	0	14	129
General	19	2	0	0	21
Federal	87	(1)	0	4	90
State	8	0	0	1	9
Special	0	0	0	9	9
M-R: Office of Information Technology	169	1	(10)	0	160
147 Information Technology Services	68	0	(10)	0	58
General	68	0	(10)	0	58
M-R: Office of Information Technology (cont.)					
151 Information Technology Support Services	101	1	0	0	102
General	101	1	0	0	102
M-R: Office of Neighborhoods	12	0	0	0	12
354 Neighborhoods	12	0	0	0	12
General	12	0	0	0	12

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
M-R: Office of the Inspector General	5	1	0	0	6
108 Office of the Inspector General	5	1	0	0	6
General	5	1	0	0	6
M-R: Office of the Labor Commissioner	5	0	0	0	5
128 Labor Relations	5	0	0	0	5
General	5	0	0	0	5
M-R: Veterans' Commission	2	0	0	0	2
483 Veterans' Commission	2	0	0	0	2
General	2	0	0	0	2
Municipal and Zoning Appeals	10	0	0	0	10
185 Zoning, Tax and Other Appeals	10	0	0	0	10
General	10	0	0	0	10
Planning	54	0	0	0	54
187 City Planning	54	0	0	0	54
General	31	0	0	0	31
Motor Vehicle	9	0	0	0	9
Federal	14	0	0	0	14
Police	3,930	(12)	0	(9)	3,909
200 Administrative Direction and Control	234	(1)	0	0	233
General	234	(1)	0	0	233
201 Field Operations Bureau	2,604	(2)	0	0	2,602
General	2,542	(2)	0	0	2,540
Federal	3	0	0	0	3
State	59	0	0	0	59
202 Investigations	482	(4)	0	0	478
General	482	(4)	0	0	478
203 Traffic	86	0	0	0	86
Motor Vehicle	86	0	0	0	86
204 Services Bureau	444	(3)	0	0	441
General	393	(3)	0	0	390
Special	51	0	0	0	51
207 Research and Development	71	(2)	0	0	69
General	71	(2)	0	0	69
224 Office of Criminal Justice	9	0	0	(9)	0
General	5	0	0	(5)	0
Federal	3	0	0	(3)	0
State	1	0	0	(1)	0
Public Works	3,438	13	(125)	84	3,410
189 Fleet Management	261	0	0	0	261
Internal Service	261	0	0	0	261
190 Departmental Administration	105	0	(2)	10	113
General	79	0	(2)	8	85
Motor Vehicle	26	0	0	2	28
191 Permits	42	7	0	10	59
General	12	1	0	3	16
Motor Vehicle	30	6	0	7	43
193 Facilities Management	83	1	(10)	1	75
General	83	1	(10)	1	75
198 Engineering/Construction Management	42	0	0	0	42
General	42	0	0	0	42

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Public Works (cont.)					
513 Solid Waste Special Services	491	(1)	(23)	12	479
General	43	0	(23)	0	20
Motor Vehicle	448	(1)	0	12	459
515 Solid Waste Collection	384	1	(90)	77	372
General	352	1	(90)	88	351
Motor Vehicle	32	0	0	(11)	21
516 Solid Waste Environmental Services	24	0	0	1	25
General	24	0	0	1	25
518 Storm Water Maintenance	74	1	0	2	77
Motor Vehicle	74	1	0	2	77
544 Sanitary Maintenance	249	0	0	(9)	240
Waste Water Utility	249	0	0	(9)	240
546 Water Maintenance	348	0	0	0	348
Water Utility	348	0	0	0	348
547 Meter Operations	56	0	0	0	56
Water Utility	56	0	0	0	56
550 Waste Water Facilities	649	1	0	(10)	640
Waste Water Utility	649	1	0	(10)	640
552 Water Facilities	323	3	0	(1)	325
Water Utility	323	3	0	(1)	325
553 Water Engineering	30	(1)	0	(3)	26
Water Utility	30	(1)	0	(3)	26
554 Waste Water Engineering	61	2	0	(1)	62
Waste Water Utility	61	2	0	(1)	62
555 Environmental Services	45	0	0	0	45
Waste Water Utility	41	0	0	0	41
Water Utility	4	0	0	0	4
560 Facilities Engineering	73	(1)	0	(4)	68
Waste Water Utility	31	0	0	0	31
Water Utility	42	(1)	0	(4)	37
561 Utility Billing	98	0	0	(1)	97
Water Utility	98	0	0	(1)	97
Recreation and Parks	369	39	(3)	(1)	404
471 Administrative Direction and Control	43	5	0	0	48
General	42	1	0	(1)	42
State	1	4	0	0	5
Special	0	0	0	1	1
478 General Park Services	126	11	(3)	0	134
General	126	8	(3)	0	131
Motor Vehicle	0	3	0	0	3
479 Special Facilities	12	(1)	0	1	12
General	12	(1)	0	1	12
480 Regular Recreational Services	143	23	0	(2)	164
General	138	23	0	(2)	159
Federal	5	0	0	0	5
482 Supplementary Recreational Services	5	0	0	0	5
Special	5	0	0	0	5
505 Park and Street Trees	40	1	0	0	41
Motor Vehicle	40	1	0	0	41

FISCAL 2009

OPERATING CHANGES TO PERMANENT FULL-TIME POSITIONS

Board of Estimates Recommendations

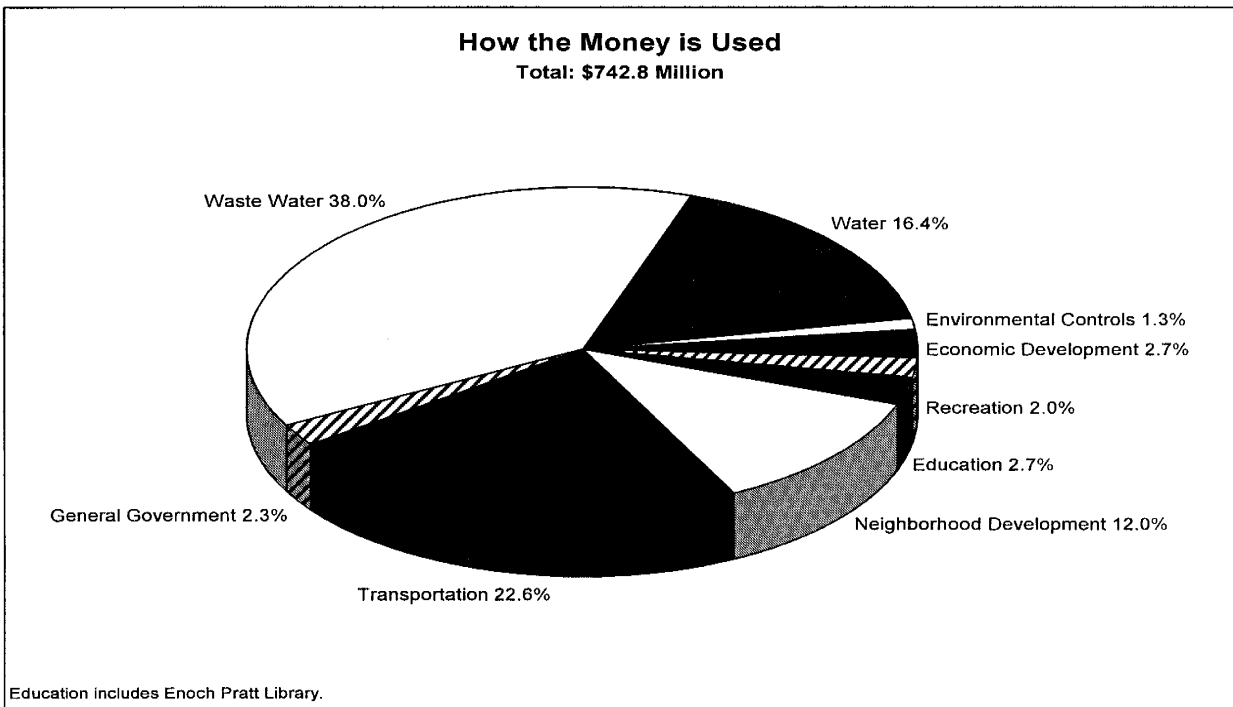
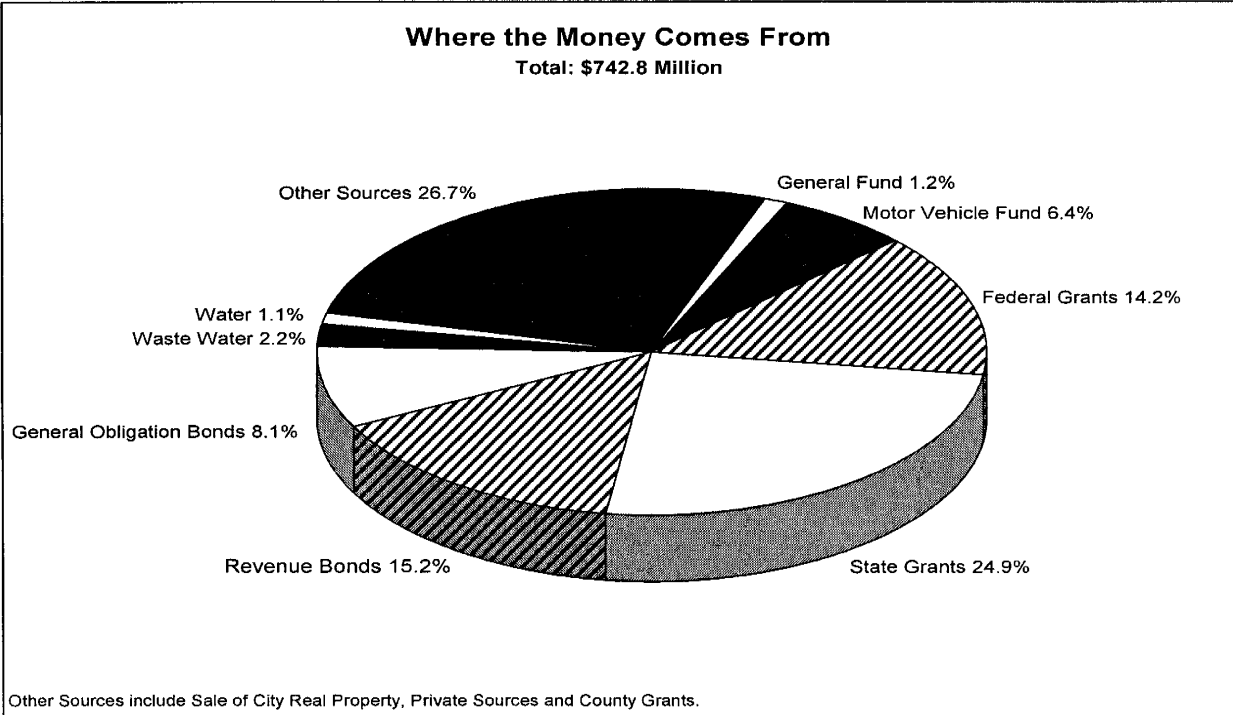
AGENCY, PROGRAM AND FUND	FISCAL 2008 BUDGET	B OF E CHANGES	ABOLISHMENTS	OTHER CHANGES	FISCAL 2009 BUDGET
Sheriff	213	0	0	0	213
118 Sheriff Services	213	0	0	0	213
General	213	0	0	0	213
State's Attorney	419	4	0	0	423
115 Prosecution of Criminals	419	4	0	0	423
General	338	0	0	3	341
Federal	22	2	0	(3)	21
State	59	2	0	0	61
Transportation	1,579	11	(23)	3	1,570
195 Towing	61	0	(1)	0	60
General	6	0	0	0	6
Motor Vehicle	55	0	(1)	0	54
230 Administration	59	5	(1)	(1)	62
Motor Vehicle	58	3	(1)	1	61
Federal	0	2	0	(2)	0
State	1	0	0	0	1
231 Traffic Engineering	64	7	(6)	0	65
Motor Vehicle	64	7	(6)	0	65
232 Parking	23	0	0	0	23
Parking Management	23	0	0	0	23
233 Traffic Signals	65	1	(2)	0	64
Motor Vehicle	65	1	(2)	0	64
235 Parking Enforcement	78	0	0	0	78
Parking Management	78	0	0	0	78
238 School Crossing Guards	352	0	0	0	352
General	352	0	0	0	352
239 Traffic Safety	57	0	(1)	2	58
Motor Vehicle	57	0	(1)	0	56
Federal	0	0	0	2	2
500 Street Lighting	61	0	(2)	1	60
Motor Vehicle	61	0	(2)	1	60
501 Highway Maintenance	547	(2)	(8)	1	538
Motor Vehicle	547	(2)	(8)	1	538
503 Engineering and Construction	156	0	(2)	0	154
General	38	0	0	0	38
Motor Vehicle	118	0	(2)	0	116
548 Conduits	56	0	0	0	56
Conduit Enterprise	56	0	0	0	56
Wage Commission	8	0	0	0	8
165 Wage Enforcement	8	0	0	0	8
General	8	0	0	0	8
War Memorial Commission	6	0	0	0	6
487 Operation of War Memorial Building	6	0	0	0	6
General	6	0	0	0	6
GRAND TOTAL	15,326	311	(202)	107	15,542

Fiscal 2009
Executive Summary
Capital Budget

FISCAL 2009

CAPITAL BUDGET

Board of Estimates Recommendations



FISCAL 2009

EXECUTIVE SUMMARY
Capital Budget Plan Highlights

City agencies submitted to the Planning Commission capital project requests totaling \$748.1 million for Fiscal 2009. The funding sources and amounts that constitute the Fiscal 2009 requests are:

General Funds	\$15,292,000
Motor Vehicle Revenue Funds	55,270,000
Utility Funds	25,187,000
Federal Funds	95,541,000
State Funds	184,459,000
Revenue Loan Funds	112,862,000
General Obligation Bond Funds	60,000,000
County Funds	114,640,000
Other Funds	84,841,000
Total Requested	\$748,092,000

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 recommended appropriations in the Fiscal 2009 Capital Plan are \$742.8 million. Funding sources and amounts are:

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

An alphabetical listing of capital budget highlights.

BALTIMORE CITY PUBLIC SCHOOLS

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

ECONOMIC DEVELOPMENT

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

HIGHWAYS AND TRANSPORTATION

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

NEIGHBORHOOD DEVELOPMENT

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

WATER AND WASTE WATER

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

FISCAL 2009

TOTAL CAPITAL RECOMMENDATIONS

Board of Estimates Recommendations

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

FISCAL 2009

CAPITAL BUDGET DISTRIBUTION BY AGENCY DETAIL
(Dollars in Thousands)

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

Fiscal 2009
Executive Summary

Revenue Detail by Fund

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

GENERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

<u>Revenue Accounts</u>	<u>Fiscal 2007 Actual</u>	<u>Fiscal 2008 Budget</u>	<u>Fiscal 2008 Projection</u>	<u>Fiscal 2009 Estimate</u>	<u>Budget Change</u>
870 Cash Discounts on Purchases	0	5,000	0	0	(5,000)
871 Sale of Scrap	357,947	140,000	173,000	0	(140,000)
872 Miscellaneous Revenue	246,424	878,000	405,000	405,000	(473,000)
873 Penalties and Interest Excl Real and Personal	1,002,563	500,000	500,000	500,000	0
877 Sale of Scrap/Recycled Metal	276,214	200,000	260,000	238,000	38,000
	19,608,655	1,748,000	1,363,000	1,168,000	(580,000)
Public Safety and Regulation					
885 Police - Miscellaneous	22,827	25,000	22,160	22,000	(3,000)
887 Fire - Miscellaneous	0	16,000	0	0	(16,000)
	22,827	41,000	22,160	22,000	(19,000)
TOTAL: OTHER REVENUE	19,631,482	1,789,000	1,385,160	1,190,000	(599,000)
REVENUE TRANSFERS					
951 From (To) Loan and Guarantee Enterprise Fund	(1,500,000)	(1,365,000)	(1,365,000)	(1,365,000)	0
952 From Parking Management Fund	26,600,516	26,145,000	28,047,000	29,000,000	2,855,000
953 From (To) Unemployment Fund	(2,400,000)	(950,000)	(950,000)	0	950,000
954 From (To) Fleet Operations Fund	(3,571,000)	(1,150,000)	(1,150,000)	0	1,150,000
955 From (To) Worker's Comp Fund	(5,200,000)	(3,100,000)	(3,100,000)	0	3,100,000
TOTAL: REVENUE TRANSFERS	13,929,516	19,580,000	21,482,000	27,635,000	8,055,000
SURPLUS					
999 Prior Year Fund Balance	0	2,834,000	2,834,000	0	(2,834,000)
TOTAL GENERAL FUND	1,278,734,934	1,282,973,000	1,294,097,011	1,345,525,000	62,552,000

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

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

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

CONVENTION CENTER BOND FUND**REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL**

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

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

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

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

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

PARKING ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

CONDUIT ENTERPRISE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

LOAN AND GUARANTEE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING AND CAPITAL

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

FEDERAL FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

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

FEDERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

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

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

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

FEDERAL FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT

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

STATE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

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

STATE FUND

REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

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

SPECIAL FUND
REVENUE ESTIMATES: FUND DETAIL FOR OPERATING

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

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

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

Fiscal 2009
Executive Summary

Appendix

EXECUTIVE SUMMARY

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUNDING SOURCE: Income received which supports an appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSFERS: Charges or expenditure reimbursements used as follows:

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

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

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



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