

City of Baltimore

**Summary of
Adopted Budget
Fiscal 1997**

B * L T I M O R

1997 * AMERICA'S CITY OF FIRSTS * 7,9.97

Kurt L. Schmoke, Mayor



Board of Estimates

Lawrence A. Bell III, President
Kurt L. Schmoke, Mayor
Joan M. Pratt, Comptroller
Neal M. Janey, City Solicitor
George Balog, Director of Public Works

City Council

Lawrence A. Bell III, President
Agnes Welch, Vice President

First District

John L. Cain
Nicholas C. D'Adamo, Jr.
Lois Garey

Third District

Joan
Carter Conway Robert
W. Curran Martin
O'Malley

Fifth District

Helen L. Holton
Stephanie C. Rawlings
Rochelle Spector

Second District

Anthony J. Ambridge
Paula Johnson Branch
Robert L. Douglass

Fourth District

Sheila Dixon
Keiffer J. Mitchell, Jr.
Agnes Welch

Sixth District

Dr. Norman A. Handy, Sr.
Edward L. Reisinger
Melvin L. Stukes

(Council members as of June 10, 1996, the date of the adopted budget ordinance)

The *Summary of Adopted Budget* is published after the City Council has approved the budget and the Mayor has signed the Ordinance of Estimates, giving the budget appropriations legal effect. During the review process, the City Council reviews the Board of Estimates Recommendations, which is published in three volumes: The *Operating Plan Highlights*, the *Operating Plan Detail* and the *Capital Plan*. The Board of Estimates, in formulating its recommendations, also references the *Preliminary Budget Plan*. These documents are available to the public at all branches of the Enoch Pratt Free Library.

Bureau of the Budget and Management Research

City Hall, Room 469
Baltimore, MD 21202

William R. Brown, Jr.

Director of Finance

Edward J. Gallagher

Budget Director

FISCAL 1997

SUMMARY OF ADOPTED BUDGET
Table of Contents

Budgetary Environment

Municipal Organization Chart	2
Mayor's Tax Message	3
Budget Process Chart	4
Budget Message to City Council	5
Fiscal Trends.....	8
Revenue Forecast.....	9
Future Years: General Fund Expenditures and Revenue Estimates.....	17

1997 Budget Plan

Budgetary Trends	20
Operating Plan Highlights	21
Capital Plan Highlights	31
Operating Budget by Governmental Function and Fund	33
Operating and Capital Appropriations by Fund	34
Operating and Capital Budget Fund Distribution	36

Operating Budget Plan

Where The Money Comes From	38
How The Money Is Used	39
Governmental Function and Agency.....	40
Fiscal 1997 Compared with Fiscal 1996 Budget and Fiscal 1995 and 1994 Actual Expenditures by Agency, Program and Fund	42
Fund Distribution by Agency and Program	61
Changes to Permanent Full-Time Positions by Program	68

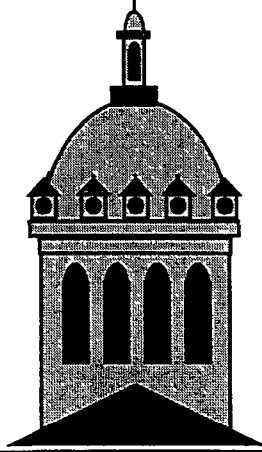
Capital Budget Plan

Budgetary Policy	83
Where The Money Comes From for the Fiscal 1997 Capital Budget.....	84
How The Money Is Used for the Fiscal 1997 Capital Budget.....	85
Fund Distribution by Agency	86
Fund Distribution by Program	87
Where The Money Comes From for the Fiscal 1997 - 2002 Capital Budget	88
How The Money Is Used in the Fiscal 1997 - 2002 Capital Budget.....	89
Use of Debt Restructuring Proceeds	90

Revenue Estimates

Baltimore City Fund Structure	93
Property Tax Base Yield	105

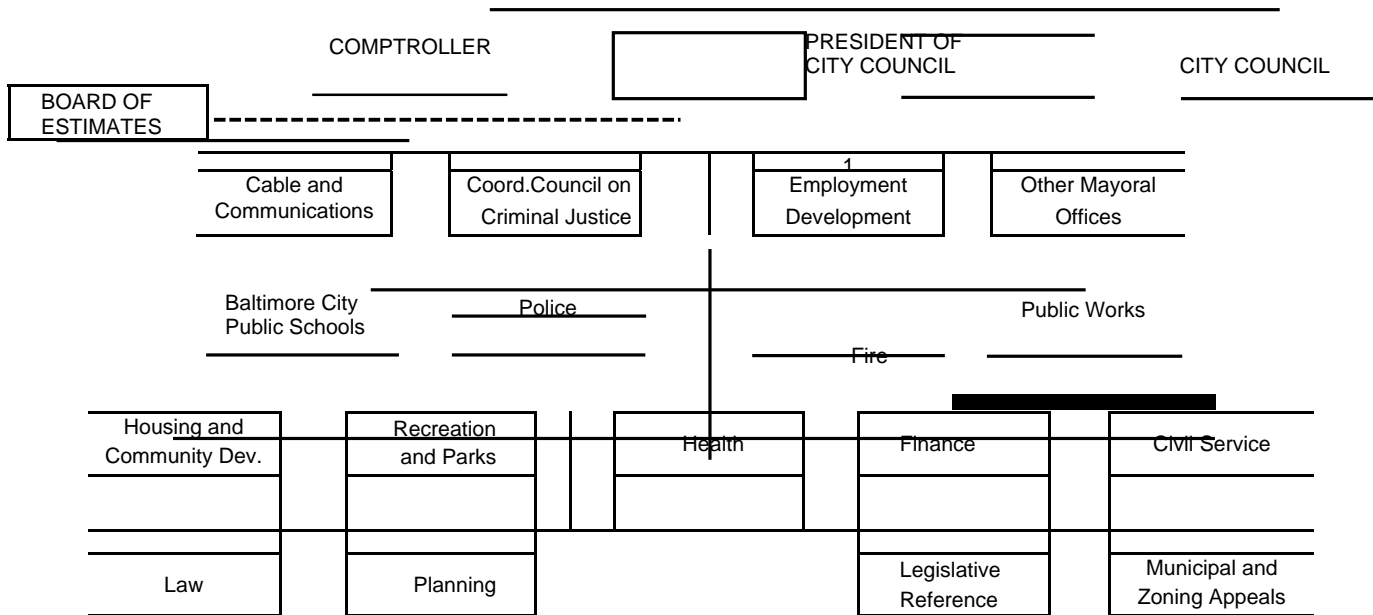
Real and Personal Property Tax Revenue Trends	105
Estimated Property Tax Base and Yield	106
General Fund Property Tax Rate and Yield Apportioned by Governmental Function	107
General Fund (Operating and Capital)	109
Education Fund (Operating and Capital)	118
Motor Vehicle Fund (Operating and Capital)	120
Federal Grants (Operating)	122
State Grants (Operating)	126
Water Utility Fund (Operating and Capital)	129
Waste Water Utility Fund (Operating and Capital)	130
Loan and Guarantee Enterprise Fund (Operating and Capital)	131
Parking Enterprise Fund (Operating and Capital)	132
Parking Management Fund (Operating and Capital)	133
Convention Center Bond Redemption Fund (Operating and Capital)	134
Special Grants (Operating)	135
Capital Budget Revenue by Source	138
 Debt Service	
Overview	141
Debt Service Expenses and Appropriation Trends for Fiscal 95, 96 and 97 by Type and by Fund	148
 Supporting Documentation	
Fiscal Year 1996 Supplementary Appropriations & Transfer of Appropriations between Agencies	150
Accounting Basis	153
Budgetary Policy -- Excerpts from the Charter of Baltimore City	154
Operating Plan Budgetary Control	163
Capital Plan Budgetary Control	165
 Budget Related Ordinances	
Ordinance of Estimates for the Fiscal Year Ending June 30, 1997	169
Ordinance to Levy and Collect a Tax	200
Post Budget Adoption	202
 Selected Financial Statements and Trends	207
 List of Reference Documents	227
 Glossary	231
 Baltimore at a Glance	239
 Baltimore's Bicentennial	241



Budgetary Environment

MUNICIPAL ORGANIZATION CHART

THE PEOPLE



BOARDS, AGENCIES, COMMISSIONS

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

ACTS OF STATE LEGISLATURE

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

JULY 1, 1996

During his State of the Union address last January 22, President Clinton declared that "the era of big government is over." In fact, he repeated that line twice to underscore its significance. What is true on the federal level is increasingly true on the local level as well. Baltimore's citizens have made it clear that they support a downsized and reorganized City government.

The Fiscal 1997 budget reflects this principle of a smaller, streamlined government. It is a tight budget that trims funds for some City services while fully supporting services in the three priorities I have set for my administration: public safety, public education, and a clean and healthy environment.

Thus, the budget maintains local funding for the Police and Fire Departments at the Fiscal 1996 level. At the same time, we will be able to bring 54 additional police officers on the force as a result of two new federal grants.

Reflecting my concern for a clean and healthy environment, property owners will also be relieved to know that the budget will allow us to continue with weekly trash pickups, street cleaning services, and our monthly neighborhood clean-ups.

Given the commitment to the needs of children and a consistent theme of education, it should be no surprise that education is another area where funding has been maintained. Despite an expected enrollment of approximately 4,700 students in Fiscal 1997, the Baltimore Public School system will receive the same level of support as this year.

Other City services fared less well in the budget process. For example, the Department of Recreation and Parks will face a \$1 million cut to its budget, spurring the agency to restructure the way the City's recreational services are delivered. As part of this restructuring, Police Commissioner Thomas C. Frazier and Recreation and Parks Director Marlyn J. Perritt have been working together on a plan to have the successful Police Activities Leagues operate some of the City's recreation centers.

This kind of restructuring and rethinking about how to do business differently must occur throughout City government as our need to do more with less has taken on new urgency. One way we are meeting this need is through new forms of managing some City services. We have reduced the City's subsidy to the non-profit corporation that is now managing the City markets from \$1.05 million to \$800,000 between Fiscal 1996 and 1997, for example. In another arena, we are encouraging steps taken by some City neighborhoods to establish special

tax districts, enabling residents to fund and oversee extra neighborhood services.

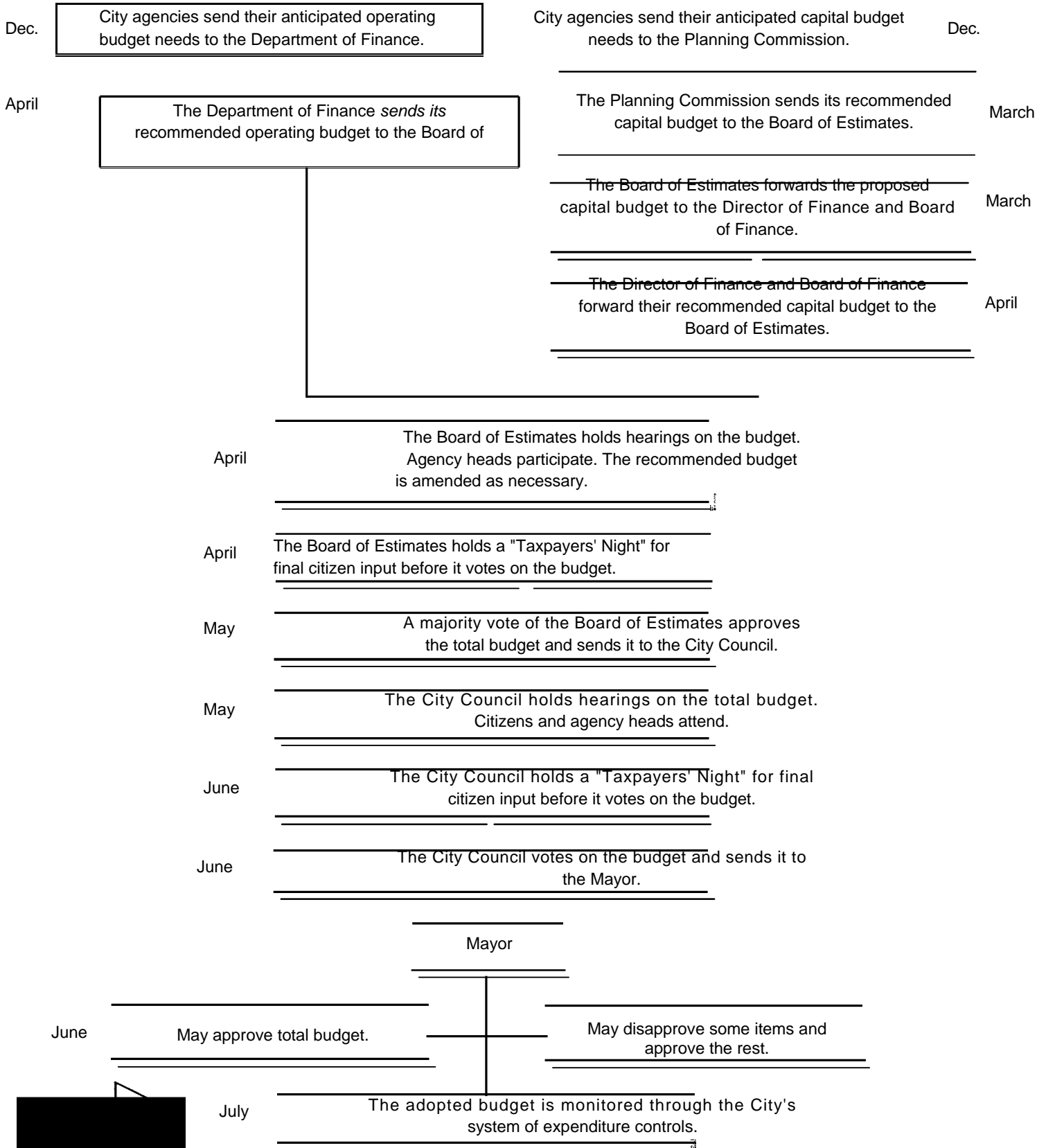
Meanwhile, the new Retirement Incentive Option (RIO) for City employees that I proposed and which was approved by the City Council presents us with an enormous opportunity to streamline government operations. Not only will RIO enable us to downsize the City work force without major layoffs, but it also will force City agencies to rethink the way they do business. The aim of this critical exercise will be to increase productivity and reduce costs in delivering City services. The result will be a smaller, more efficient government that clearly reflects my continuing commitment to the citizens of Baltimore. I commend you for your willingness to work in partnership with government to build a brighter future for our City.



The City of Baltimore's Budget Process

OPERATING BUDGET

CAPITAL BUDGET



CITY OF BALTIMORE

KURT L. SCHMOKE, Mayor

OFFICE OF THE MAYOR

250 City Hall
Baltimore, Maryland 21202

May 13, 1996

Honorable Lawrence A. Bell, III, President
and Members of the City Council
Room 400, City Hall
Baltimore, Maryland 21202

RE: Fiscal 1997 Proposed Ordinance of Estimates

Dear Mr. President and Council members:

I am pleased to submit this proposed Ordinance of Estimates for Fiscal 1997. The ordinance calls for an operating budget authorization of \$2.04 billion, and a capital budget authorization of \$246.3 million.

As you know, I have already had extensive discussions with the City Council and community members about the budget and the need to raise \$4.9 million in additional revenues to ensure that it is balanced and to prevent devastating cuts in essential services. In these discussions, I have expressed my belief that an increase in the piggyback income tax rate from 50% to 55% would be the fairest method of raising this sum and would generate the largest amount of revenue in a predictable fashion.

A second option to make up this \$4.9 million shortfall would be to combine raising the piggyback tax rate to 52% (which would generate \$2 million in additional revenue) and eliminating some exemptions from energy taxes for non-profit and charitable organizations (which would bring in an additional \$2.45 million). A third option would be to combine energy tax exemptions with a new method of collecting the parking tax. Both these options have been provided for the Council's consideration.

A summary of the key recommendations for the Fiscal 1997 Ordinance of Estimates is attached.

You and I know that budgets aren't just about numbers. They're about people. The numbers in this budget will have a very real impact on both individual lives and the overall quality of life in our city. I thought, then, that I would take this opportunity to focus briefly on the essential questions of where Baltimore City is headed and what this

direction will mean for our citizens. The timing seems appropriate: In less than a year, we will celebrate the City's Bicentennial, and in less than four years, we will mark the dawn of a new century and a new millennium.

One vision of Baltimore City's future was presented in a book published this year, Baltimore Unbound. Author David Rusk paints a grim portrait of a city "gripped relentlessly by a process of slow economic and social decline," a city whose "steady erosion is inevitable," to cite two of the alarmist phrases that pepper the book. And he holds that the only way Baltimore City can avoid such a fate is to be incorporated into a "Municipality of Metropolitan Baltimore."

Well, I don't share his vision for Baltimore. I know that the challenges facing our city are immense, but I also know they are not insurmountable. I know that we still have a long way to go in solving our City's problems, but I also know that we have made progress -- measurable progress -- in addressing these problems. So, rather than the pessimism of a Rusk, I prefer the optimism of a Cisneros. The HUD Secretary, in a recent "State of America's Communities" address, declared that "America's cities are at a point of rebirth and renewal. We have been to the bottom of the well, and now America's cities are demonstrating that they're capable of climbing back." And so, too, for Baltimore City.

Unlike Rusk, I prefer not to count on any hoped-for metropolitan form of government as a panacea for Baltimore City's fiscal and social problems. The possibility of such a major change occurring any time in the future is dim at best. We would be far better off focusing our attention on what kind of services we should provide at the local level to meet the needs of our citizens today and how we are going to fund these services. More fundamentally, we need to think about what kind of city we want.

At the core of my vision for Baltimore is a city that is going to get stronger and stronger. That will bring together the public and private sectors in partnership with empowered residents to improve communities. That will provide jobs for people who are well-trained and who will continue to learn and grow throughout their working lives. That will have a diversified economy with a heavy emphasis on the "brainpower" and service industries, such as life sciences, tourism, health care, communications, and financial management. That will have thriving neighborhoods with fewer vacant houses, more homeownership, a variety of stores and shops, and most importantly, less crime and less grime. That will have schools that embody the cardinal principles that are the hallmarks of good schools everywhere, and by this I mean excellence and accountability. That will support the arts and libraries and parks and museums and all the

President and Members of the City Council
May 13, 1996
Page 3

other cultural, educational, and recreational resources that make cities so exciting. That will become more and more an international hub, while retaining its identity *as* Maryland's signature city. That will nurture the young, treasure the old, and celebrate its glorious diversity. That will be, above all, a place of hope and opportunity and pride.

It is a vision that I'm sure resonates with the Council as well. The "rub," as Shakespeare would say, comes when we move from such a lofty vision to the more mundane question of how are we going to pay for what it takes to make this vision real. And that brings me back to our budget.

The budget I am submitting to you attempts, with the help of the proposed revenue package, to maintain the level of services that are essential to maintaining the City's quality of life, but it is not an extravagant budget. Moody's Investors Service, in fact, has praised it as "conservative and realistic." With a stagnant property tax base, cutbacks in state and federal funding, and flat growth in other revenue sources, there was no other responsible choice we could make in framing this budget than to be "conservative and realistic."

For instance, this budget continues the reduction of the City work force that has been a consistent trend throughout my administration. When I first came into office eight years ago, we had around 30,000 City employees; today, we have a little over 26,000; in Fiscal 1997, we project a work force of 25, 904; and we are currently instituting early retirement incentives to reduce the work force even further. In addition, this fall, I will submit to the Council a plan for further reorganization of the City government as part of our ongoing drive to reduce costs and increase efficiency.

But even as City government becomes more streamlined, it must never become less compassionate. So while this budget is indeed "conservative and realistic," *as* it must be, it also preserves essential services, though in some cases, at a reduced level. To have to cut services drastically to maintain a balanced budget, I believe, would be a step backward in our quest to build a future for Baltimore City that matches the collective vision I have highlighted in this letter. It is in this spirit that I ask you to carefully consider the recommendations in this Ordinance of Estimates.

Sincerely,

Mayor

KLS:dlc

Attachment

Fiscal Trends

Multi-Year Comparison

Per Capita Net Taxable Income (current dollars)		5,662
		6,634
		6,989
		7,199
		7,379
Jobs Held by City Residents (000)		307.9
		293.2
		292.5
		293.1
		293.5
Total Jobs in City (000)		433.8
		431.1
		388.1
		383.0
		382.2
Retail Sales (current dollars in billions)		3.19
		3.54
		3.92
		4.08
		4.24
Office Vacancy Rate (%)		13.3
		17.3
		20.9
		21.0
		21.0
Mean Home Sales Price (current dollars)		40,889
		49,964
		50,853
		52,781
		53,956

E 1 1986 Actual

1991 Actual

E 1 1995 Actual

1111996 Estimated

E1 1997 Projected

Sources are detailed in "List of Reference Documents" section.

SUMMARY OF ADOPTED BUDGET

Revenue Forecast

The Economic Environment

NATIONAL OUTLOOK

Concerns expressed in last year's forecast about the ability of the Federal Reserve Board and national monetary policy to steer the economy to a soft landing have been alleviated. A sustained slowdown in consumer demand did not materialize. The economy's performance in 1995 and thus far in 1996 reflects a successful soft landing. The course of the economy remains highly dependent upon consumer spending which accounts for two-thirds of gross domestic product. This dependence is heightened in the face of a "governmentless recovery" as national sentiment and policies designed to reduce the size of all levels of government prevail. Sustained growth is highly dependent upon consumer spending, growth in exports, and continued business capital investment to achieve improved productivity and competitiveness in the world economy. Consumer confidence has not returned to its pre-recession peak and consumers still express concerns about perceived and real limitations on employment opportunities and income gains. Nevertheless, consumer spending, while not at pre-recession levels and not exceptionally strong, does not show definite signs of slowing. Most forecasters point to stable trends in consumer confidence which, if sustained, will support very moderate growth.

Consumer spending and personal income are forecast to increase 3% to 4% per year for the next two calendar years. Currently, thoughtful monetary policy by the Federal Reserve is maintaining the balance between rapid inflation and stagnation. Until recently, most forecasters anticipated inflation to remain in check at about 3% in the near term. Some recent price and commodity cost spurts have raised a warning flag that upward interest rate adjustments may be necessary to maintain the balance. Major capital investments by industry remain strong as seen in the major auto makers' continued retooling and the resurgence of smaller and more efficient industrial plants throughout the country.

MARYLAND'S OUTLOOK

The Maryland economy has been growing but at a rate that is sluggish and weak compared to the national economy. The State economic environment supports only modest expectations for State revenue growth. Current growth has not come close to matching the growth after the recession of the early 1980's. While growth in some sectors, exports for instance, is rising at a rate faster than the nation's as a whole, growth in the key economic indicator, jobs located in Maryland, lags the national growth rate. Maryland had one of the highest job creation rates in the 1980's. However, during the past recession, it ranked among the states with the lowest job growth rates and continues to lag the national average in the mid-1990's. The State remains particularly vulnerable

to the effects of national fiscal policy, the downsizing of the federal government and the actual and potential elimination of federal functions and operations and related jobs. The protracted deadlock on the Fiscal 1996 federal budget and the uncertainty of the status on the Fiscal 1997 federal budget have compelled the General Assembly to sustain the State reserve account, the Rainy Day Fund, well above the required minimum. In addition, employment and business growth in the State remains extremely vulnerable to the continuing trend of corporate downsizing, consolidation, and merger. This is especially true in the banking, insurance, energy, finance, and health service industries that include some of Maryland's largest employers.

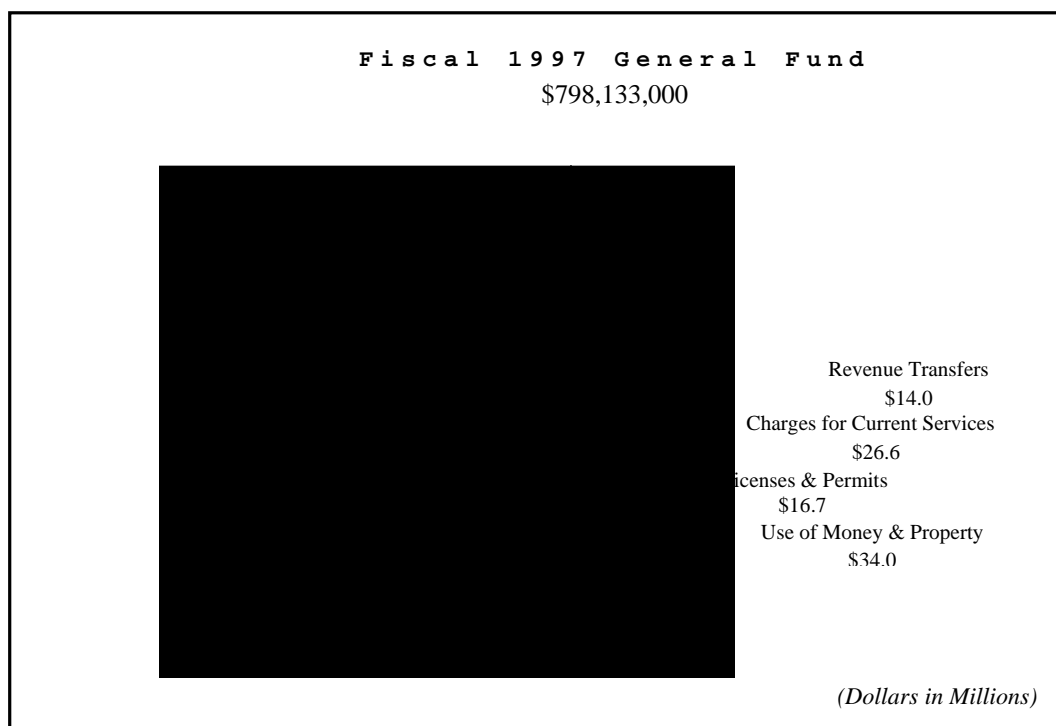
Finally, year-to-date sales tax data show only a very slight growth of about 2.0%. This is down substantially from Fiscal 1995 growth which was in excess of 8.0%. A slowdown in spending gives substance to the concerns expressed by the Maryland State Board of Revenue Estimates that "The specter of federal downsizing has already begun to affect consumer confidence in the State . . .". In addition, current income tax growth tends to make the forecast incorporated in the State budget for the coming year appear to be somewhat optimistic.

CITY FORECAST

As the economic center of the State's banking, insurance, energy, finance and health service industries, Baltimore has suffered particularly large job losses since 1990 and in the post recession period. The City has historically lagged statewide growth rates but has usually seen job growth rebound after a recession. This historic pattern has been slow to materialize. The most recent data on job growth points to a continued slowdown in the rate of job loss and resident employment data show positive signs. The economic structure of the mid-1990's is fundamentally different than the pre-recession economy of the 1980's. The changes reflect forces beyond the City's control. These forces include the permanent effects that national policies have on regional and local banking and financial operations as well as national and regional business decisions involving consolidation and downsizing of all types of operations in order to compete in the world economy. The technological revolution in communications makes it increasingly difficult for center cities to compete for jobs with the suburbs and for the northeastern states to compete with other regions of the country.

Retail sales in the City, like the State, showed strong growth in Fiscal 1995 compared to Fiscal 1994 but are weak thus far in Fiscal 1996. New construction activity has picked up in Fiscal 1996 and the outlook for major new construction projects is positive in Fiscal 1997. Weakness in the center City commercial real estate market continues to drag down overall revenue growth. All these factors result in the forecast that City revenues will actually be lower in Fiscal 1997 than in Fiscal 1996.

GENERAL FUND REVENUE FORECAST



OVERVIEW - The Fiscal 1997 General Fund revenue plan totalling \$798.1 million is a decrease of \$5.5 million from the Fiscal 1996 budget of \$803.6 million. Without the one-time funding associated with debt service restructuring, the City would have only \$796.0 million in revenue.

The decrease from \$803.6 million to \$798.1 million is due primarily to a downturn in local taxes, especially property taxes. The majority of revenues supporting General Fund expenses, 81.7%, come from local taxes, primarily property and income taxes. Total local tax revenues are forecast to decline from \$658.1 million in Fiscal 1996 to \$652.0 million in fiscal 1997.

PROPERTY TAX

1996 Budget	1996 Projection	1997 Estimated
\$471.2M	\$466.0M	\$468.4M

This budget proposal maintains the property tax rate at \$5.85 per \$100 of taxable assessed valuation and continues the 4% cap on owner occupied residential assessment increases subject to property taxation. In Fiscal 1997, property tax revenues account for 58.7% of estimated General Fund revenues. Estimated receipts of \$468.4 million represent a \$2.8 million decrease from the Fiscal 1996 budget estimate of \$471.2 million. This 0.6% decline includes a significant reduction in revenues from real property taxes that is partially offset by modest **growth in personal property tax receipts.**

Fiscal 1997 real property tax revenues are estimated to be \$398.2 million, almost \$4.8 million below the Fiscal 1996 budget estimate. Despite moderate increases in new construction and a slight increase in the average sales price of residential properties, continued sluggishness in the commercial real estate market holds down property values in this important sector of the economy. Current office vacancy rates are about 21.0% and no significant change is expected in the near future. In addition, the real estate recession of the early 1990's continues to affect property values as assessment appeals result in reductions of the taxable base. The allowance for property tax appeals is increased from \$105.0 in Fiscal 1996 to \$160.2 million. This base reduction allowance represents \$9.4 million in real property taxes. The estimate of real property tax receipts includes the assumption that the cost of the City's generous homestead cap on assessment increases will decline \$1.3 million. The 4% limit on the growth in assessments on owner-occupied properties will provide \$4.8 million in tax relief to about 40,000 home owners.

Total personal property tax revenues are forecast to increase about \$0.7 million or less than 1.0% over Fiscal 1996. Business personal property tax revenue is anticipated to increase as a result of moderate growth in investments and more timely payments. Total revenue from incorporated and unincorporated businesses is estimated to increase by about \$2.0 million or 4.5%. However, public utility personal property tax revenues are forecast to decline about \$1.3 million. This reduction results from changes in overall valuations and from changing patterns of utility company investment and the location of investments within the State.

POLICY ACTIONS TO ENCOURAGE REAL ESTATE DEVELOPMENT

The City has developed a comprehensive program to encourage real estate investment and home ownership. This program includes maintaining the 4% cap on assessment increases for owner occupied residences. In addition, the City provides property tax credits for the purchase and rehabilitation of vacant and abandoned residential property, the purchase of newly constructed dwellings, home improvements that result in assessment increases, and certain eligible improvements for qualified historic properties. These initiatives are designed to enhance the attractiveness of the City as a place to live and to encourage home ownership. The Enterprise Zone and Empowerment Zone programs make State and City subsidized tax credits available to support business investment in the City.

Baltimore was the first jurisdiction in the metropolitan area to enact legislation to provide a personal property tax credit for certain research and development equipment. The City was also the first Maryland jurisdiction to institute a semi-annual tax payment program.

INCOME TAX

1996 <u>Budget</u>	1996 <u>Projection</u>	1997 <u>Estimated</u>
\$120.8M	\$119.7M	\$120.5M

The income tax is the second largest General Fund revenue source, supporting 15.1% of the Fiscal 1997 budget. Income tax receipts are forecast to slightly decrease from \$120.8 million to \$120.5 million, a decrease of 0.2% on a budgetary basis. An increase of about 7/10ths of a percent is anticipated comparing the Fiscal 1996 projection to the Fiscal 1997 Estimate. Population estimate reports continue to show a loss of population and it is assumed that there is an associated loss of population filing taxable returns. Nevertheless, the most recent data indicate that resident employment is estimated to have grown from 288,800 in calendar 1994 to 292,500 in calendar 1995. At the same time, the most recent data on jobs located in the City indicate that the rapid decline which began in 1990, associated with the last recession, continues to slow down. Jobs located in the City declined from 392,800 to 388,100, the smallest annual drop since the major business restructuring and downsizing and other impacts of the recession first led to a decline in jobs in 1990.

While the data on population trends, resident employment and jobs located in the City are not totally consistent, the indicators of a possible slowdown in the rate of job loss and an increase in resident employment are consistent with the modest, but positive growth in net taxable income reflected in returns filed in 1994 as compared to 1993. In addition, State and national forecasts for growth in personal income contribute to a basis for assuming moderate growth in personal income in the City. The tax base effects of job and population loss are offset in part by actual and estimated per capita net taxable income growth in the 2% to 3% range. Finally, potentially modest gains in employment and income are offset in part by the expansion of the use of and benefits of the Federal Earned Income Tax credit program. This program allows lower wage earners to claim a tax credit based upon filing status and taxable income level. The State permits taxpayers to deduct up to half of the federal credit against State tax liability, thus excluding many wage earners from City income tax liability. The City's cost of this program in tax year 1994 increased about \$0.8 million and additional cost increases are projected. The mix of these factors combined with the particularly negative effects that Federal budget indecision is having on income growth throughout Maryland requires a cautious forecast.

RECORDATION AND TRANSFER TAXES

1996 <u>Budget</u>	1996 <u>Projection</u>	1997 <u>Estimated</u>
\$15.8M	\$16.0M	\$16.2M

Recordation and Transfer tax receipts are forecast to increase from \$15.8 million to \$16.2 million, an increase of 2.5% on a budgetary basis. For the first six months of Fiscal 1996, property sales volume fell short of the prior year. However, higher average sales prices helped bring total sales value above the prior year. Beginning in January, monthly sales volume have

increased relative to the prior year. This increase may reflect the combined effects of somewhat improved consumer confidence, buyer actions in anticipation of rising mortgage rates, and interest in the City as a low cost, high value housing market.

HOTEL, TOURISM AND ENTERTAINMENT RELATED REVENUES

1996	1996	1997
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$16.5M	\$17.3M	\$17.6M

Receipts from Convention Center operations and the hotel and admissions and amusement taxes are anticipated to increase by \$1.1 million on a budgetary basis, from \$16.5 million to \$17.6 million.

Admissions taxes are estimated to increase from \$4.9 million to \$5.0 million on a budgetary basis. This estimate accounts for the new NFL team, the Baltimore Ravens, and assumes historic average growth rates in the remaining categories of taxable activities.

Convention Center income is anticipated to increase from \$2.8 million to \$4.4 million on a budgetary basis. This anticipated growth reflects the completion of the facility expansion in the fall of 1996 and refitting of the existing facility by the end of Calendar 1997.

The hotel tax is estimated to increase from \$8.9 million to \$10.5 million, an 18.0% increase on a budgetary basis. Approximately \$0.7 million of the increase comes from a one-half percent increase in the hotel tax rate to 7.5%. The remainder of the increase results from the combined effects of increases in occupancy and room rates and reflects the continued growth in the lodging industry. A portion of Fiscal 1997 estimated revenue, \$2.4 million, is reserved for debt service payments arising from the Convention Center financing, leaving \$8.1 million for the General Fund.

BUILDING PERMIT REVENUES

1996	1996	1997
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$2.2M	\$2.2M	\$2.6M

Building permit revenues are anticipated to increase on a budgetary basis by \$0.4 million, or 18.2%. This forecast assumes the increase in building permit revenues that began in the second quarter of Fiscal 1995 will continue into Fiscal 1997. The increase will be sustained by major construction projects, such as the proposed \$18.0 million Metropolis at the Power Plant, a retail and entertainment center, increases in construction projects expected to result from Baltimore City's Empowerment and Enterprise Zone tax initiative programs, Convention Center related hotel projects, and other projects.

ENERGY TAXES

1996	1996	1997
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$13.7M	\$12.1M	\$11.9M

Fiscal 1997 receipts from electricity, gas, fuel oil, steam and liquified petroleum taxes imposed on non-residential users are projected to fall far short of the Fiscal 1996 budget estimate by \$1.8 million, or 13.0%. This shortfall is due primarily to essentially flat demand and price trends. Price forecasts indicate no upward pressure over the coming year. Additionally, expansion of the direct gas purchase option to more non-residential customers, a purchase option which is currently excluded from the tax base, will further erode the energy tax yield.

STATE AID

1996	1996	1997
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$50.6M	\$50.5M	\$50.6M

Grant revenue from the State of Maryland supporting General Fund operating and capital expenses is essentially unchanged from Fiscal 1996. An increase of \$0.6 million, from \$37.0 million to \$37.6 million, is made in the largest grant, the Income Tax Disparity Grant. This grant is targeted to aid subdivisions where the per capita yield of the piggyback income tax is less than 70% of the state-wide average. The increase in this grant is offset by a reduction of \$0.7 million in State aid for school construction debt service. An increase of \$0.2 million in aid for local health operations is offset in part by a reduction of about \$0.1 million in the Library aid program.

FUND BALANCE - YEAR END OPERATIONS

The City continues to operate with strict budgetary controls consistent with its history of prudent financial management. This is necessary in an environment with narrow operating margins, a structurally insufficient revenue base, dependence upon the State for significant financial support, and the stigma of having the highest tax burden in the State. Revenue shortfalls in Fiscal 1997, particularly in property taxes, and certain operating expenditure deficits caused principally by severe winter weather, have been managed through a combination of expenditure controls and receipt of a major one time revenue item, a refund of Fiscal 1995 health insurance premium expenses. The City will conclude Fiscal 1997 operations with a balanced budget.

MOTOR VEHICLE FUND REVENUE FORECAST

Motor Vehicle Fund revenue is estimated to decrease by \$26.8 million, or 13.4%, from \$200.7 million to \$173.9 million on a budget-to-budget basis. This decrease is due primarily to a reduction of \$25.9 million in the use of prior year fund balance to finance budget operations.

STATE SHARED HIGHWAY USER REVENUES

1996	1996	1997
<u>Budget</u>	<u>Projection</u>	<u>Estimated</u>
\$168.3M	\$169.8M	\$168.5M

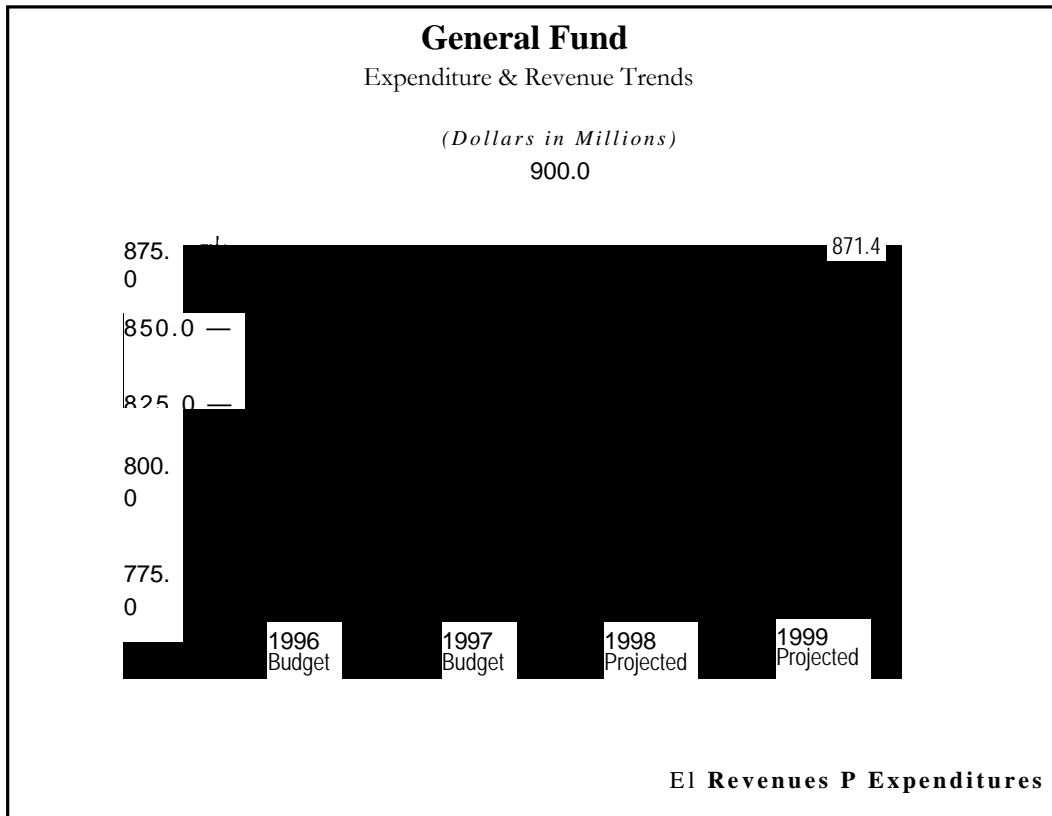
Recovery from the recession, pent up consumer demand, increased consumer confidence, and strong corporate profit growth all combined to contribute to three exceptionally strong years of growth in State shared motor vehicle revenues from 1992 through 1995. However, slow growth in the Maryland economy, compared to the nation, and the likelihood of significant federal cutbacks threatens to hold down future economic growth prospects. Accordingly, state shared revenues which comprise about 96.9% of the revenue for the Motor Vehicle Fund are estimated to be essentially flat in Fiscal 1997 at \$168.5 million compared to \$168.3 million in Fiscal 1996.

Motor vehicle fuel taxes, which comprise over half of the total revenues of the fund are projected to decline about 1.0% to \$88.5 million. The decline is due primarily to Maryland's implementation of the International Fuel Tax Agreement, which is expected to result in higher refunds and permanently eliminate truck decal registration and permit fee revenues. Between 1992 and 1995, corporate profits grew at an annual rate of 11.0% per year. That growth period has ended and corporate income tax receipts are expected to decrease by 3.9% to \$10.1 million.

Titling taxes are forecast to be about \$49.2 million, an increase of about \$1.5 million compared to the Fiscal 1996 budget. This increase is anticipated to offset the losses from corporate income and fuel taxes. The titling tax increase can be attributed to increases in the average prices of new cars and continued strength in the used car market, an important recent change in consumer shopping preferences. Registration fees are expected to remain essentially flat at \$20.8 million.

FISCAL 1997

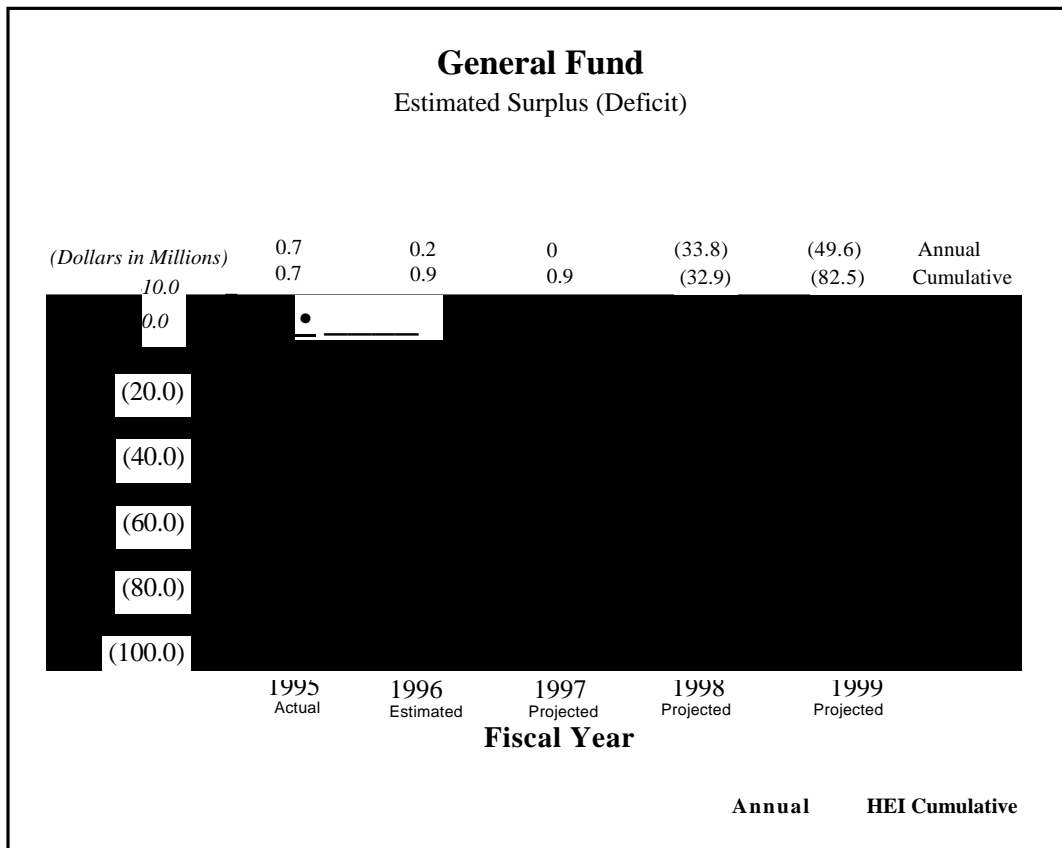
GENERAL FUND EXPENDITURE AND REVENUE ESTIMATES Current and Future Years



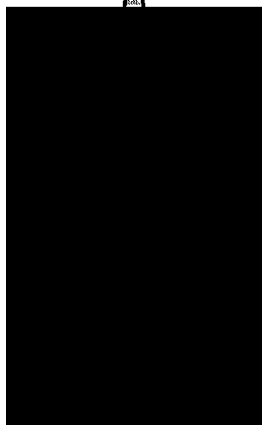
Underlying Assumptions

In order to achieve a clear picture of the future, there were several key assumptions for the period ending in Fiscal 1999. Inflation will remain in check at 3.0% to 3.2% per year. There will be no legislation or policies that will significantly impact current expenditure streams and revenue collection practices. Salary projections include a 2% cost of living adjustment for Fiscal 1998 and 1999. Employee fringe benefits and other personnel related costs are forecast to increase approximately 6.5% per year. Revenues from local taxes, the City's largest General Fund source, are anticipated to grow less than 1% annually. The earnings rate of the City's investments are projected to be 5.25% during the period.

Given the projected economic environment as discussed in *Economic Outlook* and the underlying assumptions on the future, expenditures are expected to out pace revenues. Barring any one time revenues, General Fund revenues are expected to increase 3.0% over the period. Expenditures, however, will increase over 6.4% in Fiscal 1998, and 2.6% in Fiscal 1999. This divergent pattern of growth serves as the basis for a structural deficit.



Given the projected revenues and expenditures of the near future, the cumulative structural deficit will approach \$84 million by the end of Fiscal 1999. The yearly deficit is projected to approach \$50 million by Fiscal 1999.



1997 Budget Plan

Budgetary Trends

Multi-Year Comparison

Total Authorized	9,692
General Fund	11,361
Positions	9,839 9,672
	9,471
General Fund	12.89
Positions per 1000	15.52
Population	14.12
	14.01
	13.82 estimated
Public Safety Positions	58.95
as a % of Total	47.97
Authorized General	54.30
Fund Positions	54.57
	56.11
General Fund	664.3
Revenues	785.0
(\$M)	808.7
	803.6
	798.1
Property Tax	51.7
Revenues as a % of	57.2
General Fund	58.1
Revenues	58.6
	58.7
State Aid as a %	2.48
of General Fund	2.20
Revenues	6.30
	6.30
	19.02
Local Share for	22.23
Education as a %	23.84
General Fund	24.37
Expenditures	24.98

0 1 9 9 5 Actual IN 1996 Budget
0 1997 Recommended

Sources are detailed in "List of Reference Documents" section.

M1986 Actual

1991 Actual

FISCAL 1997

SUMMARY OF ADOPTED BUDGET Operating Plan Highlights

General Fund

<i>(Dollars In Millions)</i>	Fiscal 1996	Fiscal 1997	iC	% Change
Appropriation	\$802.6	\$778.8	\$(23.8)	(3.0)%
Full-Time Positions	9,672	9,471	(201)	(2.1)%

CITY RETIREMENT CONTRIBUTION - Legislation was passed by the City Council utilizing \$24.0 million of interest surplus in the Fire and Police Employees' Retirement System. Twelve million dollars will be utilized to provide retirement benefit improvements to retired and active employees in that system. The balance will provide a reduction of \$12.0 million in the City's Fiscal 1997 contribution to that retirement system. Distribution of this one-time savings was used as follows: \$1.0 million capital loan to the Columbus Center; \$5.0 million for employee leave payments associated with the proposed Retirement Incentive Option (RIO) plan approved by the City Council for members of the Employees Retirement System; \$0.8 million to the Budget Stabilization Reserve ("rainy day" fund); and \$5.2 million taken as a reduction of expense in Fiscal 1997.

POLICE DEPARTMENT - The appropriation plan for the Police Department was approved at \$181.1 million for Fiscal 1997. What is represented as a \$4.3 million decrease in appropriation levels on a year-to-year basis, is really reflective of a one-time reduction related to the City's contribution for the Fire and Police Employees' Retirement System and does not represent a reduction in available funding for operations in Fiscal 1997. The following matrix identifies the available appropriation exclusive of the retirement contribution.

	Fiscal 1996	Fiscal 1997	Change	% Change
Budgeted Appropriation	\$185.4	\$181.1	\$(4.3)	(2.3)%
Less: F & P Retirement	11.2	4.2	(6.3)	(56.3)%
Available Appropriation	\$174.2	\$176.2	\$ 2.0	1.1%

In keeping with the goal of annually increasing the number of police officers in the force for the community-oriented policing program, an additional eight officers are included in this budget plan. This brings the total to 143 additional police officer positions authorized between Fiscal 1994 and Fiscal 1997 supported by City resources. The eight new positions will increase from

15 to 23 the number of positions required to serve as the local match requirement for the federal "COPS AHEAD" (Community Oriented Policing Services) grant program.

LOCAL SHARE CONTRIBUTION - The City's local support of the Baltimore City Public School System was approved at \$195.5 million. This maintains the Fiscal 1996 level of support.

ENOCH PRATT FREE LIBRARY - The Fiscal 1997 funding for the Library was approved at \$16.7 million. Included is a one-time allocation of \$986,000 for the purchase of library books and materials. Although this is the same funding level as Fiscal 1996, the Fiscal 1997 budget does not include an appropriation level sufficient to maintain the current level of services. Public service hours are therefore expected to be reduced in Fiscal 1997.

FIRE DEPARTMENT - The appropriation for the Fire Department was approved at \$89.5 million for Fiscal 1997. What is represented as a decrease of \$3.2 million in appropriation levels on a year-to-year basis, is really reflective of a one-time reduction related to the City's contribution for the Fire and Police Employees' Retirement System and does not represent a reduction in available funding for operations in Fiscal 1997. The following matrix identifies the available appropriation exclusive of the retirement contribution.

	Fiscal 1996	Fiscal 1997	Change	% Change
Budgeted Appropriation	\$92.7	\$89.5	\$(3.2)	(3.5)%
Less: F & P Retirement	6.6	3.0	(3.6)	(54.5)%
Available Appropriation	\$86.1	\$86.5	\$ 0.4	0.5%

Although this level of funding preserves all positions, the closing of two truck companies is anticipated for Fiscal 1997. Personnel from these units will be assigned to other companies on a rotating basis in order to control overtime costs. A greater portion of the Emergency Medical Service will be supported by revenues from fees for ambulance service, thereby making it possible to dedicate more General Funds to fire suppression services.

RECREATION AND PARKS - The Fiscal 1997 approved appropriation level for the Department of Recreation and Parks is \$28.2 million, a decrease of 9.9% or \$3.1 million. This funding reduction will require a major restructuring of all leisure services to the public, reduction of parks maintenance (mowing and building maintenance) and elimination of other major departmental functions.

Recreation Services - Budget constraints for Fiscal 1997 will require a major restructuring of all leisure services and will include the abolishment of 32 positions.

Park Maintenance - Mowing areas, general parks maintenance, and snow removal at various schools and recreation centers will be reduced. This reduction will result in the abolishment of 42 positions.

Horticulture Division - This division will be reduced. Plantings at 23 major locations can not be maintained; smaller plantings will be discontinued; and operations at Cylburn Arboretum and the entire Conservatory facility will be limited. This action will abolish 16 positions.

Turf Management Division - This division, which is responsible for insect and bee control and park events set-up, will also be eliminated. The entire staff of 9 positions will be abolished.

Memorial Stadium operations will be discontinued in light of Maryland Stadium Authority take-over, abolishing 5 positions.

DEBT SERVICE - The appropriation requirement for general obligation bond debt service for Fiscal 1997 shows a net decrease of \$13.1 million. A net increase of \$2.1 million related to new debt is offset by a reduction of \$15.2 million attributable to a debt restructuring of certain outstanding general obligation bonds. This refunding transaction results in a reduction of existing debt service, thus allowing the City to apply the cash amount of the debt service reduction to capital projects, as covenanted with the bond holders in a resolution of the Board of Finance. Recapitalizing existing debt, funding new capital projects by refunding and setting aside cash rather than selling new money bonds, allows the City to better manage its future debt service requirements. The City's annual debt service obligation is leveled after the year 2000, thus allowing better budget planning. The transaction provides for a six year (FY'95 - FY'00) total savings of \$44.4 million in debt service for the General Fund which will be applied to capital projects.

HEALTH DEPARTMENT - An appropriation plan of \$16.7 million was approved for the Department of Health. This represents a \$618,000 or 3.5% decrease for Fiscal 1997, and includes the abolishment of 30 positions. The maternal and infant activity which provides assessment, intervention, education, and referral services to pregnant women and children under three will be eliminated. Approximately 17,000 client visits will be lost. The homeless services activity will be transferred from the Health Department. A new agency, the Mayor's Office of Homeless Services, will be created for Fiscal 1997.

MAYOR'S OFFICE OF HOMELESS SERVICES - By Executive Order of the Mayor, the homeless services activity will be transferred from the Health Department to a separate City agency called the Mayor's Office of Homeless Services. This agency shall continue to serve as the focal point of planning, development and program management for Baltimore's homeless services and supportive housing; coordinate with other City agencies that allocate public funds to homeless-related services; and administer federal, state, local, and private funds targeted for homeless and supportive housing. The Fiscal 1997 General Fund allocation for the Mayor's Office of Homeless Services is recommended at \$270,000.

CONVENTION COMPLEX - The approved appropriation level for the Convention Complex is \$7.3 million, an increase of nearly \$2.0 million or 36.8% over Fiscal 1996. The additional funding will support new operational requirements associated with the expanded Convention facility which is scheduled to begin operations in April, 1997. The recommended appropriation includes six new positions and funding for at least 60 positions which will be created during Fiscal 1997. The

budget plan will also support necessary increases for non-labor costs. Revenue to the Convention Center is expected to increase by approximately \$1.7 million to \$4.4 million in Fiscal 1997.

RETIREEES' BENEFITS - The Fiscal 1997 funding for Retirees' Benefits was appropriated at \$34.7 million, approximately \$1.8 million or 5.5% over the Fiscal 1996 budget. This provides the funding requirement for the approximately 17,500 City and State retirees receiving benefits.

Education Fund

	Fiscal 1996	Fiscal 1997	Change	Change
Appropriation	\$531.3	\$536.4	\$5.1	1.0%
Full-Time Positions	8,661	8,729	68	0.8%

The Baltimore City Public Schools requested the abolishment of 118 teaching positions (\$5.6 million) due to an expected drop in enrollment. Forty custodial positions (\$1.1 million) and four school police officer positions (\$115,000) have been added as part of a process to convert former Tesseract schools to Enterprise schools.

Other budget highlights include: an appropriation of \$429.9 million for salaries and benefits (80.1% of the total budget); an appropriation of \$32.6 million for tuition for special education students in non-public institutions and \$5.6 million for contracted services for special education students in the school system; a net reduction of \$8.0 million due to the termination of the EAI contract; and a \$700,000 increase in the local subsidy of student transportation due to a 10 cent per ride increase in student fares.

Revenue from the two major State aid programs (Basic Current Expense and Compensatory Aid) remains relatively unchanged at \$298.0 million. Revenue from special education aid programs is expected to increase from \$36.0 million to \$41.1 million. The City's local contribution to the Education Fund is recommended at \$195.5 million.

Motor Vehicle Fund

	Fiscal 1996	Fiscal 1997	Change	Change
Appropriation	\$131.9	\$128.3	\$(3.6)	(2.7)%
Full-Time Positions	1,991	1,915	(76)	(3.8)%

DEBT SERVICE - Debt service appropriations for fiscal 1997 decreased approximately \$8.0 million, representing a reduction of approximately 54%. This reduction is attributable in part to the impact of retiring outstanding debt in the amount of \$5.8 million in Fiscal 1996 on certain County Transportation Bonds. Additionally, debt service savings of \$2.25 million is related to the

debt restructuring of certain outstanding general obligation bonds. Such debt service savings, as provided for in the refunding transaction, will be utilized for capital projects.

Federal Grants

	Fiscal <u>1996</u>	Fiscal a '7	<u>Change</u>	% <u>Change</u>
Appropriation	\$249.0	\$262.6	\$ 13.6	5.5%
Full-Time Positions	2,121	1,997	(124)	(5.8)

POLICE DEPARTMENT - A three-year federal grant for \$5.7 million, entitled COPS AHEAD (Community Oriented Policing Services), was awarded to Baltimore City in December, 1994. The purpose of the grant is to hire additional police officers to address crime and related problems through community policing. Community policing stresses the importance of police/citizen cooperation to control crime, maintain order, and improve the quality of life.

The COPS AHEAD grant requires a local match of approximately 30%. Fifty-three positions supported by this federal funding source (\$1.8 million) will be matched with 23 additional City supported positions (\$745,000) in the General Fund for Fiscal 1997.

The City is also the recipient of additional federal funds under the Supplemental Hiring Grant which, like the COPS AHEAD Grant, is intended to increase the number of local law enforcement officers and improve the ability of local governments to engage in community policing. The grant provides a maximum of \$2.0 million over a three-year period from Fiscal 1995 to Fiscal 1997 and requires that the City provide an equal local share. The total local and federal appropriation for Fiscal 1997 is \$1.5 million which will provide salaries and benefits for 40 police officers assigned to patrol operations.

The City has received additional federal funds under the COPS Universal Hiring Grant which will also increase the number of local enforcement officers and improve the ability of local governments to engage in community policing. The grant provides a maximum of \$2.25 million over a four-year period from Fiscal 1996 to Fiscal 1999. The City will be required to fulfill a local match requirement that will begin at 25% in Fiscal 1998 and end at 100% during the second half of Fiscal 1999. The federal appropriation for Fiscal 1997 is \$994,000 that will provide salaries and benefits for 30 positions.

In addition, the City is in receipt of a grant entitled the Youth Firearms Violence Initiative Program. This grant will provide funding for 24 police officers to serve as Curfew Enforcement Teams, Flex Teams, Program School Officers, and Koban Officers which will enhance efforts to fully implement community policing in two drug and gun infested areas of the City. The federal appropriation for Fiscal 1997 is \$839,000 which will provide salaries and benefits for these 24 positions.

BALTIMORE CITY PUBLIC SCHOOLS - Federal grant funding to the Baltimore City Public School system is expected to increase approximately \$800,000 from \$75.0 million to \$75.8 million. The Title I grant for economically disadvantaged students, and the federal breakfast and lunch subsidy program are budgeted at \$39.3 million and \$20.7 million, respectively. The Fiscal 1997 budget also includes grants for special education (\$6.9 million), career and technology instruction (\$2.7 million), and a new \$1.6 million three-year Technology Challenge grant which the school system will administer in partnership with the University of Maryland and the Johns Hopkins University.

OFFICE OF EMPLOYMENT DEVELOPMENT - The Fiscal 1997 appropriation level for the Office of Employment Development includes \$21.4 million in federal funds. The Job Training Partnership program will be reduced by \$3.1 million. Adult services to disadvantaged adults and dislocated workers will also be reduced by 10%. Forty-nine positions will be abolished. These reductions will be offset by a \$3.1 million grant from the Maryland Department of Economic and Employment Development to provide employment and training services to City residents between the ages of 16-29 years of age; work experience and counseling services to women on AFDC; and a School-to-Work Grant to implement strategies for successful transition from primary education to careers.

HEALTH DEPARTMENT - Federal grant funding to the Health Department of \$101.5 million reflects a net increase of \$2.9 million in Fiscal 1997. Increases of \$6.0 million are included in the following programs: Medicaid health services (\$1.0 million); STD/HIV support, TB treatment services, and AIDS education (\$400,000); lead abatement services (\$3.0 million); mental health services (\$300,000); child, adolescent, and family health services (\$900,000); and immunization services to school-age children (\$300,000). These appropriation increases will be offset by reductions in grant funds for substance abuse treatment (\$1.9 million); early intervention services to infants, toddlers, and their families (\$900,000); and geriatric evaluations (\$300,000).

MAYOR'S OFFICE OF HOMELESS SERVICES - Federal grant funding to the Mayor's Office of Homeless Services was appropriated at \$11.5 million. An increase of \$6.7 million will provide rental assistance to homeless individuals with AIDS, mental illness, and substance abuse disabilities. The Shelter Plus Care program which includes funding of \$1.1 million will be transferred from the Department of Housing and Community Development to the Mayor's Office of Homeless Services for Fiscal 1997.

State Grants

	Fiscal 1996	Fiscal 1997	Change	Change
Appropriation	\$111.7	\$105.8	\$(5.9)	(5.3)%
Full-Time Positions	698	692	(6)	(0.9)%

HOUSING AND COMMUNITY DEVELOPMENT - State grant funding to the Housing and Community Development was appropriated at \$13.6 million, a decrease of \$5.3 million for Fiscal 1997. The Maryland Energy Assistance Program Grant will decrease \$5.4 million from \$12.4 million to \$7.0 million. A lower benefit level will be provided to each household served, however, the same number of households (approximately 35,000) will be maintained. Temporary Emergency Housing Assistance (TEMHA) grants will increase \$1.0 million to \$2.6 million. Weatherization Assistance grants will decrease \$854,059 to \$1.2 million.

BALTIMORE CITY PUBLIC SCHOOLS - The Fiscal 1997 budget includes \$31.2 million in State grants. Formula-driven grants for pupil transportation and dedicated compensatory aid increase slightly to \$8.3 million and \$9.1 million, respectively. Baltimore City's share of the targeted aid program will decrease slightly from \$2.6 million to \$2.5 million. Other major grants included in the Governor's budget and basically unchanged from Fiscal 1996 are Extended Elementary education (\$3.1 million), Challenge schools (\$2.6 million), and reconstitution grants (\$1.4 million).

Special Fund

	Fiscal 1996	Fiscal 1997	Change	Change
Appropriation	\$ 20.6	\$ 23.5	\$ 2.9	14.1%
Full-Time Positions	222	229	7	3.2%

FIRE DEPARTMENT - During Fiscal 1997, the department intends to increase the revenue from ambulance fees from approximately \$1.1 million to \$2.1 million. The new revenue will provide additional funding to the Emergency Medical Service, thereby making it possible to dedicate more General Funds to fire suppression services.

Water Utility Fund

	Fiscal 1996	Fiscal 1997	Change	Change
Appropriation	\$66.8	\$72.7	\$5.9	8.8%
Full-Time Positions	914	925	11	1.2%

Included in the Bureau of Water and Waste Water's Fiscal 1997 budget is a 19% water and sewer rate increase. This is the first rate increase requested since April, 1992. If approved, the rate increase would apply to residents of Baltimore City and Anne Arundel, Howard and Carroll counties.

The Fiscal 1997 appropriation is a \$5.9 million or 8.8% increase over the Fiscal 1996 budget. The increase consists primarily of \$1.4 million for salary and benefits due to the Fiscal 1996

negotiated salary increases, the upgrade and reclassification of the commercially licensed drivers, and pending personnel studies; \$691,000 for gas, electric and steam due to the increased usage of pumping stations; \$940,000 for water purification and repair supplies which reflects actual spending; and \$1.3 million in Motor Vehicles for the purchase of 2 new and 29 replacement vehicles. These increases are offset by a reduction in debt service costs of \$456,000.

Waste Water Utility Fund

	<u>Fiscal 1996</u>	<u>Fiscal 1997</u>	<u>Change</u>	<u>% Change</u>
Appropriation	\$101.2	\$105.3	\$ 4.1	4.1%
Full-Time Positions	1,151	1,103	(48)	(4.2)%

Included in the Bureau of Water and Waste Water's Fiscal 1997 budget is a 19% water and sewer rate increase. This is the first rate increase requested since April, 1992. The rate increase will apply to residents of Baltimore City, and Anne Arundel, Howard and Carroll counties.

The Fiscal 1997 appropriation is a \$4.1 million or 4.1 % increase over the Fiscal 1996 budget. The increase consists primarily of: \$536,000 for salaries and benefits for the Fiscal 1996 negotiated salary increases, and the upgrade and reclassification of the commercially licensed drivers; \$397,000 for gas, electric and steam due to the opening of a new nitrificationdenitrification facility for the treatment of waste water at the Back River Waste Water Treatment Plant; a net increase of \$2.0 million due to the start-up of the Sludge Heat Drying Process (\$4.1 million) as opposed to Sludge Hauling (\$2.8 million) at the Patapsco Waste Water Treatment Plant; \$689,000 for increased Composting Fees at the Back River Waste Water Treatment Plant; \$1.2 million for equipment maintenance and repair supplies which reflects actual spending; and a net increase of \$675,000 in equipment primarily for the replacement of 52 vehicles. These increases are offset by a reduction in debt service costs of \$2.4 million. Also included is the abolishment of 64 vacant positions.

Parking Enterprise Fund

	<u>Fiscal 1996</u>	<u>Fiscal 1997</u>	<u>Change</u>	<u>% Change</u>
Appropriation	\$13.4	\$13.1	\$ (0.3)	(2.2)%

The Fiscal 1997 appropriation level is set at \$13.1 million, a decrease of 2.2% from Fiscal 1996. The decrease reflects the elimination of \$609,000 in operating costs due to the sale of the Harbor Park Garage, effective June 30, 1996. This reduction of operating costs is offset by an increase in debt service of \$293,000.

Fiscal 1996 revenues to the Parking Enterprise Fund are expected to total \$34.4 million or \$1.3 million below the budget estimate. Although parking tax and garage revenues are estimated to increase \$100,000 and \$245,000, respectively, revenue from parking fines and penalties is forecast at \$1.6 million below Fiscal 1996 budget estimates.

Parking garage income is expected to increase in Fiscal 1997 despite of the sale of the Harbor Park Garage. The Penn Station Garage (opened September, 1995) and six other city-owned garages are forecasted to exceed Fiscal 1996 budget estimates and their income is expected to continue its growth in Fiscal 1997.

Both Fiscal 1996 and 1997 parking fine and penalty revenues will be affected by the August, 1995 amnesty on parking fine penalties. The Fiscal 1996 revenue is forecast to be \$1.1 million below the budget estimate and the Fiscal 1997 estimate is \$1.6 million below the Fiscal 1996 budget. (Net revenues after debt service and operations flow to the Parking Management Fund and the General Fund).

SUMMARY OF ADOPTED BUDGET

Capital Plan Highlights

City agencies submitted to the Planning Commission capital project requests totalling \$315,041,000 for Fiscal 1997. The funding sources and amounts which constitute the Fiscal 1997 requests are: \$39,343,000 in General Obligation Bonds funds; \$17,071,000 in City General funds; \$60,994,000 in Federal funds; \$40,323,000 in State funds; \$27,844,000 in Revenue Loan funds; \$1,831,000 in Utility funds; \$67,038,000 in Motor Vehicle Revenue funds; \$13,173,000 in County funds; and \$47,424,000 in Other funds.

After careful evaluation by the Board of Estimates of each project within the context on citywide needs and objectives as developed by the Planning Commission and the Director of Finance, it is recommended that total appropriations in the Fiscal 1997 Capital Plan be \$245,331,000. Recommended funding sources and amounts are: \$19,292,000 in General funds; \$31,725,000 in General Obligation Bonds funds; \$54,778,000 in Federal funds; \$19,570,000 in State funds; \$27,844,000 in Revenue Loan funds; \$45,536,000 in Motor Vehicle Revenue funds; \$13,538,000 in County funds; \$2,141,000 in Utility funds; and \$30,907,000 in Other funds.

An alphabetical listing of capital budget appropriation highlights appears below.

BALTIMORE CITY PUBLIC SCHOOLS

\$18,676,000 is recommended for: renovation of Glenmount Elementary/Middle School (\$477,000), Hamilton Elementary/Middle School (\$6,641,000), Cross Country Elementary School (\$598,000), Mergenthaler Vocational Technical Senior High School (\$560,000) and Harbor City Learning Center (\$200,000); replacement of science labs at Polytechnic Senior High School (\$620,000) and Baltimore City College (\$645,000); roof repairs at nine other schools (\$5,281,000); asbestos removal (\$1,565,000); and construction reserve for projects still to be identified (\$2,089,000).

ECONOMIC DEVELOPMENT

\$18,548,000 is recommended for various development projects, including \$3,000,000 for the Children's Museum, \$1,000,000 for Howard Street revitalization, \$1,000,000 for biotechnology initiatives, \$2,798,000 for the Visitors' Center, \$2,000,000 for improvements in the Fairfield Industrial Area, \$1,000,000 for the Columbus Center, \$1,000,000 for Artists' Housing, and \$6,000,000 for future Baltimore development projects.

FIRE

\$18,276,000 is recommended to continue the modernization of a unified Police/Fire/Transportation communication system (\$17,153,000), the purchase of a fireboat (\$1,000,000), and various facilities' modernization (\$123,000).

HIGHWAYS

\$66,014,000 is recommended for: Federal highways (\$40,103,000), local highway construction (\$10,975,000), street lighting (\$725,000), and local street resurfacing (\$14,211,000).

NEIGHBORHOOD DEVELOPMENT

\$31,186,000 is recommended for various Housing and Community Development projects, and \$6,000,000 for alley and sidewalk paving.

RECREATION AND PARKS

\$5,953,000 is recommended for various recreation and park projects, primarily for the Gwynns Falls Greenway Project, which will protect water quality, create a wildlife habitat, and provide recreational opportunities; the renovation of Druid Hill Park Maintenance Shop, and the Carrie Murray Nature Center.

WATER AND WASTE WATER

\$25,248,000 is recommended for major improvements to the City's waste water system, including \$19.8 million for treatment plant projects. \$20,049,000 is recommended for major improvements to the City's water system, the most notable of which are the Geographic Information System, the Hillen Pumping Station construction project, and the water infrastructure rehabilitation project.

Summary of Fiscal 1997 Operating Budget By Governmental Function and Fund

	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL GRANTS	STATE GRANTS	ENTERPRISE AND UTILTIY	OTHER SPECIAL PURPOSE	TOTAL
Adjudication & Corrections	\$ 24,662,730	\$ 0	\$ 0	\$ 1,515,961	\$ 1,547,533	\$ 0	\$ 50,000	\$ 27,776,224
Culture	7,796,248	0	0	163,918	78,575	0	249,442	8,288,183
Debt Service	43,521,747	0	6,841,619	0	0	28,607,338	0	78,970,704
Economic Development	18,301,457	0	5,000,000	29,552,190	5,322,361	0	2,514,580	60,690,588
Education	212,996,400	536,400,000	3,654,000	78,478,620	35,229,304	0	7,289,761	874,048,085
General Government	112,668,752	0	24,546,003	4,064,005	272,762	3,563,526	4,479,651	149,594,699
Health	19,119,632	0	0	102,358,772	36,141,105	0	2,443,754	160,063,263
Legislative	3,884,337	0	0	0	0	0	78,994	3,963,331
Public Safety	272,750,525	0	9,568,912	7,318,364	8,160,118	0	6,224,461	304,022,380
Public Service Enterprises	0	0	0	0	0	159,474,048	0	159,474,048
Recreation	28,353,051	0	2,467,181	388,800	925,044	0	1,479,331	33,613,407
Sanitation	31,553,049	0	22,021,232	71,000	0	0	0	53,645,281
Social Services	2,713,780	0	325,000	38,564,568	18,093,715	0	1,006,400	60,703,463
Transportation	519,292	0	53,893,964	158,807	13,000	3,418,200	7,879,040	65,882,303
Total Appropriations	\$ 778,841,00	\$ 536,400,00	\$ 128,317,91	\$ 262,635,005	\$ 105,783,517	\$ 195,063,11	\$ 33,695,41	\$2,040,735,959

FISCAL 1997

TOTAL OPERATING AND CAPITAL APPROPRIATIONS BY FUND

	Fiscal 1996 Budget	Fiscal 1997 Recommendation	Change
Operating Appropriations			
General	\$802,573,449	\$778,841,000	(\$23,732,449)
Education	531,322,000	536,400,000	5,078,000
Motor Vehicle	131,929,455	128,317,911	(3,611,544)
Federal Grants	249,009,821	262,635,005	13,625,184
State Grants	111,659,946	105,783,517	(5,876,429)
Water Utility	66,805,037	72,675,000	5,869,963
Waste Water Utility	101,154,294	105,266,000	4,111,706
Loan & Guarantee Enterprise	3,779,060	4,049,950	270,890
Parking Enterprise	13,388,365	13,072,162	(316,203)
Parking Management	7,970,682	7,879,040	(91,642)
Convention Center Bond	0	2,353,080	2,353,080
Special	20,559,743	23,463,294	2,903,551
Total Operating - All Funds	\$2,040,151,852	\$2,040,735,959	\$584,107
Capital Appropriations			
General	\$1,000,000	\$19,292,000	\$18,292,000
Motor Vehicle	68,766,000	45,536,000	(23,230,000)
Federal Grants	36,150,000	54,778,000	18,628,000
State Grants	16,058,000	19,570,000	3,512,000
General Obligation Bonds	26,500,000	31,725,000	5,225,000
Mayor & City Council Real Property	1,600,000	850,000	(750,000)
Revenue Loans	18,513,000	27,844,000	9,331,000
Water Utility	3,075,000	886,000	(2,189,000)
Waste Water Utility	750,000	1,255,000	505,000
Counties	17,895,000	13,538,000	(4,357,000)
Special	42,884,000	30,057,000	(12,827,000)
Total Capital - All Funds	\$233,191,000	\$245,331,000	\$12,140,000

F I S C A L 1 9 9 7

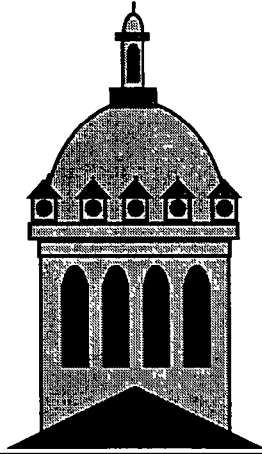
TOTAL OPERATING AND CAPITAL APPROPRIATIONS BY FUND

	Fiscal 1996 Budget	Fiscal 1997 Recommendation	Change
Total Appropriations			
General	\$803,573,449	\$798,133,000	(\$5,440,449)
Education	531,322,000	536,400,000	5,078,000
Motor Vehicle	200,695,455	173,853,911	(26,841,544)
Federal Grants	285,159,821	317,413,005	32,253,184
State Grants	127,717,946	125,353,517	(2,364,429)
General Obligation Bonds	26,500,000	31,725,000	5,225,000
Mayor & City Council Real Property	1,600,000	850,000	(750,000)
Revenue Loans	18,513,000	27,844,000	9,331,000
Water Utility	69,880,037	73,561,000	3,680,963
Waste Water Utility	101,904,294	106,521,000	4,616,706
Loan & Guarantee Enterprise	3,779,060	4,049,950	270,890
Parking Enterprise	13,388,365	13,072,162	(316,203)
Parking Management	7,970,682	7,879,040	(91,642)
Convention Center Bond	0	2,353,080	2,353,080
Counties	17,895,000	13,538,000	(4,357,000)
Special	63,443,743	53,520,294	(9,923,449)
Total - All Funds	\$2,273,342,852	\$2,286,066,959	\$12,724,107

F I S C A L 1 9 9 7

OPERATING AND CAPITAL BUDGET FUND DISTRIBUTION

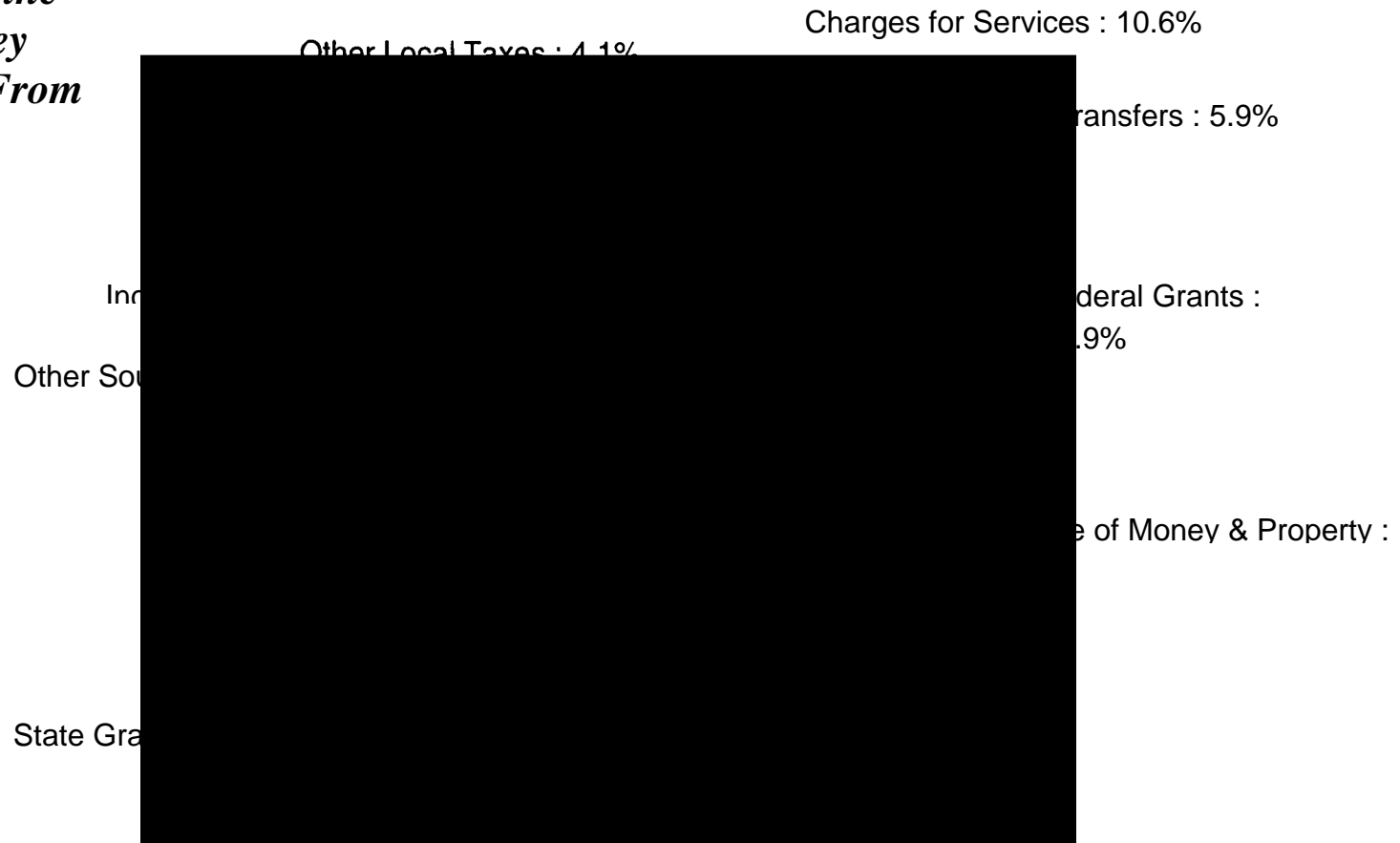
	Operating Budget	Capital Budget	Total
Total Appropriations			
General	\$778,841,000	\$19,292,000	\$798,133,000
Education	536,400,000	0	536,400,000
Motor Vehicle	128,317,911	45,536,000	173,853,911
Federal Grants	262,635,005	54,778,000	317,413,005
State Grants	105,783,517	19,570,000	125,353,517
General Obligation Bonds	0	31,725,000	31,725,000
Mayor & City Council Real Property	0	850,000	850,000
Revenue Loans	0	27,844,000	27,844,000
Waste Water & Water Utilities	177,941,000	2,141,000	180,082,000
Loan & Guarantee Enterprise	4,049,950	0	4,049,950
Parking Enterprise	13,072,162	0	13,072,162
Parking Management	7,879,040	0	7,879,040
Counties	0	13,538,000	13,538,000
Special	23,463,294	0	23,463,294
Other	2,353,080	30,057,000	32,410,080
Total - All Funds	\$2,040,735,959	\$245,331,000	\$2,286,066,959



Operating Budget Plan

City of Baltimore
Fiscal 1997 Operating Budget

*Where the
Money
Comes From*

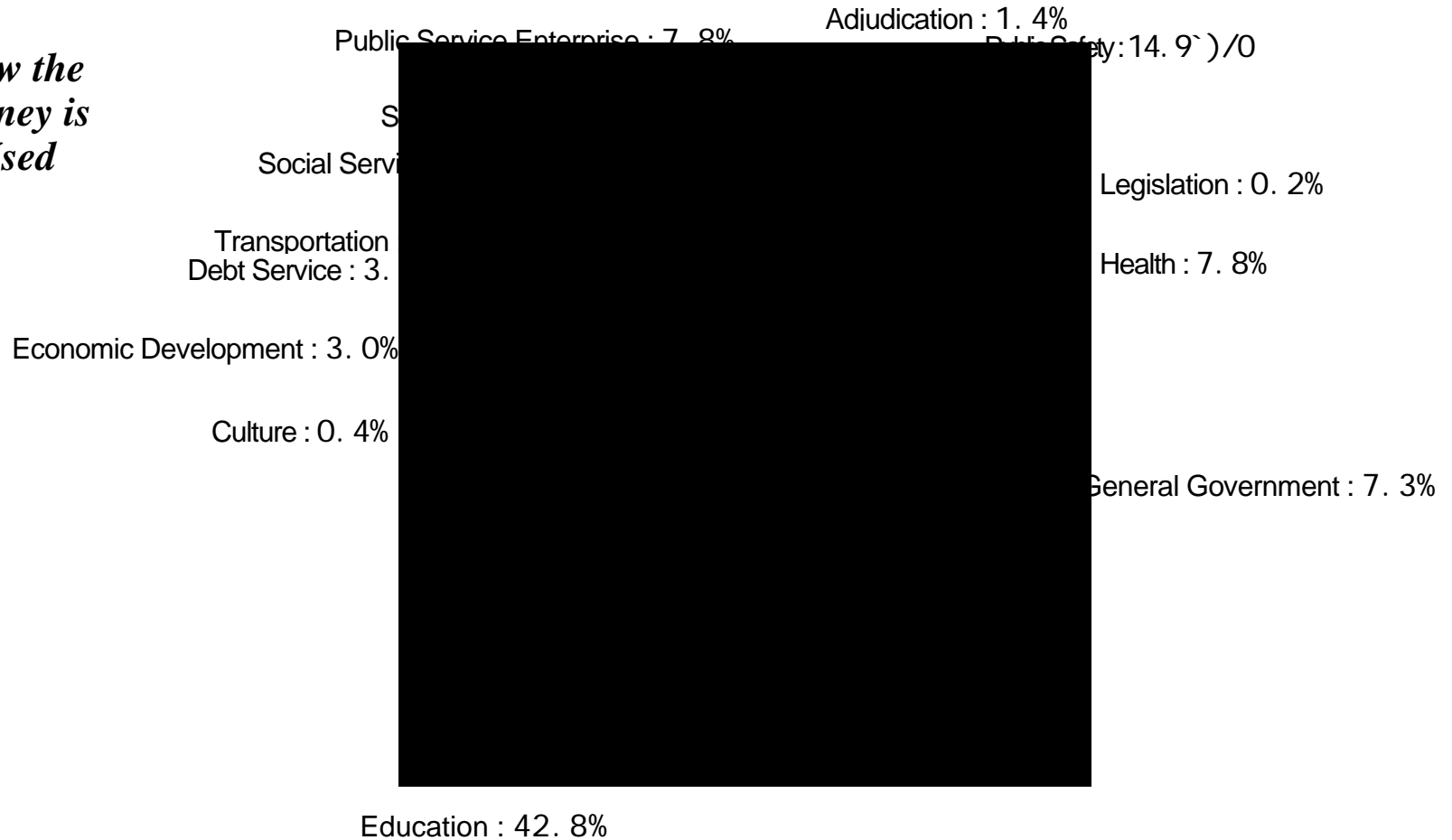


Percentages do not add to 100.0% because of rounding.

City of Baltimore

Fiscal 1997 Operating Budget

*How the
Money is
Used*



(Education is comprised of Public Schools 41.6%; Library 1.0%; and Other 0.2%)

Percentages do not add to 100.0% because of rounding.

Fiscal 1997 Operating Appropriations by Governmental Function and Agency

	Adjudication & Corrections	1 Culture	Debt Service	Economic Development	Education	General Government	Health	Legislative
Baltimore City Public Schools					654,236,000			
Board of Elections						2,362,000		
City Council						194,009		3,207,083
Community Relations Commission						846,090		
Comptroller						2,764,637		
Councilmanic Services								353,447
Courts-Related	8,476,666					2,764,137		
Employees' Retirement Systems			68,770		20,637,077			
Enoch Pratt Free Library								
Finance						15,763,977		
Fire								
Health							156,678,030	
Housing and Community Development		370,755		14,394,091	2,729,230	8,660,829	2,443,361	
Law	1					4,203,2681		
Legislative Reference						350,446		402,801
Liquor License Board						1,110,659		
Mayorality				156,251		4,001,254		
Mayorality Related - Art and Culture		4,889,554						
Mayorality Related - Cable and Communications				100,000		594,430		
Mayorality Related - Civic Promotion				6,668,785				
Mayorality Related - Commission for Women						236,511		
Mayorality Related - Commission on Aging							49,362	
Mayorality Related - Conditional Purchase Agreements			11,679,044					
Mayorality Related - Contingent Fund						750,000		
Mayorality Related - Convention Complex				12,253,316				
Mayorality Related - Coordinating Council on Criminal Justice								
Mayorality Related - Debt Service			38,721,137					
Mayorality Related - Educational Grants					860,085			
Mayorality Related - Health and Welfare Grants							54,087	
Mayorality Related - Labor Commissioner						433,510		
Mayorality Related - Local Share to City Schools					195,548,000			
Mayorality Related - Miscellaneous General Expenses		25,000	626,671	1,000,000		9,246,553	14,000	
Mayorality Related - Municipal Markets								
Mayorality Related - Office of Employment Development				26,118,145				
Mayorality Related - Office of Homeless Services								
Mayorality Related - Retirees' Health Benefits						34,817,433		
Mayorality Related - Self-Insurance Fund							19,640,927	
Municipal and Zoning Appeals						363,148		
Museum of Art		3,002,874						
Personnel						2,035,648	824,423	
Planning						1,936,553		
Police								
Public Works			27,875,082			35,940,092		
Recreation and Parks	1							
Sheriff Services	4,786,0001	[Social]						
State's Attorney	14,513,558				37,693			
Wage Commission						308,434		
War Memorial Commission						270,154		
TOTAL	27,776,224	8,288,183	78,970,704	60,690,588	874,048,085	149,594,699	160,063,263	3,963,331

Fiscal 1997 Operating Appropriations by Governmental Function and Agency

Public Safety	Public Service Enterprises	Recreation	Sanitation	Social Services	Transportation	Total	
	1					654,236,000	Baltimore City Public Schools
	1					2,362,000	Board of Elections
	1					3,401,092	City Council
	1					846,090	Community Relations Commission
	1					2,764,637	Comptroller
	1					3534 / 6,44 / 66	Councilmanic Services
	1					2,764,137	Courts-Related
	1					20,705,847	Enoch Pratt Free Library
92,185,389						15,763,977	Finance
						92,185,389	Fire
						156,678,030	Health
4,104,004		388,800	71,000	24,512,021		60,706,103	Housing and Community Development
						4,203,268	Law
						753,247	Legislative Reference
						1,110,659	Liquor License Board
						4,754,355	Mayorality
						4,889,554	Mayorality Related - Art and Culture
						694,430	Mayorality Related - Cable and Communications
						6,668,785	Mayorality Related - Civic Promotion
						236,511	Mayorality Related - Commission for Women
						10,184,659	Mayorality Related - Commission on Aging
						11,679,044	Mayorality Related - Conditional Purchase Agreements
						750,000	Mayorality Related - Contingent Fund
						12,253,316	Mayorality Related - Convention Complex
585,616						585,616	Mayorality Related - Coordinating Council on Criminal Justice
						38,721,137	Mayorality Related - Debt Service
						860,085	Mayorality Related - Educational Grants
						68,540	Mayorality Related - Health and Welfare Grants
						433,510	Mayorality Related - Labor Commissioner
						195,548,000	Mayorality Related - Local Share to City Schools
		147,000				11,059,224	Mayorality Related - Miscellaneous General Expenses
						0	Mayorality Related - Municipal Markets
						26,118,145	Mayorality Related - Office of Employment Development
						14,884,745	Mayorality Related - Office of Homeless Services
						34,817,433	Mayorality Related - Retirees' Health Benefits
						19,640,927	Mayorality Related - Self-Insurance Fund
						363,148	Municipal and Zoning Appeals
						3,002,874	Museum of Art
						2,860,071	Personnel
						955,867	Planning
204,384,538						204,384,538	Police
439,3981	159,474,048					342,229,337	Public Works
						33,077,607	Recreation and Parks
		33,077,607				4,786,000	Sheriff
						476,000	Social Services
231,433						14,782,684	State's Attorney
						308,434	Wage Commission
						270,154	War Memorial Commission
304,022,3801	159,474,048	33,613,407	53,645,281	60,703,463	65,882,303	2,040,735,959	TOTAL

CITY OF BALTIMORE, MARYLAND

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS	616,227,159	628,628,939	649,446,000	654,236,000
728 BOARD OF SCHOOL COMMISSIONERS				
EDUCATION	346,057	434,909	296,380	320,731
SPECIAL	1,063	0	0	0
729 OFFICE OF THE SUPERINTENDENT				
EDUCATION	2,798,624	2,748,828	2,794,935	2,931,675
FEDERAL	142,100	126,409	92,396	42,645
STATE	101,885	206,496	0	80,000
SPECIAL	31,791	37,190	0	0
732 CURRICULUM AND INSTRUCTION				
EDUCATION	5,916,791	4,714,351	4,515,339	4,024,372
FEDERAL	4,189,025	3,804,150	2,048,431	4,183,196
STATE	661,097	275,365	425,113	299,030
SPECIAL	73,039	124,638	568,663	189,420
741 AREA SCHOOL SERVICES				
EDUCATION	1,666,195	1,537,381	1,843,835	2,737,057
FEDERAL	59,228	0	0	113,757
STATE	83,473	61,935	0	84,681
743 GENERAL INSTRUCTION				
EDUCATION	243,042,172	251,790,736	261,589,032	252,569,978
FEDERAL	40,869,174	35,993,122	36,107,556	33,371,307
STATE	16,009,761	15,549,645	17,608,922	16,966,240
SPECIAL	704,384	934,625	675,690	1,040,712
744 OTHER INSTRUCTIONAL SERVICES				
EDUCATION	10,099,498	10,564,046	11,558,487	11,942,642
FEDERAL	489,130	636,451	748,962	775,764
STATE	1,282,370	996,259	789,110	605,788
SPECIAL	51,263	85,765	139,849	148,367
745 SCHOOL-BASED STAFF DEVELOPMENT				
EDUCATION	0	0	0	1,105,522
FEDERAL	0	0	0	203,808
STATE	0	0	0	304,473
SPECIAL	0	0	0	100,000
746 SCHOOL SOCIAL WORK SERVICES				
EDUCATION	3,270,041	3,654,244	3,994,316	4,226,695
FEDERAL	197,292	487,418	457,442	344,249
STATE	600,658	68,408	383,134	140,729
SPECIAL	216,994	310,045	292,039	294,565
751 FAMILY AND STUDENT SUPPORT				
EDUCATION	3,748,042	4,017,962	3,232,838	3,937,410
FEDERAL	1,249,938	2,055,501	1,455,073	1,154,663
STATE	3,135	158,420	103,132	167,973
SPECIAL	127,574	269,978	164,817	165,000

4=
1\.

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS				
752 SPECIAL EDUCATION MONITORING				
EDUCATION	0	0	280,982	341,525
FEDERAL	0	0	394,305	419,529
753 COMPENSATORY PROGRAMS				
EDUCATION	228,810	216,140	58,910	58,675
FEDERAL	1,107,806	1,091,791	1,707,952	3,316,628
STATE	539,011	417,696	230,857	328,266
754 CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	13,495,688	13,926,577	15,197,780	15,420,916
FEDERAL	2,390,520	2,014,694	2,352,340	2,282,680
STATE	802,301	869,820	1,041,668	890,118
SPECIAL	103,386	129,998	0	0
755 ADULT/ALTERNATIVE INSTRUCTION				
EDUCATION	7,807,108	8,661,866	9,758,787	10,169,073
FEDERAL	752,146	760,546	548,084	282,783
STATE	65,637	267,928	158,077	317,008
SPECIAL	51,531	4,978	0	79,500
756 SPECIAL INSTRUCTION				
EDUCATION	101,153,366	109,226,293	113,153,267	125,969,897
FEDERAL	3,521,633	4,443,514	4,650,000	4,375,890
STATE	200,944	183,178	68,458	33,609
SPECIAL	223,622	361,766	565,000	215,000
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	4,846,201	5,292,854	5,531,936	5,710,524
FEDERAL	370,562	471,005	468,429	374,841
STATE	8,738	0	0	0
SPECIAL	3,119	0	0	0
758 GIFTED AND TALENTED INSTRUCTION				
EDUCATION	2,265,129	2,407,759	2,965,955	2,715,100
FEDERAL	83,094	0	0	0
STATE	327,006	658,029	1,058,880	1,073,500
761 LOGISTICAL SERVICES				
EDUCATION	907,096	704,838	0	0
762 FOOD SERVICES				
EDUCATION	50,448	27,960	34,250	44,803
FEDERAL	19,895,615	20,309,471	20,132,000	20,450,695
STATE	1,450,510	1,395,707	1,400,000	1,308,716
SPECIAL	4,668,711	4,053,973	4,200,000	3,817,059
763 FISCAL MANAGEMENT				
EDUCATION	1,029,259	1,045,197	1,178,082	1,184,222
FEDERAL	287,235	376,590	515,714	606,657
STATE	461	0	0	21,849
SPECIAL	292	0	0	491,158

4=
UJ

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
BALTIMORE CITY PUBLIC SCHOOLS				
764 TRANSPORTATION				
EDUCATION	13,433,955	13,612,765	14,102,537	15,583,718
MOTOR VEHICLE	3,654,000	3,654,000	3,654,000	3,654,000
FEDERAL	487,614	512,775	409,756	304,633
STATE	7,758,003	8,015,125	8,287,000	8,415,020
SPECIAL	15,636	4,033	13,570	0
765 PROCUREMENT				
EDUCATION	1,279,742	1,357,786	1,249,684	1,189,768
FEDERAL	408,765	400,677	287,007	313,490
STATE	579	0	0	0
SPECIAL	860	600	0	0
766 SCHOOL-CONTROLLED CLEANING & MAINTENANCE				
EDUCATION	0	0	0	17,543,692
767 FACILITIES				
EDUCATION	64,378,041	60,447,707	62,085,539	41,999,163
FEDERAL	0	0	100,000	0
STATE	0	0	40,000	0
768 SCHOOL POLICE				
EDUCATION	5,112,860	4,958,371	5,554,863	5,247,366
FEDERAL	7,389	0	0	0
769 PERSONNEL SERVICES				
EDUCATION	2,577,760	2,259,165	2,112,043	1,959,283
FEDERAL	561,498	707,064	679,822	707,890
STATE	72,210	0	0	0
SPECIAL	127,122	258,066	335,022	321,824
780 EXTERNAL RELATIONS				
EDUCATION	1,717,995	1,595,897	1,352,152	1,162,755
FEDERAL	205,863	290,458	160,403	231,380
STATE	0	39,784	0	0
SPECIAL	24,531	0	0	0
781 PLANNING AND STRATEGIC BUDGETING				
EDUCATION	645,898	624,271	510,982	537,705
FEDERAL	102,973	136,070	161,584	137,289
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUATION				
EDUCATION	789,782	1,680,495	898,965	701,597
FEDERAL	513,008	398,105	502,826	486,966
SPECIAL	87,242	104,453	275,085	0
783 MANAGEMENT INFORMATION SYSTEMS				
EDUCATION	2,838,530	3,847,045	3,764,166	3,721,355
FEDERAL	882,187	876,159	859,632	1,020,199
STATE	1,233	0	0	0
SPECIAL	20,203	205,185	377,500	254,395

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>				
784 STAFF DEVELOPMENT				
EDUCATION	1,700,731	1,530,300	1,705,958	1,342,781
FEDERAL	0	47,163	166,286	327,061
STATE	152,170	100,975	221,649	200,000
SPECIAL	0	0	40,765	0
<u>BOARD OF ELECTIONS</u>				
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS				
GENERAL	2,218,690	2,129,805	2,152,838	2,362,000
<u>CITY COUNCIL</u>				
100 CITY LEGISLATION				
GENERAL	2,948,670	3,067,900	3,140,078	3,401,092
<u>COMMUNITY RELATIONS COMMISSION</u>	856,009	876,935	858,132	846,090
156 DEVELOPMENT OF INTERGROUP RELATIONS				
GENERAL	807,599	826,157	795,346	767,109
FEDERAL	48,410	50,778	62,786	78,981
<u>COMPTROLLER</u>	11,834,063	10,981,176	10,637,794	10,743,681
130 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	368,324	444,981	382,167	431,577
INTERNAL SERVICE	0	0	63,759	64,410
131 AUDITS				
GENERAL	1,511,713	1,639,578	1,537,891	1,542,082
SPECIAL	259,990	241,973	265,659	275,184
132 REAL ESTATE ACQUISITION AND MANAGEMENT				
GENERAL	549,474	535,294	516,920	457,336
133 MUNICIPAL TELEPHONE EXCHANGE				
INTERNAL SERVICE	7,332,054	7,707,729	7,365,406	7,418,883
135 INSURANCE ON CITY FACILITIES				
GENERAL	55,223	57,185	57,506	58,458
136 MUNICIPAL POST OFFICE				
INTERNAL SERVICE	370,231	302,016	448,486	495,751
596 MANAGEMENT OF LEASED PROPERTIES				
GENERAL	1,387,054	52,420	0	0
<u>COUNCILMANIC SERVICES</u>				
103 COUNCILMANIC SERVICES				
GENERAL	316,695	373,012	345,776	353,447

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
COURTS-RELATED				
110 CIRCUIT COURT				
GENERAL	6,615,863	6,634,299	6,734,436	6,752,191
FEDERAL	610,095	722,779	392,027	558,493
STATE	445,908	495,259	596,566	816,091
SPECIAL	108	2,699	0	0
112 ORPHANS' COURT				
GENERAL	281,969	316,975	353,599	349,891
EMPLOYEES' RETIREMENT SYSTEMS				
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM				
SPECIAL	1,504	1,592,757	2,768,595	2,764,137
ENOCH PRATT FREE LIBRARY	18,407,851	18,743,477	20,800,000	20,705,847
450 ADMINISTRATIVE AND TECHNICAL SERVICES				
GENERAL	210,000	424,337	410,366	393,740
STATE	45,133	129,828	137,139	87,869
SPECIAL	54,082	78,758	119,840	135,068
452 EXTENSION SERVICES				
GENERAL	8,323,293	8,190,675	10,207,466	10,017,252
453 STATE LIBRARY RESOURCE CENTER				
GENERAL	5,970,371	6,383,457	6,054,861	6,246,093
STATE	3,804,972	3,536,422	3,870,328	3,825,825
FINANCE	20,230,860	20,768,414	21,804,814	20,228,565
140 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	437,884	527,668	610,143	594,135
141 BUDGET AND MANAGEMENT RESEARCH				
GENERAL	1,116,712	1,437,321	1,492,663	1,583,207
142 ACCOUNTING AND MANAGEMENT INFORMATION SERVICES				
GENERAL	0	0	0	5,710,005
LOAN & GUARANTEE ENTERPRISE	0	0	0	3,317,694
INTERNAL SERVICE	0	0	0	211,976
144 PURCHASING				
GENERAL	3,801,401	4,028,314	3,945,272	3,201,217
INTERNAL SERVICE	3,136,851	3,153,290	3,446,735	3,678,626
145 RISK MANAGEMENT SERVICES				
INTERNAL SERVICE	362,230	473,947	498,506	573,986
147 MANAGEMENT INFORMATION SERVICES				
GENERAL	4,069,059	3,855,385	4,040,831	0

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>FINANCE</u>				
148 BUREAU OF ACCOUNTING OPERATIONS				
GENERAL	2,689,965	2,479,800	2,640,936	0
LOAN & GUAR ENTERPRISE	3,501,502	3,435,828	3,591,453	0
INTERNAL SERVICE	115,922	157,266	186,707	0
150 TREASURY MANAGEMENT				
GENERAL	999,334	1,219,595	1,351,568	1,357,719
<u>FIRE</u>	94,705,055	93,651,755	94,511,575	92,185,389
210 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	1,420,731	1,811,075	1,536,882	1,434,567
SPECIAL	0	8,657	0	0
211 TRAINING				
GENERAL	698,837	702,027	693,905	662,543
212 FIRE SUPPRESSION				
GENERAL	73,503,920	71,131,402	73,026,677	70,893,472
STATE	0	34,066	70,000	35,000
213 FIRE PREVENTION				
GENERAL	2,082,550	2,014,231	1,926,593	1,954,267
214 SUPPORT SERVICES				
GENERAL	4,088,501	4,592,808	3,701,660	4,074,711
STATE	537,082	176,722	555,000	548,000
215 FIRE ALARM AND COMMUNICATIONS				
GENERAL	2,573,914	2,654,543	3,144,332	3,157,089
219 NON-ACTUARIAL RETIREMENT BENEFITS				
GENERAL	750,353	631,957	700,000	649,000
319 AMBULANCE SERVICE				
GENERAL	8,063,628	8,979,836	8,003,346	6,632,495
FEDERAL	0	0	12,000	0
STATE	199	0	0	0
SPECIAL	985,340	914,431	1,141,180	2,144,245
<u>HEALTH</u>	140,806,830	171,779,652	160,418,090	156,678,030
240 ANIMAL CONTROL				
GENERAL	1,301,250	1,266,406	1,342,516	1,485,342
300 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	2,985,612	3,036,306	3,066,057	3,049,944
FEDERAL	106,987	89,615	89,503	93,057
STATE	102,104	101,807	32,913	33,318
SPECIAL	61,128	145,881	0	146,749
302 ENVIRONMENTAL HEALTH				
GENERAL	1,615,059	1,656,107	1,805,163	1,910,563
FEDERAL	262,569	303,937	320,835	270,543
STATE	69,572	82,363	84,438	92,824
SPECIAL	3,527	7,574	0	0

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
HEALTH				
303 SPECIAL PURPOSE GRANTS				
GENERAL	713,858	115,277	227,443	0
FEDERAL	255,775	1,703,872	3,704,668	0
STATE	2,496,746	1,318,478	2,068,600	0
SPECIAL	266,459	58,014	1,122,000	2,000,000
304 CLINICAL SERVICES				
GENERAL	2,638,425	2,748,594	2,677,726	2,670,383
FEDERAL	43,116,454	51,515,279	48,968,767	50,589,541
STATE	428,565	474,463	535,517	493,158
SPECIAL	75,187-	47,436	76,000	76,000
305 MATERNAL AND INFANT SERVICES				
GENERAL	1,506,220	1,492,960	1,524,582	618,428
FEDERAL	10,729,091	21,211,771	10,984,923	11,314,116
STATE	604,877	549,328	583,885	772,443
SPECIAL	6,000	0	0	0
306 GENERAL NURSING SERVICES				
GENERAL	787,372	910,335	948,677	962,365
FEDERAL	0	43,441	0	0
STATE	605,742	4,492,781	3,522,534	3,173,426
SPECIAL	36,075	15,846	0	0
307 MENTAL HEALTH SERVICES				
GENERAL	1,123,003	1,132,409	757,057	773,630
FEDERAL	20,648,120	23,072,112	21,304,364	21,574,535
STATE	21,296,987	33,216,551	24,702,184	23,783,515
SPECIAL	3,585-	154,988	0	0
308 CHILD, ADOLESCENT, AND FAMILY HEALTH				
GENERAL	449,900	563,725	636,602	671,626
FEDERAL	11,762,036	2,065,012	5,980,775	6,824,971
STATE	795,851	1,221,472	1,262,143	1,301,568
SPECIAL	35,268	4,121	0	0
310 SCHOOL HEALTH SERVICES				
GENERAL	3,907,227	4,493,209	4,285,820	4,236,912
FEDERAL	4,821,189	3,409,708	5,565,736	5,827,314
STATE	1,556,726	4,284,367	6,480,887	6,490,853
SPECIAL	52,031	160,571	150,000	150,000
311 HEALTH SERVICES FOR THE AGING				
GENERAL	213,719	238,475	266,671	276,325
FEDERAL	3,518,155	4,375,061	5,339,104	5,014,581
SPECIAL	5,923	0	0	0
HOUSING AND COMMUNITY DEVELOPMENT	61,485,443	68,142,208	76,880,496	69,796,103
119 MAYOR'S STATIONS				
GENERAL	7,022	0	0	0
FEDERAL	25,433	0	0	0

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>HOUSING AND COMMUNITY DEVELOPMENT</u>				
177 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	2,195,317	2,222,691	1,800,914	1,797,334
FEDERAL	527,272	595,491	1,488,925	1,443,791
STATE	49,668	142,761	46,043	40,000
SPECIAL	2,439-	436,773	512,095	473,853
181 NEIGHBORHOOD HUBS				
GENERAL	213,038	887,569	855,630	652,223
FEDERAL	824,400	1,467,421	1,329,286	1,828,703
STATE	2,202,956	2,147,843	2,591,903	2,529,207
SPECIAL	23,047	53,192	127,000	0
184 ENERGY ASSISTANCE AND EMERGENCY FOOD				
GENERAL	61,962	0	0	0
STATE	12,075,413	9,062,058	12,401,790	7,026,000
260 CONSTRUCTION AND BUILDING INSPECTION				
GENERAL	2,730,293	2,308,152	1,907,161	1,558,008
FEDERAL	418,161	448,874	1,510,069	1,461,073
SPECIAL	376-	200,000	0	910,272
570 PRESERVATION OF HISTORIC PLACES				
GENERAL	220,291	262,801	229,906	223,337
FEDERAL	38,666	70,681	129,000	147,418
SPECIAL	5,566	0	0	0
582 FINANCE AND DEVELOPMENT				
GENERAL	850,691	1,689,137	1,972,752	1,834,663
FEDERAL	1,340,477	1,519,814	2,187,185	2,118,889
SPECIAL	63,550	25,950	0	0
583 NEIGHBORHOOD SERVICES				
GENERAL	5,955,200	5,762,264	4,831,954	4,683,823
FEDERAL	852,682	1,083,350	3,162,032	3,325,092
STATE	55,278	67,684	68,000	68,000
SPECIAL	0	620,000	2,173,323	1,700,000
585 BALTIMORE DEVELOPMENT CORPORATION				
GENERAL	2,367,526	2,444,780	2,215,189	2,066,260
FEDERAL	450,000	532,060	400,000	400,000
SPECIAL	200,000	17,567	75,000	61,500
592 SPECIAL HOUSING GRANTS				
FEDERAL	0	1,261,341	4,538,290	5,422,100
STATE	0	646,199	1,638,098	2,638,098
593 COMMUNITY SUPPORT PROJECTS				
GENERAL	100,000	623,300	650,040	525,203
FEDERAL	13,486,782	12,325,030	8,997,492	6,855,537
STATE	477,768	5,687	0	0
SPECIAL	38-	0	0	0
597 WEATHERIZATION				
STATE	1,384,841	240,361	2,077,247	1,223,188
SPECIAL	44,942	4,350-	0	0

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>HOUSING AND COMMUNITY DEVELOPMENT</u>				
604 CHILD CARE CENTERS				
GENERAL	1,285,114	1,323,757	1,403,671	0
FEDERAL	0	0	0	1,350,058
605 HEAD START				
GENERAL	128,881	128,881	128,881	0
FEDERAL	10,467,535	16,998,538	15,319,760	15,320,613
606 ARTS AND EDUCATION				
FEDERAL	251,001	228,812	33,250	33,250
STATE	107,523	295,739	78,610	78,610
<u>JAIL</u>				
290 CARE AND CUSTODY OF PRISONERS				
GENERAL	0	270,568-	0	0
<u>LAW</u>				
175 LEGAL SERVICES	9,813,724	11,100,238	10,195,511	9,561,313
GENERAL	5,040,087	5,354,988	5,118,280	4,203,268
INTERNAL SERVICE	4,773,637	5,745,250	5,077,231	5,358,045
<u>LEGISLATIVE REFERENCE</u>				
106 LEGISLATIVE REFERENCE SERVICES	667,133	687,259	718,620	753,247
GENERAL	384,646	376,142	330,674	323,807
SPECIAL	81,126	85,299	78,994	78,994
107 ARCHIVES AND RECORDS MANAGEMENT				
GENERAL	201,361	225,818	308,952	350,446
<u>LIQUOR LICENSE BOARD</u>				
250 LIQUOR CONTROL				
GENERAL	1,055,135	1,045,722	1,089,867	1,110,659
<u>MAYORALTY</u>				
125 EXECUTIVE DIRECTION AND CONTROL	3,856,698	4,318,765	3,997,307	4,754,355
GENERAL	2,940,732	3,321,242	3,138,220	3,547,346
FEDERAL	585	0	0	0
STATE	2,281-	0	0	0
127 MAYOR'S OFFICE OF STATE RELATIONS				
GENERAL	384,934	437,876	320,617	463,790
350 OFFICE OF CHILDREN AND YOUTH				
GENERAL	281,836	271,506	281,979	247,824
FEDERAL	9,337	0	0	0
STATE	75,519	116,678	110,500	110,500
353 OFFICE OF COMMUNITY PROJECTS				
GENERAL	0	0	0	228,644
599 OFFICE OF INTERNATIONAL PROGRAMS				
GENERAL	166,036	171,463	145,991	156,251

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>ART AND CULTURE</u>	5,522,202	5,370,450	5,194,214	4,889,554
492 PROMOTION OF ART AND CULTURE				
GENERAL	548,384	534,307	565,443	541,654
FEDERAL	13,918	17,008	16,500	16,500
STATE	60,237	97,904	73,575	78,575
SPECIAL	157,409	122,860	225,740	249,442
493 ART AND CULTURE GRANTS				
GENERAL	4,742,254	4,598,371	4,312,956	4,003,383
<u>CABLE AND COMMUNICATIONS</u>	704,560	666,626	657,501	694,430
572 CABLE AND COMMUNICATIONS COORDINATION				
GENERAL	604,838	636,516	567,501	594,430
SPECIAL	99,722	30,110	90,000	100,000
<u>CIVIC PROMOTION</u>	4,101,458	4,470,269	5,027,713	6,668,785
590 CIVIC PROMOTION				
GENERAL	4,101,458	4,470,269	5,027,713	3,668,785
MOTOR VEHICLE	0	0	0	3,000,000
<u>COMMISSION FOR WOMEN</u>	189,542	174,164	211,531	236,511
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN				
GENERAL	189,542	174,965	178,647	180,306
SPECIAL	0	801-	32,884	56,205
<u>COMMISSION ON AGING</u>	9,688,237	9,079,290	10,549,326	10,184,659
324 AGING AND RETIREMENT EDUCATION				
GENERAL	785,106	708,602	689,387	660,580
MOTOR VEHICLE	391,000	325,000	325,000	325,000
FEDERAL	5,235,162	5,044,288	5,943,361	5,627,278
STATE	3,170,535	2,914,924	3,518,324	3,516,039
SPECIAL	106,434	86,476	73,254	55,762
<u>CONDITIONAL PURCHASE AGREEMENTS</u>	8,728,616	8,769,177	9,265,182	11,679,044
129 CONDITIONAL PURCHASE AGREEMENT PAYMENTS				
GENERAL	8,606,280	8,517,300	9,077,575	10,946,788
SPECIAL	37,920-	9,801	0	0
LOAN & GUAR ENTERPRISE	160,256	187,419	187,607	732,256
INTERNAL SERVICE	0	54,657	0	0

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>CONTINGENT FUND</u>				
121 CONTINGENT FUND				
GENERAL	42,211	333,500	825,000	750,000
<u>CONVENTION COMPLEX</u>	5,219,926	5,819,721	5,397,700	12,253,316
531 CONVENTION CENTER OPERATIONS				
GENERAL	4,877,817	4,971,061	4,650,567	6,600,279
MOTOR VEHICLE	0	0	0	2,000,000
STATE	0	0	97,133	649,957
CONVENTION CENTER BOND	0	0	0	2,353,080
540 BALTIMORE ARENA OPERATIONS				
GENERAL	342,109	848,660	650,000	650,000
<u>COORD COUNCIL ON CRIM JUSTICE</u>	933,535	1,190,780	763,704	585,616
224 MAYOR'S COORDINATING COUNCIL ON				
CRIMINAL JUSTICE				
GENERAL	308,086	321,137	309,773	293,950
FEDERAL	476,074	706,296	178,931	16,666
SPECIAL	149,375	163,347	275,000	275,000
<u>DEBT SERVICE</u>	65,748,730	72,958,975	59,913,729	38,721,137
123 GENERAL DEBT SERVICE				
GENERAL	46,575,672	47,298,217	45,025,824	31,879,518
MOTOR VEHICLE	19,173,058	25,660,758	14,887,905	6,841,619
<u>EDUCATIONAL GRANTS</u>				
446 EDUCATIONAL GRANTS				
GENERAL	1,276,605	1,221,303	1,309,699	860,085
<u>HEALTH AND WELFARE GRANTS</u>				
385 HEALTH AND WELFARE GRANTS				
GENERAL	126,273	123,202	127,004	122,627
<u>LABOR COMMISSIONER</u>				
128 LABOR RELATIONS				
GENERAL	568,392	417,274	452,950	433,510
<u>LOCAL SHARE TO CITY SCHOOLS</u>				
352 LOCAL SHARE TO CITY SCHOOLS				
GENERAL	187,000,000	191,900,000	195,548,000	195,548,000

(J
N

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

LA
UJ

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
MAYORALTY-RELATED FUNCTIONS				
MISCELLANEOUS GENERAL EXPENSES	11,312,925	9,465,242	4,495,224	11,059,224
122 MISCELLANEOUS GENERAL EXPENSES				
GENERAL	11,266,914	9,411,253	4,495,224	11,059,224
SPECIAL	46,011	53,989	0	0
MUNICIPAL MARKETS				
538 MUNICIPAL MARKETS ADMINISTRATION				
GENERAL	2,103,023	1,512,464	0	0
OFFICE OF EMPLOYMENT DEVELOPMENT	34,041,803	33,793,918	26,528,957	26,118,145
630 ADMINISTRATION (TITLE I)				
GENERAL	143,300	156,232	169,037	157,174
FEDERAL	236,204-	1,183,696	0	0
631 JOB TRAINING PARTNERSHIP (TITLES II/III)				
FEDERAL	13,669,698	16,211,005	12,610,263	9,577,214
STATE	630,296	398,826	0	0
632 SPECIAL HOUSING SERVICES				
SPECIAL	856,487-	35,869-	0	0
633 YOUTH INITIATIVES				
FEDERAL	1,184,171	999,620	0	3,166,819
639 SPECIAL SERVICES				
GENERAL	982,192	771,753	738,598	807,290
FEDERAL	12,545,845	7,801,543	8,852,738	8,644,219
STATE	4,220,263	3,488,727	4,158,321	3,765,429
SPECIAL	1,758,729	2,818,385	0	0
OFFICE OF HOMELESS SERVICES	0	0	0	14,884,745
357 SERVICES FOR HOMELESS PERSONS				
GENERAL	0	0	0	270,087
FEDERAL	0	0	0	11,557,000
STATE	0	0	0	2,057,658
SPECIAL	0	0	0	1,000,000
RETIREES' BENEFITS				
351 RETIREES' BENEFITS				
GENERAL	31,334,524	32,489,198	32,878,094	34,817,433
SELF-INSURANCE FUND	19,785,425	19,223,658	19,919,309	19,640,927
126 CONTRIBUTION TO SELF-INSURANCE FUND				
GENERAL	16,504,095	15,942,328	16,082,164	15,750,000
MOTOR VEHICLE	3,281,330	3,281,330	3,837,145	3,890,927

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>MUNICIPAL AND ZONING APPEALS</u>				
185 ZONING, TAX, AND OTHER APPEALS GENERAL	336,954	333,137	356,135	363,148
<u>MUSEUM OF ART</u>				
489 OPERATION OF MUSEUM OF ART GENERAL	3,012,365	3,178,353	2,982,571	3,002,874
<u>PERSONNEL</u>	5,009,533	5,752,931	6,499,496	6,125,360
160 PERSONNEL ADMINISTRATION GENERAL	2,191,892	2,157,887	2,388,983	1,976,622
SPECIAL	0	0	22,733	21,643
INTERNAL SERVICE	1,284,936	1,805,774	2,319,892	2,334,886
161 VISION CARE PROGRAM INTERNAL SERVICE	735,749	999,778	900,247	930,403
167 OCCUPATIONAL MEDICINE AND SAFETY GENERAL	796,956	789,492	867,641	861,806
<u>PLANNING</u>	3,217,148	3,251,036	3,178,291	2,892,420
187 CITY PLANNING GENERAL	1,654,078	1,812,920	1,657,155	1,348,300
MOTOR VEHICLE	905,664	879,352	957,568	955,867
FEDERAL	599,630	480,249	517,568	542,253
STATE	57,776	78,515	46,000	46,000
<u>POLICE</u>	191,146,412	199,406,693	206,742,776	204,384,538
200 ADMINISTRATIVE DIRECTION AND CONTROL GENERAL	9,620,349	11,219,244	7,955,589	11,781,091
201 NEIGHBORHOOD PATROL GENERAL	101,673,447	106,834,522	124,780,748	115,399,440
FEDERAL	0	1,563,844	2,638,216	4,348,782
STATE	5,426,315	4,165,461	7,300,000	7,295,685
202 CRIMINAL INVESTIGATIONS GENERAL	15,956,659	17,082,271	16,666,909	16,044,394
FEDERAL	39,242	123,753	0	63,055
STATE	9,978	24	0	0
SPECIAL	2,422	448,833	350,000	425,000
203 TRAFFIC MOTOR VEHICLE	8,467,019	8,801,651	9,146,106	9,239,271
STATE	50,000	50,001	50,000	50,000
204 TECHNICAL SERVICES GENERAL	20,522,954	21,351,997	24,498,293	27,406,375
FEDERAL	301,586	4,880	188,288	188,288
SPECIAL	1,661,409	1,614,528	1,663,392	1,680,216

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
POLICE				
205 NON-ACTUARIAL RETIREMENT BENEFITS				
GENERAL	9,225,219	8,822,096	7,315,000	7,738,030
207 RESEARCH AND DEVELOPMENT				
GENERAL	18,189,813	17,295,838	4,190,235	2,724,911
FEDERAL	0	27,750	0	0
PUBLIC WORKS	351,280,682	347,383,178	382,639,472	388,554,165
189 FLEET MANAGEMENT				
INTERNAL SERVICE	31,131,377	34,459,866	34,078,000	35,745,812
190 DEPARTMENTAL ADMINISTRATION				
GENERAL	731,029	857,563	747,137	160,288
MOTOR VEHICLE	0	322,919	375,503	0
INTERNAL SERVICE	276,573	894,405	1,108,217	1,156,311
191 PERMITS				
GENERAL	0	405,063	414,640	188,381
MOTOR VEHICLE	0	1,021,968	1,867,846	2,094,673
WASTE WATER UTILITY	0	99,421	0	0
WATER UTILITY	0	152,497	0	0
192 GENERAL SERVICES ADMINISTRATION				
GENERAL	7,317-	0	0	0
193 BUILDING MAINTENANCE				
GENERAL	13,885,246	13,393,118	12,455,870	12,116,455
194 PUBLIC SERVICES				
GENERAL	427,348	0	0	0
MOTOR VEHICLE	70,558	0	0	0
195 TOWING				
GENERAL	376,659	157,346	427,248	426,385
MOTOR VEHICLE	4,319,673	4,424,103	4,625,655	4,578,116
STATE	17,678	18,000	18,762	18,762
196 SPECIAL SERVICES				
MOTOR VEHICLE	32,246	0	0	0
198 BUILDING ENGINEERING				
GENERAL	166,857	230,127	265,606	232,154
INTERNAL SERVICE	1,241,374	1,412,424	1,656,332	1,713,223
230 BUREAU ADMINISTRATION				
MOTOR VEHICLE	5,197,195	5,813,982	6,938,807	7,011,830
FEDERAL	88,931	138,105	90,000	90,000
INTERNAL SERVICE	0	0	4,766,341	4,743,499
231 TRAFFIC ENGINEERING				
MOTOR VEHICLE	2,033,255	2,274,300	3,903,970	3,741,479
232 PARKING MANAGEMENT				
FEDERAL	91,364	76,858	168,722	158,807
PARKING MANAGEMENT	4,152,382	3,820,587	3,929,011	3,736,404

LA
LA

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>PUBLIC WORKS</u>				
233 SIGNS & MARKINGS				
MOTOR VEHICLE	4,056,323	3,513,082	3,983,813	4,147,983
STATE	12,765	13,000	13,000	13,000
234 SIGNAL MAINTENANCE				
MOTOR VEHICLE	4,678,286	4,367,368	0	0
235 PARKING ENFORCEMENT				
PARKING MANAGEMENT	3,699,926	3,676,540	4,041,671	4,142,636
238 SCHOOL CROSSING GUARDS				
GENERAL	1	21,259-	0	0
239 TRAFFIC COMPUTER & COMMUNICATIONS				
GENERAL	794,297	419,543	0	0
MOTOR VEHICLE	2,327,824	2,336,641	1,601,039	1,562,882
INTERNAL SERVICE	489,730	448,029	0	0
243 CONTRACT CONSTRUCTION INSPECTION				
WATER UTILITY	16,294	0	0	0
INTERNAL SERVICE	257,959	0	0	0
244 CONTRACT ADMINISTRATION				
GENERAL	125,290-	0	0	0
MOTOR VEHICLE	273-	0	0	0
WASTE WATER UTILITY	29,893	0	0	0
WATER UTILITY	11,656	0	0	0
INTERNAL SERVICE	86,330	0	0	0
500 STREET LIGHTING				
MOTOR VEHICLE	15,751,975	15,896,061	15,695,285	15,640,289
INTERNAL SERVICE	0	0	528,235	518,780
501 HIGHWAY MAINTENANCE				
GENERAL	56,541	334,936	828,581	419,194
MOTOR VEHICLE	28,142,256	25,165,320	30,751,514	29,868,139
WATER UTILITY	0	1,462,046	0	0
503 HIGHWAY ENGINEERING				
GENERAL	1,980,235	682,532-	1,204,633	435,881
MOTOR VEHICLE	1,342,443	383,440	1,627,383	1,608,106
INTERNAL SERVICE	2,428,838	2,483,592	0	0
513 SOLID WASTE MAINTENANCE				
GENERAL	0	0	762,100	614,919
MOTOR VEHICLE	0	0	18,715,867	18,600,780
515 SOLID WASTE COLLECTION				
GENERAL	16,476,230	18,344,525	15,518,180	14,910,004
MOTOR VEHICLE	14,289,318	16,650,543	2,167,643	2,049,933
516 SOLID WASTE DISPOSAL				
GENERAL	23,332,027	19,126,112	17,214,189	15,599,000
MOTOR VEHICLE	966,279	1,160,086	1,023,261	1,588,635
518 STORM WATER MAINTENANCE				
GENERAL	264,889	383,031	0	0
MOTOR VEHICLE	4,523,922	4,831,550	3,403,648	3,451,201

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>PUBLIC WORKS</u>				
519 SOLID WASTE ENGINEERING AND STORM WATER MANAGEMENT				
GENERAL	179,174	0	0	0
MOTOR VEHICLE	817,435	0	0	0
INTERNAL SERVICE	141,894	0	0	0
544 SANITARY MAINTENANCE				
WASTE WATER UTILITY	8,563,553	8,807,051	9,537,374	10,534,733
WATER UTILITY	0	2,117	0	0
546 WATER MAINTENANCE				
WATER UTILITY	19,293,087	18,949,289	18,968,427	21,471,212
548 CONDUITS				
GENERAL	1,572,933	1,897,196	1,978,582	2,009,859
550 WASTE WATER FACILITIES				
WASTE WATER UTILITY	57,650,226	56,402,476	67,517,549	71,471,535
552 WATER FACILITIES				
WATER UTILITY	17,363,114	16,454,622	21,338,769	23,475,991
553 WATER ENGINEERING				
FEDERAL	226	0	0	0
WATER UTILITY	5,812,483	6,399,250	7,298,319	8,362,430
INTERNAL SERVICE	448,345	406,674	560,467	580,852
554 WASTE WATER ENGINEERING				
WASTE WATER UTILITY	8,246,125	9,635,084	11,082,201	12,481,898
555 ENVIRONMENTAL SERVICES				
WASTE WATER UTILITY	1,882,603	2,042,114	2,831,144	3,002,880
WATER UTILITY	298,091	469,226	596,775	634,059
560 FACILITIES ENGINEERING				
WASTE WATER UTILITY	289,961	386,594	486,443	503,550
WATER UTILITY	124,349	85,337	179,838	189,739
INTERNAL SERVICE	1,653,934	1,809,259	1,835,018	1,866,351
561 UTILITY BILLING				
WATER UTILITY	6,302,253	6,353,510	7,016,765	7,591,853
565 UTILITY DEBT SERVICE				
WASTE WATER UTILITY	7,957,229	7,505,625	9,699,583	7,271,404
WATER UTILITY	9,835,172	8,650,206	11,406,144	10,949,716
580 PARKING ENTERPRISE FACILITIES				
PARKING ENTERPRISE	12,725,343	10,863,242	13,388,365	13,072,162
<u>RECREATION AND PARKS</u>	34,174,582	34,894,446	36,147,268	33,077,607
471 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	1,855,431	1,931,211	2,142,673	2,141,105
STATE	6,388	31,566	81,057	85,581
473 MUNICIPAL CONCERTS AND OTHER MUSICAL EVENTS				
GENERAL	55,002	61,661	60,692	62,181

LA
 , j

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
RECREATION AND PARKS				
478 GENERAL PARK SERVICES				
GENERAL	13,060,761	13,134,052	13,381,290	11,432,963
MOTOR VEHICLE	0	0	219,102	241,218
STATE	779,360	845,574	807,600	807,600
479 SPECIAL FACILITIES				
GENERAL	2,390,815	2,302,011	2,246,911	1,904,820
SPECIAL	134,177	192,017	143,000	123,000
480 REGULAR RECREATIONAL SERVICES				
GENERAL	12,578,168	12,975,872	13,225,866	12,404,440
FEDERAL	125,093	28,504	0	0
STATE	19,232	35,754	0	0
SPECIAL	31,741	24,878-	12,630	12,630
482 SUPPLEMENTARY RECREATIONAL SERVICES				
FEDERAL	110,026	683-	0	0
STATE	35,944	57,345	31,863	31,863
SPECIAL	970,534	1,075,719	1,331,969	1,343,701
505 PARK AND STREET TREES				
GENERAL	129,194	228,741	241,220	260,542
MOTOR VEHICLE	1,892,716	2,019,980	2,221,395	2,225,963
SHERIFF				
118 SHERIFF SERVICES				
GENERAL	4,449,965	4,631,330	4,760,292	4,786,000
SOCIAL SERVICES				
365 PUBLIC ASSISTANCE				
GENERAL	510,194	421,350	501,000	476,000
STATE'S ATTORNEY				
115 PROSECUTION OF CRIMINALS	12,619,412	13,256,041	13,825,898	14,782,684
GENERAL	11,565,629	12,296,631	12,632,000	12,774,648
FEDERAL	968,979	843,493	978,457	957,468
STATE	0	39,405	133,986	962,875
SPECIAL	84,804	76,512	81,455	87,693
URBAN SERVICES				
171 ADMINISTRATION	1,892,478	0	0	0
GENERAL	7,103	0	0	0
FEDERAL	496	0	0	0
STATE	60,112	0	0	0
172 NEIGHBORHOOD ORGANIZATION				
GENERAL	4,701-	0	0	0
FEDERAL	213,027	0	0	0
STATE	369,570	0	0	0
SPECIAL	3,303	0	0	0

LA
00

FISCAL 1997 OPERATING BUDGET
COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
<u>URBAN SERVICES</u>				
376 DAY CARE				
GENERAL	7,669-	0	0	0
395 CHILDREN'S SERVICES				
FEDERAL	1,119,196	0	0	0
396 ENERGY/WEATHERIZATION SERVICES				
FEDERAL	22-	0	0	0
STATE	18,696	0	0	0
SPECIAL	29,547	0	0	0
397 COMMUNITY SUPPORT SERVICES				
GENERAL	5,267	0	0	0
FEDERAL	13,630	0	0	0
STATE	6,388	0	0	0
426 EDUCATION				
FEDERAL	36,631	0	0	0
STATE	6,141	0	0	0
SPECIAL	1,216	0	0	0
496 RECREATION				
FEDERAL	14,547	0	0	0
<u>WAGE COMMISSION</u>				
165 WAGE ENFORCEMENT				
GENERAL	178,461	152,536	187,345	308,434
<u>WAR MEMORIAL COMMISSION</u>				
487 OPERATION OF WAR MEMORIAL BUILDING				
GENERAL	217,337	221,733	263,929	270,154

L.A.
S

FISCAL 1997 OPERATING BUDGET
 COMPARED WITH FISCAL 1996 BUDGET AND FISCAL 1995 AND 1994 ACTUAL EXPENDITURES
 BY AGENCY, PROGRAM, AND FUND

--CONTINUED--

AGENCY, PROGRAM, AND FUND	FISCAL 1994 ACTUAL EXPENDITURES	FISCAL 1995 ACTUAL EXPENDITURES	FISCAL 1996 ADOPTED BUDGET	FISCAL 1997 ADOPTED BUDGET
TOTAL OPERATING BUDGET	1,989,858,972	2,057,651,432	2,104,991,431	2,108,127,753
LESS INTERNAL SERVICE FUND	56,267,964	62,313,956	64,839,579	67,391,794
TOTAL OPERATING APPROPRIATIONS	1,933,591,008	1,995,337,476	2,040,151,852	2,040,735,959
SUMMARY BY FUNDS:				
GENERAL	794,985,101	804,820,927	802,573,449	778,841,000
EDUCATION	497,145,819	512,885,743	531,322,000	536,400,000
MOTOR VEHICLE	126,313,502	132,783,434	131,929,455	128,317,911
FEDERAL	239,956,253	256,284,119	249,009,821	262,635,005
STATE	94,296,005	104,338,713	111,659,946	105,783,517
SPECIAL	12,978,830	18,384,459	20,559,743	23,463,294
LOAN & GUAR ENTERPRISE	3,661,758	3,623,247	3,779,060	4,049,950
PARKING ENTERPRISE	12,725,343	10,863,242	13,388,365	13,072,162
WASTE WATER UTILITY	84,619,590	84,878,365	101,154,294	105,266,000
WATER UTILITY	59,056,499	58,978,100	66,805,037	72,675,000
PARKING MANAGEMENT	7,852,308	7,497,127	7,970,682	7,879,040
CONVENTION CENTER BOND	0	0	0	2,353,080
TOTAL	1,933,591,008	1,995,337,476	2,040,151,852	2,040,735,959

--END--

OPERATING BUDGET FUN) DISTRIBUTION

	GENERAL	EDUCATION	FEDERAL		ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1997 TOTAL
			MOTOR VEHICLE	STATE				
AGENCY AND PROGRAM								
BALTIMORE CITY PUBLIC SCHOOLS	0	536,400,000	3,654,000	75,828,000	31,237,000	0	7,117,000	654,236,000
728 BOARD OF SCHOOL COMMISSIONERS	0	320,731	0	0	0	0	0	320,731
729 OFFICE OF THE SUPERINTENDENT	0	2,931,675	0	42,645	80,000	0	0	3,054,320
732 CURRICULUM AND INSTRUCTION	0	4,024,372	0	4,183,196	299,030	0	189,420	8,696,018
741 AREA SCHOOL SERVICES	0	2,737,057	0	113,757	84,681	0	0	2,935,495
743 GENERAL INSTRUCTION	0	252,569,978	0	33,371,307	16,966,240	0	1,040,712	303,948,237
744 OTHER INSTRUCTIONAL SERVICES	0	11,942,642	0	775,764	605,788	0	148,367	13,472,561
745 SCHOOL-BASED STAFF DEVELOPMENT	0	1,105,522	0	203,808	304,473	0	100,000	1,713,803
746 SCHOOL SOCIAL WORK SERVICES	0	4,226,695	0	344,249	140,729	0	294,565	5,006,238
751 FAMILY AND STUDENT SUPPORT	0	3,937,410	0	1,154,663	167,973	0	165,000	5,425,046
752 SPECIAL EDUCATION MONITORING	0	341,525	0	419,529	0	0	0	761,054
753 COMPENSATORY PROGRAMS	0	58,675	0	3,316,628	328,266	0	0	3,703,569
754 CAREER AND TECHNOLOGY INSTRUCTION	0	15,420,916	0	2,282,680	890,118	0	0	18,593,714
755 ADULT/ALTERNATIVE INSTRUCTION	0	10,169,073	0	282,783	317,008	0	79,500	10,848,364
756 SPECIAL INSTRUCTION	0	125,969,897	0	4,375,890	33,609	0	215,000	130,594,396
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION	0	5,710,524	0	374,841	0	0	0	6,085,365
758 GIFTED AND TALENTED INSTRUCTION	0	2,715,100	0	0	1,073,500	0	0	3,788,600
762 FOOD SERVICES	0	44,803	0	20,450,695	1,308,716	0	3,817,059	25,621,273
763 FISCAL MANAGEMENT	0	1,184,222	0	606,657	21,849	0	491,158	2,303,886
764 TRANSPORTATION	0	15,583,718	3,654,000	304,633	8,415,020	0	0	27,957,371
765 PROCUREMENT	0	1,189,768	0	313,490	0	0	0	1,503,258
766 SCHOOL-CONTROLLED CLEANING & MAINTENANCE	0	17,543,692	0	0	0	0	0	17,543,692
767 FACILITIES	0	41,999,163	0	0	0	0	0	41,999,163
768 SCHOOL POLICE	0	5,247,366	0	0	0	0	0	5,247,366
769 PERSONNEL SERVICES	0	1,959,283	0	707,890	0	0	321,824	2,988,997
780 EXTERNAL RELATIONS	0	1,162,755	0	231,380	0	0	0	1,394,135
781 PLANNING AND STRATEGIC BUDGETING	0	537,705	0	137,289	0	0	0	674,994
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUA	0	701,597	0	486,966	0	0	0	1,188,563
783 MANAGEMENT INFORMATION SYSTEMS	0	3,721,355	0	1,020,199	0	0	254,395	4,995,949
784 STAFF DEVELOPMENT	0	1,342,781	0	327,061	200,000	0	0	1,869,842
BOARD OF ELECTIONS								
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS	2,362,000	0	0	0	0	0	0	2,362,000
CITY COUNCIL								
100 CITY LEGISLATION	3,401,092	0	0	0	0	0	0	3,401,092
COMMUNITY RELATIONS COMMISSION								
156 DEVELOPMENT OF INTERGROUP RELATIONS	767,109	0	0	78,981	0	0	0	846,090

OPERATING BUDGET FUND DISTRIBUTION

--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1997 TOTAL
COMPTROLLER	2,489,453		0	0	0	0	275,184	7,979,044	10,743,681
130 EXECUTIVE DIRECTION AND CONTROL	431,577		0	0	0	0	0	64,410	495,987
131 AUDITS	1,542,082		0	0	0	0	275,184	0	1,817,266
132 REAL ESTATE ACQUISITION AND MANAGEMENT	457,336		0	0	0	0	0	0	457,336
133 MUNICIPAL TELEPHONE EXCHANGE	0		0	0	0	0	0	7,418,883	7,418,883
135 INSURANCE ON CITY FACILITIES	58,458		0	0	0	0	0	0	58,458
136 MUNICIPAL POST OFFICE	0		0	0	0	0	0	495,751	495,751
COUNCILMANIC SERVICES									
103 COUNCILMANIC SERVICES	353,447		0	0	0	0	0	0	353,447
COURTS-RELATED									
110 CIRCUIT COURT	6,752,191		0	558,493	816,091	0	0	0	8,126,775
112 ORPHANS' COURT	349,891		0	0	0	0	0	0	349,891
EMPLOYEES' RETIREMENT SYSTEMS									
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM	0		0	0	0	0	2,764,137	0	2,764,137
ENOCH PRATT FREE LIBRARY	16,657,085		0	0	3,913,694	0	135,068	0	20,705,847
450 ADMINISTRATIVE AND TECHNICAL SERVICES	393,740		0	0	87,869	0	135,068	0	616,677
452 EXTENSION SERVICES	10,017,252		0	0	0	0	0	0	10,017,252
453 STATE LIBRARY RESOURCE CENTER	6,246,093		0	0	3,825,825	0	0	0	10,071,918
FINANCE	12,446,283		0	0	0	3,317,694	0	4,464,588	20,228,565
140 ADMINISTRATIVE DIRECTION AND CONTROL	594,135		0	0	0	0	0	0	594,135
141 BUDGET AND MANAGEMENT RESEARCH	1,583,207		0	0	0	0	0	0	1,583,207
142 ACCOUNTING AND MANAGEMENT INFORMATION SERVICES	5,710,005		0	0	0	3,317,694	0	211,976	9,239,675
144 PURCHASING	3,201,217		0	0	0	0	0	3,678,626	6,879,843
145 RISK MANAGEMENT SERVICES	0		0	0	0	0	0	573,986	573,986
150 TREASURY MANAGEMENT	1,357,719		0	0	0	0	0	0	1,357,719
FIRE	89,458,144		0	0	583,000	0	2,144,245	0	92,185,389
210 ADMINISTRATIVE DIRECTION AND CONTROL	1,434,567		0	0	0	0	0	0	1,434,567
211 TRAINING	662,543		0	0	0	0	0	0	662,543
212 FIRE SUPPRESSION	70,893,472		0	0	35,000	0	0	0	70,928,472
213 FIRE PREVENTION	1,954,267		0	0	0	0	0	0	1,954,267
214 SUPPORT SERVICES	4,074,711		0	0	548,000	0	0	0	4,622,711
215 FIRE ALARM AND COMMUNICATIONS	3,157,089		0	0	0	0	0	0	3,157,089
219 NON-ACTUARIAL RETIREMENT BENEFITS	649,000		0	0	0	0	0	0	649,000
319 AMBULANCE SERVICE	6,632,495		0	0	0	0	2,144,245	0	8,776,740

C, ■
N

OPERATING BUDGET FUND DISTRIBUTION
--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1997 TOTAL
MAYORALTY-RELATED FUNCTIONS									
ART AND CULTURE	4,545,037	0	0	16,500	78,575	0	249,442	0	4,889,554
492 PROMOTION OF ART AND CULTURE	541,654	0	0	16,500	78,575	0	249,442	0	886,171
493 ART AND CULTURE GRANTS	4,003,383	0	0	0	0	0	0	0	4,003,383
CABLE AND COMMUNICATIONS									
572 CABLE AND COMMUNICATIONS COORDINATION	594,430	0	0	0	0	0	100,000	0	694,430
CIVIC PROMOTION									
590 CIVIC PROMOTION	3,668,785	0	3,000,000	0	0	0	0	0	6,668,785
COMMISSION FOR WOMEN									
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN	180,306	0	0	0	0	0	56,205	0	236,511
COMMISSION ON AGING									
324 AGING AND RETIREMENT EDUCATION	660,580	0	325,000	5,627,278	3,516,039	0	55,762	0	10,184,659
CONDITIONAL PURCHASE AGREEMENTS									
129 CONDITIONAL PURCHASE AGREEMENT PAYMENTS	10,946,788	0	0	0	0	732,256	0	0	11,679,044
CONTINGENT FUND									
121 CONTINGENT FUND	750,000	0	0	0	0	0	0	0	750,000
CONVENTION COMPLEX									
531 CONVENTION CENTER OPERATIONS	7,250,279	0	2,000,000	0	649,957	0	2,353,080	0	12,253,316
540 BALTIMORE ARENA OPERATIONS	6,600,279	0	2,000,000	0	649,957	0	2,353,080	0	11,603,316
	650,000	0	0	0	0	0	0	0	650,000
COORD COUNCIL ON CRIM JUSTICE									
224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE	293,950	0	0	16,666	0	0	275,000	0	585,616
DEBT SERVICE									
123 GENERAL DEBT SERVICE	31,879,518	0	6,841,619	0	0	0	0	0	38,721,137
EDUCATIONAL GRANTS									
446 EDUCATIONAL GRANTS	860,085	0	0	0	0	0	0	0	860,085
HEALTH AND WELFARE GRANTS									
385 HEALTH AND WELFARE GRANTS	122,627	0	0	0	0	0	0	0	122,627

9"

OPERATING BUDGET FUND DISTRIBUTION
--CONTINUED--

	AGENCY AND PROGRAM	GENERAL	EDUCATIO	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1997 TOTAL
CN CN	PUBLIC WORKS	47,112,520		95,944,046	248,807	31,762	191,013,16	7,879,040	46,324,828	388,554,165
	189 FLEET MANAGEMENT	0		0	0	0	0	0	35,745,812	35,745,812
	190 DEPARTMENTAL ADMINISTRATION	160,288		0	0	0	0	0	1,156,311	1,316,599
	191 PERMITS	188,381		2,094,673	0	0	0	0	0	2,283,054
	193 BUILDING MAINTENANCE	12,116,455		0	0	0	0	0	0	12,116,455
	195 TOWING	426,385		4,578,116	0	18,762	0	0	0	5,023,263
	198 BUILDING ENGINEERING	232,154		0	0	0	0	0	1,713,223	1,945,377
	230 BUREAU ADMINISTRATION	0		7,011,830	90,000	0	0	0	4,743,499	11,845,329
	231 TRAFFIC ENGINEERING	0		3,741,479	0	0	0	0	0	3,741,479
	232 PARKING MANAGEMENT	0		0	158,807	0	0	3,736,404	0	3,895,211
	233 SIGNS & MARKINGS	0		4,147,983	0	13,000	0	0	0	4,160,983
	235 PARKING ENFORCEMENT	0		0	0	0	0	4,142,636	0	4,142,636
	239 TRAFFIC COMPUTER & COMMUNICATIONS	0		1,562,882	0	0	0	0	0	1,562,882
	500 STREET LIGHTING	0		15,640,289	0	0	0	0	518,780	16,159,069
	501 HIGHWAY MAINTENANCE	419,194		29,868,139	0	0	0	0	0	30,287,333
	503 HIGHWAY ENGINEERING	435,881		1,608,106	0	0	0	0	0	2,043,987
	513 SOLID WASTE MAINTENANCE	614,919		18,600,780	0	0	0	0	0	19,215,699
	515 SOLID WASTE COLLECTION	14,910,004		2,049,933	0	0	0	0	0	16,959,937
	516 SOLID WASTE DISPOSAL	15,599,000		1,588,635	0	0	0	0	0	17,187,635
	518 STORM WATER MAINTENANCE	0		3,451,201	0	0	0	0	0	3,451,201
	544 SANITARY MAINTENANCE	0		0	0	0	10,534,73	0	0	10,534,733
	546 WATER MAINTENANCE	0		0	0	0	21,471,21	0	0	21,471,212
	548 CONDUITS	2,009,859		0	0	0	0	0	0	2,009,859
	550 WASTE WATER FACILITIES	0		0	0	0	71,471,53	0	0	71,471,535
	552 WATER FACILITIES	0		0	0	0	23,475,991	0	0	23,475,991
	553 WATER ENGINEERING	0		0	0	0	8,362,430	0	580,852	8,943,282
	554 WASTE WATER ENGINEERING	0		0	0	0	12,481,898	0	0	12,481,898
	555 ENVIRONMENTAL SERVICES	0		0	0	0	3,636,939	0	0	3,636,939
	560 FACILITIES ENGINEERING	0		0	0	0	693,289	0	1,866,351	2,559,640
	561 UTILITY BILLING	0		0	0	0	7,591,853	0	0	7,591,853
	565 UTILITY DEBT SERVICE	0		0	0	0	18,221,120	0	0	18,221,120
	580 PARKING ENTERPRISE FACILITIES	0		0	0	0	13,072,162	0	0	13,072,162
	RECREATION AND PARKS	28,206,051		2,467,181	0	925,044	0	1,479,331	0	33,077,607
	471 ADMINISTRATIVE DIRECTION AND CONTROL	2,141,105		0	0	85,581	0	0	0	2,226,686
	473 MUNICIPAL CONCERTS AND OTHER MUSICAL EVENTS	62,181		0	0	0	0	0	0	62,181
	478 GENERAL PARK SERVICES	11,432,963		241,218	0	807,600	0	0	0	12,481,781
	479 SPECIAL FACILITIES	1,904,820		0	0	0	0	123,000	0	2,027,820
	480 REGULAR RECREATIONAL SERVICES	12,404,440		0	0	0	0	12,630	0	12,417,070
	482 SUPPLEMENTARY RECREATIONAL SERVICES	0		0	0	31,863	0	1,343,701	0	1,375,564
	505 PARK AND STREET TREES	260,542		2,225,963	0	0	0	0	0	2,486,505

OPERATING BUDGET FUND DISTRIBUTION

--CONTINUED--

AGENCY AND PROGRAM	GENERAL	EDUCATION	MOTOR VEHICLE	FEDERAL	STATE	ENTERPRISE AND UTILITY	OTHER SPECIAL PURPOSE	INTERNAL SERVICE	FISCAL 1997 TOTAL
SHERIFF									
118 SHERIFF SERVICES	4,786,000	0	0	0	0	0	0	0	4,786,000
SOCIAL SERVICES									
365 PUBLIC ASSISTANCE	476,000	0	0	0	0	0	0	0	476,000
STATE'S ATTORNEY									
115 PROSECUTION OF CRIMINALS	12,774,648	0	0	957,468	962,875	0	87,693	0	14,782,684
WAGE COMMISSION									
165 WAGE ENFORCEMENT	308,434	0	0	0	0	0	0	0	308,434
WAR MEMORIAL COMMISSION									
487 OPERATION OF WAR MEMORIAL BUILDING	270,154	0	0	0	0	0	0	0	270,154
<hr/>									
TOTAL FISCAL 1997 OPERATING BUDGET LESS INTERNAL SERVICE FUND	778,841,000 0	536,400,000 0	128,317,911 0	262,635,005 0	105,783,517 0	195,063,112 0	33,695,414 0	67,391,794 67,391,794	2,108,127,753 67,391,794
<hr/>									
TOTAL FISCAL 1997 OPERATING APPROPRIATIONS	778,841,000	536,400,000	128,317,911	262,635,005	105,783,517	195,063,112	33,695,414	0	2,040,735,959

--END--

OPERATING BUDGET CHANGES TO PERMANENT
FULL-TIME POSITIONS BY PROGRAM

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET
<u>BALTIMORE CITY PUBLIC SCHOOLS</u>	9,775	182	217-	9,740
728 BOARD OF SCHOOL COMMISSIONERS				
EDUCATION	2	0	0	2
729 OFFICE OF THE SUPERINTENDENT				
EDUCATION	30	3	2-	31
FEDERAL	1	0	1-	0
722 CURRICULUM AND INSTRUCTION				
EDUCATION	62	3-	5-	54
FEDERAL	21	0	2-	19
STATE	1	0	0	1
SPECIAL	2	0	0	2
741 AREA SCHOOL SERVICES				
EDUCATION	26	22	1-	47
FEDERAL	0	2	0	2
STATE	0	1	1	2
743 GENERAL INSTRUCTION				
EDUCATION	4,651	69	119-	4,601
FEDERAL	385	0	67-	318
STATE	146	0	3	149
SPECIAL	37	0	1-	36
744 OTHER INSTRUCTIONAL SERVICES				
EDUCATION	203	3	1-	205
FEDERAL	10	5	1-	14
STATE	14	0	2-	12
SPECIAL	2	1	1	4
746 SCHOOL SOCIAL WORK SERVICES				
EDUCATION	88	1	0	89
FEDERAL	6	0	0	6
STATE	3	0	0	3
SPECIAL	5	1-	0	4
751 FAMILY AND STUDENT SUPPORT				
EDUCATION	55	8	0	63
FEDERAL	21	2-	3-	16
STATE	2	0	0	2
SPECIAL	1	1	1-	1
752 SPECIAL EDUCATION MONITORING				
EDUCATION	4	0	0	4
FEDERAL	6	0	1	7
753 COMPENSATORY PROGRAMS				
EDUCATION	1	0	0	1
FEDERAL	20	0	0	20
754 CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	298	1-	5-	292
FEDERAL	15	0	2-	13
STATE	2	0	0	2
SPECIAL	1	0	1-	0

Ch
pp

**OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME
POSITIONS BY PROGRAM**
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B O F E	RECOMMENDED		RECOMMENDED
	FISCAL 1996 BUDGET	APPROVED CHANGES	ADDITIONAL CHANGES	FISCAL 1997 BUDGET
BALTIMORE CITY PUBLIC SCHOOLS				
755 ADULT/ALTERNATIVE INSTRUCTION				
EDUCATION	161	0	0	161
FEDERAL	9	0	7-	2
STATE	0	0	1	1
SPECIAL	2	0	2-	0
750 SPECIAL INSTRUCTION				
EDUCATION	1,587	16	1	1,604
FEDERAL	61	0	0	61
STATE	1	0	0	1
757 SPECIAL CAREER AND TECHNOLOGY INSTRUCTION				
EDUCATION	91	0	0	91
FEDERAL	11	0	5-	6
758 GIFTED AND TALENTED INSTRUCTION				
EDUCATION	47	0	0	47
STATE	0	7	2-	5
762 FOOD SERVICES				
FEDERAL	239	0	22-	217
763 FISCAL MANAGEMENT				
EDUCATION	31	0	0	31
FEDERAL	6	0	0	6
SPECIAL	0	0	4	4
764 TRANSPORTATION				
EDUCATION	14	0	0	14
STATE	73	1-	2-	70
765 PROCUREMENT				
EDUCATION	29	1-	3-	25
766 DATA PROCESSING				
EDUCATION	0	0	54	54
767 FACILITIES				
EDUCATION	986	50	15-	1,021
768 SCHOOL POLICE				
EDUCATION	120	0	4	124
769 PERSONNEL SERVICES				
EDUCATION	50	2	4-	48
FEDERAL	1	1-	0	0
SPECIAL	3	1-	0	2
780 EXTERNAL RELATIONS				
EDUCATION	25	1-	5-	19
FEDERAL	2	0	1-	1
781 PLANNING AND STRATEGIC BUDGETING				
EDUCATION	11	0	0	11
782 ACCOUNTABILITY, ASSESSMENT, RESEARCH, AND EVALUATION				
EDUCATION	16	0	0	16
FEDERAL	2	0	0	2
SPECIAL	2	0	2-	0
783 MANAGEMENT INFORMATION SYSTEMS				
EDUCATION	54	4	2-	56
FEDERAL	1	0	1-	0

CN
mD

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET	
BALTIMORE CITY PUBLIC SCHOOLS					
784 STAFF DEVELOPMENT EDUCATION				19	1- 0 18
BOARD OF ELECTIONS					
180 VOTER REGISTRATION AND CONDUCT OF ELECTIONS GENERAL				35	0 0 35
CITY COUNCIL					
100 CITY LEGISLATION GENERAL				68	2 0 70
COMMUNITY RELATIONS COMMISSION				19	0 0 19
156 DEVELOPMENT OF INTERGROUP RELATIONS GENERAL				16	0 0 16
FEDERAL				3	0 0 3
COMPTROLLER				102	0 1- 101
130 EXECUTIVE DIRECTION AND CONTROL GENERAL				7	0 0 7
INTERNAL SERVICE				1	0 0 1
131 AUDITS GENERAL				48	0 0 48
SPECIAL				4	0 0 4
132 REAL ESTATE ACQUISITION AND MANAGEMENT GENERAL				9	0 1- 8
133 MUNICIPAL TELEPHONE EXCHANGE INTERNAL SERVICE				20	0 0 20
135 INSURANCE ON CITY FACILITIES GENERAL				1	0 0 1
136 MUNICIPAL POST OFFICE INTERNAL SERVICE				12	0 0 12
COUNCILMANIC SERVICES					
103 COUNCILMANIC SERVICES GENERAL				6	0 0 6
COURTS-RELATED					
110 CIRCUIT COURT GENERAL				122	0 2- 120
FEDERAL				20	1 0 21
STATE				10	0 0 10
112 ORPHANS' COURT GENERAL				5	0 0 5
EMPLOYEES' RETIREMENT SYSTEMS					
152 ADMINISTRATION, EMPLOYEES' RETIREMENT SYSTEM SPECIAL				33	0 0 33

-A
C)

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B O F E APPROVED CHANGES	ADDITIONAL CHANGES	FISCAL 1997 BUDGET
ENOCH PRATT FREE LIBRARY	400	1	9-	392
450 ADMINISTRATIVE AND TECHNICAL SERVICES				
GENERAL	93	1	4-	90
STATE	1	0	0	1
SPECIAL	2	0	1	3
452 EXTENSION SERVICES				
GENERAL	142	1-	2-	139
453 STATE LIBRARY RESOURCE CENTER				
GENERAL	123	0	3-	120
STATE	39	1	1-	39
FINANCE	557	2-	35-	520
140 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	8	0	0	8
141 BUDGET AND MANAGEMENT RESEARCH				
GENERAL	26	0	2-	24
142 ACCOUNTING AND MANAGEMENT INFORMATION SERVICES				
GENERAL	0	0	177	177
LOAN & GUAR ENTERPRISE	0	0	2	2
INTERNAL SERVICE	0	0	4	4
144 PURCHASING				
GENERAL	134	0	8-	126
INTERNAL SERVICE	64	0	1-	63
145 RISK MANAGEMENT SERVICES				
INTERNAL SERVICE	5	0	0	5
147 MANAGEMENT INFORMATION SERVICES				
GENERAL	90	0	90-	0
148 BUREAU OF ACCOUNTING OPERATIONS				
GENERAL	108	0	108-	0
SPECIAL	3	2-	1-	0
LOAN & GUAR ENTERPRISE	3	0	3-	0
INTERNAL SERVICE	4	0	4-	0
150 TREASURY MANAGEMENT				
GENERAL	112	0	1-	111
FIRE	1,768	1	1	1,770
210 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	28	0	2	30
211 TRAINING				
GENERAL	11	0	0	11
212 FIRE SUPPRESSION				
GENERAL	1,449	0	2-	1,447
213 FIRE PREVENTION				
GENERAL	36	1-	1	36
214 SUPPORT SERVICES				
GENERAL	6	0	0	6
215 FIRE ALARM AND COMMUNICATIONS				
GENERAL	51	0	0	51

..--1
1-

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET	RECOMMENDED
FIRE					
319 AMBULANCE SERVICE					
GENERAL	169	0	0	169	
SPECIAL	18	2	0	20	
HEALTH	840	22	73-	789	
2' ,0 ANIMAL CONTROL					
GENERAL	32	0	0	32	
300 ADMINISTRATIVE DIRECTION AND CONTROL					
GENERAL	44	0	3-	41	
FEDERAL	1	0	0	1	
STATE	1	0	0	1	
SPECIAL	0	4	0	4	
302 ENVIRONMENTAL HEALTH					
GENERAL	33	0	0	33	
FEDERAL	2	0	0	2	
STATE	2	0	0	2	
303 SPECIAL PURPOSE GRANTS					
GENERAL	1	0	1-	0	
FEDERAL	13	3	16-	0	
STATE	2	0	2-	0	
SPECIAL	3	0	3-	0	
304 CLINICAL SERVICES					
GENERAL	41	0	2-	39	
FEDERAL	87	1	3-	85	
STATE	7	0	1-	6	
SPECIAL	2	0	1-	1	
305 MATERNAL AND INFANT SERVICES					
GENERAL	30	0	22-	8	
FEDERAL	13	0	1	14	
STATE	13	0	2	15	
306 GENERAL NURSING SERVICES					
GENERAL	12	0	0	12	
FEDERAL	1	0	0	1	
STATE	9	0	0	9	
307 MENTAL HEALTH SERVICES					
GENERAL	3	0	0	3	
FEDERAL	55	0	3-	52	
STATE	7	0	0	7	
308 CHILD, ADOLESCENT, AND FAMILY HEALTH					
GENERAL	14	0	0	14	
FEDERAL	118	3	12-	109	
STATE	20	2	4-	18	
310 SCHOOL HEALTH SERVICES					
GENERAL	107	0	3-	104	
FEDERAL	23	1	0	24	
STATE	71	8	0	79	
SPECIAL	1	0	0	1	
311 HEALTH SERVICES FOR THE AGING					
GENERAL	3	0	0	3	
FEDERAL	69	0	0	69	

--I
C...

**OPERATING BUDGET CHANGES TO PERMANENT
FULL-TIME POSITIONS BY PROGRAM**

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997
HOUSING AND COMMUNITY DEVELOPMENT	664	2	22-	644
177 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	4	0	0	4
FEDERAL	54	0	3-	51
SPECIAL	6	2	0	8
181 NEIGHBORHOOD HUBS				
FEDERAL	35	0	7	42
STATE	65	0	7-	58
184 ENERGY ASSISTANCE AND EMERGENCY FOOD				
STATE	12	0	4-	8
260 CONSTRUCTION AND BUILDING INSPECTION				
GENERAL	1	0	0	1
FEDERAL	81	0	0	81
570 PRESERVATION OF HISTORIC PLACES				
GENERAL	4	0	0	4
FEDERAL	3	0	0	3
582 FINANCE AND DEVELOPMENT				
GENERAL	3	0	0	3
FEDERAL	67	0	2-	65
583 NEIGHBORHOOD SERVICES				
GENERAL	71	0	0	71
FEDERAL	191	0	7-	184
STATE	1	0	0	1
593 COMMUNITY SUPPORT PROJECTS				
FEDERAL	8	0	0	8
597 WEATHERIZATION				
STATE	5	0	0	5
604 CHILD CARE CENTERS				
GENERAL	43	0	43-	0
FEDERAL	0	0	37	37
605 HEAD START				
FEDERAL	10	0	0	10
LAW	144	2-	6	148
175 LEGAL SERVICES				
GENERAL	107	2-	2-	103
SPECIAL	0	0	5	5
INTERNAL SERVICE	37	0	3	40
LEGISLATIVE REFERENCE	10	0	0	10
106 LEGISLATIVE REFERENCE SERVICES				
GENERAL	7	0	0	7
107 ARCHIVES AND RECORDS MANAGEMENT				
GENERAL	3	0	0	3
LIQUOR LICENSE BOARD				
250 LIQUOR CONTROL				
GENERAL	33	0	1-	32

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM

-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET BUDGET	B OF E RECOMMENDED APPROVED FISCAL 1997 CHANGES	RECOMMENDED ADDITIONAL CHANGES	
<u>MAYORALTY</u>	93	0	5-	88
125 EXECUTIVE DIRECTION AND CONTROL				
GENERAL	64	0	7-	57
FEDERAL	9	0	9-	0
STATE	6	0	6-	0
127 MAYOR'S OFFICE OF STATE RELATIONS				
GENERAL	5	0	1	6
350 OFFICE OF CHILDREN AND YOUTH				
GENERAL	5	0	0	5
353 OFFICE OF COMMUNITY PROJECTS				
GENERAL	0	0	6	6
FEDERAL	0	0	7	7
STATE	0	0	3	3
599 OFFICE OF INTERNATIONAL PROGRAMS				
GENERAL	4	0	0	4
<u>MAYORALTY-RELATED FUNCTIONS</u>				
<u>ART AND CULTURE</u>	8	0	0	8
492 PROMOTION OF ART AND CULTURE				
GENERAL	7	0	0	7
SPECIAL	1	0	0	1
<u>CABLE AND COMMUNICATIONS</u>				
572 CABLE AND COMMUNICATIONS COORDINATION				
GENERAL	10	0	0	10
<u>COMMISSION FOR WOMEN</u>	4	0	0	4
120 PROMOTION OF EQUAL RIGHTS FOR WOMEN				
GENERAL	3	0	0	3
SPECIAL	1	0	0	1
<u>COMMISSION ON AGING</u>	80	1	2	83
324 AGING AND RETIREMENT EDUCATION				
GENERAL	12	0	0	12
FEDERAL	51	0	1	52
STATE	17	1	1	19
<u>CONVENTION COMPLEX</u>				
531 CONVENTION CENTER OPERATIONS				
GENERAL	80	7	0	87
<u>COORD COUNCIL ON CRIM JUSTICE</u>	5	0	0	5
224 MAYOR'S COORDINATING COUNCIL ON CRIMINAL JUSTICE				
GENERAL	4	0	0	4

FEDERAL

1

0

0

1

**OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS
BY PROGRAM
-- CONTINUED --**

AGENCY, PROGRAM, AND FUND	B O F E FISCAL 1996 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET
MAYORALTY-RELATED FUNCTIONS				
LABOR COMMISSIONER				
128 LABOR RELATIONS				
GENERAL	6	0	0	6
OFFICE OF EMPLOYMENT DEVELOPMENT	346	2	65-	283
630 ADMINISTRATION (TITLE I)				
GENERAL	2	0	0	2
FEDERAL	64	3	16-	51
631 JOB TRAINING PARTNERSHIP (TITLES II/III)				
FEDERAL	112	16-	49-	47
633 YOUTH INITIATIVES				
FEDERAL	0	3	12	15
639 SPECIAL SERVICES				
GENERAL	16	1	2-	15
FEDERAL	92	3	4	99
STATE	49	6	14-	41
SPECIAL	11	2	0	13
OFFICE OF HOMELESS SERVICES	0	0	18	18
357 SERVICES FOR HOMELESS PERSONS				
GENERAL	0	0	2	2
FEDERAL	0	0	14	14
STATE	0	0	2	2
MUNICIPAL AND ZONING APPEALS				
185 ZONING, TAX, AND OTHER APPEALS				
GENERAL	10	0	0	10
MUSEUM OF ART				
489 OPERATION OF MUSEUM OF ART				
GENERAL	51	0	0	51
PERSONNEL	108	1	6-	103
160 PERSONNEL ADMINISTRATION				
GENERAL	48	0	5-	43
INTERNAL SERVICE	7	0	0	7
161 VISION CARE PROGRAM				
INTERNAL SERVICE	6	0	0	6
167 OCCUPATIONAL MEDICINE AND SAFETY				
GENERAL	47	1	1-	47
PLANNING	65	0	8-	57
187 CITY PLANNING				
GENERAL	44	0	7-	37
MOTOR VEHICLE	16	0	1-	15
FEDERAL	5	0	0	5

---,1
LA

OPERATING BUDGET CHANGES TO PERMANENT
FULL-TIME POSITIONS BY PROGRAM

--_CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET
<u>POLICE</u>	3,847	49	18-	3,878
200 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	135	84	3-	216
201 NEIGHBORHOOD PATROL				
GENERAL	2,518	80-	9	2,447
FEDERAL	81	24	8-	97
STATE	110	0	15-	95
202 CRIMINAL INVESTIGATIONS				
GENERAL	337	7-	1	331
FEDERAL	0	2	0	2
203 TRAFFIC				
MOTOR VEHICLE	95	0	0	95
204 TECHNICAL SERVICES				
GENERAL	460	48	3	511
SPECIAL	33	0	0	33
207 RESEARCH AND DEVELOPMENT				
GENERAL	78	22-	5-	51
<u>PUBLIC WORKS</u>	5,867	9	122-	5,754
189 FLEET MANAGEMENT				
INTERNAL SERVICE	327	0	1-	326
190 DEPARTMENTAL ADMINISTRATION				
GENERAL	45	0	15-	30
MOTOR VEHICLE	18	0	18-	0
INTERNAL SERVICE	26	0	1	27
191 PERMITS				
GENERAL	19	0	13	32
MOTOR VEHICLE	42	0	12	54
193 BUILDING MAINTENANCE				
GENERAL	284	0	0	284
195 TOWING				
GENERAL	6	0	0	6
MOTOR VEHICLE	67	1-	0	66
198 BUILDING ENGINEERING				
GENERAL	11	0	0	11
INTERNAL SERVICE	30	0	0	30
230 BUREAU ADMINISTRATION				
MOTOR VEHICLE	42	0	3-	39
INTERNAL SERVICE	106	0	0	106
231 TRAFFIC ENGINEERING				
MOTOR VEHICLE	89	0	5-	84
232 PARKING MANAGEMENT				
FEDERAL	4	0	0	4
PARKING MANAGEMENT	61	0	0	61
233 SIGNS & MARKINGS				
MOTOR VEHICLE	96	0	3-	93
235 PARKING ENFORCEMENT				
PARKING MANAGEMENT	80	1	0	81

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E FISCAL 1996 BUDGET	APPROVED CHANGES	RECOMMENDED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET
<u>PUBLIC WORKS</u>				
238 SCHOOL CROSSING GUARDS GENERAL	349	0	0	349
239 TRAFFIC COMPUTER & COMMUNICATIONS MOTOR VEHICLE	40	0	0	40
WATER UTILITY	0	0	5	5
500 STREET LIGHTING MOTOR VEHICLE	61	1-	0	60
INTERNAL SERVICE	5	0	0	5
501 HIGHWAY MAINTENANCE GENERAL	18	0	0	18
MOTOR VEHICLE	620	0	6-	614
WATER UTILITY	30	0	48	78
503 HIGHWAY ENGINEERING GENERAL	61	0	0	61
MOTOR VEHICLE	68	0	3-	65
513 SOLID WASTE MAINTENANCE GENERAL	22	0	0	22
MOTOR VEHICLE	546	0	28-	518
515 SOLID WASTE COLLECTION GENERAL	354	0	0	354
MOTOR VEHICLE	36	0	4-	32
516 SOLID WASTE DISPOSAL GENERAL	50	0	0	50
MOTOR VEHICLE	9	0	0	9
518 STORM WATER MAINTENANCE MOTOR VEHICLE	97	0	15-	82
544 SANITARY MAINTENANCE WASTE WATER UTILITY	238	0	0	238
546 WATER MAINTENANCE WATER UTILITY	466	0	46-	420
548 CONDUITS GENERAL	66	0	0	66
550 WASTE WATER FACILITIES WASTE WATER UTILITY	782	3	51-	734
552 WATER FACILITIES WATER UTILITY	255	7	4-	258
553 WATER ENGINEERING WATER UTILITY	33	0	1	34
INTERNAL SERVICE	11	0	0	11
554 WASTE WATER ENGINEERING WASTE WATER UTILITY	61	0	0	61
555 ENVIRONMENTAL SERVICES WASTE WATER UTILITY	51	0	0	51
WATER UTILITY	8	0	0	8
560 FACILITIES ENGINEERING WASTE WATER UTILITY	19	0	0	19
WATER UTILITY	9	0	0	9
INTERNAL SERVICE	36	0	0	36
561 UTILITY BILLING WATER UTILITY	113	0	0	113

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
-- CONTINUED --

AGENCY, PROGRAM, AND FUND	FISCAL 1996 BUDGET	B OF E APPROVED CHANGES	ADDITIONAL CHANGES	FISCAL 1997 BUDGET
<u>RECREATION AND PARKS</u>	684	0	102-	582
471 ADMINISTRATIVE DIRECTION AND CONTROL				
GENERAL	39	0	0	39
STATE	2	0	0	2
478 GENERAL PARK SERVICES				
GENERAL	245	0	65-	180
MOTOR VEHICLE	7	0	0	7
479 SPECIAL FACILITIES				
GENERAL	21	0	5-	16
480 REGULAR RECREATIONAL SERVICES				
GENERAL	259	0	32-	227
FEDERAL	10	0	0	10
STATE	4	0	0	4
482 SUPPLEMENTARY RECREATIONAL SERVICES				
SPECIAL	48	0	0	48
505 PARK AND STREET TREES				
GENERAL	7	1-	1	7
MOTOR VEHICLE	42	1	1-	42
<u>SHERIFF</u>				
118 SHERIFF SERVICES				
GENERAL	127	0	0	127
<u>STATE'S ATTORNEY</u>	255	10	6	271
115 PROSECUTION OF CRIMINALS				
GENERAL	230	0	0	230
FEDERAL	21	0	0	21
STATE	3	10	6	19
SPECIAL	1	0	0	1
<u>WAGE COMMISSION</u>				
165 WAGE ENFORCEMENT				
GENERAL	8	0	0	8
<u>WAR MEMORIAL COMMISSION</u>				
487 OPERATION OF WAR MEMORIAL BUILDING				
GENERAL	6	0	0	6
 TOTAL OPERATING BUDGET	 26,271	 286	 653-	 25,904

OPERATING BUDGET CHANGES TO PERMANENT FULL-TIME POSITIONS BY PROGRAM
 -- CONTINUED --

AGENCY, PROGRAM, AND FUND	B OF E	RECOMMENDED	
	FISCAL 1996 BUDGET	APPROVED ADDITIONAL CHANGES	RECOMMENDED FISCAL 1997 BUDGET
GENERAL	9,672	30	231-
EDUCATION	8,661	171	103-
MOTOR VEHICLE	1,991	1-	75-
FEDERAL	2,121	32	156-
STATE	698	35	41-
SPECIAL	222	8	1-
LOAN & GUAR ENTERPRISE	3	0	1-
WASTE WATER UTILITY	1,151	3	51-
WATER UTILITY	914	7	4
PARKING MANAGEMENT	141	1	0
INTERNAL SERVICE	697	0	2
TOTAL	26,271	286	653-

25,904

-- END --



Capital Budget Plan

FISCAL 1997

SUMMARY OF ADOPTED BUDGET

Budgetary Policy

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

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

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

The City's policy is to finance annually a portion of capital improvements from General fund or current revenues on a pay-as-you-go basis. The pay-as-you-go General fund Capital Program is recommended at \$3.0 million for Fiscal 1997. The recommended General fund capital budget appropriation by agency is as follows:

\$2,000,000	Baltimore Development Corporation
75,000	City Life Museums
200,000	Enoch Pratt Free Library
123,000	Fire
50,000	Mayoralty
145,000	Police
145,000	Public Works - General Services
262,000	Recreation and Parks

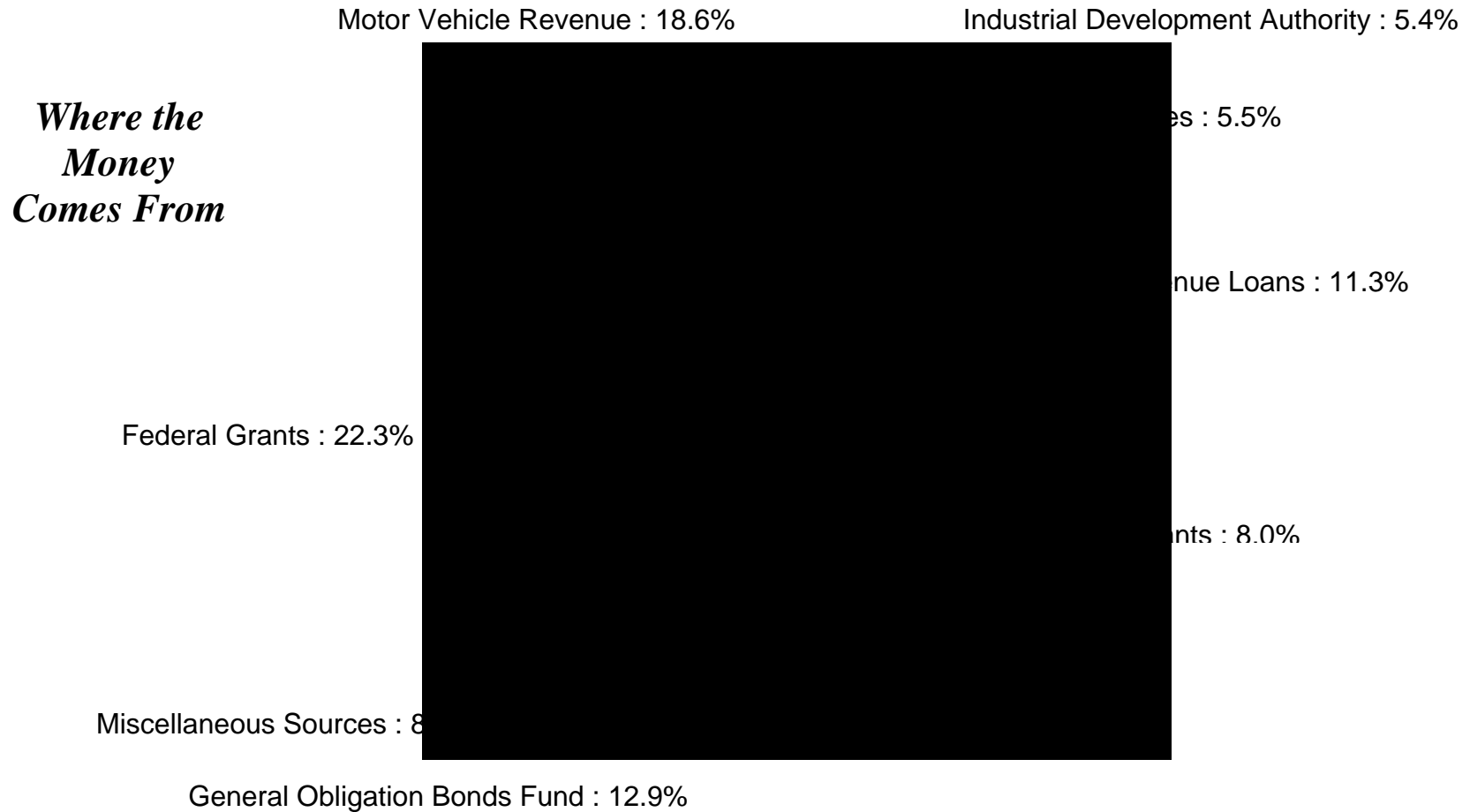
For Fiscal 1997 there are new sources of funds resulting from the restructuring of debt. Series A General Obligation Consolidation Public Improvement Refunding Bonds were issued in 1995 to effect a debt restructuring to reduce the City's debt service requirements on general obligation debt during calendar years 1995 through 2000, to enable the City to use General fund revenue which would otherwise be needed to pay debt service to finance capital projects, and to level future debt service requirements.

The City covenanted with the holders of the Series A Bonds to use the estimated annual reduction in debt service to finance capital projects. The sources and amounts for Fiscal 1997 are:

\$ 17.3 million	General Fund Debt Restructuring
1.2 million	Utility Funds Debt Restructuring
2.6 million	Motor Vehicle Fund Debt Restructuring

The projects to be funded with the debt restructuring appropriations are the Citywide Technology Project for \$3.9 million, and the Communication Systems Project for \$17.2 million.

City of Baltimore
Fiscal 1997 Capital Budget

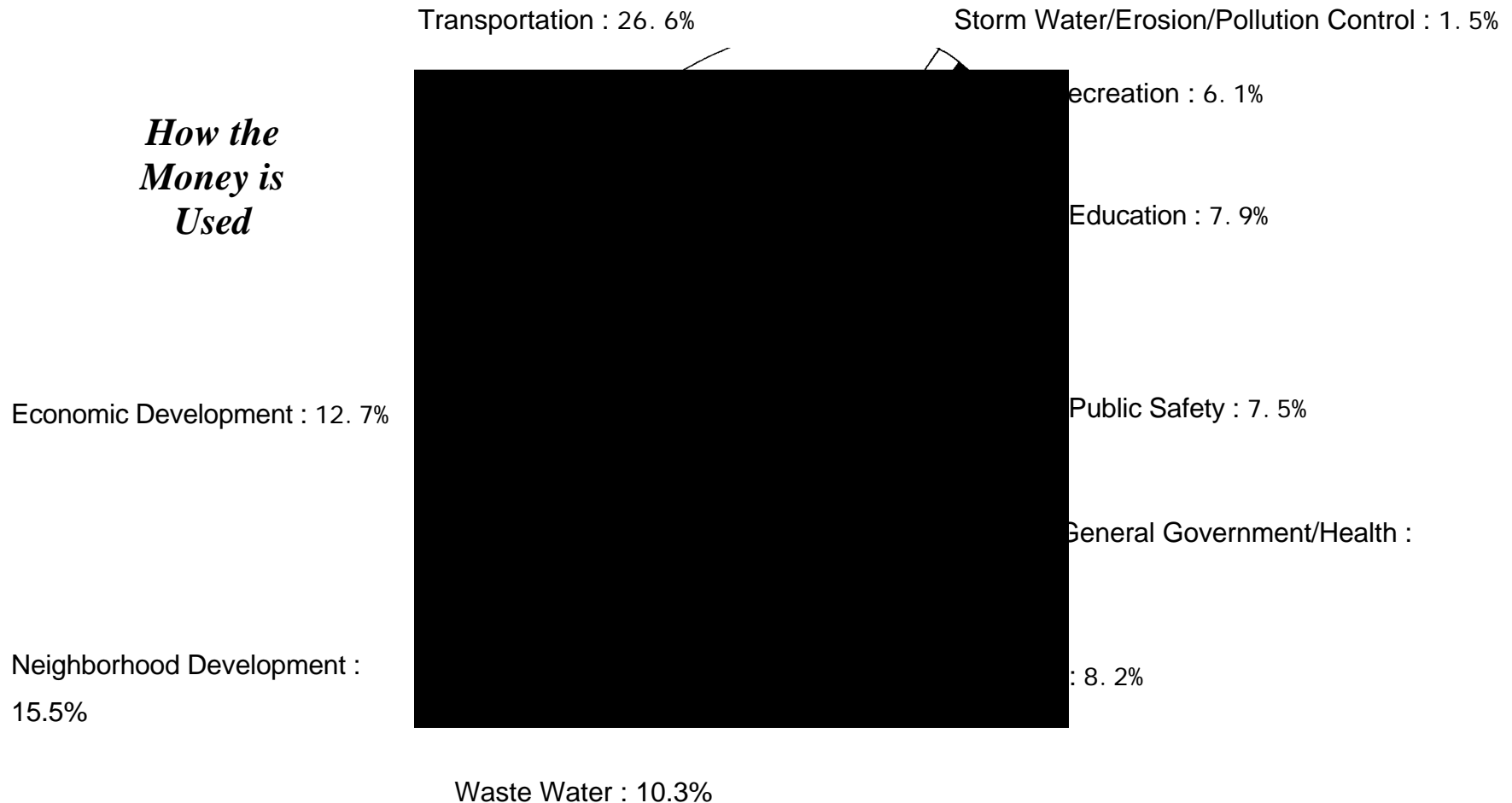


(Miscellaneous Sources contains the following special sources of revenue: Waste Water & Water Utilities Revenue, and Private Sources.)

City of Baltimore

Fiscal 1997 Capital Budget

*How the
Money is
Used*



(Education includes Pratt Library and City Life Museums. Economic Development includes Aquarium, Baltimore Arena, Museum of Art, Museum of Industry, U.S. Frigate Constellation, and Walters Art Gallery. Health includes Sinai Hospital. Recreation includes the Zoo.)

FISCAL 1997
CAPITAL BUDGET FUND DISTRIBUTION BY AGENCY DETAIL
(Dollars in Thousands)

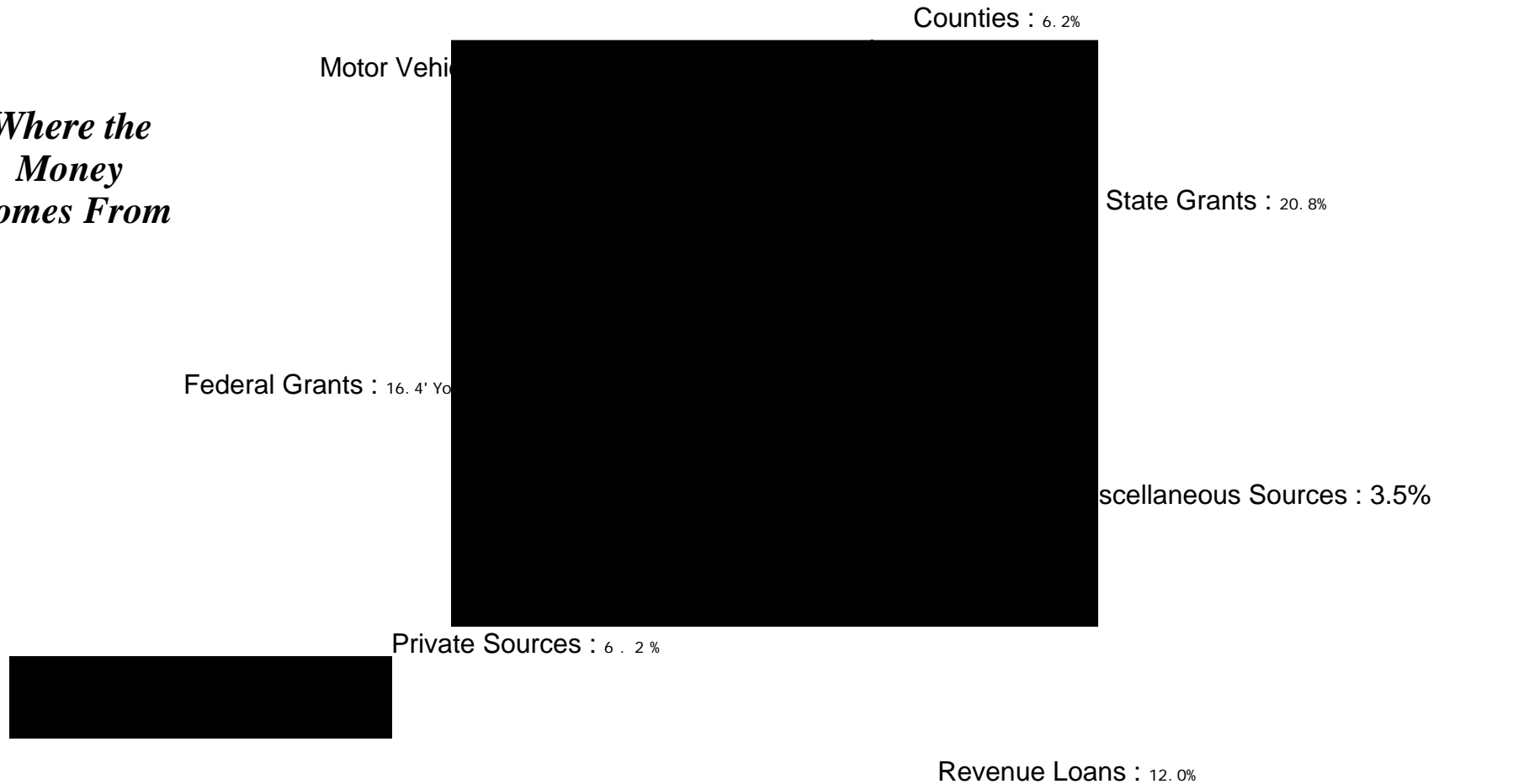
		General	General Obligation Bonds	Revenue Loan	Motor Vehicle	Utilities	Federal	State	Other	----- TOTAL
Baltimore City Public Schools			\$10,000					\$8,676		\$18,676
<u>City Life Museums</u>		75								<u>75</u>
<u>Enoch Pratt Free Library</u>		200							375	<u>575</u>
<u>Finance</u>		3,351			401	156				<u>3,908</u>
<u>Fire</u>		14,064			2,202	1,010			1,000	<u>18,276</u>
<u>Health</u>									21	<u>21</u>
Housing & Community Development	<u>Community Development</u>		10,500		110		17,455	886	2,235	<u>31,186</u>
	Economic Development	1,000	6,500				3,000	2,313	5,735	18,548
	<u>Aquarium</u>							750	2,580	<u>3,330</u>
Mayoralty-Related	<u>Baltimore Arena</u>								747	<u>747</u>
	<u>Museum of Industry</u>	50							750	<u>800</u>
	<u>Sinai Hospital</u>		1,000							1,000
	<u>U.S. Frigate Constellation</u>								3,000	<u>3,000</u>
Walters Art Gallery							1,000	750	1,950	3,700
Museum of Art									1,141	1,141
Police		145								145
Public Works	Conduits								1,000	1,000
	<u>Erosion Control/Pollution Control</u>				1,185		230	(100)	365	1,680
	<u>General Services</u>	145	1,000						2,093	<u>3,238</u>
	<u>Storm Water</u>				2,071					<u>2,071</u>
	<u>Street Lighting</u>				725					725
	<u>Waste Water</u>			12,483	450		3,305		9,010	25,248
	<u>Water</u>			15,361		525			4,163	<u>20,049</u>
	<u>Alleys & Sidewalks</u>				3,500				2,500	<u>6,000</u>
	<u>Local Highways</u>				24,846				340	<u>25,186</u>
				10,270		28,708		1,125	<u>40,103</u>
<u>Recreation & Parks</u>		262	500		226		1,080	2,845	1,040	<u>5,953</u>
Zoo			2,225					3,450	3,275	8,950
TOTAL FUND		\$19,292	\$31,725	\$27,844	\$45,536	\$2,141	\$54,778	\$19,570	\$44,445	\$245,331

FISCAL 1997
CAPITAL BUDGET FUND DISTRIBUTION BY PROGRAM
(Dollars in Thousands)

	PROGRAMS	General	General Obligation Bonds	Revenue Loan	Motor Vehicle	Utilities	Federal	State	Other	TOTAL PROGRAM
127	Mayor's Office - Construction	\$50	\$1,000				\$1,000	\$750	\$5,700	\$8,500
146	Finance	3,351			401	156				3,908
197	General Services - Construction	145	1,000						2,093	3,238
206	Police - Construction	145								145
208	Fire - Construction	14,064			2,202	1,010			1,000	18,276
312	Health - Construction								21	21
417	City Schools - Minor Modernization		4,117					4,518		8,635
418	City Schools - Construction		5,883					4,158		10,041
457	Enoch Pratt Library - Construction	200							375	575
474	Recreation & Parks - Construction	262	500		226		1,080	2,845	1,040	5,953
483	Baltimore Zoo		2,225					3,450	3,275	8,950
488	Museum of Art - Construction								1,141	1,141
491	City Life Museums - Construction	75								75
504	Local Highways - Alley & Sidewalk Paving				3,500				2,500	6,000
506	Federal Highways				10,270		28,708		1,125	40,103
508	Local Highways - Construction				10,635				340	10,975
510	Street Lighting - Construction				725					725
514	Local Highways - Reconstruction				14,211					14,211
520	Storm Water - Construction				2,071					2,071
525	Erosion Control/Pollution Control - Construction				1,185		230	(100)	365	1,680
529	Aquarium - Construction							750	2,580	3,330
541	Arena								747	747
551	Waste Water - Construction			12,483		450	3,305		9,010	25,248
557	Water Supply - Construction			15,361		525			4,163	20,049
563	Conduits								1,000	1,000
588	Neighborhood Development - Construction		10,500		110		17,455	886	2,235	31,186
601	Baltimore Development Corporation		3,500				3,000		3,250	9,750
603	Center City - Inner Harbor	1,000	3,000					2,313	2,485	8,798
	TOTAL FUND	\$19,292	\$31,725	\$27,844	\$45,536	\$2,141	\$54,778	\$19,570	\$44,445	\$245,331

City of Baltimore
Fiscal 1997 - 2002 Capital Budget

*Where the
Money
Comes From*



(Miscellaneous Sources contains: M&CC Real Property Revenue, Waste Water & Water Utilities Revenue, and All Other Debt.)

G. 0. Bonds Fund : 15.0%/0

Fund : 2.8%

City of Baltimore
Fiscal 1997 - 2002 Capital Budget

*How the
Money is
Used*



(Education includes Pratt Library and City Life Museums. Economic Development includes Aquarium, Baltimore Arena, Museum of Art, Museum of Industry, U.S.F. Constellation, and Walters Art Gallery. Health includes Sinai Hospital. Recreation includes Baltimore Zoo.)

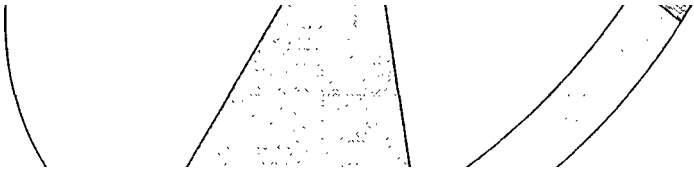
General Government/Health : 1.4%

Neighborhood Development : 16.3%

Water Supply : 11.4%



Waste Water/Solid Waste Disposal : 12.9%



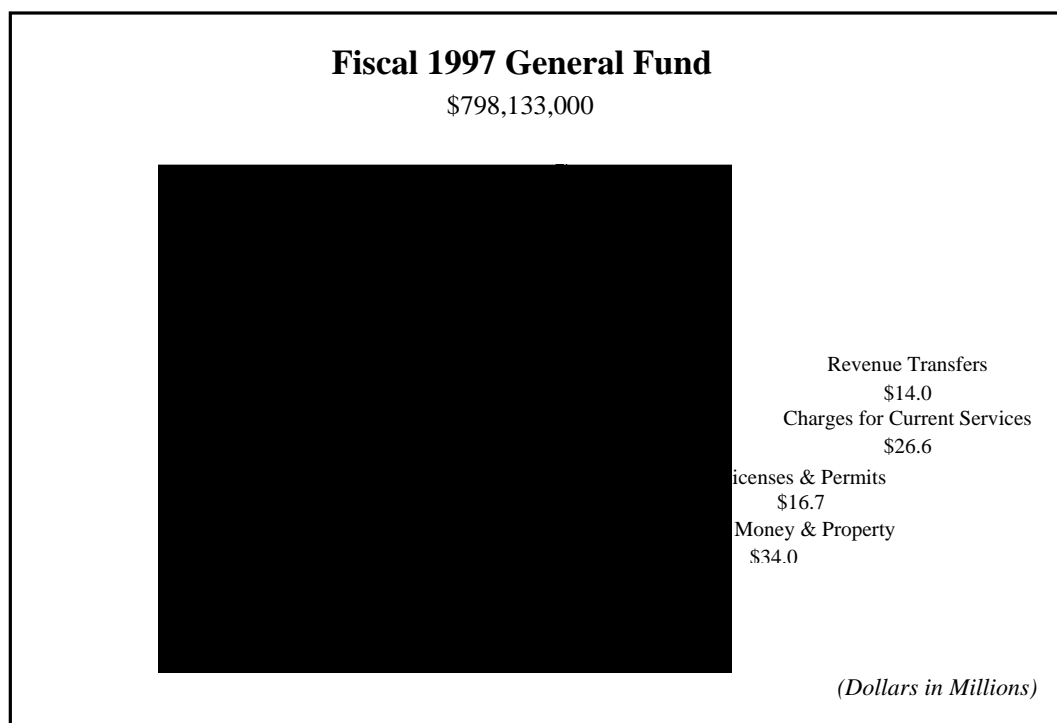
FISCAL 1997 - 2000
USE OF DEBT RESTRUCTURING PROCEEDS
(Dollars in Thousands)

	Fiscal 1997	Fiscal 1998	Fiscal 1999	Fiscal 2000	Total
General Fund Debt Restructuring					
146-025 Citywide Information Technology	\$3,351				\$3,351
197-012 Arts Tower			135		135
197-092 Public Building Roofs			600	100	700
197-093 Public Buildings HVAC			600	100	700
197-134 Asbestos Program				284	284
197-137 Facilities Accessibility			325		325
206-204 Future Kobans			145	145	290
208-026 Communications	13,941	8,811			22,752
208-200 Fire Department Facilities			100	100	200
457-022 CD-ROM Network			150		150
457-029 ISDN Telecommunications			50		50
457-200 Library Facilities			307	384	691
517-070 Landfill Methane Extraction			345		345
517-076 Landfill Closure			200		200
541-028 Arena Roof			100		100
General Fund Total	17,292	8,811	3,057	1,113	30,273
Water Utility Debt Restructuring					
146-025 Citywide Information Technology	55				55
208-026 Communications	306	172			478
557-031 Water Supply Improvements			98		98
Water Utility Fund Total	361	172	98	0	631
Waste Water Utility Debt Restructuring					
146-025 Citywide Information Technology	101				101
208-026 Communications	704	195			899
551-233 Waste Water System Improvements			337		337
Waste Water Utility Fund Total	805	195	337	0	1337
Motor Vehicle Revenue Debt Restructuring					
146-025 Citywide Information Technology	401				401
208-026 Communications	2,202	853			3,055
517-032 Norhtwest Transfer Station Roads			600		600
520-125 Dixon Hill Storm Drain			300		300
520-135 Clearspring Road Storm Drain			250		250
525-437 Brooklyn Storm Water - Phase II			10	866	876
Motor Vehicle Revenue Fund Total	2,603	853	1,160	866	5,482
TOTAL	\$21,061	\$10,031	\$4,652	\$1,979	\$37,723



Revenue Estimates

FISCAL 1997 BALTIMORE CITY FUND STRUCTURE



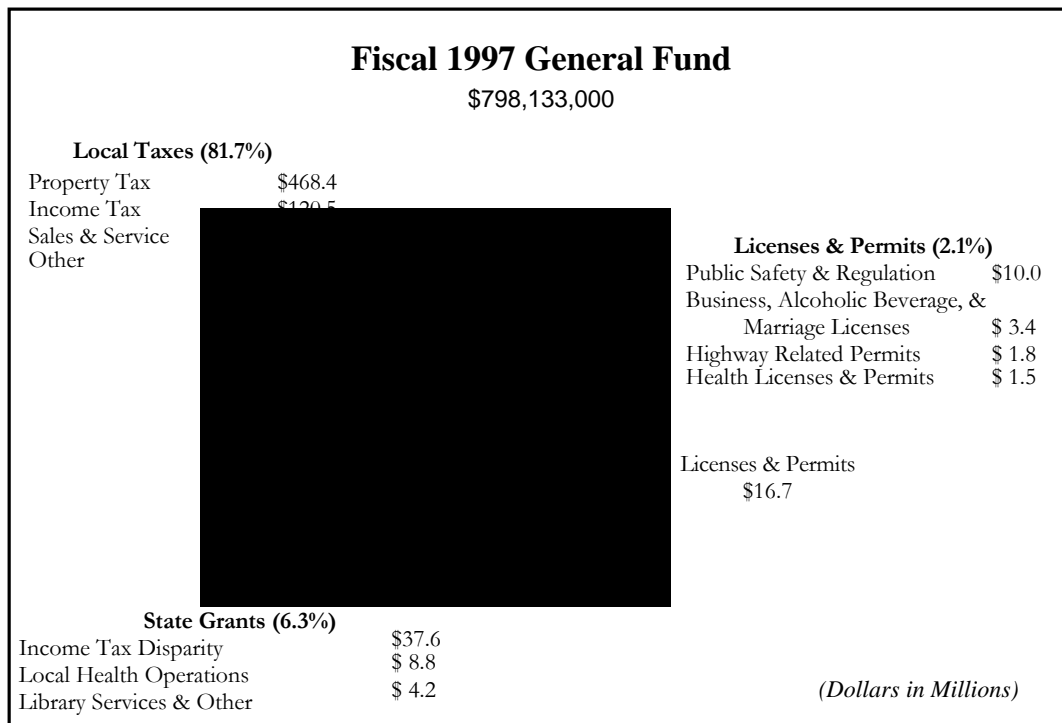
General Fund

Policy and Objectives

The General Fund, the City's principal fund, contains revenues which finance appropriations for both ongoing operating expenses and pay-as-you-go (PAYGO) capital projects. The budget for this fund includes all unrestricted revenues that support appropriations not required to be budgeted in another fund. Appropriations approved in the Ordinance of Estimates or in supplemental appropriations may be for any program or activity not prohibited by the City Charter, public local law or other applicable law. Five major types of revenue and revenue transfers from other funds comprise 97.7% of the \$798.1 million in the Fiscal 1997 budget. The five types of revenue are local taxes, State grants, revenue from the use of money and property, licenses and permits, and charges for current services. Revenue transfers represent revenue in excess of expense requirements in certain other funds that are available to the General Fund. For descriptions of revenues that support these fund transfers see the Parking Management, Parking Enterprise, and Loan and Guarantee funds.

MAJOR REVENUES

Local Taxes comprise 81.7% of total General Fund Revenues. The largest share of local taxes, 71.8%, comes from real and personal property tax receipts. Income taxes, with Fiscal 1997 estimated receipts of \$120.5 million or 18.5% of local tax revenues. Of Sales and Service Taxes,

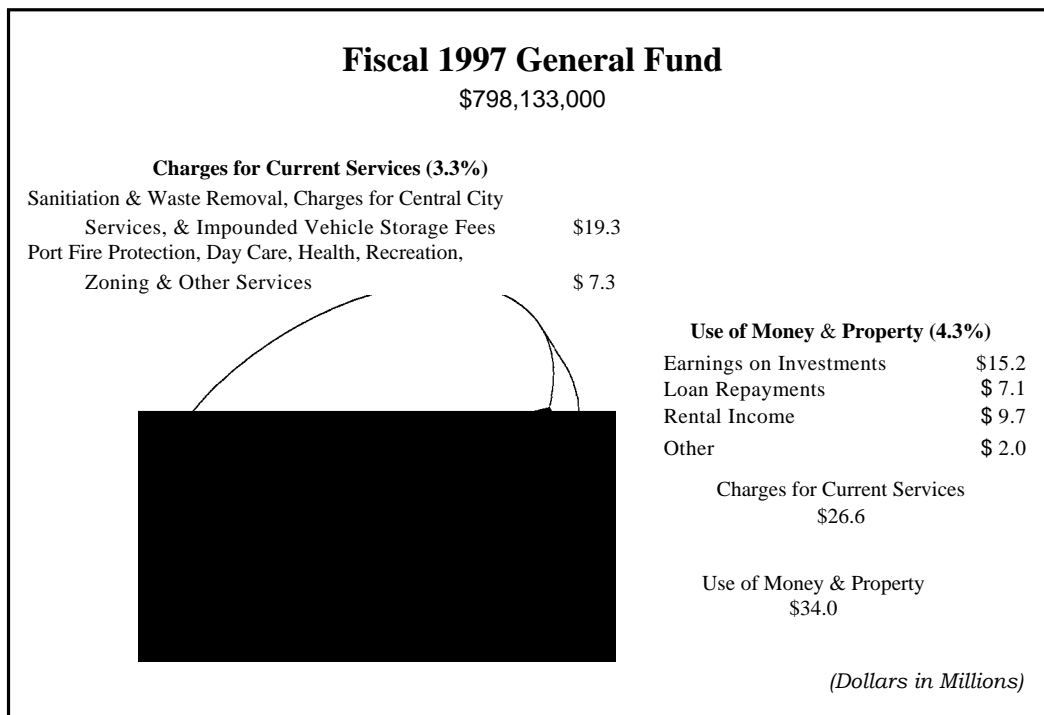


levies are imposed on energy consumption, certain telephone services, property transfers, hotel occupancy, recordation, non-returnable containers, and admissions and amusements.

The two largest State Grants are the Income Tax Disparity Grant and a grant for the operation of local health offices. The former is based upon a statutory formula created in 1992 by the General Assembly. The grant is made in order to bring the per capita income tax yield of Maryland's poorer subdivisions up to 70% of the state-wide yield. There is also a State Grant for Library Services. Fiscal 1997's grant of \$4.1 million reflects a slight decrease of 1.8% from the Fiscal 1996 level. The State also supports a portion of War Memorial expenses, approximately \$0.1 million.

Four major groups comprise Licenses and Permits. The Public Safety and Regulation group accounts for the majority of revenues in this category. Significant revenue in this group is derived from the cable television franchise and building permit fees. The City's power to raise revenues from these sources is constrained by federal and State law. Certain license fees, including alcohol and marriage licenses, and some business permits are in this group and are also set by State law.

In the Charges for Current Services category, revenues derived from sanitation and waste removal, charges for central services, and impounded vehicle storage fees account for 72.6% of the category total. The remaining revenues are generated from fees and charges for port fire protection, day care, health, recreation, zoning and other services rendered by the City.



Income from the Use of Money and Property is dominated by earnings on investments, the returns on the daily cash balances in the City Treasury. These receipts account for 44.7% of this category. Revenues from the rental of city property are again expected to grow substantially. This growth is driven by the projected completion of the Convention Center expansion. Convention Center revenues should eclipse pre-expansion levels.

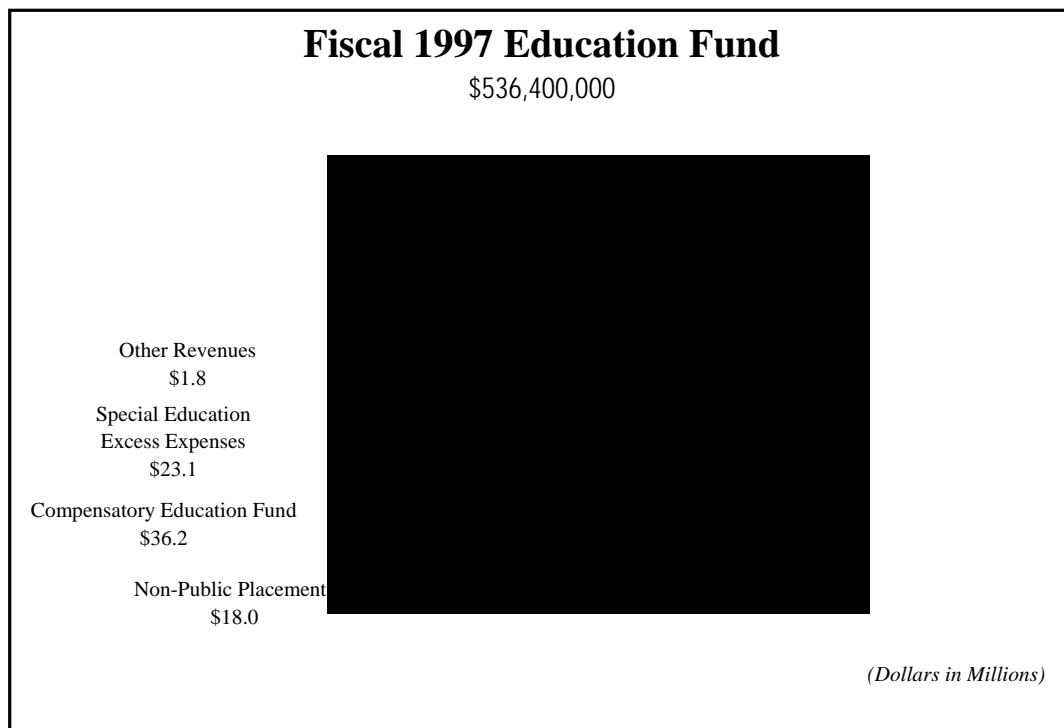
Education Fund

Policy and Objectives

The Education Fund was created in the Fiscal 1986 budget. It affords ease in identifying operating appropriations for elementary and secondary education supported by State formula aid, department generated revenues and the General Fund local share contribution. It facilitates compliance with the maintenance of local effort provisions of applicable State law contained in the Annotated Code of Maryland, Education Article, Section 5-202. State formula aid and the General Fund local share contribution constitute the major revenues supporting the Fiscal 1997 appropriation of \$536.4 million. The Education Fund is a budgetary fund. The results of fiscal operations of the fund and its debt service expenses are combined with the City General and Debt Service funds, respectively, in the City's annual financial report.

MAJOR REVENUES

Basic Current Expense Aid, a formula driven State revenue, is projected to decrease by \$0.9 million from Fiscal 1996 budgeted levels. The formula is based upon the full-time equivalent student enrollment at September 30 of the prior budget year, a statewide foundation of \$3,532

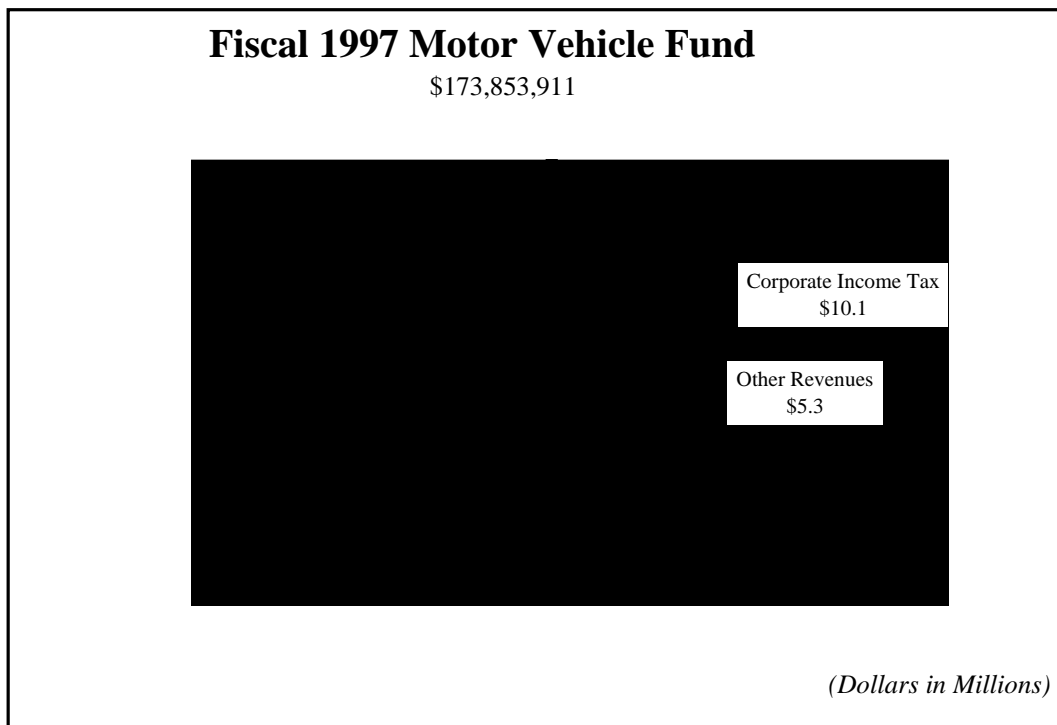


per pupil, and factors taking account of local wealth disparity (the property and income tax base). The State's share of the City program cost is 74.0%. Compensatory Education Funds are also derived from the Basic Current Expense Aid formula. This grant is based on the number of Title I eligible pupils. These are students who have been defined as economically and environmentally disadvantaged. The foundation amount for the grant is 25% of the Basic Current Expense Aid foundation amount. The Special Education Excess Expense grant is also received to offset the additional expenses associated with educating handicapped students. The smallest of the State grants to the Education Fund is a grant for the placement of special education handicapped students in non-public settings. The State and City share in the expenses of private placement for students whose special education needs can not be met in the public school setting.

Motor Vehicle Fund

Policy and Objectives

The Motor Vehicle Fund was established to account for revenues which finance appropriations for operating and capital transportation programs and projects supported primarily by State highway user revenues including motor vehicle fuel, titling, registration, and corporate income tax. State law provides a formula for sharing portions of these revenues with all Maryland municipalities and counties.



State law sets forth specific limitations on the use of these revenues. State shared highway user revenues may be used for the following expenditures: highway/street construction, reconstruction or maintenance; police traffic functions and traffic law enforcement; highway lighting, storm water drainage and street cleaning excluding collection of garbage, trash and refuse; debt service for construction, reconstruction or maintenance of highways/streets, lighting and storm water drainage; transportation facilities such as airport, highway, port, rail and transit facilities; and, footpaths, bridle paths or horse trails and bicycle trails subject to certain limiting conditions. For Fiscal 1997 only, the State has allowed the City to use \$5.0 million to support Convention Center promotion and debt service expenses.

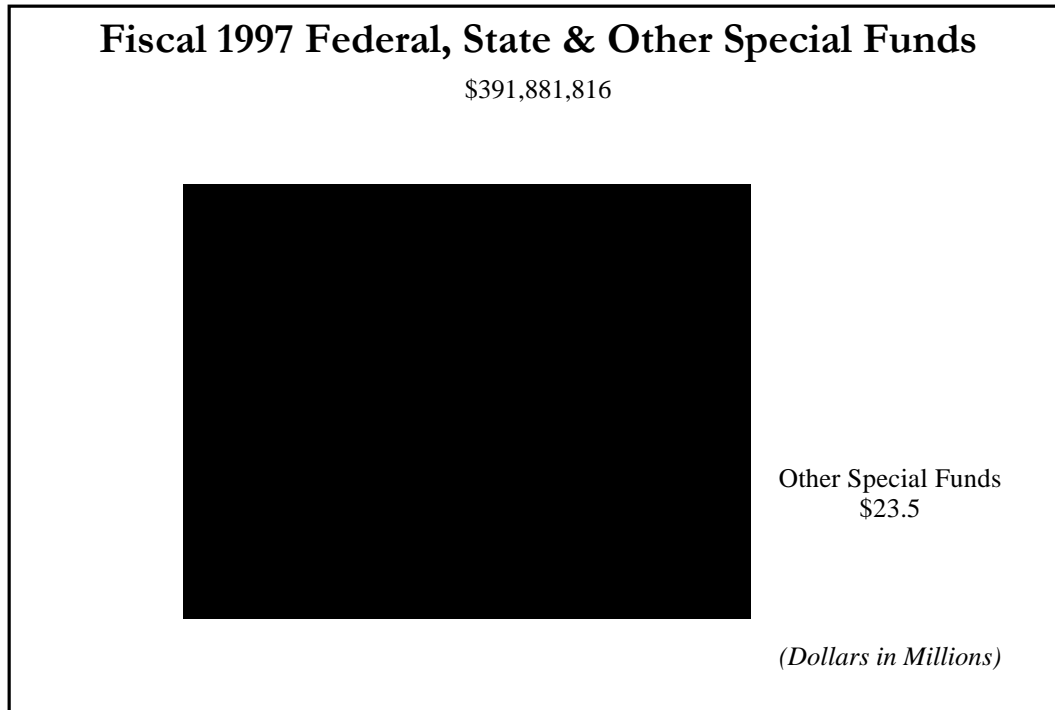
MAJOR REVENUES

Approximately 97% of the \$173.9 million in Fiscal 1997 funding sources are derived from the State's highway user revenues deposited in the Gasoline and Motor Vehicle Revenue Account (GMVRA) for distribution to the local governments and the State's Transportation Trust Fund. The City's Fiscal 1997 share, at 15% of the GMVRA, is estimated at \$168.5 million.

The GMVRA revenue is derived from several sources. A portion of the State imposed 7% corporate income tax is deposited in the Fund. The City's share is estimated at \$10.1 million. The State shares the proceeds from its biennial vehicle registration fees with local governments. The City's share of motor vehicle registration fees is estimated at \$20.8 million. The State imposes the following taxes on fuels: 23.5 cents per gallon for gasoline and clean burning fuels; 24.25 cents per gallon for all other special fuels (e.g., diesel); and, 7 cents per gallon on aviation fuel. Fuel tax revenues attributable to the rate that exceeds 18.5 cents per gallon are shared with the local governments. The City will receive about \$88.5 million from this source. Finally, the

State shares the Motor Vehicle Excise (titling) tax, imposed at the rate of 5%. The City's share is estimated to be about \$49.2 million.

Federal, State and Other Special Funds



Policy and Objectives

These dedicated grant funds were established to appropriate operating revenues received from federal, State and private sources. They are restricted by law, contract or regulation to expenditures for specific purposes. Funds for designated grant programs comprise the major revenues in these funds.

MAJOR REVENUES

Three functional categories, education, health, and economic development, account for 87.1% of the total Federal fund appropriations of \$262.6 million. A Chapter I grant for educationally disadvantaged children and food services support comprise 65.9% of the appropriations dedicated to education. Health clinic, human behavior, and community psychiatry programs account for 71.1% of the appropriations dedicated to health. Finally, 78.1% of the economic development appropriation is earmarked for job training, youth initiatives and community support services.

Three functional categories, education, social services, and health, account for 78.0% of the appropriations supported by dedicated State aid grants totalling \$105.8 million. Within these

categories the largest appropriations are for compensatory education, pupil transportation, mental health services, school health services, and energy assistance. An additional 19.4% of the total dedicated State grants funds support appropriations in the functional categories of general government, economic development, public safety, and culture. Major appropriations in these categories include grants for the rental allowance program, weatherization, the Maryland Tomorrow program, special foot patrol, violent crime control, neighborhood police service officers, and the State Library Resource Center. The remaining 2.6% of appropriations is in the categories of adjudications and corrections, recreation, and transportation.

Special Fund dedicated grants totalling \$23.5 million support appropriations in four major functional categories: education, general government, public safety, and health. Within these four major categories, school food services, third party education expense reimbursement, employees' retirement systems administration, rodent and insect control, emergency 911 charges, ambulance services transportation fees, and special purpose health grants comprise 66.1% of the total Special Fund appropriations.

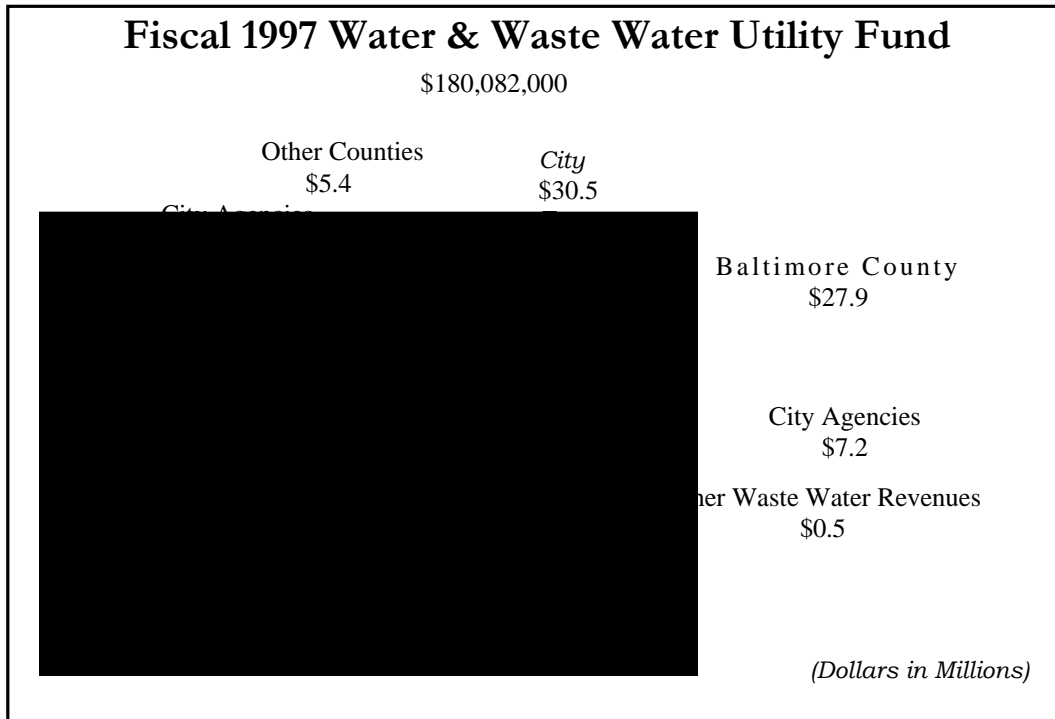
Water and Waste Water Utility Funds

Policy and Objectives

A Charter Amendment approved in 1978 established the Water and Waste Water Utility Funds as two separate enterprises. The utility funds must be financially self-sustaining, as well as operated without profit or loss to other City funds. The establishment of these two funds enables the City to issue revenue bonds to finance related capital improvements. Ordinance 941, passed in December 1978, requires the Board of Estimates, upon recommendation of the Director of Finance and the Director of Public Works, to establish rates and charges sufficient to make the two utility funds self-supporting. About 90% of revenues come from the sale of water and waste water services. Rates vary depending on volume, level of treatment and distribution costs. In the case of industrial users, rates vary according to the types of contaminants discharged into the waste water system.

MAJOR REVENUES

Water Utility The City supplies treated water to its residents, as well as to residents of Baltimore, Anne Arundel, and Howard counties. Untreated water is sold at wholesale rates to Carroll and Harford County. The rate schedules are established pursuant to Board of Estimates' actions and, in the case of Baltimore County, are subject to provisions of State law and City/County agreements regarding cost allocation. The law and agreement with Baltimore County obligate the City to supply water at cost. The City and County allocate operating and maintenance costs on all jointly-used facilities. Baltimore City customers including City agencies provide about one-half of the user revenues and Baltimore County customers provide 42.0%. The balance comes from Anne Arundel, Carroll, Harford and Howard counties. Fiscal 1997 revenues and funding sources are estimated to be \$73.6 million.

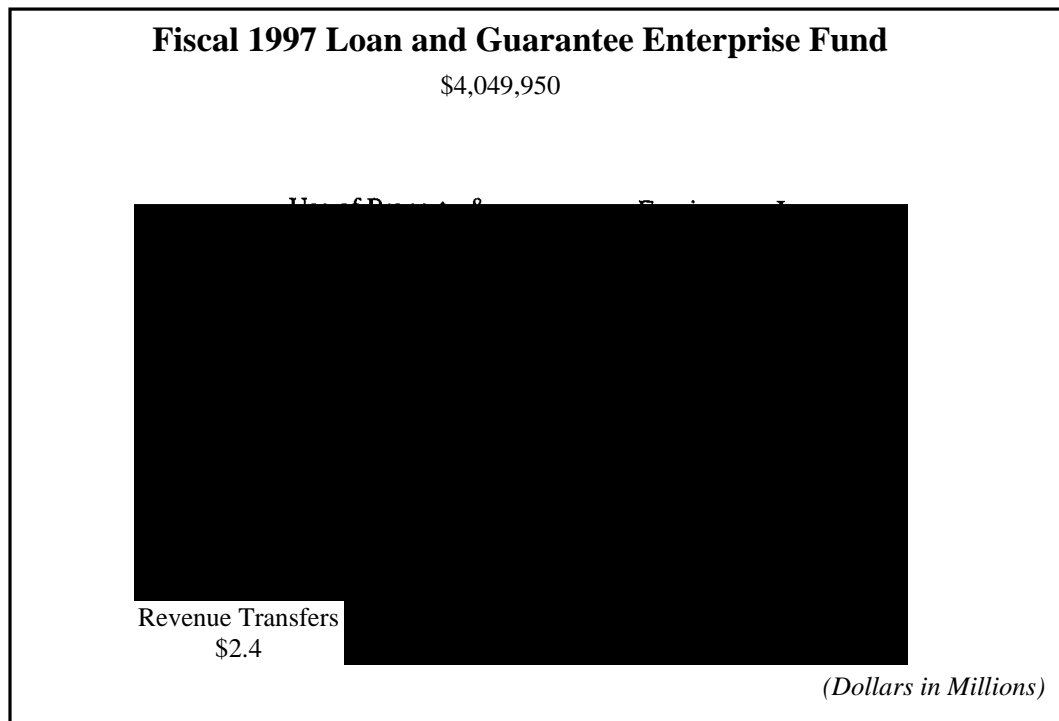


Waste Water Utility Baltimore and Anne Arundel counties, pursuant to agreements with the City, pay into the Waste Water utility a proportional amount based on the sewage treated at the Back River and Patapsco treatment plants. These counties also pay a portion of the capital expenses of jointly-used waste water facilities. City customers, including City agencies, provide approximately 62.7% of the user revenues, while Baltimore and Anne Arundel counties comprise the balance. Fiscal 1997 revenues and funding sources are estimated to be \$106.5 million.

Loan and Guarantee Enterprise Fund

Policy and Objectives

The Loan and Guarantee Enterprise Fund was established in the Fiscal 1989 budget for the purpose of planning and budgeting for the income and expenses associated with the operations of the Loan and Guarantee Servicing Division of the Department of Finance. In Fiscal 1992, the Division was made part of the Bureau of Accounting Operations. The Loan and Guarantee Servicing Division was established by Resolution of the Board of Estimates, June 4, 1986, requiring that it administer outstanding loans and guarantees, temporary parking lots and certain facilities that were under the control of the former Trustees for Loans and Guarantees prior to June 30, 1986. In Fiscal 1992, responsibility for administration of temporary parking facilities



was transferred from the Loan and Guarantee Division to the new Parking Management Division in the Department of Transportation. (In Fiscal 1993, the Department of Transportation was established as the Bureau of Transportation within the Department of Public Works.) Parking revenues resulting from facility operations were transferred to the Parking Management Fund. Loan and Guarantee Fund revenues in excess of those needed for operating expenses and reserve requirements are transferred to the General Fund under the terms of the resolution of the Board of Estimates. Conversely, operating shortfalls of the fund must be made up by the General Fund.

MAJOR REVENUES

Interest on loans and investments is the major revenue source for this fund. Total revenues are estimated to be \$1.7 million for Fiscal 1997. After transfers from the General Fund, total revenues and funding sources are estimated to be \$4.0 million.

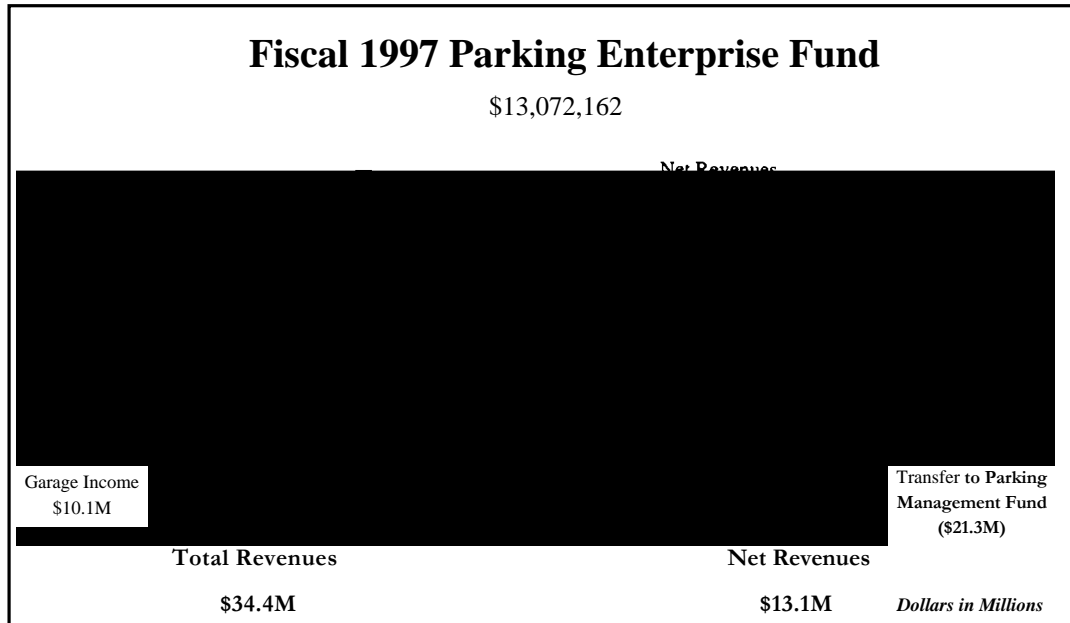
Parking Enterprise Fund

Policy and Objectives

The Parking Enterprise Fund was established in June, 1983 to budget for parking related revenues and debt service expenses resulting from parking revenue bonds, notes and other revenue obligations of the City issued to finance acquisition or construction of parking facilities. Revenue from garage operations and installment purchase payments received from developers are deposited in the fund and are designated to support the debt service obligation of the fund.

Parking taxes, open-air garage licenses, parking fines, penalties on parking fines and parking meter revenues also are deposited in this fund. These revenues provide a guaranteed flow of income and an additional security for the payment of debt service. Providing that debt service obligations and other security requirements of the fund are met, the City is permitted to transfer monies from the Parking Enterprise Fund. Revenues in excess of debt service and operating expense requirements are transferred to the Parking Management Fund.

MAJOR REVENUES



Approximately 82.1% of Parking Enterprise Fund revenues are generated by parking taxes, parking fines and penalties and garage income and installment sales receipts. Fiscal 1997 Fund revenues are estimated to total \$34.4 million. After the transfer of \$21.3 million to the Parking Management Fund, net revenues are estimated to be \$13.1 million.

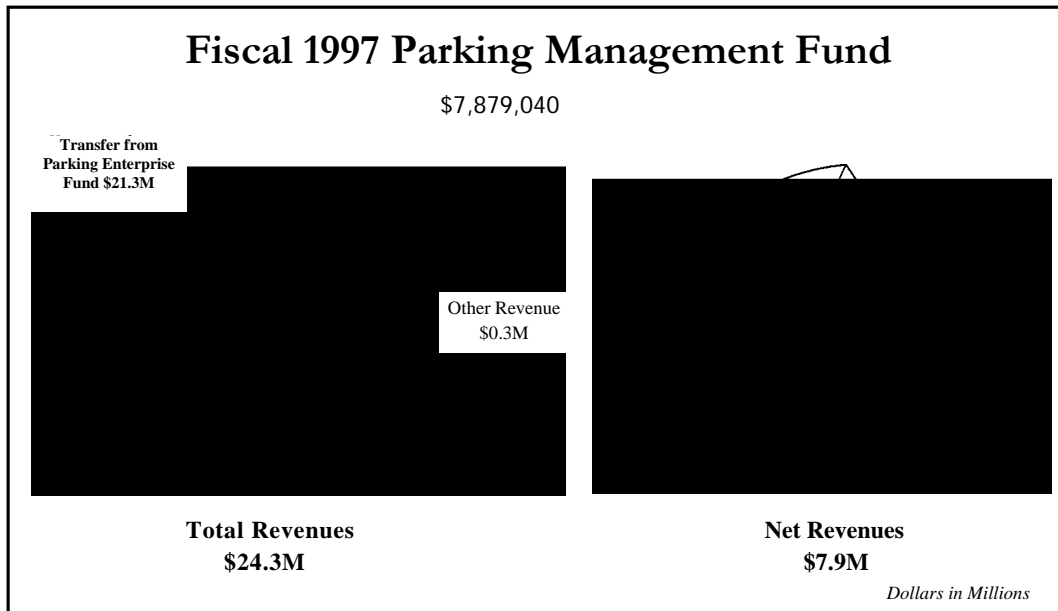
Parking Management Fund

Policy and Objectives

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

increase revenues and improve public services in the most cost effective manner. The Parking Fund is a budgetary fund. The results of fiscal operations of the Fund are combined with the City General Fund in the City's annual financial report.

MAJOR REVENUES



Before transfers from the Parking Enterprise Fund and to the General Fund, revenues total \$2.9 million. Income from City owned parking lots and garages, \$2.6 million, makes up the bulk of these revenues. Including net fund transfers, total funding sources are estimated to be \$7.9 million.

Convention Center Bond Redemption Fund

Policy and Objectives

The Convention Center Bond Redemption Fund was established in the Fiscal 1995 revenue plan to budget and account for hotel tax revenue to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the \$150 million cost of the joint City-State expansion of the Baltimore Convention Center. The Convention Center facility has been a success from the day of its opening. In order to enhance Baltimore's position as a major meeting/convention destination it is essential to expand the Convention Center. The Convention Center 's addition is scheduled to open in September, 1996.

MAJOR REVENUES

The sole revenue source for the fund is the sales and service tax levied on transient room rentals at hotels, motels, and bed and breakfast facilities located in the City. Fiscal 1997 tax receipts are estimated to be about \$10.5 million. Fiscal 1997 is the first year Convention Center debt

service expense is to be appropriated. Total debt service charges to the Fund will amount to about \$2.4 million. Hotel tax receipts in excess of the expenses appropriated in the fund, or about \$8.1 million, will be transferred to the General Fund.

Capital Fund

Policy and Objectives

Governmental accounting standards and the City Charter require that operating revenues and expenses be clearly distinguished from revenues and expense associated with capital projects, e.g., the design, development, construction and extraordinary repair and rehabilitation of physical plant and facilities. The Board of Estimates has defined capital projects as physical improvements which cost more than \$5,000, and equipment and items of repair and maintenance which cost more than \$100,000. Each capital project appropriation reflects all revenue sources used to finance the particular project. Major revenues are received from various sources all of which comprise this fund.

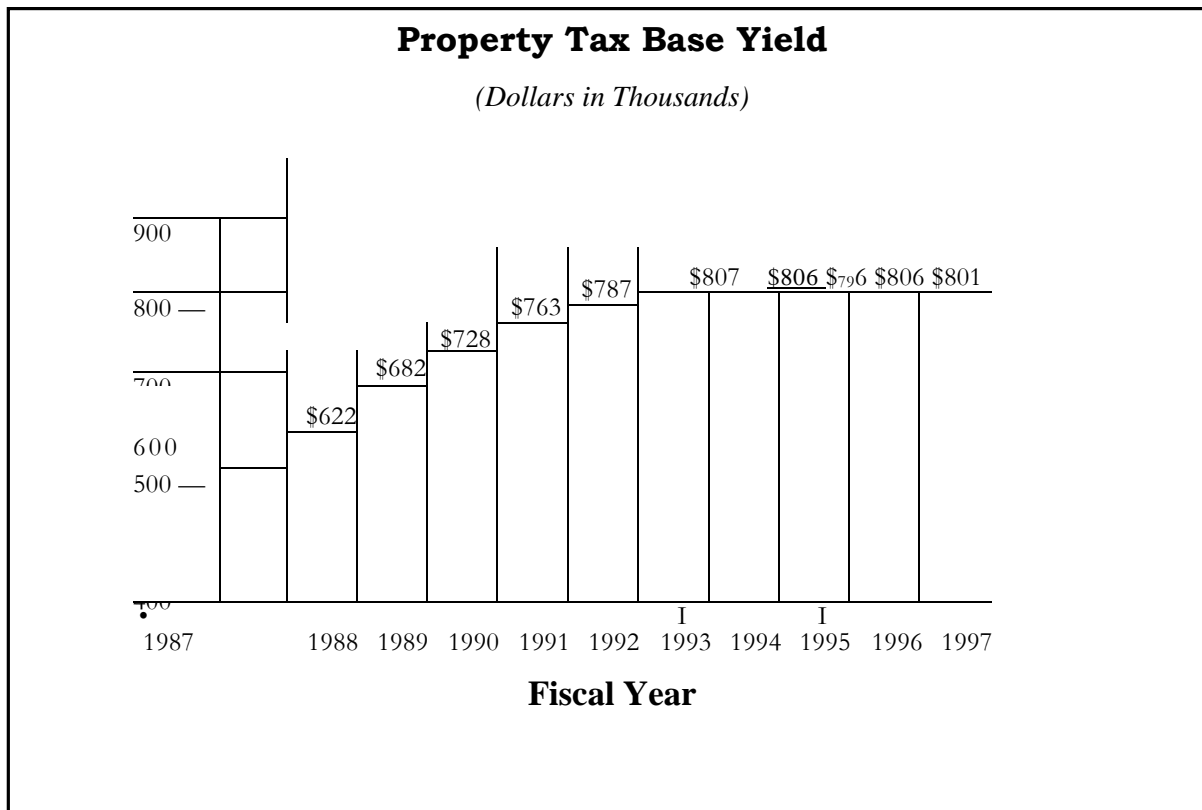
MAJOR REVENUES

About 93% of the revenues in the \$246.3 million capital budget is derived from seven types of funding. These major funding sources are comprised of federal grants, State grants, general obligation bonds, revenue bonds, Industrial Development Authority proceeds, county grants and current revenues from the General, Motor Vehicle and Water and Waste Water Utility funds (PAYGO funding). The Fiscal 1997 General Fund PAYGO appropriation is \$2.0 million. In addition, for Fiscal 1997, a restructuring of General Obligation debt designed to reduce the City's debt service requirements enables the City to use \$17.3 million of General Fund revenue to finance capital projects on a PAYGO basis. This restructuring also will level future debt service requirements. County grants support primarily their share of water and waste water system improvements. The remaining revenues are derived from the sale of surplus City property, investments, private party payments for certain improvements and other sources.

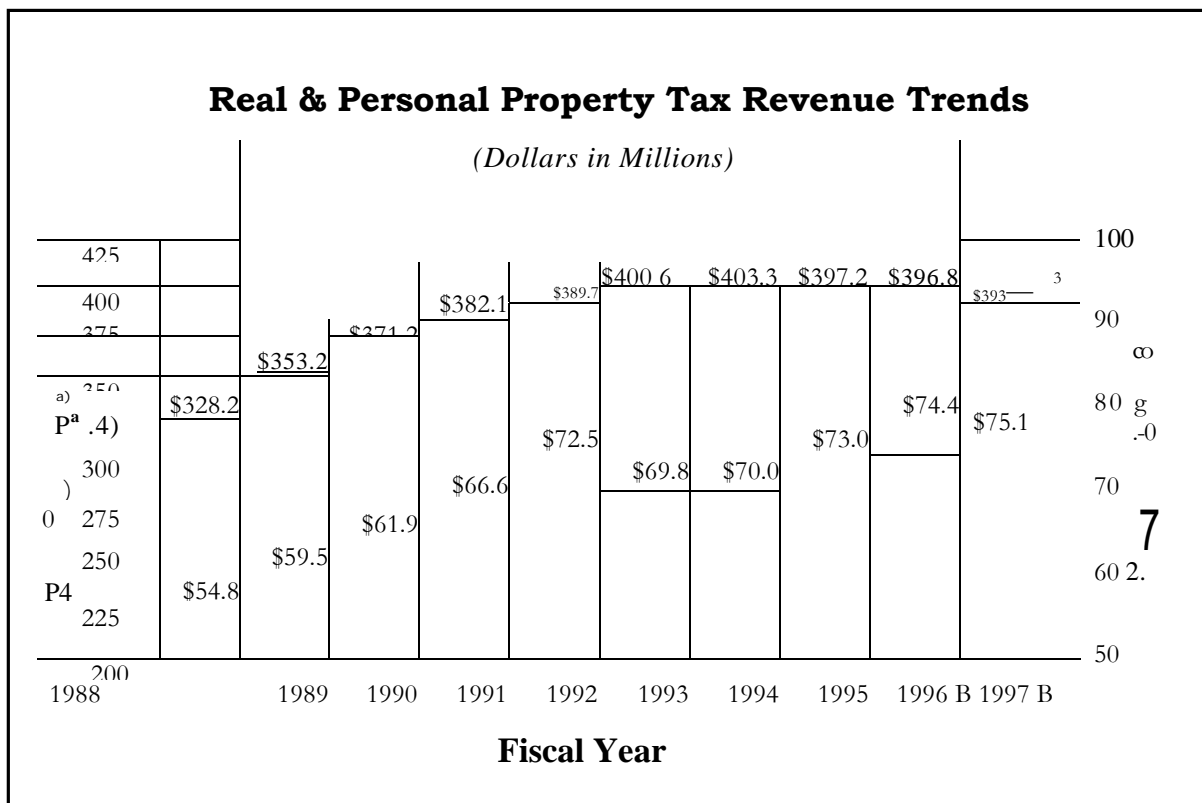
Internal Service Fund

Policy and Objectives

This fund finances goods and/or services provided by certain City agencies to other City agencies on a cost reimbursement basis. In Fiscal 1997, approximately \$67.4 million is appropriated for vehicle fleet repair and maintenance, print shop, post office, telephone, telecommunication, construction inspection, risk management, unemployment and workmen's compensation services.



= Net Tax Yield from 1 Cent of Property Tax Rate



E 1 Real Property (Left Scale)

1E1 Personal Property (Right Scale)

CALCULATION OF ESTIMATED PROPERTY TAX BASE AND YIELD

	Fiscal 1996	Fiscal 1997	Change
ESTIMATED ASSESSABLE BASE			
Real Estate			
Real Property Assessed Locally	\$6,699,300,000	\$6,634,819,000	(\$64,481,000)
Appeals, Abatements and Deletion Reductions	(105,000,000)	(160,204,000)	(55,204,000)
Adjustments for Assessment Increases over 4%	(106,610,000)	(84,211,000)	22,399,000
New Improvements Assessed for Less Than a Full Year	10,000,000	15,714,000	5,714,000
Public Utilities	424,460,000	454,951,000	30,491,000
Sub-Total	\$6,922,150,000	\$6,861,069,000	(\$61,081,000)
Tangible Personal Property			
Individual and Firms	\$86,830,000	64,312,000	(\$22,518,000)
Ordinary Business Corporations	665,410,000	721,978,000	56,568,000
Public Utilities	545,510,000	523,461,000	(22,049,000)
Sub-Total	\$1,297,750,000	\$1,309,751,000	\$12,001,000
TOTAL	\$8,219,900,000	\$8,170,820,000	(\$49,080,000)
ESTIMATED PROPERTY TAX YIELD			
Real Estate		\$0.01/\$100 =	\$686,107
Tangible Personal Property			
Total Tax Yield Basis at Full Rate		\$0.01/\$100 =	\$130,975
Anticipated Rate of Collection		x	98%
Net Tax Yield from \$0.01 per \$100 of Fiscal 1997 Assessable Base			\$800,740
Property Tax Rate per \$100 of Fiscal 1997 Assessable Base			\$5.85
Estimated Fiscal 1996 Property Tax Yield			\$468,433,053

**Apportionment of Fiscal 1997
General Fund Property Tax Rate and Yield
by Governmental Function**

	Total General Fund Budget (Operating & Capital)	Proportion of Total General Fund Budget (%)	Apportionment of Property Tax Revenue	Apportionment of Property Tax Rate
Public Safety	\$272,750,525	34.17	\$160,080,271	\$2.00
Education	212,996,400	26.69	125,009,920	1.56
General Government	112,668,752	14.12	66,126,525	0.83
Debt Service	43,521,747	5.45	25,543,390	0.32
Sanitation	31,553,049	3.95	18,518,830	0.23
Recreation	28,353,051	3.55	16,640,716	0.21
Adjudication	24,662,730	3.09	14,474,826	0.18
Capital Projects	19,292,000	2.42	11,322,686	0.14
Health	19,119,632	2.40	11,221,521	0.14
Economic Development	18,301,457	2.29	10,741,326	0.13
Culture	7,796,248	0.98	4,575,703	0.06
Legislative	3,884,337	0.49	2,279,760	0.03
Social Services	2,713,780	0.34	1,592,747	0.02
Transportation	519,292	0.07	304,778	0.00
Total Appropriations	\$798,133,000	100.00	\$468,433,000	\$5.85

NOTE:

In practice, property tax dollars are not dedicated or earmarked for any particular function or budgeted program. Totals may not add due to rounding.

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	FY 1995 <u>Actuals</u>	FY 1996 <u>Budget</u>	FY 1996 <u>Projection</u>	FY 1997 <u>Budget</u>	Budget <u>Change</u>
LOCAL TAXES					
Real and Personal Property - Current Year					
001 Real Property	404,920,328	402,959,000	399,000,000	398,173,000	(4,786,000)
004 Personal Property - Ordinary Business Corps	37,830,960	38,148,000	39,100,000	41,391,000	3,243,000
007 Personal Property - Individuals & Firms	4,894,861	4,978,000	3,900,000	3,687,000	(1,291,000)
008 Personal Property - Public Utilities	30,309,873	31,274,000	29,832,000	30,010,000	(1,264,000)
027 Phase in Tax Credit	(7,727,596)	(6,112,000)	(5,750,000)	(4,828,000)	1,284,000
	470,228,426	471,247,000	466,082,000	468,433,000	(2,814,000)
Real and Personal Property - Prior Years					
010 Real Property	(353,436)	(1,200,000)	1,500,000	(394,000)	806,000
011 Personal Property	3,689,779	2,200,000	1,350,000	2,300,000	100,000
	3,336,343	1,000,000	2,850,000	1,906,000	906,000
Real and Personal Property - Other Revenue					
1- ID 021 Penalties and Interest	4,658,417	3,830,000	3,900,000	3,980,000	150,000
022 Discounts	(2,983,684)	(2,970,000)	(3,031,000)	(3,000,000)	(30,000)
023 Circuit Breaker - Elderly Persons	(1,492)	(2,000)	(1,000)	(1,000)	1,000
024 Tax Sale Expense	(5,363,446)	(2,700,000)	(3,300,000)	(3,500,000)	(800,000)
026 Tax Credit for Conservation Property	(2,176)	(1,000)	(1,000)	(1,000)	0
028 Home Ownership Incentive Tax Credits	0	(60,000)	(20,000)	(100,000)	(40,000)
029 Enterprise Zone Tax Credit	(641,278)	(1,030,000)	(390,000)	(601,000)	429,000
030 Cemetery Dwellings Tax Credit	37,037	(7,000)	(8,000)	(7,000)	0
	(4,296,622)	(2,940,000)	(2,851,000)	(3,230,000)	(290,000)
Sales and Service					
043 Beverage Container	6,074,166	5,057,750	5,400,000	2,891,000	(2,166,750)
044 Controlled Dangerous Substances	1,600	2,000	2,000	1,000	(1,000)
045 Gas	1,646,636	2,200,000	2,000,000	1,550,000	(650,000)
046 Electricity	9,819,497	10,800,000	9,700,000	9,650,000	(1,150,000)
047 Fuel Oil	259,022	500,000	450,000	431,000	(69,000)
049 Steam	434,893	486,000	505,000	495,000	9,000
050 Telephone	13,517,761	13,650,000	13,900,000	14,200,000	550,000
051 Homeless Relief Assistance Tax	99,413	89,000	95,000	102,000	13,000
052 Hotel (transferred from Conv Ctr Bond Redemption Fund)	8,721,478	8,850,000	9,500,000	8,146,920	(703,080)
053 Property Transfer	9,985,349	9,700,000	11,100,000	10,200,000	500,000
054 All Others	31,770	31,000	40,000	34,000	3,000
055 Refund Reserve - Gas	(92,102)	(95,000)	(76,000)	(90,000)	5,000
056 Refund Reserve - Electricity	(181,637)	(170,000)	(166,000)	(178,000)	(8,000)

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

FY 1995 Revenue Accounts		Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
057	Refund Reserve - Fuel Oil	(14,586)	(18,000)	(6,000)	(14,000)	4,000
059	Refund Reserve - Steam	0	(3,000)	0	(1,000)	2,000
		50,303,260	51,079,750	52,444,000	47,417,920	(3,661,830)
Payments in Lieu of Taxes						
060	Housing Authority	346,970	400,000	721,000	400,000	0
062	Urban Renewal	144,901	50,000	130,000	75,000	25,000
063	Off-Street Parking Properties	691,560	620,000	1,026,000	684,000	64,000
064	Maryland Port and Stadium Authorities	206,574	207,000	110,000	220,000	13,000
065	Apartments	3,344,509	3,490,000	3,380,000	3,439,000	(51,000)
067	Economic Development	220,191	222,000	107,000	99,000	(123,000)
		4,954,705	4,989,000	5,474,000	4,917,000	(72,000)
Other Local Taxes						
075	Tax Sale Fees and Other	1,272,406	900,000	900,000	1,000,000	100,000
		1,272,406	900,000	900,000	1,000,000	100,000
0 Income Tax						
081	Income Tax - State Collected	113,168,384	114,700,000	114,600,000	114,000,000	(700,000)
083	Unallocated Withholding - Regular	2,919,092	3,200,000	2,867,000	3,240,000	40,000
084	Income Tax - Fiduciary Returns	2,857,621	2,900,000	3,222,000	3,250,000	350,000
		118,945,097	120,800,000	120,689,000	120,490,000	(310,000)
Locally Imposed - State Collected						
085	Admissions	4,452,451	4,900,000	4,600,000	5,025,000	125,000
086	Recordation	6,052,301	6,100,000	6,100,000	6,000,000	(100,000)
		10,504,752	11,000,000	10,700,000	11,025,000	25,000
SUBTOTAL: LOCAL TAXES		655,248,367	658,075,750	656,288,000	651,958,920	(6,116,830)

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
LICENSES AND PERMITS						
General Government						
120	City/State Business	1,926,687	1,900,000	1,900,000	1,930,000	30,000
122	Alcoholic Beverage	1,450,946	1,460,000	1,490,000	1,460,000	0
123	Marriage	29,684	32,000	29,000	28,000	(4,000)
		3,407,317	3,392,000	3,419,000	3,418,000	26,000
Public Safety and Regulation						
127	Cable TV Franchise Fee	2,616,058	2,600,000	2,778,000	2,940,000	340,000
128	Fire Prevention - Fire Code	266,870	300,000	355,000	320,000	20,000
129	Rental Property Registrations	546,698	590,000	500,000	560,000	(30,000)
130	Multiple Family Dwelling Permits	1,755,392	1,810,000	1,750,000	1,800,000	(10,000)
131	Miscellaneous Building Inspection Revenue	1,466,659	500,000	600,000	700,000	200,000
132	Building Construction Permits	961,620	875,000	940,000	960,000	85,000
133	Electrical Installation Permits	391,992	375,000	400,000	400,000	25,000
134	Mechanical Equipment Permits	322,734	310,000	325,000	350,000	40,000
135	Plumbing Permits	100,285	90,000	100,000	115,000	25,000
136	Elevator Permits	2,035	2,000	1,000	2,000	0
139	Public Assembly Permits	56,417	35,000	12,000	37,000	2,000
140	Professional and Occupational Licenses	220,206	200,000	230,000	240,000	40,000
143	Amusement Device Licenses	1,248,877	1,230,000	1,150,000	1,230,000	0
145	Dog Licenses and Kennel Permits	68,167	70,000	70,000	70,000	0
146	Special Police Appointment Fees	5,640	4,000	18,000	20,000	16,000
149	Vacant Lot Registration Fees	20,990	23,000	21,000	23,000	0
150	Trades Licenses	183,755	185,000	169,000	192,000	7,000
		10,234,395	9,199,000	9,419,000	9,959,000	760,000
Health						
151	Food Dealer Permits	1,429,595	1,425,000	1,400,000	1,425,000	0
152	Swimming Pool Licenses	14,500	13,000	13,000	13,000	0
154	Solid Waste Collection Permits	140,826	100,000	115,000	100,000	0
		1,584,921	1,538,000	1,528,000	1,538,000	0
Highways						
163	Minor Privilege Permits	1,220,552	1,150,000	1,100,000	1,200,000	50,000
164	Public Utility Pole Permits	516,850	510,000	513,000	510,000	0
166	Telephone Conduit Franchise	116,427	116,000	116,000	116,000	0
		1,853,829	1,776,000	1,729,000	1,826,000	50,000
SUBTOTAL: LICENSES AND PERMITS		17,080,462	15,905,000	16,095,000	16,741,000	836,000

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>		<u>FY 1995 Actuals</u>	<u>FY 1996 Budget</u>	<u>FY 1996 Projection</u>	<u>FY 1997 Budget</u>	<u>Budget Change</u>
FINES AND FORFEITS						
177	Court-Ordered Restitution and Misc Fines	16,380	60,000	2,000	30,000	(30,000)
179	Sheriff Revenue	438,866	500,000	300,000	440,000	(60,000)
180	Forfeitures Drug/Gambling Contraband	1,254,783	1,250,000	1,300,000	1,400,000	150,000
181	Minimum Wage Violations	45,164	55,000	48,000	60,000	5,000
183	Unclaimed Property Proceeds	0	0	1,000	0	0
185	Bad Check Charge	46,114	60,000	47,000	60,000	0
186	District Court Housing Fines	55,736	34,000	55,000	42,000	8,000
187	Liquor Board Fines	46,175	55,000	61,000	60,000	5,000
188	Library Fines	227,690	159,000	220,000	182,000	23,000
		2,130,908	2,173,000	2,034,000	2,274,000	101,000
SUBTOTAL: FINES AND FORFEITS		2,130,908	2,173,000	2,034,000	2,274,000	101,000
USE OF MONEY						
200	Earnings on Investments	16,658,358	15,600,000	15,500,000	15,200,000	(400,000)
202	Interest Differential Off-Street Parking	35,233	33,000	33,000	29,000	(4,000)
203	Liberty Medical Center Loa	106,847	107,000	107,000	107,000	0
204	NEMWDA - Fund Balance Refund	1,518,628	0	0	0	()
205	Interest on REAL Loans	168,147	210,000	144,000	140,000	(70,000)
206	Interest on Property Sale Proceeds	2,192	45,000	2,000	2,000	(43,000)
207	Interest on Gambling/Drug Confiscated Cas	253,687	254,000	253,000	254,000	0
208	Interest on Commercial Rehab Loans	135,927	200,000	105,000	176,000	(24,000)
212	Principal on REAL Home Rehab	482,536	500,000	370,000	299,000	(201,000)
213	Principal on Commercial Rehab	327,515	500,000	365,000	214,000	(286,000)
215	Interest - Baltimore Home Financ	86,241	90,000	75,000	100,000	10,000
216	Principal - Baltimore Home Finance	201,525	150,000	200,000	93,000	(57,000)
217	Principal - Private Activity Bond Loans	199,193	110,000	110,000	30,000	(80,000)
218	Interest - Private Activity Bond Loans	20,455	20,000	20,000	21,000	1,000
219	Banner Neighborhood Loan	0	0	0	3,000	3,000
221	Harborwalk IIB Defeasance Proceeds	1,000,000	0	0	0	125,000
223	Principal - Mulberry Court	105,507	0	124,000	0	
224	Interest - Mulberry Court	66,01	55,000	62,000	64,000	1,000
227	Principal - CDFC Loan	0	125,000	0	250,000	3,000
228	Interest - CDFC Loan	619,786	620,00	620,000	610,000	9,000
229	Interest - Energy Conservation	230	Principal	8,000	3,000	((1000)
	- Energy		15,000	15,000	4,000	(11,000)
232	Principal - SELP Loans	431,698	350,00	500,000	550,000	200,000
233	Interest - SELP Loans	299,931	300,000	329,000	380,000	80,000
235	Principal - Pier Five	0	0	23,000	64,000	80,0
236	Interest - Pier Five	0	0	8,000	37,000	64,000
238	Principal - 4th Industrial Commercial Loan	0	0	36,000	52,000	37,000
239	Interest - 4th Industrial Commercial Loan	0	0	12,000	22,000	52,000

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

FY 1995			FY 1996	FY 1996	FY 1997	Budget
Revenue Accounts		Actuals	Budget	Projection	Budget	Change
250	Principal - MILA/MICRF	783,691	762,000	753,000	772,000	10,000
251	Interest - MILA/MICRF	989,750	691,000	670,000	544,000	(147,000)
252	Principal - Off-Street Parking Loans	644,507	593,000	625,000	522,000	(71,000)
253	Interest - Off-Street Parking Loans	574,963	640,000	600,000	627,000	(13,000)
254	FY 95 Debt Restructuring Reserve	0	0	0	2,097,000	2,097,000
258	CPA Reimbursement - Lady Maryland	289,209	0	0	0	0
259	CPA Reimbursement - Pier 6	21,938	0	0	0	0
260	CPA Reimbursement - Charles Plaza	90,060	90,000	90,000	90,000	0
262	CPA Reimbursement - E Balto Medical Center	617,382	617,000	617,000	617,000	0
265	CPA Reimbursement - Zoo Animal Hospital	348,032	380,000	411,000	380,000	0
		27,080,429	23,065,000	22,839,000	24,353,000	1,288,000

SUBTOTAL: USE OF MONEY

27,080,429	23,065,000	22,839,000	24,353,000	1,288,000
------------	------------	------------	------------	-----------

USE OF PROPERTY

201	Rental of City Property	478,933	640,000	560,000	590,000	(50,000)
209	Rental from Mechanic Restaurants	35,000	55,000	15,000	0	(55,000)
210	Rental from Inner Harbor Shoreline	389,554	400,000	440,000	425,000	25,000
w 211	Rental from C. L. Benton, Jr. Office Bldg	875,523	959,000	959,000	1,043,000	84,000
214	SW Resource Recovery Facility - Lease	299,851	323,000	323,000	350,000	27,000
225	Rental from Recreation and Parks	8,299	11,000	6,000	8,000	(3,000)
226	Rental from Harborplace Pavilions	93,174	93,000	93,000	93,000	0
234	Proceeds from Property Sales	0	1,052,000	1,052,000	0	(1,052,000)
237	Greyhound Terminal Lease	0	145,000	149,000	149,000	4,000
240	Harbor Shoreline - Docking Fees	84,619	106,000	70,000	110,000	4,000
241	Rental from Community Centers	443,408	425,000	350,000	450,000	25,000
243	Rentals from Wharfage - Piers and Docks	56,692	59,000	65,000	59,000	0
244	Rentals from Municipal Markets	811,375	20,000	27,000	0	(20,000)
247	Convention Center	3,067,067	2,771,000	3,300,000	4,423,000	1,652,000
248	Memorial Stadium	10,500	10,000	5,000	0	(10,000)
249	Conduit Rental	1,708,527	1,880,000	1,700,000	1,840,000	(40,000)
267	Rental - Federal Day Care Center	213,695	96,000	96,000	96,000	0
		8,576,217	9,045,000	9,210,000	9,636,000	591,000

SUBTOTAL: USE OF PROPERTY

8,576,217	9,045,000	9,210,000	9,636,000	591,000
-----------	-----------	-----------	-----------	---------

FEDERAL GRANTS

280	Civil Defense	61,780	80,000	80,000	80,000	0
		61,780	80,000	80,000	80,000	0

SUBTOTAL: FEDERAL GRANTS

61,780	80,000	80,000	80,000	0
--------	--------	--------	--------	---

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>	<u>FY 1995 Actuals</u>	<u>FY 1996 Budget</u>	<u>FY 1996 Projection</u>	<u>FY 1997 Budget</u>	<u>Budget Change</u>
STATE GRANTS					
401 Targeted Aid (Income Tax Disparity)	34,822,600	37,028,000	37,028,000		
415 Local Health Operations			7,605,423	27,608,000	580,000
443 School Building Debt Service			713,660		(691,000)
475 Library Services			3,721,176		(73,000)
482 War Memorial			106,011		5,000
		46,968,870		50,562,000	(12,000)
		46,968,870		50,562,000	(12,000)
SUBTOTAL: STATE GRANTS		0		0	
PRIVATE GRANTS					
	590				
	Inter				
	591				
	595				
	Visit				
			275,698		

SUBTOTAL:

CHARGES - CURRENT SERVICES

General Government

	617
	618
619	Pride
620	RBDL
621	Bill
	622
	623
624	Rehab
	625
	626
	627
628	Civil
	629
	630
632	Lien
	633
	634
	635
636	3rd
	part

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

FY 1995		FY 1996		FY 1996		FY 1997	
Revenue Accounts		Actuals	Budget	Projection		Budget	Budget Change
637	Open Enrollment Expense Reimbursement	109,318	105,000	60,000		109,000	4,000
638	Semi-Annual Tax Payment Fee	104	10,000	1,000		70,000	60,000
639	Tax Roll Service Charge	4,585	3,000	4,000		3,000	0
643	Reimbursable Billing Costs	18,330	20,000	17,000		20,000	0
648	Sub-division Plat Charges	14,708	18,000	17,000		18,000	0
649	Vending Machine Commissions	425,153	400,000	370,000		340,000	(60,000)
651	Reimbursement for Use of City Vehicles	45,760	50,000	47,000		50,000	0
654	Charges for Central City Services	5,753,535	6,015,000	6,400,000		6,678,000	663,000
		8,151,549	8,420,000	8,925,000		9,058,000	638,000
Public Safety and Regulation							
656	Animal Shelter Sales and Charges	40,551	34,000	45,000		34,000	0
657	Liquor Board Advertising Fees	58,815	55,000	63,000		50,000	(5,000)
658	Police Certification Training	0	3,000	3,000		21,000	18,000
659	Sale of Accident and Incident Reports	488,236	470,000	453,000		470,000	0
660	Stadium Security Service Charges	369,561	723,000	645,000		625,000	(98,000)
661	Port Fire Protection (MPA)	1,399,940	1,400,000	1,400,000		1,400,000	0
664	Fire Dept- Sales of Reports	0	0	5,000		32,000	32,000
		2,357,103	2,685,000	2,614,000		2,632,000	(53,000)
In							
Health							
680	Miscellaneous Environmental Fees	24,710	97,000	70,000		100,000	3,000
684	Dental Fees	13,761	15,000	5,000		14,000	(1,000)
689	Research Grants Overhead	119,131	60,000	60,000		45,000	(15,000)
		157,602	172,000	135,000		159,000	(13,000)
Social Services							
706	Sheriff - DHR Service Agreement	234,052	225,000	225,000		250,000	25,000
707	AFDC Incentive Payments	179,308	0	62,000		0	0
708	Day Care Services	664,623	736,000	600,000		700,000	(36,000)
		1,077,983	961,000	887,000		950,000	(11,000)
Recreation and Culture							
754	Waxter Center Memberships	31,758	37,000	30,000		35,000	(2,000)
755	Carrie Murray Outdoor Education Center	4,105	3,000	1,000		3,000	0
756	William J. Myers Soccer Pavilion	161,471	134,000	44,000		160,000	26,000
757	Dominic "Mimi" DiPietro Ice Rink	184,233	169,000	110,000		173,000	4,000
758	Middle Branch Water Resource Center	24,144	33,000	30,000		30,000	(3,000)
759	Mt. Pleasant Ice Arena	15,402	12,000	12,000		12,000	0
760	Clarence H. "Du" Burns Arena	183,358	159,000	315,000		170,000	11,000
769	Baltimore Neighborhood Recreation Facility	420,449	400,000	425,000		421,000	21,000
771	Parks Reimbursement from Baltimore County	3,671	5,000	6,000		5,000	0

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

FY 1995		FY 1996		FY 1996	FY 1997	Budget
Revenue Accounts		Actuals	Budget	Projection	Budget	Change
772	INTERNET Memberships	36,968	79,000	21,000	40,000	(39,000)
773	Video Rental & Other Charges	37,419	38,000	32,000	38,000	0
776	Museum of Art Admissions	120,303	0	0	0	0
777	Swimming Pool Passes	66,710	43,000	92,000	68,000	25,000
		1,289,991	1,112,000	1,118,000	1,155,000	43,000
Highways						
785	Impounding Cars - Storage	2,993,606	2,975,000	3,080,000	3,050,000	75,000
786	Disposition of Eviction Chattel	2,633	3,000	3,000	3,000	0
		2,996,239	2,978,000	3,083,000	3,053,000	75,000
Sanitation and Waste Removal						
795	Landfill Disposal Tipping Fees	6,439,154	6,875,000	5,250,000	5,300,000	(1,575,000)
797	Solid Waste Surcharge	3,858,771	3,475,000	3,230,000	3,250,000	(225,000)
799	Southwest Resource Recovery Facility	1,030,469	950,000	1,063,000	1,050,000	100,000
		11,328,394	11,300,000	9,543,000	9,600,000	(1,700,000)
SUBTOTAL: CHARGES - CURRENT SERVICES		27,358,861	27,628,000	26,305,000	26,607,000	(1,021,000)
OTHER REVENUE						
General Government						
867	Sale of Public Local Laws	0	3,000	0	0	(3,000)
868	CHAP - Miscellaneous Revenue	2,637	4,000	4,000	3,000	(1,000)
869	Reserve - FICA Audit Settlement	0	0	550,000	0	0
870	Cash Discounts on Purchases	40,143	43,000	60,000	57,000	14,000
871	Sale of Scrap	14,678	32,000	90,000	30,000	(2,000)
872	Miscellaneous Revenue	1,338,362	598,699	650,000	671,080	72,381
873	Penalties & Interest Excl Real & Personal	983,165	545,000	650,000	650,000	105,000
874	Expenditure Refunds	56,860	15,000	30,000	50,000	35,000
875	Asbestos Litigation Settlement Proceeds	17,000	0	205,000	0	0
876	Health Insurance Premium Refund	0	0	19,763,000	0	0
877	FICA Receivable Adjustment	0	0	(1,375,000)	0	0
		2,452,845	1,240,699	20,627,000	1,461,080	220,381
Public Safety and Regulation						
885	Police - Miscellaneous	272,369	225,000	125,000	225,000	0
887	Fire - Miscellaneous	17,683	20,000	4,000	1,000	(19,000)
		290,052	245,000	129,000	226,000	(19,000)
SUBTOTAL: OTHER REVENUE		2,742,897	1,485,699	20,756,000	1,687,080	201,381

GENERAL FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>		<u>FY 1995 Actuals</u>	<u>FY 1996 Budget</u>	<u>FY 1996 Projection</u>	<u>FY 1997 Budget</u>	<u>Budget Change</u>
REVENUE TRANSFERS						
951	From (To) Loan and Guarantee Enterprise Fund	(1,723,000)	(1,893,000)	(1,669,000)	(2,393,000)	(500,000)
952	From Parking Management Fund	18,746,060	17,175,000	16,860,000	16,382,000	(793,000)
		17,023,060	15,282,000	15,191,000	13,989,000	(1,293,000)
SUBTOTAL: REVENUE TRANSFERS		17,023,060	15,282,000	15,191,000	13,989,000	(1,293,000)
SURPLUS						
999	Prior Year Fund Balance	4,181,000	0	562,000	0	0
		4,181,000	0	562,000	0	0
SUBTOTAL: SURPLUS		4,181,000	0	562,000	0	0
TOTAL GENERAL FUND		808,728,549	803,573,449	820,194,000	798,133,000	(5,440,449)

EDUCATION FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts		FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
STATE FORMULA AID PROGRAMS						
441	Basic Current Expense	249,186,750	262,651,000	260,551,000	261,723,000	(928,000)
442	Excess Costs - Special Education	23,329,134	23,231,000	23,231,000	23,132,000	(99,000)
448	Compensatory Education Fund	33,622,920	35,106,000	34,906,000	36,238,000	1,132,000
449	Handicapped - Non-Public Placements	12,925,691	12,799,000	16,199,000	17,968,000	5,169,000
		319,064,495	333,787,000	334,887,000	339,061,000	5,274,000
SUBTOTAL: STATE FORMULA AID PROGRAMS		319,064,495	333,787,000	334,887,000	339,061,000	5,274,000
OTHER AGENCY REVENUE						
Charges - Current Services						
715	Non-Resident Tuition	218,927	235,000	222,000	235,000	0
716	Athletic Events	0	12,000	0	10,000	(2,000)
717	Summer School Tuition	264,285	263,000	232,000	220,000	(43,000)
718	Miscellaneous Rent	96,766	0	30,000	0	0
719	Special Use of School Buildings	62,355	75,000	76,000	75,000	0
722	Reimbursable Agreements	401,642	481,000	570,000	405,000	(76,000)
723	Impact Aid	19,602	200,000	156,000	0	(200,000)
724	Reimbursable Agreements ROTC	443,537	300,000	775,000	425,000	125,000
726	Adult Education Evening Vocational	45,753	45,000	60,000	45,000	0
727	Adult Education Saturday School	117,955	126,000	114,000	126,000	0
730	Non-City Resident Reimbursements	156,554	150,000	110,000	150,000	0
		1,827,376	1,887,000	2,345,000	1,691,000	(196,000)
Fines and Forfeits						
176	Intestate	94,516	100,000	110,000	100,000	0
		94,516	100,000	110,000	100,000	0
SUBTOTAL: OTHER AGENCY REVENUE		1,921,892	1,987,000	2,455,000	1,791,000	(196,000)

EDUCATION FUND

		REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS				
Revenue Accounts		FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
REVENUE TRANSFERS						
950	From General Fund	191,900,003	195,548,000	195,548,000	195,548,000	0
		191,900,003	195,548,000	195,548,000	195,548,000	0
SUBTOTAL:	REVENUE TRANSFERS	191,900,003	195,548,000	195,548,000	195,548,000	0
TOTAL (NET)	EDUCATION FUND	512,886,390	531,322,000	532,890,000	536,400,000	5,078,000

MOTOR VEHICLE FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>	<u>FY 1995 Actuals</u>	<u>FY 1996 Budget</u>	<u>FY 1996 Projection</u>	<u>FY 1997 Budget</u>	<u>Budget Change</u>
MOTOR VEHICLE					
Taxes - State Shared					
106 Corporation Income Tax	11,538,072	10,512,000	10,600,000	10,100,000	(412,000)
107 Motor Vehicle Registration Fees	21,641,503	20,748,000	20,280,000	20,750,000	2,000
109 Motor Vehicle Fuels	87,915,385	89,385,000	88,100,000	88,500,000	(885,000)
112 Title Excise Tax	52,698,282	47,684,000	54,200,000	49,150,000	1,466,000
	173,793,242	168,329,000	173,180,000	168,500,000	171,000
Licenses and Permits					
169 Permits and Inspection - Private Paving	134,723	133,000	177,000	130,000	(3,000)
170 Developer Agreement Fees	143,957	151,000	107,000	144,000	(7,000)
	278,680	284,000	284,000	274,000	(10,000)
Use of Money and Property					
0.- 201 Expressway Air Space Leases	25,315	25,000	25,000	25,000	0
I _N 202 State Refund for 1-95/395 Transfer	0	1,500,000	0	0	(1,500,000)
C) 205 Earnings on Investments	4,247,125	3,500,000	4,385,000	3,550,000	50,000
254 FY 95 Debt Restructuring Reserve	0	0	0	401,000	401,000
	4,272,440	5,025,000	4,410,000	3,976,000	(1,049,000)
Charges - Current Services					
643 Reimbursable Billing Costs	951	2,000	0	4,000	2,000
652 Impounding Cars	1,671,392	1,735,000	1,750,000	1,825,000	90,000
785 General Revenue Highways	434,349	399,455	454,000	419,435	19,980
788 Traffic Engineering	5,471	5,000	7,000	5,000	0
	2,112,163	2,141,455	2,211,000	2,253,435	111,980
Other Revenue					
870 Cash Discounts - Purchases	122	1,000	1,000	476	(524)
	122	1,000	1,000	476	(524)
Overhead Reimbursement					
111 Overhead Reimbursement	(1,130,253)	(1,000,000)	(1,090,000)	(1,150,000)	(150,000)
	(1,130,253)	(1,000,000)	(1,090,000)	(1,150,000)	(150,000)

MOTOR VEHICLE FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>		<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>Budget</u>
		<u>Actuals</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	<u>Change</u>
Construction Reserve						
899	From (To) Fund Balance	26,593,892	25,915,000	25,915,000	0	(25,915,000)
		<u>26,593,892</u>	<u>25,915,000</u>	<u>25,915,000</u>	<u>0</u>	<u>(25,915,000)</u>
TOTAL MOTOR VEHICLE FUND		205,920,286	200,695,455	204,911,000	173,853,911	(26,841,544)

REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET

	Budget Fiscal '96	Estimated Fiscal '97	Change
Adjudication and Corrections			
110 Circuit Court - Domestic Relations & Community Services	392,027	558,493	166,466
115 State's Attorney - Various Child & Family Programs	978,457	957,468	(20,989)
Total	1,370,484	1,515,961	145,477
Culture			
492 School 33 - Art & Culture (MACAC)	16,500	16,500	0
606 Arts and Education (HCD Human Services Division)	33,250	33,250	0
Total	49,750	49,750	0
Economic Development			
582 Finance and Development (HCD)	2,187,185	2,118,889	(68,296)
585 Baltimore Development Corporation (HCD)	400,000	400,000	0
Home (HCD)	1,438,290	723,100	(715,190)
592 Shelter Plus Care (HCD)	1,100,000	0	(1,100,000)
592 Housing Opportunities for People with AIDS (HCD)	2,000,000	4,699,000	2,699,000
593 Community Support Projects (HCD)	8,997,492	6,855,537	(2,141,955)
631 Job Training Partnership Act -Title II (OED)	12,610,263	9,577,214	(3,033,049)
633 Youth Initiatives (MOED)	0	3,166,819	3,166,819
639 Special Services - Jobs (OED)	8,852,738	8,644,219	(208,519)
Total	37,585,968	36,184,778	(1,401,190)
Education			
605 Head Start (HCD)	15,319,760	15,320,613	853
• Title I	40,260,000	39,330,000	(930,000)
* Food Services (BCPS)	20,500,000	20,712,000	212,000
* Individuals with Disabilities Education Act (BCPS)	7,081,000	6,945,000	(136,000)
* Career and Technology Education Act (BCPS)	2,795,000	2,673,000	(122,000)
' Technology Challenge Grant (BCPS)	0	1,577,000	1,577,000
' Drug Abuse Prevention (BCPS)	1,025,000	1,528,000	503,000
* Education Consolidation & Improvement Act (CH. II) (BCPS)	1,456,000	1,411,000	(45,000)
* Eisenhower Math/Science (BCPS)	648,000	684,000	36,000
* A.I.D.S. Prevention (BCPS)	300,000	300,000	0
* Drop-out <i>Prevention</i> (BCPS)	571,000	296,000	(275,000)

REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
Education (continued)			
• Goals 2000 (BCPS)	0	140,000	140,000
• Native American Education (BCPS)	96,000	81,000	(15,000)
• External Diploma (BCPS)	0	73,000	73,000
* McKinney Homeless Assistance (BCPS)	75,000	60,000	(15,000)
• Serve America (BCPS)	11,000	12,000	1,000
" Adult Basic Education (BCPS)	80,000	6,000	(74,000)
• Bilingual Education (BCPS)	108,000	0	(108,000)
Total	90,325,760	91,148,613	822,853
General Government			
156 EEOC Title VII Case Investigation (Community Relations)	62,786	78,981	16,195
177 Administrative Direction & Control (HCD)	1,488,925	1,443,791	(45,134)
187 Transportation & Economic Development (Planning)	517,568	542,253	24,685
224 Domestic Violence (MCCCJ)	178,931	16,666	(162,265)
260 Construction and Building Inspection (HCD)	1,510,069	1,461,073	(48,996)
570 Preservation of Historic Places (HCD)	129,000	147,418	18,418
583 Housing Inspection, Rodent & Insect Control (HCD)	3,162,032	3,325,092	163,060
Total	7,049,311	7,015,274	(34,037)
Health			
300 Administrative Direction & Control	89,503	93,057	3,554
302 Environmental Health	320,835	270,543	(50,292)
303 Special Purpose Grants - Homeless Facilities	3,704,668	0	(3,704,668)
304 Clinical Services	48,968,767	50,589,541	1,620,774
305 Maternal and Infant Services	10,984,923	11,314,116	329,193
307 Human Behavior & Community Psychiatry	21,304,364	21,574,535	270,171
308 Child, Adolescent & Family Health	5,980,775	6,824,971	844,196
310 School & Adolescent Health Services	5,565,736	5,827,314	261,578
311 Health Services for the Aging	5,339,104	5,014,581	(324,523)
Total	102,258,675	101,508,658	(750,017)

REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
Public Safety			
201 Supplemental Hiring Grant (Police)	2,638,216	4,348,782	1,710,566
202 Investigations - Vehicle Theft (Police)	0	63,055	63,055
204 Scientific Crime Detection (Police)	188,288	188,288	0
319 Ambulance Service (Fire)	12,000	0	(12,000)
Total	2,838,504	4,600,125	1,761,621
Social Services			
181 Neighborhood HUBs (HCD)	1,329,286	1,828,703	499,417
324 Senior Services (CARE)	5,943,361	5,627,278	(316,083)
357 Homeless Services and Supportive Housing (MOHS)	0	11,557,000	11,557,000
604 Child Care Centers (HCD)	0	1,350,058	1,350,058
Total	7,272,647	20,363,039	13,090,392
Transportation			
230 Alcohol-Drug/Highway Safety (DPW)	90,000	90,000	0
232 Special Parking Services (DPW)	168,722	158,807	(9,915)
Total	258,722	248,807	(9,915)
TOTAL FUND REVENUES	249,009,821	262,635,005	13,625,184

**REVENUE ESTIMATES: FEDERAL GRANTS FOR OPERATING BUDGET
--CONTINUED--**

DISTRIBUTION OF COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Budget Fiscal '96	Estimated Fiscal '97	Change
Housing and Community Development			
177 Administrative Direction & Control	1,488,925	1,443,791	(45,134)
181 Neighborhood HUBs	1,329,286	1,828,703	499,417
260 Construction and Building Inspection	1,510,069	1,461,073	(48,996)
570 Preservation of Historic Places	129,000	147,418	18,418
582 Finance and Development	2,187,185	2,118,889	(68,296)
583 Housing Inspection, Rodent & Insect Control	3,162,032	3,325,092	163,060
585 Baltimore Development Corporation	400,000	400,000	0
593 Community Support Projects	8,997,492	6,855,537	(2,141,955)
604 Child Care Centers	0	1,350,058	1,350,058
606 Arts and Education	33,250	33,250	0
Total	19,237,239	18,963,811	(273,428)
Planning			
187 Transportation and Economic Development	300,000	300,000	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS	19,537,239	19,263,811	(273,428)

REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET

	Budget Fiscal '96	Estimated Fiscal '97	Change
Adjudication and Corrections			
110 Circuit Court - Medical Evaluation Services	596,566	816,091	219,525
115 Quality Case Review - Central Booking (State's Attorney)	133,986	962,875	828,889
Total	730,552	1,778,966	1,048,414
Culture			
450 Special Projects - Adult Basic Education (Library)	137,139	87,869	(49,270)
453 Maryland Inter-Library Loan (Library)	607,723	598,430	(9,293)
453 State Library Resource Center (Library)	3,262,605	3,227,395	(35,210)
492 Promotion of Art & Culture (MACAC)	73,575	78,575	5,000
606 Arts and Education (HCD)	78,610	78,610	0
Total	4,159,652	4,070,879	(88,773)
Economic Development			
531 Convention Expansion (Convention Complex)	97,133	649,957	552,824
639 Special Services - State Allowance Program (OED)	388,036	316,451	(71,585)
639 Special Services - Food Stamp Employment (OED)	190,939	205,766	14,827
639 Special Services - Maryland's Tomorrow (OED)	3,579,346	3,243,212	(336,134)
Total	4,255,454	4,415,386	159,932
Education - BCPS			
* Dedicated Compensatory Aid	8,716,000	9,124,000	408,000
' Pupil Transportation	8,182,000	8,343,000	161,000
• Extended Elementary Education	3,115,000	3,115,000	0
• Challenge Grants	3,900,000	2,610,000	(1,290,000)
* Targeted Aid	2,588,000	2,467,000	(121,000)
' School Reconstitution	1,369,000	1,369,000	0
• School Food Service	1,400,000	1,309,000	(91,000)
' Gifted and Talented	1,059,000	1,074,000	15,000
• Career and Technology	814,000	837,000	23,000
• Department of Human Resources	155,000	267,000	112,000
" Limited English Proficiency	200,000	217,000	17,000
• Instructional Decision Making	200,000	200,000	0
' Maryland Tomorrow - Middle Schools	0	154,000	154,000
" Tobacco Prevention Program	49,000	49,000	0
* School Community Centers	33,000	30,000	(3,000)

REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
Education - BCPS (continued)			
* Equipment Incentive Fund	10,000	10,000	0
* Adult Education	4,000	4,000	0
• Disruptive Youth	6,000	0	(6,000)
• Other State Grants	16,000	58,000	42,000
Total	31,816,000	31,237,000	(579,000)
General Government			
187 Special Projects - Critical Areas (Planning)	46,000	46,000	0
195 Pimlico Race Track Area Special Services (DPW)	18,762	18,762	0
350 Latchkey Kid Project (Office of Children & Youth)	110,500	110,500	0
583 Pimlico Race Track Area Special Services (HCD)	68,000	68,000	0
592 Eviction Prevention (HCD)	110,000	110,000	0
592 McKinney Homeless Program (HCD)	28,098	28,098	0
592 Rental Allowance Program (HCD)	1,500,000	1,500,000	0
592 TEMHA\RAP (HCD)	0	1,000,000	1,000,000
597 Weatherization (HCD)	2,077,247	1,223,188	(854,059)
Total	3,958,607	4,104,548	145,941
Health			
300 Medical Assistance Forms & Distribution Reimbursement	32,913	33,318	405
302 Environmental Health - Day Care Inspections	84,438	92,824	8,386
303 Special Purpose Grants - Homeless Shelter Grant	2,068,600	0	(2,068,600)
304 Clinic Services	535,517	493,158	(42,359)
305 Maternal and Infant Services	583,885	772,443	188,558
306 Transportation - Maryland Medical Assistance Program	3,522,534	3,173,426	(349,108)
307 Mental Health Services	24,702,184	23,783,515	(918,669)
308 Children and Youth Services	1,262,143	1,301,568	39,425
310 School Health Services	6,480,887	6,490,853	9,966
Total	39,273,101	36,141,105	(3,131,996)

N
--I

REVENUE ESTIMATES: STATE GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
Public Safety			
201 Violent Crime Control (Police)	2,500,000	2,500,000	0
201 Special Foot Patrol (Police)	2,800,000	2,795,685	(4,315)
201 Neighborhood Service Officers (Police)	2,000,000	2,000,000	0
203 Traffic Enforcement - Pimlico Racetrack Area (Police)	50,000	50,000	0
212 Land (Fire)	35,000	0	(35,000)
212 Marine (Fire)	35,000	35,000	0
214 Fire & Rescue Vehicle Acquisition (Fire)	555,000	548,000	(7,000)
Total	7,975,000	7,928,685	(46,315)
Recreation			
471 Landscape Design Services (Recreation & Parks)	81,057	85,581	4,524
478 Parks Maintenance - Program Open Space (Rec.&Parks)	795,600	795,600	0
478 Pimlico Race Track Area (Recreation & Parks)	12,000	12,000	0
482 School Community Centers (Recreation & Parks)	31,863	31,863	0
Total	920,520	925,044	4,524
Social Services			
177 Administrative Direction and Control (HCD)	46,043	40,000	(6,043)
181 Neighborhood HUBs (HCD)	2,591,903	2,529,207	(62,696)
184 Energy Assistance Program (HCD)	12,401,790	7,026,000	(5,375,790)
324 Senior Services (CARE)	3,518,324	3,516,039	(2,285)
357 Homeless Services and Supportive Housing (MOHS)	0	2,057,658	2,057,658
Total	18,558,060	15,168,904	(3,389,156)
Transportation	13,000	13,000	0
233 Pimlico RaceTrack Area Special Services (DPW)			
TOTAL FUND REVENUES	111,659,946	105,783,517	(5,876,429)

WATER UTILITY FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
WATER UTILITY					
Use of Money and Property					
254 FY 95 Debt Restructuring Reserve	0	0	0	55,000	55,000
851 Water - Rental Real Property	117,917	105,000	135,000	120,000	15,000
856 Interest Income	1,254,124	1,000,000	950,000	1,100,000	100,000
	1,372,041	1,105,000	1,085,000	1,275,000	170,000
Charges - Current Services					
839 Metered Water - Carroll County	89,627	85,000	125,000	100,000	15,000
840 Metered Water - City	25,653,936	25,600,000	25,900,000	30,500,000	4,900,000
841 Metered Water - Baltimore County	22,680,404	24,968,000	24,700,000	27,900,000	2,932,000
842 Metered Water - Anne Arundel County	1,377,409	1,650,000	1,500,000	1,800,000	150,000
843 Metered Water - Howard County	2,858,112	2,800,000	3,100,000	3,400,000	600,000
844 Metered Water - Harford County	56,932	40,000	70,000	60,000	20,000
846 Special Water Supply Service	81,326	60,000	105,000	80,000	20,000
. - 848 Private Fire Protection Service	169,470	180,000	175,000	170,000	(10,000)
I. 849 Fire Hydrant Permits	8,824	15,000	12,000	10,000	(5,000)
■ ID 850 Sawmill Sales	10,809	50,000	8,000	150,000	100,000
854 Water Charges to City Agencies	2,501,419	2,900,000	2,800,000	3,000,000	100,000
858 Penalties	3,233,806	2,800,000	3,100,000	3,600,000	800,000
	58,722,074	61,148,000	61,595,000	70,770,000	9,622,000
Other Revenue					
189 Central Garage Adjustments	4,323	5,000	5,000	5,000	0
852 Sundry Water	3,155,275	150,000	175,000	180,000	30,000
857 Reimbursable Billing Costs	25,098	15,000	12,000	25,000	10,000
859 Scrap Meters	34,714	50,000	55,000	35,000	(15,000)
870 Cash Discounts on Purchases	3,256	6,000	5,000	4,000	(2,000)
	3,222,666	226,000	252,000	249,000	23,000
Fund Balance					
855 From (To) Fund Balance	5,588,307	7,401,037	7,401,000	1,267,000	(6,134,037)
	5,588,307	7,401,037	7,401,000	1,267,000	(6,134,037)
TOTAL WATER UTILITY FUND	68,905,088	69,880,037	70,333,000	73,561,000	3,680,963

WASTE WATER UTILITY FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>		FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
WASTE WATER UTILITY						
Fines and Forfeits						
838	Non-Compliance Fines	52,485	110,000	30,000	60,000	(50,000)
		52,485	110,000	30,000	60,000	(50,000)
Use of Money and Property						
254	FY 95 Debt Restructuring Reserve	0	0	0	101,000	101,000
835	Interest Income	(323,555)	(200,000)	(200,000)	(200,000)	0
		(323,555)	(200,000)	(200,000)	(99,000)	101,000
Charges - Current Services						
825	Sewerage Charges - City	44,907,889	47,100,000	45,800,000	54,400,000	7,300,000
826	Sewerage Charges - Counties	28,105,339	34,500,000	33,500,000	36,900,000	2,400,000
827	Treated Effluent - Bethlehem Steel	31,500	30,000	40,000	30,000	0
831	Sewerage Charges - City Agencies	6,021,319	6,700,000	6,700,000	7,200,000	500,000
832	Industrial Waste Surcharge - City	4,300,592	4,600,000	3,900,000	4,900,000	300,000
833	Industrial Waste Surcharge - Counties	2,680,134	1,500,000	3,000,000	2,600,000	1,100,000
837	Pretreatment Permits	180,129	100,000	190,000	200,000	100,000
		86,226,902	94,530,000	93,130,000	106,230,000	11,700,000
Other Revenue						
189	Central Garage Adjustments	1,880	3,000	2,000	2,000	(1,000)
830	Sanitation and Waste Removal - General	416,093	250,000	225,000	325,000	75,000
836	Reimbursable Billing Costs	1,405	6,000	5,000	2,000	(4,000)
870	Cash Discounts on Purchases	(299)	1,000	1,000	1,000	0
		419,079	260,000	233,000	330,000	70,000
Fund Balance						
834	From (To) Fund Balance	780,327	7,204,294	7,204,000	0	(7,204,294)
		780,327	7,204,294	7,204,000	0	(7,204,294)
TOTAL WASTE WATER UTILITY FUND		87,155,238	101,904,294	100,397,000	106,521,000	4,616,706

LOAN AND GUARANTEE ENTERPRISE FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>		<u>FY 1995</u> <u>Actuals</u>	<u>FY 1996</u> <u>Budget</u>	<u>FY 1996</u> <u>Projection</u>	<u>FY 1997</u> <u>Budget</u>	<u>Budget</u> <u>Change</u>
LOAN AND GUARANTEE ENTERPRISE Use						
of Money and Property						
200	Earnings on Investments	1,345,965	1,295,000	1,250,000	1,200,000	(95,000)
201	Rental of Property	463,271	376,000	366,000	275,000	(101,000)
202	Interest on Loans	103,514	119,000	120,000	100,000	(19,000)
		<u>1,912,750</u>	<u>1,790,000</u>	<u>1,736,000</u>	<u>1,575,000</u>	<u>(215,000)</u>
Charges - Current Services						
631	Loan Issuance and Guarantee Fee	45,206	36,000	35,000	35,000	(1,000)
		<u>45,206</u>	<u>36,000</u>	<u>35,000</u>	<u>35,000</u>	<u>(1,000)</u>
Other Revenue						
872	Miscellaneous Revenue	42,246	60,060	60,000	46,950	(13,110)
		<u>42,246</u>	<u>60,060</u>	<u>60,000</u>	<u>46,950</u>	<u>(13,110)</u>
SUBTOTAL: LOAN AND GUARANTEE ENTERPRISE		2,000,202	1,886,060	1,831,000	1,656,950	(229,110)
REVENUE TRANSFERS						
951	From (To) General Fund	1,723,000	1,893,000	1,669,000	2,393,000	500,000
		<u>1,723,000</u>	<u>1,893,000</u>	<u>1,669,000</u>	<u>2,393,000</u>	<u>500,000</u>
SUBTOTAL: REVENUE TRANSFERS		1,723,000	1,893,000	1,669,000	2,393,000	500,000
TOTAL (NET) LOAN AND GUARANTEE ENTERPRISE FUND		3,723,202	3,779,060	3,500,000	4,049,950	270,890

PARKING ENTERPRISE FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>	<u>FY 1995 Actuals</u>	<u>FY 1996 Budget</u>	<u>FY 1996 Projection</u>	<u>FY 1997 Budget</u>	<u>Budget Change</u>
PARKING ENTERPRISE					
Taxes - Local					
044 Parking Garages and Lots Tax	8,795,410	9,000,000	8,950,000	9,100,000	100,000
	8,795,410	9,000,000	8,950,000	9,100,000	100,000
Licenses and Permits					
165 Open Air Garage Permits	543,137	560,000	570,000	560,000	0
	543,137	560,000	570,000	560,000	0
Fines and Forfeits					
181 Parking Fines	6,775,036	6,800,000	7,080,000	6,800,000	0
182 Penalties on Parking Fines	4,025,513	3,809,365	2,320,000	2,202,000	(1,607,365)
	10,800,549	10,609,365	9,400,000	9,002,000	(1,607,365)
Use of Money and Property					
579 Garage Income	8,756,103	9,900,000	10,354,000	10,145,162	245,162
	8,756,103	9,900,000	10,354,000	10,145,162	245,162
Charges - Current Services					
664 Parking Meters	5,552,244	5,600,000	5,320,000	5,600,000	0
	5,552,244	5,600,000	5,320,000	5,600,000	0
SUBTOTAL: PARKING ENTERPRISE	34,447,443	35,669,365	34,594,000	34,407,162	(1,262,203)
REVENUE TRANSFERS					
	(23,584,199)	(22,281,000)	(21,863,000)	(21,335,000)	946,000
952 To Parking Management Fund	(23,584,199)	(22,281,000)	(21,863,000)	(21,335,000)	946,000
SUBTOTAL: REVENUE TRANSFERS	(23,584,199)	(22,281,000)	(21,863,000)	(21,335,000)	946,000
TOTAL (NET) PARKING ENTERPRISE FUND	10,863,244	13,388,365	12,731,000	13,072,162	(316,203)

PARKING MANAGEMENT FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

Revenue Accounts	FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
PARKING MANAGEMENT					
Licenses and Permits					
141 Residential Parking Permits	169,981	165,000	175,000	175,000	10,000
	169,981	165,000	175,000	175,000	10,000
Use of Money and Property					
201 Rental of Property	125,351	160,000	117,000	160,000	0
	125,351	160,000	117,000	160,000	0
Charges - Current Services					
759 Temporary Parking Lots	903,394	989,682	685,000	882,040	(107,642)
760 Parking Garages	1,459,236	1,550,000	1,550,000	1,709,000	159,000
788 Parking Meter Repair	155	0	0	0	0
	2,362,785	2,539,682	2,235,000	2,591,040	51,358
SUBTOTAL: PARKING MANAGEMENT	2,658,117	2,864,682	2,527,000	2,926,040	61,358
REVENUE TRANSFERS					
950 From Parking Enterprise Fund	23,584,199	22,281,000	21,863,000	21,335,000	(946,000)
952 To General Fund	(18,746,060)	(17,175,000)	(16,860,000)	(16,382,000)	793,000
	4,838,139	5,106,000	5,003,000	4,953,000	(153,000)
SUBTOTAL: REVENUE TRANSFERS	4,838,139	5,106,000	5,003,000	4,953,000	(153,000)
					(91,642)
TOTAL (NET) PARKING MANAGEMENT FUND	7,496,256	7,970,682	7,530,000	7,879,040	

CONVENTION CENTER BOND FUND

REVENUE ESTIMATES: FUNDS DETAIL FOR OPERATING AND CAPITAL BUDGETS

<u>Revenue Accounts</u>	FY 1995 Actuals	FY 1996 Budget	FY 1996 Projection	FY 1997 Budget	Budget Change
CONVENTION CENTER BOND FUND					
Sales and Service Taxes					
052 Hotel Tax	0	8,850,000	9,500,000	10,500,000	1,650,000
	0	8,850,000	9,500,000	10,500,000	1,650,000
Revenue Transfers					
953 Transfer to General Fund	0	(8,850,000)	(9,500,000)	(8,146,920)	703,080
	0	(8,850,000)	(9,500,000)	(8,146,920)	703,080
	0	0	0	2,353,080	2,353,080
TOTAL CONVENTION CENTER BOND FUND					

REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET

	Budget Fiscal '96	Estimated Fiscal '97	Change
Adjudication and Corrections			
115 State's Attorney	81,455	87,693	6,238
Culture			
450 Administrative and Technical Services (Library)	119,840	135,068	15,228
492 Promotion of the Arts (MACAC)	225,740	249,442	23,702
Total	345,580	384,510	38,930
Economic Development			
585 Baltimore Development Corporation (HCD)	75,000	61,500	(13,500)
Education - BCPS			
* Food Services	4,200,000	3,817,000	(383,000)
* 3rd Party Reimbursement	1,275,000	1,403,000	128,000
' Urban Systemic Institute	550,000	1,027,000	477,000
' Foundation Grants	639,000	291,000	(348,000)
' Balto. Mental Health Systems	165,000	165,000	0
• Comprehensive School Health	0	123,000	123,000
' Driver Education	60,000	80,000	20,000
• Farring Family Learning Center	72,000	72,000	0
' PTA Accounts	55,000	62,000	7,000
• Academy of Finance	22,000	41,000	19,000
• Criminal Background Investigations	25,000	30,000	5,000
• Parking Lots	5,000	6,000	1,000
* Family Preservation Initiative	420,000	0	(420,000)
* Drop-Out Prevention	160,000	0	(160,000)
Total	7,648,000	7,117,000	(531,000)

• -
LA

REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
General Government			
106 Publications and Service Sales (Legislative Reference)	78,994	78,994	0
160 Employee Assistance Program (Civil Service)	22,733	21,643	(1,090)
120 Promotion of Equal Rights (Commission for Women)	32,884	56,205	23,321
131 Audit Proceeds (Comptroller)	265,659	275,184	9,525
152 Administration (Employees' Retirement System)	2,768,595	2,764,137	(4,458)
224 Domestic Violence, Substance Abuse Services (MCCCJ)	275,000	275,000	0
260 Construction and Building Inspection (HCD)	0	910,272	910,272
572 Cable Advisory Committee (Cable & Communications)	90,000	100,000	10,000
583 Rodent and Insect Control (HCD)	2,173,323	1,700,000	(473,323)
Total	5,707,188	6,181,435	474,247
Health			
300 Administrative Direction and Control (Health)	0	146,749	146,749
303 Special Purpose Grants	1,122,000	2,000,000	878,000
304 W.K. Kellogg Foundation - Community Health Services	76,000	76,000	0
310 Immunization	150,000	150,000	0
Total	1,348,000	2,372,749	1,024,749
Public Safety			
202 Investigations - Drug Seizure (Police)	350,000	425,000	75,000
204 911 Emergency Call System (Police)	1,663,392	1,680,216	16,824
319 Transportation Fees - Ambulance Services (Fire)	1,141,180	2,144,245	1,003,065
Total	3,154,572	4,249,461	1,094,889
Recreation			
479 Amateur Athletics (Recreation & Parks)	143,000	123,000	(20,000)
480 Project Survival Game Officials (Recreation & Parks)	12,630	12,630	0
482 Child Care Programs (Recreation & Parks)	1,331,969	1,343,701	11,732
Total	1,487,599	1,479,331	(8,268)

REVENUE ESTIMATES: SPECIAL GRANTS FOR OPERATING BUDGET
--CONTINUED--

	Budget Fiscal '96	Estimated Fiscal '97	Change
Social Services			
357 Homeless Services and Supportive Housing (MOHS)	0	1,000,000	1,000,000
Special Services			
177 Administration (HCD)	512,095	473,853	(38,242)
181 Administration (HCD)	127,000	0	(127,000)
324 Waxier Center Foundation - Transportation (CARE)	73,254	55,762	(17,492)
Total	712,349	529,615	(182,734)
TOTAL FUND REVENUES	20,559,743	23,463,294	2,903,551

FISCAL 1997
CAPITAL BUDGET REVENUE BY SOURCE
(Dollars in Thousands)

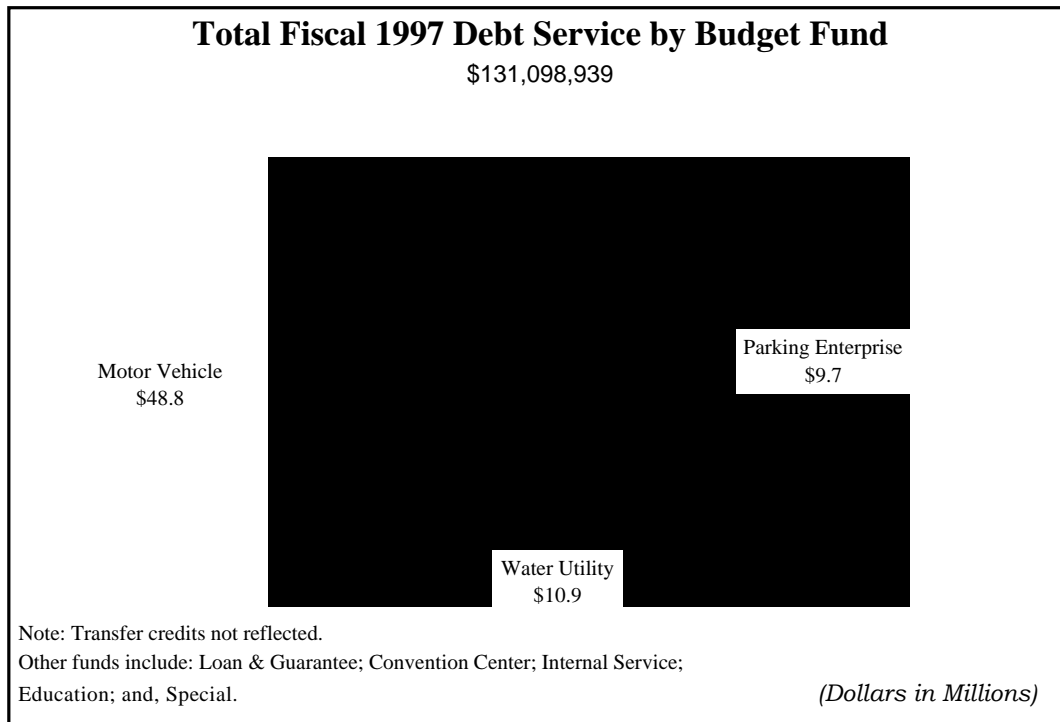
		Budgeted Fiscal 1996	Recommended Fiscal 1997	Change
General Fund	<u>PAYGO</u>	<u>\$1,000</u>	\$2,000	\$1,000
	<u>Debt Restructuring</u>	<u>0</u>	17,292	17,292
	Total General Fund	1,000	19,292	18,292
General Obligation Bonds		26,500	31,725	5,225
Waste Water & Water Utility Revenue	<u>PAYGO</u>	<u>3,825</u>	975	(2,850)
	<u>Debt Restructuring</u>	<u>0</u>	1,166	1,166
	Total Utility Revenue	3,825	2,141	(1,684)
Motor Vehicle Revenue	<u>PAYGO</u>	<u>68,766</u>	42,933	(25,833)
	<u>Debt Restructuring</u>	<u>0</u>	2,603	2,603
	Total Motor Vehicle Revenue	68,766	45,536	(23,230)
Federal Grants		36,150	54,778	18,628
State Grants		16,058	19,570	3,512
Other Sources	<u>M&CC Real Property Revenue</u>	<u>1,600</u>	850	(750)
	<u>Counties</u>	<u>17,895</u>	13,538	(4,357)
	<u>Industrial Development Authority</u>	<u>14,620</u>	13,275	(1,345)
	<u>Revenue Loans</u>	<u>18,513</u>	27,844	9,331
	<u>Private Sources</u>	<u>28,264</u>	16,782	(11,482)
	Total Other Sources	80,892	72,289	(8,603)
TOTAL REVENUE		\$233,191	\$245,331	\$12,140



Debt Service

FISCAL 1997

DEBT SERVICE OVERVIEW



SUMMARY

Total Debt Service

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$149,106,592	\$147,735,385	\$131,098,939

After expenses for personnel, the single largest type of expenditure made in the City budget plan is to support debt service payments. In the formulation of the annual budget, the City Council is empowered by the Charter to reduce all appropriations except "such amounts as are for the payment of interest and principal of the municipal debt." In Fiscal 1997 debt service expenses are appropriated in all operating funds except Federal and State grant funds.

Total Fiscal 1997 appropriations for all funds (before transfer credits) of \$131.1 million are \$16.6 million less than the Fiscal 1996 appropriation. This drop reflects, in large measure, the impact of the recent debt service restructuring of certain outstanding general obligation bonds. This refunding transaction results in a reduction of existing debt service, thus allowing the City

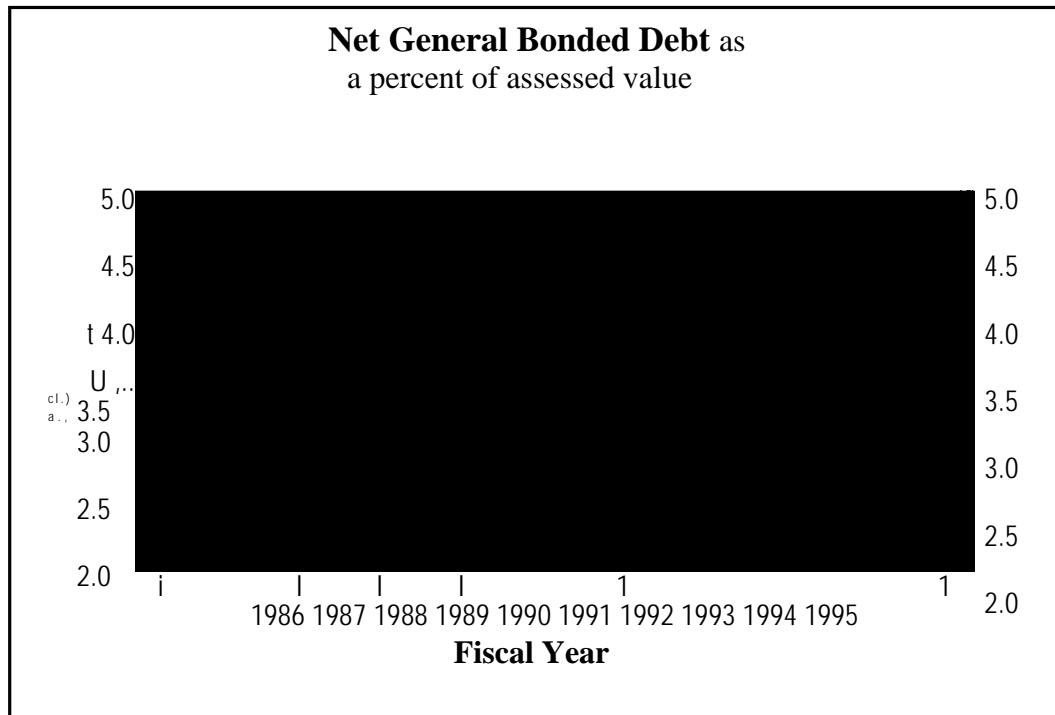
to apply the cash amount of the debt service reduction to capital projects, as covenanted with the bond holders in a resolution of the Board of Finance. Recapitalizing existing debt, funding new capital projects by refunding and setting aside cash rather than selling new bonds, allows the City to better manage its future debt service requirements. The City's annual debt service obligation is leveled after the year 2000, thus allowing better budget planning. The transaction provides for a six-year (FY'95-FY'00) total savings of \$52.1 million in debt service for the General and Motor Vehicle funds. The savings will be applied to capital projects. Appropriations for each fund and each type of debt service expense may vary significantly from year-to-year as a function of pre-payment of debt, application of project proceeds, changes in debt issuance schedules, short term financing requirements and other factors.

DEBT MANAGEMENT - The amount of debt authorized and issued annually is subject to limits incorporated in the City's debt policy. This policy, adopted by the Board of Estimates on August 15, 1990, sets forth borrowing limits for the capital budget process and establishes guidelines for capital budget plans. The policy is subject to periodic review.

Management actions since adoption of the policy include the prohibition of all City agencies from negotiating financings; the consolidation of all financing arrangements in the Bureau of Treasury Management; the recognition of conditional purchase payment financings as "debt service" for the purpose of evaluating the City's financial condition and budget planning; strict adherence to borrowing guidelines set forth in the debt policy; scheduling of debt service payments to minimize fluctuations in annual budgetary requirements; and reduction in debt requirement through pre-payment of State Highway construction loans and increased utilization of pay-as-you-go financing to reduce borrowing requirements.

In Fiscal 1992 and 1993, The Maryland General Assembly enacted legislation and City voters ratified local legislation permitting the City to take advantage of the legal authority to issue general obligation bonds with call provisions and to refinance debt. This allows the City to take advantage of favorable interest rates and achieve debt service expense savings. The City first took advantage of this legal authorization in an April, 1992 general obligation bond sale. Legislation has been enacted and approved by the City voters which will improve debt management by authorizing (1) the City to negotiate general obligation sales; (2) the Board of Finance to structure debt maturities and interest payment schedules; (3) the Board of Finance to approve fixed, variable or other interest rates on bonds; and, (4) the City to issue "mini-bonds" in denominations as small as \$500.

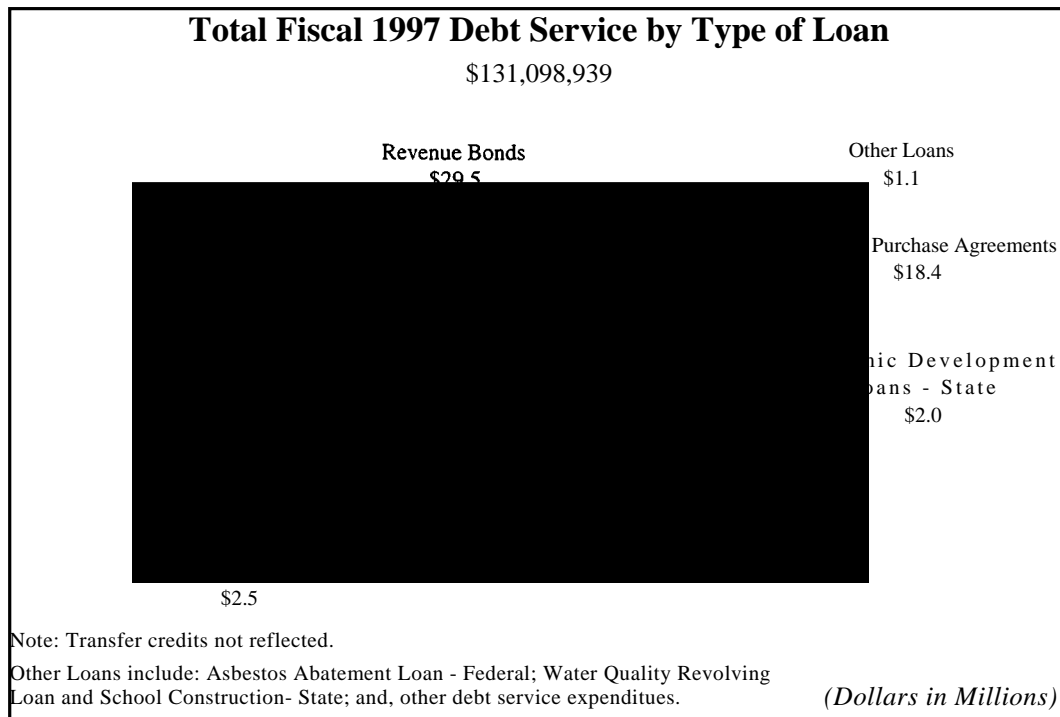
DEBT AFFORDABILITY, DEBT RATIOS AND CREDIT EVALUATION



Based on traditional debt ratio evaluation criteria, current debt burdens and those forecasted in the City's comprehensive debt policy for the coming years, the City's debt is within acceptable limits. The City's current credit rating with Moody's is A 1 and with Standard & Poor's, A. These credit ratings reflect the judgement of the rating agencies that the City has a strong capacity to pay principal and interest on debt. The most recent evaluation for the City, May 14, 1996, reaffirmed the A1 and A ratings. Effective debt management has kept the City's debt service expenses in control in face of severely limited revenue growth. Key credit and debt management ratios are maintained at acceptable levels while the City finances a sizeable capital program. Selected debt management factors are listed below.

- The City's net general obligation debt is below 10% of assessed valuation often cited as a danger point (3.7%, 1995).
Net general obligation debt is less than half of the \$1,200 per capita figure suggested as a danger point by credit analysts (\$438.00, 1995).
- Net general obligation debt service as a percent of operating revenues is below the danger point of 20% suggested by credit analysts (9.3%, 1995).
The City is not constrained by any legal limits on its debt authorization, but is guided by prudent limits set forth in local debt policy.
The City has no overlapping debt and no instance of default.
The City has unlimited taxing authority with respect to property taxes.

TYPES OF DEBT SERVICE PAYMENTS



General Obligation Debt

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$47,160,479	\$48,703,577	\$31,028,106

Pursuant to specific State Constitutional provisions, the City must follow a three-step procedure for the creation of general obligation long-term debt. There must first be an act of the General Assembly of Maryland or a resolution of the majority of the City's delegates to the General Assembly. Pursuant to State authorization an ordinance must be approved by the Mayor and City Council. Finally, the debt issuance must be ratified by the voters of the City. The State Constitution requires that general obligation debt may not have a term longer than 40 years. In general, the City's debt has a maximum maturity of no more than 20 years. This long-term debt, by law, is supported by the pledge of the full faith and credit of the City and payment is a first requirement for revenues derived from local property taxing powers. The City has no statutory limitation on the property tax levy.

Conditional Purchase Agreements

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$10,674,268	\$14,487,654	\$18,420,913

The City has entered into various Conditional Purchase Agreements (CPAs) to construct or

purchase facilities and/or to acquire equipment. CPAs are long-term capital leases with annual principal and interest payment schedules that must be met for the City to acquire the asset . CPAs do not constitute a debt of the City within the meaning of any constitutional or statutory limit, nor are they supported by a pledge of the full faith and credit or taxing power of the City. In contrast to general obligation debt the City is not obligated to make annual appropriations. However, the City includes CPA obligations in evaluating its debt position pursuant to debt policy. In the event the City fails to meet scheduled payments, the agreements are terminated and the City loses the right to use or acquire the financed asset. The City appropriates payments for facilities and equipment which continue to meet the City's public service objectives.

Revenue Bonds

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$17,799,650	\$22,923,195	\$29,453,229

Revenue bond financings supports the capital requirement needs of enterprise operations, including the Water and Waste Water Utilities and the Parking Enterprise funds. The revenue generated by the enterprise operations is pledged to support debt service payments of these funds. Revenue bonds are not general obligations of the City. In the case of the Parking Enterprise Fund, revenues from parking taxes, parking fines and penalties, and other parking revenues provide an additional security for the payment of debt service. As such, certain revenues of the General Fund are in practice obligated. In 1995 the City issued revenue debt to finance the expansion of the Convention Center. The guaranteed revenue source is the City's hotel tax. In 1996 the Maryland General Assembly limited the authority of the City to increase the hotel tax rate by no more than 0.5 percent and authorized the one time use of Motor Vehicle Fund Revenues to support Convention Center debt service and related expenses.

Bond Anticipation Notes

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$6,325,582	\$13,507,022	\$4,609,773

From time to time, the City enters into short-term borrowing to finance capital projects while preparing to sell long-term general obligation bonds or while adjusting the timing of the sale of long-term debt in order to take advantage of favorable market conditions. The City is authorized to undertake such borrowing pursuant to Section 12 of Article 31, the Public Debt Article of the Annotated Code of Maryland Laws. As with long-term general obligation bonds, bond anticipation notes constitute a pledge of the full faith and unlimited taxing power of the City.

State Economic Development Loans

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$5,003,772	\$1,658,121	\$1,978,149

Under provisions of Subtitle 4 (Maryland Industrial Land Act or MILA) and Title 5 of Article 83A (Maryland Industrial and Commercial Redevelopment Fund or MICRF) of the Maryland laws, the City, and other subdivisions of the State, may borrow funds for industrial or commercial development projects. Funds, in turn, may be loaned to private enterprises for the development of specific projects. In the case of MICRF loans, the funds borrowed from the State may also be used to insure or guarantee projects. The State sets the interest rate, term and repayment provisions of the loans. In both cases, the City is liable for repayment of principal and interest amounts on the loans in the event of failure or default of the private enterprise. Such loans are not considered general obligations of the City. The City uses these loan programs as part of its economic development program to stabilize and expand employment and the tax base within the City. Payments from the businesses utilizing these programs provide General Fund revenue supporting appropriations for this borrowing program. In Fiscal 1997 payments of about \$1.3 million are anticipated to offset in large part the expense of about \$2.0 million.

Revenue Anticipation Notes

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$41,007,959	\$36,575,000	\$41,950,000

Section 7 of Article XI of the State Constitution permits the City to borrow temporarily to meet cash flow deficiencies in operating funds. The City Charter restricts such temporary borrowing in anticipation of current operating revenues and requires that such borrowing be repaid prior to the passage of the budget for the following year. The only fund where the City utilizes this authority is the Motor Vehicle Fund where financing requirements are met through this mechanism in anticipation of State shared motor vehicle revenues. The State-aid revenues constitute the funding source to offset this appropriation expense.

State Highway Construction Loans

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$19,962,010	\$8,367,979	\$2,553,530

Since 1972, the City has periodically borrowed funds from the State of Maryland for highway construction projects pursuant to State authorization in Sections 3-301 through 3-309 of the Transportation Article (Maryland Laws). These funds have been used primarily to finance the City's share of the Interstate Highway System and for the construction or reconstruction of primary roads. The State withholds from the City's distribution of the State shared motor vehicle revenues amounts sufficient to pay the City's annual debt service.

Other Debt Service

FY 1995	FY 1996	FY 1997
<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
\$1,172,872	\$1,512,837	\$1,105,239

Four types of loans and expenses comprise the balance of the City's debt service expenses.

State School Construction Loans - The City has periodically borrowed funds from the State of Maryland for school construction purposes pursuant to Section 5-301 (Maryland Laws). The City last utilized this borrowing source in 1984. Limitations on the use of funds provide for site acquisition, school construction, certain equipment, and inspection costs. Certain types of major capital renovations, such as roof or heating plant replacement, are not eligible for financing through this program and must be financed from general obligation borrowing. The State withholds from income tax distributions amounts sufficient to cover debt service obligations. General Fund appropriations in Fiscal 1997 are \$0.1 million.

Federal Loan - U. S. Environmental Protection Agency (EPA) - The EPA has granted the City a loan under the Asbestos School Hazard Abatement Act of 1984 to provide for asbestos removal at Walbrook Senior High School. Appropriations to supports this debt are made in the Education Fund. Appropriations in Fiscal 1997 are \$0.2 million.

State Water Quality Loan Program - From time-to-time the City has participated in the State revolving loan program to finance certain projects to improve waste water treatment facilities. The program is managed by the Maryland Water Quality Financing Administration. Appropriations in the Waste Water Utility Fund in Fiscal 1997 are \$0.1 million.

Other Debt Service Expenses - Annually, the City incurs expenses associated with the issuance and management of debt including legal, printing, advertising and other expenses. These expenses are distributed among operating budget funds with debt service expense. Fiscal 1997 appropriations are \$0.8 million.

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

	FY 1995 Actual	FY 1996 Budget	FY 1997 Budget
General Fund			
Conditional Purchase Agreements	\$9,056,749	\$12,928,516	\$16,319,362
General Obligation Bonds	39,102,415	40,399,899	26,554,961
Bond Anticipation Notes	3,949,374	9,893,689	4,609,773
School Construction	298,292	527,923	63,216
Economic Development Loans- State	4,892,415	1,658,121	1,978,149
Other Debt Service	154,485	168,448	207,034
Total General Fund	\$57,453,730	\$65,576,596	\$49,732,495
Education Fund			
Conditional Purchase Agreements	\$13,846	\$13,903	\$13,941
Asbestos Abatement Loans- Federal	190,525	190,525	190,526
Other Debt Service	0	205	410
Total Education Fund	\$204,371	\$204,633	\$204,877
Motor Vehicle Fund			
Convention Center Revenue Bonds	\$0	\$0	\$2,000,000
General Obligation Bonds	4,544,306	4,795,187	2,144,792
Economic Development Loans- State	111,357	0	0
Highway Loans- State	19,962,010	8,367,979	2,553,530
Revenue Anticipation Notes	41,007,959	36,575,000	41,950,000
Other Debt Service	35,126	149,739	193,297
Total Motor Vehicle Fund	\$65,660,758	\$49,887,905	\$48,841,619
Water Utility			
Revenue Bonds	\$5,876,127	\$7,033,469	\$8,586,389
General Obligation Bonds	2,712,060	2,661,380	2,241,671
Bond Anticipation Notes	0	1,600,000	0
Other Debt Service	62,019	111,295	121,656
Total Water Utility	\$8,650,206	\$11,406,144	310,949,716
Waste Water Utility			
Revenue Bonds	\$3,931,859	\$6,638,013	\$6,978,868
General Obligation Bonds	801,698	847,111	86,682
Bond Anticipation Notes	2,376,208	2,013,333	0
Water Quality Revolving Loan- State	253,972	91,536	91,540
Other Debt Service	141,888	109,590	114,314
Total Waste Water Utility	\$7,505,625	\$9,699,583	37,271,404
Loan and Guarantee			
Conditional Purchase Agreements	\$187,419	\$187,418	5730.794
Other Debt Service	0	52,966	1.462
Total Loan and Guarantee	\$187,419	\$240,384	\$732,256
Parking Enterprise			
Revenue Bonds	\$7,991,664	\$9,251,713	59,534.892
Other Debt Service	36,565	109,252	119.070
Total Parking Enterprise	\$8,028,229	\$9,360,965	\$9,653,962
Special			
Conditional Purchase Agreements	\$22,908	\$21,963	\$21,948
Other Debt Service	0	22	44
Total Special Funds	\$22,908	\$21,985	\$21,992
Convention Center			
Revenue Bonds	\$0	\$0	\$2,353,080
Internal Service			
Conditional Purchase Agreements	\$1,393,346	\$1,335,854	\$1,334,868
Other Debt Service	0	1,336	2,670
Total Internal Service Fund	\$1,393,346	\$1,337,190	\$1,337,538
Total Operating Budget Debt Service	\$149,106,592	\$147,735,385	\$131,098,939



Supporting Documentation

FISCAL 1996 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES

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

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

I. The Fiscal 1996 Operating Budget was amended with the following supplementals:

Ordinance Number	Agency	Amount	Fund	Purpose
7	Board of Elections	\$425,200	General	To provide appropriations for additional operating expenses for the 7th Congressional District special election.
8	Mayoralty Related - Miscellaneous General Expenses	\$550,000	General	To provide appropriations for settlement of a State FICA and pension audit.
9	Enoch Pratt Free Library	\$375,000	General	To provide appropriations for the continuation of services for the School and Student Services activity.
10	Recreation & Parks	\$300,000	General	To provide appropriations for overtime related to the Blizzard of 1996.
11	Department of Public Works	\$300,000	General	To provide appropriations for overtime related to the Blizzard of 1996.

FISCAL 1996 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>purpose</u>
12	Police Department	\$1,600,000	General	To provide appropriations for overtime related to the Blizzard of 1996.
13	Fire	\$ 900,000	General	To provide appropriations for overtime related to the Blizzard of 1996.
22	Police Department	\$ 949,907	Federal	To provide appropriations to develop the Youth Firearms Violence Initiative Grant which includes the funding for twenty-four police officers.
30	Police Department	\$ 172,098	Federal	To provide appropriations for the COPS Universal Hiring Grant (Program 201-Neighborhood Patrol).
46	Recreation & Parks	\$ 562,065	General	To provide appropriations to cover the expanded recreational service activities for the summer period (7/24/95-9/5/95).
47	Department of Public Works	\$2,000,000	Motor Vehicle	To provide appropriations for unanticipated personnel, materials and supplies, and equipment costs in connection with the Blizzard of 1996.
48	Baltimore City Public Schools	\$3,400,000	State	To provide appropriations for the State's share of non-public school tuition placement costs.

FISCAL 1996 SUPPLEMENTARY APPROPRIATIONS
A N D
TRANSFER OF APPROPRIATIONS BETWEEN AGENCIES
--CONTINUED--

II. The Fiscal 1996 Capital Budget was amended with the following supplementals:

<u>Ordinance Number</u>	<u>Agency</u>	<u>Amount</u>	<u>Fund</u>	<u>Purpose/Source</u>
2	Fire Department	\$10,175,712	Special	To provide appropriations for the construction and installation of the Fire & Police communications system.
14	Baltimore City Public Schools	\$ 1,700,000	General	To provide appropriations for the acquisition of relocatable classrooms.
15	Baltimore City Public Schools	\$ 4,500,000	General	To provide appropriations for the acquisition of new computer hardware and software, and engineering services related to student records and tracking of services for Special Education.

FISCAL 1997

SUMMARY OF ADOPTED BUDGET

Accounting Basis

ORGANIZATION

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

GENERAL, DEBT SERVICE, AND CAPITAL PROJECTS

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

ENTERPRISE AND INTERNAL SERVICE FUNDS

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

ENCUMBRANCES

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

BUDGETARY POLICY

Excerpts from The Charter of Baltimore City (1964 Revision as amended) relative to the Ordinance of Estimates

ARTICLE VI

BOARD OF ESTIMATES

1. BOARD OF ESTIMATES - ORGANIZATION.

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

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

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

2. BOARD OF ESTIMATES - DUTIES AND POWERS.

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

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

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

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

ARTICLE VI - BOARD OF ESTIMATES

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

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

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

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

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

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

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

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

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

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

(2) a capital budget: estimates of the amounts to be appropriated to each municipal agency for capital improvements in the next fiscal year. The capital budget proposed by the Board

ARTICLE VI - BOARD OF ESTIMATES

also shall include the projects that the Board includes in the first year of its long-range capital improvement program and the source of funds for all capital improvements. However, no capital project shall be included in the capital budget portion of the proposed Ordinance of Estimates submitted by the Board of Estimates to the City Council unless the Board has received and considered the reports and recommendations of the Planning Commission, the Director of Finance, and the Board of Finance with regard to such capital project. The Board of Estimates may establish additional procedures for the development of a long-range capital improvement program and a capital budget.

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

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

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

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

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

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

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

ARTICLE VI - BOARD OF ESTIMATES

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

(5) a statement setting out:

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

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

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

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

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

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

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

CITY COUNCIL - ENACTMENT OF ORDINANCE OF ESTIMATES.

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

ARTICLE VI - BOARD OF ESTIMATES

Department established by a Board of Arbitration and included in the proposed Ordinance of Estimates; and (3) amounts for the payment of the interest and principal of the municipal debt.

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

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

8. ORDINANCE OF ESTIMATES - DEFICIENCIES AND SUPPLEMENTARY APPROPRIATIONS.

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

(b) Except as provided herein, the Ordinance of Estimates shall include all the moneys to be appropriated by the City for all purposes for the fiscal year for which the ordinance is applicable.

ARTICLE VI - BOARD OF ESTIMATES

Additional appropriations shall be permitted during the fiscal year only in the following circumstances and under the following conditions:

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

(2) grants from private or governmental sources which could not be expected with reasonable certainty at the time of the formulation of the proposed Ordinance of Estimates may be made available to the appropriate municipal agency for expenditure by a supplementary appropriation ordinance recommended to the City Council by the Board of Estimates, duly passed by the City Council by a majority vote of its members and approved by the Mayor.

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

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

9. ORDINANCE OF ESTIMATES - USES OF APPROPRIATIONS.

(a) Following the passage of the Ordinance of Estimates and the enactment of the revenue measures necessary to achieve a balance between expected revenues and anticipated expenditures for the next fiscal year, the sums contained in the Ordinance of Estimates shall, after the beginning of the fiscal year to which it is applicable, be and become appropriated for the purposes therein named. No appropriation provided for in the Ordinance of Estimates shall be used for any purpose other than that named in that ordinance, except: (1) the Board of Estimates may increase the amount for a particular program, purpose, activity, or project or introduce an amount for a new program, purpose, activity or project by transferring thereto amounts already appropriated to that agency; and

ARTICLE VI - BOARD OF ESTIMATES

(2) upon the recommendation of the Board of Estimates, the City Council by ordinance may authorize the transfer of an appropriation contained in the Ordinance of Estimates from one municipal agency to another municipal agency; provided, however, that new or different amounts for capital projects from those stated in the capital budget portion of the Ordinance of Estimates shall not be authorized unless the Board of Estimates has received and considered the reports and recommendations thereon of the Planning Commission and the Director of Finance.

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

(c) Appropriations contained in the Ordinance of Estimates for a particular program, purpose, activity, or project may, upon the recommendation of the head of the municipal agency concerned and the Director of Finance, and with the approval of the Board of Estimates, be carried over to fiscal years subsequent to the one for which the appropriation is initially made if necessary to accomplish that program, purpose, activity, or project. Funds encumbered for contracts, projects or other actual commitments and funds dedicated by any act of Congress or by State law or by the terms of any private grant to some specific purpose shall be carried over to the next fiscal year. All appropriations not so carried over shall lapse at the end of the fiscal year from which made, except that any balance remaining in the fund of the water or sanitary wastewater utility (under Section 18 of this article) at the end of the fiscal year shall remain to the credit of that utility and an estimate of such a balance shall be included in that utility's budget for the next year as an estimated receipt.

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

(e) Except for the funds of the water or sanitary wastewater utilities, if at the end of any fiscal year it is determined that there is any surplus in excess of the amount included in expected revenues for the next fiscal year and such amount exceeds 1% of the general fund operating budget adopted for the next fiscal year and such amount does not include any appropriation carried forward from the prior fiscal year, the excess of such general fund surplus over 1% of the operating budget shall be credited to an account known as the "Capital Bond Fund Appropriation Reduction Account". Funds in this account shall be allocated and paid by order of the Board of Finance for the purpose of substituting for a like amount of general obligation bond funds for which appropriations have been previously made by the Mayor and City Council; to the extent that funds from the capital

ARTICLE VI - BOARD OF ESTIMATES

bond fund appropriation reduction account are utilized, the authorized amount of general obligation bonds shall be automatically reduced. In determining the application of such funds the Board of Finance shall be guided by the conditions of the bond market and the financial interests of the City of Baltimore. Funds in the capital bond fund appropriation reduction account not utilized in the first year in which they are identified shall be carried forward at the end of the fiscal year to be used for the purpose of substituting for general obligation bond funds at the earliest practical time. Such funds shall be utilized only for the purpose for which the bond funds were appropriated and may not be transferred directly or indirectly to any other purpose. Surplus funds exceeding the amount used in the revenue estimates for the succeeding year but not in excess of 1% of the current general fund operating budget may be utilized by the Board of Estimates to reduce the tax rate requirements for the next fiscal year or to constitute a source of funds for supplemental appropriations recommended to the City Council pursuant to the provisions of this subsection.

ARTICLE VII

EXECUTIVE DEPARTMENTS

DEPARTMENT OF FINANCE

5. DEPARTMENT OF FINANCE - ORGANIZATION ESTABLISHED.

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

6. DEPARTMENT OF FINANCE - DIRECTOR.

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

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

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

7. DEPARTMENT OF FINANCE - DEPUTY DIRECTOR AND EMPLOYEES.

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

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

ARTICLE VII - EXECUTIVE DEPARTMENTS

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

POWERS AND DUTIES OF THE DEPARTMENT

8. DEPARTMENT OF FINANCE - BUDGET PREPARATION.

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

9. DEPARTMENT OF FINANCE - BUDGET ADMINISTRATION.

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

SUMMARY OF ADOPTED BUDGET

Operating Plan Budgetary Control

LEVEL OF CONTROL

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

MECHANISMS

A Board of Estimates Contingent Fund exists to fund emergency and/or unanticipated expenditures. Prior to approval of an expenditure, however, the Board of Estimates reports to the City Council the circumstances surrounding the request of the expenditure.

The Bureau of the Budget and Management Research - All purchase requisitions are reviewed for justification and approved for funds by an analyst in the Bureau of the Budget and Management Research.

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

Mayor's Motor Vehicle Freeze Committee - Requests for assignment of City vehicle to an employee requiring its use in performance of his duties must be reviewed and approved by the Vehicle Freeze Committee.

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

Pager and Mobile Telephone Committee - Requests for assignment of City pagers and/or mobile telephones must be approved by this committee. Strict monthly review of expenditures is expected at the agency level as well as periodic review by the Department of Audits.

APPROPRIATIONS

The adopted budgetary plan is prepared and appropriated on a program basis by fund. The City's Integrated Financial System tracks by Program, Activity and Object level within fund.

Purchase orders which result in an overrun of either operating or capital balances are not released until additional appropriations are made available.

CARRYOVERS

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

ENCUMBERED FUNDS

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

SUMMARY OF ADOPTED BUDGET

Capital Plan Budgetary Control

DEFINITION

Government accounting standards and the City Charter require that operating revenues and expenses be clearly distinguished from revenues and expenses associated with capital projects (these are the design, development, construction and extraordinary repair and rehabilitation of physical plant and facilities, excluding vehicle acquisitions). The Board of Estimates has defined capital projects as physical improvements which cost more than \$5,000 and equipment and items of repair and maintenance which cost more than \$100,000. Physical improvements are not restricted to buildings, but encompass a wide range of projects including street and highway construction, maintenance and improvement of water and sewer systems, community development self-help programs, and playground development. In general, capital facilities are considered to have a 15-year useful life. Projects funded in the Capital Budget Plan have been included in the six-year Capital Improvement Plan.

APPROPRIATIONS

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

The balance of the appropriations are derived from the water utility and waste water utility funds (these are used to finance the local share of utility improvements), and the proceeds from the sale of surplus City property.

The City embraces a pay-as-you-go capital funding policy which annually finances a portion of capital improvements from the general fund.

MONITORING

Ongoing projects are monitored on a continuous basis by assigned project engineers who are responsible for construction oversight to prevent project delays and overruns, as well as, to ensure compliance with project approval procedures.

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

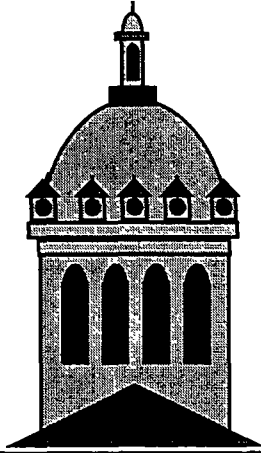
Particular attention is directed in the capital plan to infrastructure rehabilitation, facilities modernization, and equipment acquisition.

INTEGRATED FINANCIAL SYSTEM

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

COST CONTROL

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



Budget Related Ordinances

ENROLLED COPY
CITY OF BALTIMORE

APPROVED
By the Mayor
JUN 10 1996

ORDINANCE NO. 1

7

(Council Bill No. 156)

1 AN ORDINANCE concerning

2 ORDINANCE OF ESTIMATES FOR THE FISCAL YEAR ENDING JUNE 30, 1997

3 FOR the purpose of providing the appropriations estimated to be needed by each agency of the City
4 of Baltimore for operating programs and capital projects during the fiscal 1997 year.

5 BY authority of

6 Article VI - Board of Estimates

7 Section 2

8 Baltimore City Charter (1964 Revision, as amended)

9 Section 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the
10 following amounts or so much thereof as shall be sufficient are hereby appropriated subject to the
11 provisions hereinafter set forth for the purpose of carrying out the programs included in the operating
12 budget and the projects listed in the capital budget from the amounts estimated to be available in the
13 designated funds during the fiscal year ending June 30, 1997.

14 A. OPERATING BUDGET

15 COMMUNITY RELATIONS COMMISSION

16 156 Development of Intergroup Relations

17 General Fund Appropriation \$ 767,109

18 Federal Fund Appropriation \$ 78,981

19 COMPTROLLER

20 130 Executive Direction and Control

21 General Fund Appropriation S 431,577

22 131 Audits

23 General Fund Appropriation S1,542,082

24 Special Fund Appropriation \$ 275,184

25 132 Real Estate Acquisition and Management

EICPL ▶ NAT1ON: CAPITALS D. DICATE ADDED TO nasmic LAW.

[BRACKETS] irdieme = act &Wed ft= calming law.

Ueda & tint ladies** amerdarai to bill.

ioditaies saner stricisai Sam de bill by
assishiseei or &Jowl Gam the lasr by sorisboax.

1	General Fund Appropriation	
	457,336	
2	135 Insurance on City Facilities	
3	General Fund Appropriation	\$ 58,458
4	COUNCIL, CITY	
5	100 City Legislation	
6	General Fund Appropriation	\$3,401,092
7	COUNCILMANIC SERVICES, OFFICE OF	
8	103 Councilmanic Services	
9	General Fund Appropriation	\$ 353,447
10	COURTS	
11	110 Circuit Court	
12	General Fund Appropriation	\$6,752,191
13	Federal Fund Appropriation	\$ 558,493
14	State Fund Appropriation	\$ 816,091
15	112 Orphans' Court	
16	General Fund Appropriation	\$ 349,891
17	EDUCATION, DEPARTMENT OF	
18	728 Board of School Commissioners	
19	Education Fund Appropriation	\$ 320,731
20	729 Office of the Superintendent	
21	Education Fund Appropriation	\$2,931,675
22	Federal Fund Appropriation	\$ 42,645
23	State Fund Appropriation	\$ 80,000
24	732 Curriculum and Instruction	
25	Education Fund Appropriation	\$4,024,372
26	Federal Fund Appropriation	\$4,183,196
27	State Fund Appropriation	\$ 299,030
28	Special Fund Appropriation	\$ 189,420
29	741 Area School Services	
30	Education Fund Appropriation	\$2,737,057
31	Federal Fund Appropriation	\$ 113,757
32	State Fund Appropriation	\$ 84,681
33	743 General Instruction	
34	Education Fund Appropriation	\$ 252,569,978
35	Federal Fund Appropriation	\$ 33,371,307
36	State Fund Appropriation	\$ 16,966,240
37	Special Fund Appropriation	\$1,040,712
38	744 Other Instructional Services	
39	Education Fund Appropriation	\$ 11,942,642
40	Federal Fund Appropriation	775,764 605,788 148,367
41	State Fund Appropriation	
42	Special Fund Appropriation	

(Bill No. 156)

1	745 School-Based Staff Development	
2	Education Fund Appropriation	1,105,522
3	Federal Fund Appropriation	203,808
4	State Fund Appropriation	304,473
5	Special Fund Appropriation	100,000
6	746 School Social Work Services	
7	Education Fund Appropriation	4,226,695
8	Federal Fund Appropriation	344,249
9	State Fund Appropriation	140,729
10	Special Fund Appropriation	294,565
11	751 Family and Student Support	
12	Education Fund Appropriation	
13	Federal Fund Appropriation	3,937,410
14	State Fund Appropriation	1,154,663
15	Special Fund Appropriation	167,973
16		165,000
17		
18		341,525
19		419,529
20	752 Special Education Monitoring	
21	Education Fund Appropriation	
22	Federal Fund Appropriation	58,675
23	State Fund Appropriation	3,316,628
24	Special Fund Appropriation	328,266
25		
26		\$ 15,420,916
27		\$2,282,680
28		\$ 890,118
29	753 Compensatory Programs	
30	Education Fund Appropriation	
31	Federal Fund Appropriation	\$ 10,169,073
32	State Fund Appropriation	\$ 282,783
33		\$ 317,008
34		79,500
35	754 Career and Technology Instruction	
36	Education Fund Appropriation	
37	Federal Fund Appropriation	\$ 125,969,897
38	State Fund Appropriation	\$4,375,890
39		33,609
40		\$ 215,000
41		
42	755 Adult/Alternative Instruction	
43	Education Fund Appropriation	
44	Federal Fund Appropriation	
45	State Fund Appropriation	
46	Special Fund Appropriation	
47	756 Special Instruction	
48	Education Fund Appropriation	
49	Federal Fund Appropriation	
50	State Fund Appropriation	

36	Special Fund Appropriation
37	757 Special Career and Technology Instruction
38	Education Fund Appropriation
\$	
39	Federal Fund Appropriation
\$	
40	758 Gifted and Talented Instruction
41	Education Fund Appropriation
\$	
42	State Fund Appropriation
\$	
43	762 Food Services
44	Education Fund Appropriation
45	Federal Fund Appropriation
46	State Fund Appropriation
47	Special Fund Appropriation

DUL1213-96/#1/6-7-96
budga/CC-1563MICLD

5,710,524
374,841

2,715,100
1,073,500

44,803
\$ 20,450,695
\$1,308,716
\$3,817,059

(Bill No. 156)

1	763 Fiscal Management	
2	Education Fund Appropriation	\$ 1,184,222
3	Federal Fund Appropriation	\$ 606,657
4	State Fund Appropriation	\$ 21,849
5	Special Fund Appropriation	\$ 491,158
6	764 Transportation	
7	Motor Vehicle Fund Appropriation	\$ 3,654,000 \$
8	Education Fund Appropriation	15,583,718
9	Federal Fund Appropriation	\$ 304,633
10	State Fund Appropriation	\$ 8,415,020
11	765 Procurement	
12	Education Fund Appropriation	\$ 1,189,768
13	Federal Fund Appropriation	\$ 313,490
14	766 School-Controlled Cleaning and Maintenance	
15	Education Fund Appropriation	\$ 17,543,692
16	767 Facilities	
17	Education Fund Appropriation	\$ 41,999,163
18	768 School Police	
19	Education Fund Appropriation	\$ 5,247,366
20	769 Personnel Services	
21	Education Fund Appropriation	\$ 1,959,283
22	Federal Fund Appropriation	\$ 707,890
23	Special Fund Appropriation	\$ 321,824
24	780 External Relations	
25	Education Fund Appropriation	\$ 1,162,755
26	Federal Fund Appropriation	\$ 231,380
27	781 Planning and Strategic Budgeting	
28	Education Fund Appropriation	\$ 537,705
29	Federal Fund Appropriation	\$ 137,289
30	782 Accountability, Assessment, Research, and Evaluation	
31	Education Fund Appropriation	\$ 701,597
32	Federal Fund Appropriation	\$ 486,966
33	783 Management Information Systems	
34	Education Fund Appropriation	\$ 3,721,355
35	Federal Fund Appropriation	\$ 1,020,199
36	Special Fund Appropriation	\$ 254,395
37	784 Staff Development	
38	Education Fund Appropriation	\$ 1,342,781
39	Federal Fund Appropriation	\$ 327,061
40	State Fund Appropriation	\$ 200,000

ELECTIONS, SUPERVISORS OF

41		\$ 2,362,000
42	180 Voter Registration and Conduct of Elections	
43	General Fund Appropriation	

1	EMPLOYEES' RETIREMENT SYSTEMS, BOARD OF TRUSTEES OF	
2	152 Administration, Employees' Retirement System	
3	Special Fund Appropriation	\$2,764,137
4	FINANCE, DEPARTMENT OF	
5	140 Administrative Direction and Control	
6	General Fund Appropriation	\$ 594,135
7	141 Budget and Management Research	
8	General Fund Appropriation	\$1,583,207
9	142 Accounting and Management Information Services	
10	General Fund Appropriation	\$5,710,005
11	L & G Enterprise Fund Appropriation	\$3,317,694
12	144 Purchasing	
13	General Fund Appropriation	\$3,201,217
14	150 Treasury Management	
15	General Fund Appropriation	\$1,357,719
16	FIRE, DEPARTMENT OF	
17	210 Administrative Direction and Control	
18	General Fund Appropriation	\$1,434,567
19	211 Training	
20	General Fund Appropriation	\$ 662,543
21	212 Fire Suppression	
22	General Fund Appropriation	\$ 70,893,472
23	State Fund Appropriation	\$ 35,000
24	213 Fire Prevention	
25	General Fund Appropriation	\$1,954,267
26	214 Support Services	
27	General Fund Appropriation	\$4,074,711
28	State Fund Appropriation	\$ 548,000
29	215 Fire Alarm and Communications	
30	General Fund Appropriation	\$3,157,089
31	219 Non-actuarial Retirement Benefits	
32	General Fund Appropriation	\$ 649,000
33	319 Ambulance Service	
34	General Fund Appropriation	\$6,632,495
35	Special Fund Appropriation	\$2,144,245
36	HEALTH, DEPARTMENT OF	
37	240 Animal Control	
38	General Fund Appropriation	\$1,485,342

1	300 Administrative Direction and Control	
2	General Fund Appropriation	3,049,944
3	Federal Fund Appropriation	93,057
4	State Fund Appropriation	33,318
5	Special Fund Appropriation	146,749
6	302 Environmental Health	
7	General Fund Appropriation	\$ 1,910,563
8	Federal Fund Appropriation	270,543 92,824
9	State Fund Appropriation	
10	303 Special Purpose Grants	
11	Special Fund Appropriation	\$ 2,000,000
12	304 Clinical Services	
13	General Fund Appropriation	\$ 2,670,383
14	Federal Fund Appropriation	\$ 50,589,541
15	State Fund Appropriation	493,158
16	Special Fund Appropriation	76,000
17	305 Maternal and Infant Services	
18	General Fund Appropriation	618,428 \$
19	Federal Fund Appropriation	11,314,116
20	State Fund Appropriation	772,443
21	306 General Nursing Services	
22	General Fund Appropriation	962,365 \$
23	State Fund Appropriation	3,173,426
24	307 Mental Health Services	
25	General Fund Appropriation	773,630
26	Federal Fund Appropriation	\$ 21,574,535
27	State Fund Appropriation	\$ 23,783,515
28	308 Child, Adolescent, and Family Health	
29	General Fund Appropriation	671,626
30	Federal Fund Appropriation	\$ 6,824,971
31	State Fund Appropriation	\$ 1,301,568
32	310 School Health Services	
33	General Fund Appropriation	\$ 4,236,912
34	Federal Fund Appropriation	\$ 5,827,314
35	State Fund Appropriation	\$
36	Special Fund Appropriation	6,490,85
37	311 Health Services for the Aging	
38	General Fund Appropriation	276,325 \$
39	Federal Fund Appropriation	5,014,581
40	HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF	
41	177 Administrative Direction and Control	
42	General Fund Appropriation	\$1,797,334
43	Federal Fund Appropriation	\$1,443,791
44	State Fund Appropriation	\$ 40,000
45	Special Fund Appropriation	\$ 473,853

(Bill No. 156)

1	181 Neighborhood Hubs		
2	General Fund Appropriation	\$	652,223
3	Federal Fund Appropriation	\$	1,828,703
4	State Fund Appropriation	\$	2,529,207
5	184 Energy Assistance and Emergency Food		
6	State Fund Appropriation	\$	7,026,000
7	260 Construction and Building Inspection		
8	General Fund Appropriation	\$	1,558,008
9	Federal Fund Appropriation	\$	1,461,073
10	Special Fund Appropriation	\$	910,272
11	570 Preservation of Historic Places		
12	General Fund Appropriation	\$	223,337
13	Federal Fund Appropriation	\$	147,418
14	582 Finance and Development		
15	General Fund Appropriation	\$	1,834,663
16	Federal Fund Appropriation	\$	2,118,889
17	583 Neighborhood Services		
18	General Fund Appropriation	\$	4,683,823
19	Federal Fund Appropriation	\$	3,325,092
20	State Fund Appropriation	\$	68,000
21	Special Fund Appropriation	\$	1,700,000
22	585 Baltimore Development Corporation		
23	General Fund Appropriation	\$	2,066,260
24	Federal Fund Appropriation	\$	400,000
25	Special Fund Appropriation	\$	61,500
26	592 Special Housing Grants		
27	Federal Fund Appropriation	\$	5,422,100
28	State Fund Appropriation	\$	2,638,098
29	593 Community Support Projects		
30	General Fund Appropriation	\$	525,203
31	Federal Fund Appropriation	\$	6,855,537
32	597 Weatherization		
33	State Fund Appropriation	\$	1,223,188
34	604 Child Care Centers		
35	Federal Fund Appropriation	\$	1,350,058
36	605 Head Start		
37	Federal Fund Appropriation	\$	15,320,613
38	606 Arts and Education		
39	Federal Fund Appropriation	\$	33,250
40	State Fund Appropriation	\$	78,610

LAW, DEPARTMENT OF

42	175 Legal Services		
43	General Fund Appropriation	\$	4,203,268

1	LEGISLATIVE REFERENCE, DEPARTMENT OF	
2	106 Legislative Reference Services	
3	General Fund Appropriation	\$ 323,807
4	Special Fund Appropriation	\$ 78,994
5	107 Archives and Records Management	
6	General Fund Appropriation	\$ 350,446
7	LIBRARY, ENOCH PRATT FREE	
8	450 Administrative and Technical Services	
9	General Fund Appropriation	\$ 393,740
10	State Fund Appropriation	\$ 87,869
11	Special Fund Appropriation	\$ 135,068
12	452 Extension Services	
13	General Fund Appropriation	\$ 10,017,252
14	453 State Library Resource Center	
15	General Fund Appropriation	\$6,246,093
16	State Fund Appropriation	\$3,825,825
17	LIQUOR LICENSE COMMISSIONERS, BOARD OF	
18	250 Liquor Control	
19	General Fund Appropriation	\$1,110,659
20	MAYORALTY	
21	125 Executive Direction and Control	
22	General Fund Appropriation	\$3,547,346
23	127 Mayor's Office of State Relations	
24	General Fund Appropriation	\$ 463,790
25	350 Office of Children and Youth	
26	General Fund Appropriation	\$ 247,824
27	State Fund Appropriation	\$ 110,500
28	353 Office of Community Projects	
29	General Fund Appropriation	\$ 228,644
30	599 Office of International Programs	
31	General Fund Appropriation	\$ 156,251
32	MAYORALTY-RELATED: ART AND CULTURE	
33	492 Promotion of Art and Culture	
34	General Fund Appropriation	\$ 541,654
35	Federal Fund Appropriation	\$ 16,500
36	State Fund Appropriation	\$ 78,575
37	Special Fund Appropriation	\$ 249,442
38	493 Art and Culture Grants	
39	General Fund Appropriation	\$4,003,383
40		

1	MAYORALTY-RELATED: CABLE AND COMMUNICATIONS		
2	572 Cable and Communications Coordination		
3	General Fund Appropriation	\$	594,430
4	Special Fund Appropriation	\$	100,000
5	MAYORALTY-RELATED: CIVIC PROMOTION		
6	590 Civic Promotion		
7	General Fund Appropriation	\$3713681-7-86.	
8			3,668,785
9	Motor Vehicle Fund Appropriation	\$	3,000,000
10	MAYORALTY-RELATED: COMMISSION FOR WOMEN		
11	120 Promotion of Equal Rights for Women		
12	General Fund Appropriation	\$	180,306
13	Special Fund Appropriation	\$	56,205
14	MAYORALTY-RELATED: COMMISSION ON AGING		
15	324 Aging and Retirement Education		
16	General Fund Appropriation	\$	660,580
17	Motor Vehicle Fund Appropriation	\$	325,000
18	Federal Fund Appropriation	\$	5,627,278
19	State Fund Appropriation	\$	3,516,039
20	Special Fund Appropriation	\$	55,762
21	MAYORALTY-RELATED: CONDITIONAL PURCHASE AGREEMENTS		
22	129 Conditional Purchase Agreement Payments		
23	General Fund Appropriation	\$	10,946,788
24	L & G Enterprise Fund Appropriation	\$	732,256
25	MAYORALTY-RELATED: CONTINGENT FUND		
26	121 Contingent Fund		
27	General Fund Appropriation	\$	1-900•00
28			750,000
29-	MAYORALTY-RELATED: CONVENTION COMPLEX		
30	531 Convention Center Operations		
31	General Fund Appropriation	\$	6,600,279
32	Cony Ctr Bond Fund Appropriation	\$	2,353,080
33	Motor Vehicle Fund Appropriation	\$	2,000,000
34	State Fund Appropriation	\$	649,957
35	540 Baltimore Arena Operations		
36	General Fund Appropriation	\$	650,000
37			
38	MAYORALTY-RELATED: COORDINATING COUNCIL ON CRIMINAL JUSTICE		
39	224 Mayor's Coordinating Council On Criminal Justice		
40	General Fund Appropriation	\$	293,950
41	Federal Fund Appropriation	\$	16,666
42	Special Fund Appropriation	\$	275,000

MAYORALTY-RELATED: DEBT SERVICE

123 General Debt Service

General Fund Appropriation \$ 31,879,518

Motor Vehicle Fund Appropriation \$6,841,619

MAYORALTY-RELATED: EDUCATIONAL GRANTS

446 Educational Grants

General Fund Appropriation \$ 860,085

MAYORALTY-RELATED: HEALTH AND WELFARE GRANTS

385 Health and Welfare Grants

General Fund Appropriation 122,627

MAYORALTY-RELATED: LABOR COMMISSIONER

128 Labor Relations

General Fund Appropriation \$ 433,510

MAYORALTY-RELATED: LOCAL SHARE TO CITY SCHOOLS

352 Local Share To City Schools

General Fund Appropriation \$ 195,548,000

MAYORALTY-RELATED: MISCELLANEOUS GENERAL EXPENSES

122 Miscellaneous General Expenses

General Fund Appropriation \$ 13,259,221

44459-424

11,059,224

MAYORALTY-RELATED: OFFICE OF EMPLOYMENT DEVELOPMENT

630 Administration (Title I)

General Fund Appropriation 157,174

631 Job Training Partnership (Titles II/III)

Federal Fund Appropriation \$9,577,214

633 Youth Initiatives

Federal Fund Appropriation \$3,166,819

639 Special Services

General Fund Appropriation \$ 807,290

Federal Fund Appropriation \$8,644,219

State Fund Appropriation \$3,765,429

MAYORALTY-RELATED: OFFICE OF HOMELESS SERVICES

357 Homeless Services and Supportive Housing

General Fund Appropriation \$ 270,087

Federal Fund Appropriation \$ 11,557,000

State Fund Appropriation \$2,057,658

Special Fund Appropriation \$1,000,000

MAYORALTY-RELATED: RETIREES' BENEFITS

1	351 Retirees' Benefits		
2	General Fund Appropriation	\$ 34,817,433	
3	MAYORALTY-RELATED: SELF-INSURANCE FUND		
4	126 Contribution to Self-Insurance Fund		
5	General Fund Appropriation	\$ 1470004=	
6		14000-000	
7		15,750,000	
8	Motor Vehicle Fund Appropriation	\$ 3,890,927	
9	MUSEUM OF ART		
10	489 Operation of Museum of Art		
11	General Fund Appropriation	\$ 3,002,874	
12	PERSONNEL DEPARTMENT		
13	160 Personnel Administration		
14	General Fund Appropriation	\$ 1,976,622	
15	Special Fund Appropriation	\$ 21,643	
16	167 Occupational Medicine and Safety		
17	General Fund Appropriation	\$ 861,806	
18	PLANNING, DEPARTMENT OF		
19	187 City Planning		
20	General Fund Appropriation	\$ 1,348,300	
21	Motor Vehicle Fund Appropriation	\$ 955,867	
22	Federal Fund Appropriation	\$ 542,253	
23	State Fund Appropriation	\$ 46,000	
24	POLICE, DEPARTMENT OF		
25	200 Administrative Direction and Control		
26	General Fund Appropriation	\$ 11,781,091	
27	201 Field Operations Bureau		
28	General Fund Appropriation	\$ 115,399,440	
29	Federal Fund Appropriation	\$ 4,348,782	
30	State Fund Appropriation	\$ 7,295,685	
31	202 Investigations		
32	General Fund Appropriation	\$ 16,044,394	
33	Federal Fund Appropriation	\$ 63,055	
34	Special Fund Appropriation	\$ 425,000	
35	203 Traffic		
36	Motor Vehicle Fund Appropriation	\$ 9,239,271	
37	State Fund Appropriation	\$ 50,000	
38	204 Services Bureau		
39	General Fund Appropriation	\$ 27,406,375	
40	Federal Fund Appropriation	\$ 188,288	
41	Special Fund Appropriation	\$ 1,680,216	

(Bill No. 156)

1	205 Non-actuarial Retirement Benefits		
2	General Fund Appropriation	\$	7,738,030
3	207 Research and Development		
4	General Fund Appropriation	\$	2,724,911
5	PUBLIC WORKS, DEPARTMENT OF		
6	190 Departmental Administration		
7	General Fund Appropriation	\$	160,288
8	191 Permits		
9	General Fund Appropriation	\$	188,381
10	Motor Vehicle Fund Appropriation	\$	2,094,673
11	193 Building Maintenance		
12	General Fund Appropriation	\$	12,116,455
13	195 Towing		
14	General Fund Appropriation	\$	426,385
15	Motor Vehicle Fund Appropriation	\$	4,578,116
16	State Fund Appropriation	\$	18,762
17	198 Building Engineering		
18	General Fund Appropriation	\$	232,154
19	230 Bureau Administration		
20	Motor Vehicle Fund Appropriation	\$	7,011,830
21	Federal Fund Appropriation	\$	90,000
22	231 Traffic Engineering		
23	Motor Vehicle Fund Appropriation	\$	3,741,479
24	232 Parking Management		
25	Parking Management Fund Appropriation	\$	3,736,404
26	Federal Fund Appropriation	\$	158,807
27	233 Signs and Markings		
28	Motor Vehicle Fund Appropriation	\$	4,147,983
29	State Fund Appropriation	\$	13,000
30	235 Parking Enforcement		
31	Parking Management Fund Appropriation	\$	4,142,636
32	239 Traffic Computer and Communications		
33	Motor Vehicle Fund Appropriation	\$	1,562,882
34	500 Street Lighting		
35	Motor Vehicle Fund Appropriation	\$	15,640,289
36	501 Highway Maintenance		
37	General Fund Appropriation	\$	419,194
38	Motor Vehicle Fund Appropriation	\$	29,868,139
39	503 Highway Engineering		
40	General Fund Appropriation	\$	435,881
41	Motor Vehicle Fund Appropriation	\$	1,608,106

1	513 Solid Waste Maintenance		
2	General Fund Appropriation	\$ 614,919	
3	Motor Vehicle Fund Appropriation	\$ 18,600,780	
4	515 Solid Waste Collection		
5	General Fund Appropriation	\$ 14,910,004	\$
6	Motor Vehicle Fund Appropriation	2,049,933	
7	516 Solid Waste Disposal		
8	General Fund Appropriation	\$ 15,599,000	\$
9	Motor Vehicle Fund Appropriation	1,588,635	
10	518 Storm Water Maintenance		
11	Motor Vehicle Fund Appropriation	\$3,451,201	
12	544 Sanitary Maintenance		
13	Waste Water Utility Fund Appropriation	\$ 10,534,733	
14	546 Water Maintenance		
15	Water Utility Fund Appropriation	\$ 21,471,212	
16	548 Conduits		
17	General Fund Appropriation	\$2,009,859	
18	550 Waste Water Facilities		
19	Waste Water Utility Fund Appropriation	\$ 71,471,535	
20	552 Water Facilities		
21	Water Utility Fund Appropriation	\$ 23,475,991	
22	553 Water Engineering		
23	Water Utility Fund Appropriation	\$8,362,430	
24	554 Waste Water Engineering		
25	Waste Water Utility Fund Appropriation	\$ 12,481,898	
26	555 Environmental Services		
27	Waste Water Utility Fund Appropriation	\$ 3,002,880	
28	Water Utility Fund Appropriation	\$ 634,059	
29	560 Facilities Engineering		
30	Waste Water Utility Fund Appropriation	\$ 503,550	
31	Water Utility Fund Appropriation	\$ 189,739	
32	561 Utility Billing		
33	Water Utility Fund Appropriation	\$ 7,591,853	
34	565 Utility Debt Service		
35	Waste Water Utility Fund Appropriation	\$7,271,404	
36	Water Utility Fund Appropriation	\$ 10,949,716	
37	580 Parking Enterprise Facilities		
38	Parking Enterprise Fund Appropriation	\$ 13,072,162	

39 RECREATION AND PARKS, DEPARTMENT OF

40 471 Administrative Direction and Control

(Bill No. 156)

1	General Fund Appropriation	2,141,105
2	\$	85,581
	State Fund Appropriation	\$
3	473 Municipal Concerts and Other Musical Events	
4	General Fund Appropriation	62,181
5	478 General Park Services	
6	General Fund Appropriation	\$ 11,432,963
7	Motor Vehicle Fund Appropriation	
	241,218	
8	State Fund Appropriation	807,600
		1,904,820
9	479 Special Facilities	123,000
10	General Fund Appropriation	\$
11	Special Fund Appropriation	\$
12	480 Regular Recreational Services	
13	General Fund Appropriation	\$ 12,404,440
14	Special Fund Appropriation	12,630
		31,863
\$		1,343,701
15	482 Supplementary Recreational Services	
16	State Fund Appropriation	\$
17	Special Fund Appropriation	\$ 260,542
		2,225,963
18	505 Park and Street Trees	
19	General Fund Appropriation	\$
20	Motor Vehicle Fund Appropriation	\$
21	SHERIFF, OFFICE OF	4,786,000
22	118 Sheriff Services	
23	General Fund Appropriation	\$
24	SOCIAL SERVICES, DEPARTMENT OF	
25	365 Public Assistance	
26	General Fund Appropriation	\$ 476,000
27	STATE'S ATTORNEY, OFFICE OF	
28	115 Prosecution of Criminals	
29	General Fund Appropriation	\$ 12,774,648
30	Federal Fund Appropriation	\$ 957,468
31	State Fund Appropriation	\$ 962,875
32	Special Fund Appropriation	\$ 87,693
33	WAGE COMMISSION	
34	165 Wage Enforcement	
35	General Fund Appropriation	\$ 308,434
36	WAR MEMORIAL COMMISSION	
37	487 Operation of War Memorial Building	
38	General Fund Appropriation	\$ 270,154
39	ZONING APPEALS, DEPARTMENT OF MUNICIPAL AND	

1 185 Zoning, Tax, and Other Appeals
2 General Fund Appropriation S 363,148

3 INTERNAL SERVICE FUND AUTHORIZATIONS

4 COMPTROLLER, DEPARTMENT OF

5 130 Executive Direction and Control

6 An internal service fund is hereby authorized to provide for the administration of the Municipal
7 Telephone Exchange and the Municipal Post Office, the costs of which are to be recovered from
8 using agencies.

9 133 Municipal Telephone Exchange

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

12 136 Municipal Post Office

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

15 FINANCE, DEPARTMENT OF

16 142 Bureau of Accounting and Management Information Services

17 An internal service fund is hereby authorized to provide for accounting services of the Mobile
18 Equipment Program, the costs of which are to be recovered from using agencies.

19 144 Purchasing

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

22 An internal service fund is hereby authorized to provide for Centralized Automotive Parts
23 Warehousing and Inventory, the costs of which are to be recovered from using agencies.

24 145 Risk Management Services

25 An internal service fund is hereby authorized to provide for the operation of the Risk Management
26 Office, the costs of which are to be recovered from the Self-Insurance Fund.

27 LAW, DEPARTMENT OF

28 175 Legal Services

29 An internal service fund is hereby authorized to provide for a Self-Insurance Program covering
30 automotive equipment, police animal liability and employee liability, the costs of which are to be
31 recovered from the Self-Insurance Fund.

32 PERSONNEL DEPARTMENT

33 160 Personnel Administration

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

37 161 Vision Care Program

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

sources.

PUBLIC WORKS, DEPARTMENT OF

189 Fleet Management

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

190 Departmental Administration

An internal service fund is hereby authorized to provide for the administration of all City contracts for construction or alteration of streets, highways, bridges, public buildings, or other municipal facilities, the costs of which are to be recovered from capital project appropriations.

198 Building Engineering

An internal service fund is hereby authorized to provide for inspection of construction or alterations of City-owned buildings, the costs of which are to be recovered from capital project appropriations or using agencies.

230 Bureau Administration (Transportation)

An internal service fund is hereby authorized to provide for testing of materials and inspection services of highway construction and reconstruction projects, the costs of which are to be recovered from capital project appropriations.

500 Street Lighting

An internal service fund is hereby authorized to provide for operation of a City-owned Two-Way Radio System, the costs of which are to be recovered from using agencies.

553 Water Engineering

An internal service fund is hereby authorized to provide for inspection service for the construction or alteration of the City's water system, the costs of which are to be recovered from capital project appropriations.

560 Facilities Engineering

An internal service fund is hereby authorized to provide for inspection service for Municipal Facilities, the costs of which are to be recovered from capital project appropriations.

B. CAPITAL BUDGET

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

BALTIMORE DEVELOPMENT CORPORATION

601-468 FAIRFIELD INDUSTRIAL AREA - IMPROVEMENTS

CDBG Loan Fund Appropriation	\$1,500,000
General Obligation Bonds Fund Appropriation	\$ 500,000

601-570 EAST BALTIMORE INDUSTRIAL AREA

General Obligation Bonds Fund Appropriation	\$ 500,000
---	------------

601-854 ENTERPRISE DEVELOPMENT FUND

Mayor and City Council Real Property Fund Appropriation	\$ 250,000
---	------------

601-858 FUTURE BALTIMORE DEVELOPMENT PROJECTS

All Other Debt Appropriation	\$3,000,000
------------------------------------	-------------

1	Federal Fund Appropriation	\$	1,500,000
2	General Obligation Bonds Fund Appropriation	\$	1,500,000
3	601-865 BIOTECHNOLOGY INITIATIVES		
4	General Obligation Bonds Fund Appropriation	\$	1,000,000
5	603-120 COLUMBUS CENTER - CONSTRUCTION		
6	General Fund Appropriation	\$	270007000
7			1,000.000
8	603-303 VISITOR'S CENTER		
9	All Other Debt Appropriation	\$	1,485,000
10	State Fund Appropriation	\$	1,313,000
11	603-504 CHILDREN'S MUSEUM - DEVELOPMENT		
12	General Obligation Bonds Fund Appropriation	\$	2,000,000
13	State Fund Appropriation	\$	1,000,000
14	603-700 HOWARD STREET REVITALIZATION		
15	General Obligation Bonds Fund Appropriation	\$	1,000,000
16	603-719 ARTISTS' HOUSING		
17	Other Special Fund Appropriation	\$	1,000,000
18	CITY LIFE MUSEUMS		
19	491-013 CITY LIFE MUSEUMS FACILITIES - RENOVATION		
20	General Fund Appropriation	\$	75,000
21	EDUCATION, DEPARTMENT OF		
22	417-001 EDUCATION CONSTRUCTION RESERVE		
23	General Obligation Bonds Fund Appropriation	\$	2,089,000
24			
25	417-041 HAMILTON MIDDLE SCHOOL #041 - ROOF		
26	General Obligation Bonds Fund Appropriation	\$	153,000
27	State Fund Appropriation	\$	320,000
28	417-070 SOUTHERN HIGH SCHOOL #070 - ROOF		
29	General Obligation Bonds Fund Appropriation	\$	245,000
30	State Fund Appropriation	\$	510,000
31	417-080 WEST BALTIMORE MIDDLE SCHOOL - ROOF		
32	General Obligation Bonds Fund Appropriation	\$	367,000
33	State Fund Appropriation	\$	765,000
34	417-115 VENABLE SENIOR HIGH SCHOOL #115 - ROOF		
35	General Obligation Bonds Fund Appropriation	\$	34,000
36	State Fund Appropriation	\$	71,000
37	417-138 HARRIET TUBMAN ELEMENTARY #138 - ROOF		
38	General Obligation Bonds Fund Appropriation	\$	80,000
39	State Fund Appropriation	\$	166,000
40	417-177 GEORGE McMECHEN MIDDLE/SENIOR HIGH #177 - ROOF		
41	General Obligation Bonds Fund Appropriation	\$	275,000
42	State Fund Appropriation	\$	574,000

(Bill No. 156)

1	417-209 WINSTON MIDDLE SCHOOL #209 - ROOF	
2	General Obligation <i>Bonds</i> Fund Appropriation	\$ 214,000
3	State Fund Appropriation	\$ 446,000
4		
5	417-403 POLYTECHNIC SENIOR HIGH #403 - LABS	
6	General Obligation Bonds Fund Appropriation	\$ 155,000
7	State Fund Appropriation	\$ 465,000
8		
9	417-451 JOSEPH BRISCOE SENIOR HIGH #451 - ROOF	
10	General Obligation Bonds Fund Appropriation	\$ 252,000
11	State Fund Appropriation	\$ 526,000
12		
13	417-457 LAURENCE PAQUIN MIDDLE/SEN. HIGH #457-ROOF	
14	General Obligation Bonds Fund Appropriation	\$ 92,000
15	State Fund Appropriation	\$ 191,000
16		
17	417-480 BALTIMORE CITY COLLEGE HIGH #480 - LABS	
18	General Obligation Bonds Fund Appropriation	161,000
19	State Fund Appropriation	\$ 484,000
20		
21	418-020 SCHOOL CONSTRUCTION - ASBESTOS REMOVAL	
22	General Obligation Bonds Fund Appropriation	\$1,565,000
23		
24	418-235 GLENMOUNT ELEMENTARY/MIDDLE SCHOOL #235	
25	General Obligation Bonds Fund Appropriation	477,000
26		
27	418-236 HAMILTON ELEMENTARY/MIDDLE SCHOOL #236	
28	General Obligation Bonds Fund Appropriation	\$2,483,000
29	State Fund Appropriation	\$4,158,000
30		
31	418-247 CROSS COUNTRY ELEMENTARY SCHOOL #247	
32	General Obligation Bonds Fund Appropriation	\$ 598,000
33		
34	418-410 MERGENTHALER VOCATITECH. HIGH SCHOOL #410	
35	General Obligation Bonds Fund Appropriation	560,000
36		
37	418-413 HARBOR CITY LEARNING CENTER #413	
38	General Obligation Bonds Fund Appropriation	200,000
39		
40	FINANCE, DEPARTMENT OF	
41		
42	146-025 CITYWIDE INFORMATION TECHNOLOGY	
43	General Fund Debt Restructuring Appropriation	\$ 8748-1,0430
44		<u>2,851,004</u>
45		3,351,000
46	Motor Vehicle Fund Debt Restructuring Appropriation	\$ 401,000
47	Waste Water Utility Fund Debt Restructuring Appropriation	101,000
48	Water Utility Fund Debt Restructuring Appropriation	55,000
49		
50	FIRE, DEPARTMENT OF	
51		
52	208-026 COMMUNICATION SYSTEM - MODERNIZATION	
53	General Fund Debt Restructuring Appropriation	\$ 13,941,000
54	Motor Vehicle Fund Debt Restructuring Appropriation	\$2,202,000

42	Waste Water Utility Fund Debt Restructuring Appropriation	\$ 704,000
43	Water Utility Fund Debt Restructuring Appropriation	\$ 306,000

1	208-027 FIREBOAT - PURCHASE		
2	All Other Debt Appropriation	\$	1,000,000
3	208-200 FIRE STATION FACILITIES - MODERNIZATION		
4	General Fund Appropriation	\$	123,000
5	HEALTH, DEPARTMENT OF		
6	312-013 EASTERN HEALTH DISTRICT ADDITION		
7	Other Special Fund Appropriation	\$	21,000
8	HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF		
9	571-005 HISTORIC DISTRICTS - SCENIC ENHANCEMENTS		
10	Federal Fund Appropriation	\$	100,000
11	Motor Vehicle Fund Appropriation	\$	100,000
12	571-006 BATTLE MONUMENT PLAZA		
13	Federal Fund Appropriation	\$	70,000
14	Motor Vehicle Fund Appropriation	\$	10,000
15	Other Special Fund Appropriation	\$	35,000
16	State Fund Appropriation	\$	25,000
17	588-202 PARK HEIGHTS - COMMUNITY DEVELOPMENT		
18	CDBG Loan Fund Appropriation	\$	300,000
19	588-283 PIMLICO RACE TRACK IMPACT PROGRAM		
20	State Fund Appropriation	\$	361,000
21	588-301 DRUID HEIGHTS - COMMUNITY DEVELOPMENT		
22	CDBG Loan Fund Appropriation	\$	300,000
23	588-303 RESERVOIR HILL - COMMUNITY DEVELOPMENT		
24	CDBG Loan Fund Appropriation	\$	1,636,000
25	588-305 ROSEMONT - COMMUNITY DEVELOPMENT		
26	CDBG Loan Fund Appropriation	\$	300,000
27	588-306 SANDTOWN-WINCHESTER - COMMUNITY DEVELOPMENT		
28	General Obligation Bonds Fund Appropriation	\$	300,000
29	588-336 SANDTOWN-WINCHESTER SECTION 108 LOAN		
30	CDBG Loan Fund Appropriation	\$	1,225,000
31	588-343 LAFAYETTE MARKET		
32	General Obligation Bonds Fund Appropriation	\$	1,000,000
33	588-403 FRANKLIN SQUARE - COMMUNITY DEVELOPMENT		
34	CDBG Loan Fund Appropriation	\$	300,000
35	588-488 FRANKLIN SQUARE REC CENTER IMPROVEMENTS		
36	CDBG Loan Fund Appropriation	\$	100,000
37	588-519 HEBAC 108		
38	CDBG Loan Fund Appropriation	\$	1,208,000
39	588-536 PATTERSON PARK INITIATIVE		

1	CDBG Loan Fund Appropriation	\$ 300,000
2	588-539 EAST MONUMENT INITIATIVE	
3	General Obligation Bonds Fund Appropriation	\$ 300,000
4	588-601 COLDSTREAMMOMESTEAD/MONTEBELLO	
5	CDBG Loan Fund Appropriation	\$ 300,000
6	588-616 NEHEMIAH III	
7	CDBG Loan Fund Appropriation	\$ 1,267,000
8	588-786 PACA STREET - SINGLE ROOM OCCUPANCY	
9	CDBG Loan Fund Appropriation	\$ 700,000
10	588-800 COMMUNITY DEVELOPMENT FINANCING CORPORATION	
11	General Obligation Bonds Fund Appropriation	\$ 2,500,000
12	588-802 CITY HOUSING ASSISTANCE PROGRAM LOANS	
13	CDBG Loan Fund Appropriation	\$ 500,000
14	588-803 DEFERRED LOAN PROGRAM	
15	CDBG Loan Fund Appropriation	\$ 1,000,000
16	588-805 SETTLEMENT EXPENSE LOAN PROGRAM	
17	General Obligation Bonds Fund Appropriation	\$ 1,400,000
18	588-810 DIRECT HOMEOWNERSHIP ASSISTANCE PROGRAM	
19	CDBG Loan Fund Appropriation	\$ 250,000
20	588-811 EMPLOYEE ASSISTANCE HOMEOWNERSHIP PROGRAM	
21	CDBG Loan Fund Appropriation	\$ 250,000
22	588-815 NEHEMIAH HOUSING I	
23	CDBG Loan Fund Appropriation	\$ 2,532,000
24	588-824 EMERGENCY SHELTER GRANTS	
25	Federal Fund Appropriation	\$ 1,109,000
26	588-848 HOME PROGRAM	
27	General Obligation Bonds Fund Appropriation	\$ 2,000,000
28	588-849 PARTNERSHIP RENTAL PROJECT	
29	General Obligation Bonds Fund Appropriation	\$ 100,000
30	588-852 RENTAL REHABILITATION	
31	Federal Fund Appropriation	\$ 100,000
32	588-853 VACANT HOUSE DEMOLITION	
33	CDBG Loan Fund Appropriation	\$ 2,000,000
34	General Obligation Bonds Fund Appropriation	\$ 500,000
35	588-874 RESIDENTIAL REAL LOAN PROGRAM	
36	General Obligation Bonds Fund Appropriation	\$ 1,000,000
37	588-880 PUBLIC HOUSING - REPLACEMENT	
38	CDBG Loan Fund Appropriation	\$ 708,000

1	588-888 HARDSHIP HOME REPAIR FOR THE ELDERLY	
2	CDBG Loan Fund Appropriation	\$ 200,000
3	588-893 NEIGHBORHOOD SERVICES AND IMPROVEMENT PROG	
4	General Obligation Bonds Fund Appropriation	\$ 1,400,000
5	Mayor and City Council Real Property Fund Appropriation	\$ 500,000
6	Other Special Fund Appropriation	\$ 100,000
7	Other Special Fund Appropriation	\$ 1,500,000
8	State Fund Appropriation	\$ 500,000
9	588-895 GEOGRAPHIC INFORMATION SYSTEM MAPPING	
10	Mayor and City Council Real Property Fund Appropriation . . .	\$ 100,000
11	588-899 LOCAL PUBLIC AGENCY(LPA) - REHABILITATION	
12	CDBG Loan Fund Appropriation	500,000
13	588-999 FUTURE PROJECTS	
14	CDBG Loan Fund Appropriation	200,000
15	LIBRARY, ENOCH PRATT FREE	
16	457-021 LIBRARIES-PUBLIC ACCESS TECHNLOGY-CIRCULATN	
17	General Fund Appropriation	\$ 75,000
18	Other Special Fund Appropriation	\$ 350,000
19	457-022 CD-ROM DATABASE NETWORK SYSTEM	
20	General Fund Appropriation	\$ 75,000
21	Other Special Fund Appropriation	\$ 25,000
22	457-029 ISDN TELECOMMUNICATION INSTALLATION	
23	General Fund Appropriation	50,000
24	MAYORALTY	
25	127-006 CONSTELLATION - RESTORATION	
26	All Other Debt Appropriation	\$ 3,000,000
27	127-007 SINAI HOSPITAL EMERGENCY ROOM EXPANSION	
28	General Obligation Bonds Fund Appropriation	\$ 1,000,000
29	127-110 MUSEUM OF INDUSTRY-WATERFRONT DEVELOPMENT	
30	Other Special Fund Appropriation	217,000
31	127-111 MUSEUM OF INDUSTRY - RENOVATION/ROOF REPAIR	
32	General Fund Appropriation	\$ 50,000
33	Other Special Fund Appropriation	\$ 133,000
34	127-112 MUSEUM OF INDUSTRY - PARK/CONFERENCE CENTER	
35	Other Special Fund Appropriation	\$ 400,000
36	127-115 WALTERS ART GALLERY - 1974 WING RENOVATION	
37	Federal Fund Appropriation	\$ 1,000,000
38	Other Special Fund Appropriation	\$ 1,950,000
39	State Fund Appropriation	750,000

40	483-014 BALTIMORE ZOO-EARTH CONSERVATION CENTER	
41	General Obligation Bonds Fund Appropriation	\$ 2,225,000

DI-R1213-96//11/6-7-96
budget/CC-156.3rd/CLD

1	Other Special Fund Appropriation	\$1,275,000
2	State Fund Appropriation	\$2,500,000
3	483-025 BALTIMORE ZOO INFRASTRUCTURE IMPROVEMENTS	
4	All Other Debt Appropriation	\$ 500,000
5	Other Special Fund Appropriation	\$1,500,000
6	483-026 ZOO FACILITIES RENOVATION	
7	State Fund Appropriation	\$ 950,000
8	529-025 AQUARIUM - RING TANKS - RENOVATION	
9	State Fund Appropriation	\$ 750,000
10	529-035 AQUARIUM RAINFOREST RIVERBANK	
11	Other Special Fund Appropriation	\$1,550,000
12	529-036 AQUARIUM LOBBY GIFT SHOP	
13	Other Special Fund Appropriation	\$ 260,000
14	529-040 AQUARIUM RAY TRAY HABITAT EXHIBIT	
15	Other Special Fund Appropriation	\$ 60,000
16	529-041 AQUARIUM BUILDING LIGHTING	
17	Other Special Fund Appropriation	\$ 220,000
18	529-042 AQUARIUM FOUNTAIN IMPROVEMENTS	
19	Other Special Fund Appropriation	\$ 465,000
20	529-043 AQUARIUM CHANGING EXHIBIT - SHARKS	
21	Other Special Fund Appropriation	\$ 25,000
22	541-008 BALTIMORE ARENA - ICE RINK REPLACEMENT	
23	All Other Debt Appropriation	\$ 747,000
24	MUSEUM OF ART	
25	488-009 MUSEUM OF ART - ROOF REPLACEMENT	
26	All Other Debt Appropriation	\$1,000,000
27	Other Special Fund Appropriation	\$ 141,000
28	POLICE, DEPARTMENT OF	
29	206-002 KOBAN II	
30	General Fund Appropriation	\$ 145,000
31	PUBLIC WORKS, DEPARTMENT OF	
32	197-012 ARTS TOWER - RENOVATION	
33	General Fund Appropriation	\$ 145,000
34	197-013 DISTRICT POLICE BUILDINGS - RENOVATION	
35	All Other Debt Appropriation	\$ 285,000
36	197-029 PULASKI HIGHWAY SUBSTATION - EXPANSION	
37	Other Special Fund Appropriation	\$ 50,000
38	197-092 PUBLIC BUILDINGS ROOF REPLACEMENT PROGRAM	

1	All Other Debt Appropriation	\$	215,000
2	197-093 HEATING AND AIR CONDITIONING SYSTEM UPGRADE		
3	All Other Debt Appropriation	\$	500,000
4	197-134 ASBESTOS MANAGEMENT PROGRAM		
5	General Obligation Bonds Fund Appropriation	\$	1,000,000
6	197-140 GUILFORD AVENUE MUNICIPAL BUILDING		
7	All Other Debt Appropriation	\$	1,043,000
8	504-100 FOOTWAY PAVING CONSTRUCTION RESERVE		
9	Motor Vehicle Fund Appropriation	\$	100,000
10	Other Special Fund Appropriation	\$	1,250,000
11	504-200 ALLEY PAVING CONSTRUCTION RESERVE		
12	Motor Vehicle Fund Appropriation	\$	1,250,000
13	Other Special Fund Appropriation	\$	1,250,000
14	504-300 SIDEWALKS DAMAGED BY TREE ROOTS - REPAIRS		
15	Motor Vehicle Fund Appropriation	\$	2,150,000
16	507-001 FEDERAL AID CONSTRUCTION RESERVE		
17	Motor Vehicle Fund Appropriation	\$	1,500,000
18	Other Special Fund Appropriation	\$	375,000
19	507-002 PROJECT VISION STREETS - RESURFACING		
20	Federal Fund Appropriation	\$	998,000
21	Motor Vehicle Fund Appropriation	\$	230,000
22	507-019 MOUNT STREET BRIDGE (BC# 8009)		
23	Federal Fund Appropriation	\$	2,400,000
24	Motor Vehicle Fund Appropriation	\$	600,000
25	507-302 POTEE STREET BRIDGE (BC# 5218)		
26	Federal Fund Appropriation	\$	12,000,000
27	Motor Vehicle Fund Appropriation	\$	3,000,000
28	507-311 RUSSELL STREET VIADUCT OVER MONROE STREET		
29	Federal Fund Appropriation	\$	1,200,000
30	Motor Vehicle Fund Appropriation	\$	300,000
31	507-312 BRIDGE CLEANING AND PAINTING		
32	Federal Fund Appropriation	\$	2,560,000
33	Motor Vehicle Fund Appropriation	\$	640,000
34	507-313 ISTE A ENHANCEMENT RESERVE ACCOUNT		
35	Federal Fund Appropriation	\$	750,000
36	Other Special Fund Appropriation	\$	750,000
37	507-317 LIBERTY HEIGHTS AVENUE BRIDGE (BC# 2201)		
38	Motor Vehicle Fund Appropriation	\$	1,800,000
39	507-752 BRIDGE INSPECTION PROGRAM		
40	Federal Fund Appropriation	\$	800,000
41	Motor Vehicle Fund Appropriation	\$	200,000

1	507-816 O'DONNELL STREET VIADUCT (BC# 4403)	
2	Federal Fund Appropriation	\$ 8,000,000
3	Motor Vehicle Fund Appropriation	\$ 2,000,000
4	508-017 COLD SPRING LANE (SPRINGGARDEN-PARK HEIGHTS)	
5	Motor Vehicle Fund Appropriation	\$ 585,000
6	508-025 CENTRAL AVENUE (COLGATE TO E. CITY LINE)	
7	Motor Vehicle Fund Appropriation	\$ 130,000
8	508-027 ORLEANS STREET VIADUCT - REPAIRS	
9	Motor Vehicle Fund Appropriation	\$ 300,000
10	508-030 ROGERS AVENUE BRIDGE REPAIRS	
11	Motor Vehicle Fund Appropriation	\$ 200,000
12	508-108 CEDONIA AVENUE (FLEETWOOD TO WALNUT)	
13	Motor Vehicle Fund Appropriation	\$ 459,000
14	508-220 CURTIS/PENNINGTON AVENUES CONNECTOR	
15	Motor Vehicle Fund Appropriation	\$ 100,000
16	508-248 DUKELAND STREET BOX CULVERT - REPLACEMENT	
17	Motor Vehicle Fund Appropriation	\$ 150,000
18	508-255 ORLEANS STREET (AISQUITH TO WOLFE)	
19	Motor Vehicle Fund Appropriation	\$ 1,100,000
20	508-308 BROADWAY (GAY TO NORTH) - LANDSCAPING	
21	Motor Vehicle Fund Appropriation	\$ 40,000
22	508-421 PATAPSCO/PENNINGTON/CURTIS AVE INTERSECTION	
23	Motor Vehicle Fund Appropriation	\$ 1,180,000
24	508-441 CRUISE SHIP TERMINAL AREA STREETS	
25	Motor Vehicle Fund Deappropriation	\$ (3,350,000)
26	508-489 HOUSING & COMMUNITY DEVELOPMENT STREET IMPR	
27	Motor Vehicle Fund Appropriation	\$ 910,000
28	Other Special Fund Appropriation	\$ 340,000
29	508-502 INNER HARBOR EAST STREET IMPROVEMENTS	
30	Motor Vehicle Fund Appropriation	\$ 2,500,000
31	508-546 ARABIA AVENUE - RECONSTRUCTION	
32	Motor Vehicle Fund Appropriation	\$ 130,000
33	508-559 MINERVA AVENUE - RECONSTRUCTION	
34	Motor Vehicle Fund Appropriation	\$ 115,000
35	508-846 MAPPING PROGRAM - HIGHWAYS	
36	Motor Vehicle Fund Appropriation	\$ 250,000
37	509-041 LOW-INCOME HOUSING STREET IMPROVEMENTS	
38	Motor Vehicle Fund Appropriation	\$ 196,000
39	509-098 PLEASANT STREET TO FALLSWAY CONNECTOR	

1	Motor Vehicle Fund Appropriation	\$ 240,000
2	509-102 COLLEGE, COX, COURT - RECONSTRUCTION	
3	Motor Vehicle Fund Appropriation	\$ 262,000
4	509-106 GREENSPRING AVE/NORTHERN PKWY - RECONSTR.	
5	Motor Vehicle Fund Appropriation	\$ 450,000
6	509-109 CHESLEY AVENUE - RECONSTRUCTION	
7	Motor Vehicle Fund Appropriation	\$ 520,000
8	509-110 PEDESTRIAN WALKWAY BRIDGES REFURBISHMENT	
9	Motor Vehicle Fund Appropriation	\$ 2,000,000
10	509-113 GERNAND ROAD - RECONSTRUCTION	
11	Motor Vehicle Fund Appropriation	40,000
12	509-115 HOLLINS FERRY ROAD - RECONSTRUCTION	
13	Motor Vehicle Fund Appropriation	\$ 200,000
14	509-118 KENWAY ROAD (MAYWOOD TO SMITH)	
15	Motor Vehicle Fund Appropriation	50,000
16	509-129 BANGER STREET - RECONSTRUCTION	
17	Motor Vehicle Fund Appropriation	\$ 420,000
18	509-133 BROOK AVENUE - RECONSTRUCTION	
19	Motor Vehicle Fund Appropriation	70,000
20	509-546 KEYSTONE AVENUE - RECONSTRUCTION	
21	Motor Vehicle Fund Appropriation	17,000
22	509-548 ELSRODE AVENUE - RECONSTRUCTION	
23	Motor Vehicle Fund Appropriation	\$ 282,000
24	509-549 HILTON STREET - RECONSTRUCTION	
25	Motor Vehicle Fund Appropriation	135,000
26	509-596 TUNBRIDGE ROAD - RECONSTRUCTION	
27	Motor Vehicle Fund Appropriation	\$ 432,000
28	509-598 ASHLEY AVENUE - RECONSTRUCTION	
29	Motor Vehicle Fund Appropriation	55,000
30	509-658 EVERGREEN AVENUE - RECONSTRUCTION	
31	Motor Vehicle Fund Appropriation	40,000
32	509-669 YORKSHIRE DRIVE - RECONSTRUCTION	
33	Motor Vehicle Fund Appropriation	\$ 327,000
34	509-792 ORLEANS STREET/I-83 STUDY	
35	Motor Vehicle Fund Appropriation	

100,000

36	510-005 DOWNTOWN STREET LIGHTING	
37	Motor Vehicle Fund Appropriation	\$ 500,000
38	510-007 SERIES CIRCUIT STREET LIGHTING	

1	Motor Vehicle Fund Appropriation	\$	225,000
2	514-051 FRANKFURST AVENUE (HANOVER TO SHELL)		
3	Motor Vehicle Fund Appropriation	\$	720,000
4	514-052 MADISON STREET (FALLSWAY TO CENTRAL)		
5	Motor Vehicle Fund Appropriation	\$	350,000
6	514-200 LOCAL STREET RESURFACING PROGRAM		
7	Motor Vehicle Fund Appropriation	\$	13,055,000
8	514-461 HANOVER STREET - RESURFACING		
9	Motor Vehicle Fund Appropriation	\$	86,000
10	520-099 SMALL STORM DRAIN REPAIRS		
11	Motor Vehicle Fund Appropriation	\$	250,000
12	520-158 COLD SPRING LANE STORM DRAIN-IMPROVEMENT		
13	Motor Vehicle Fund Appropriation	\$	120,000
14	520-903 STORM DRAIN FACILITIES		
15	Motor Vehicle Fund Appropriation	\$	1,701,000
16	525-311 HERRING RUN - STREET POLLUTION MITIGATION		
17	Motor Vehicle Fund Appropriation	\$	150,000
18	525-431 GWYNNS FALLS DEBRIS COLLECTOR		
19	Motor Vehicle Fund Appropriation	\$	600,000
20	525-435 GWYNNS FALLS - STREET IMPACT MITIGATION		
21	County Fund Appropriation	\$	365,000
22	Federal Fund Appropriation	\$	230,000
23	Motor Vehicle Fund Deappropriation	\$	(35,000)
24	State Fund Deappropriation	\$	(100,000)
25	525-439 STREAMBANK IMPROVEMENTS		
26	Motor Vehicle Fund Appropriation	\$	300,000
27	525-625 STONY RUN - STREET IMPACT MITIGATION		
28	Motor Vehicle Fund Appropriation	\$	70,000
29	525-626 DEAD RUN - STREET IMPACT MITIGATION		
30	Motor Vehicle Fund Appropriation	\$	100,000
31	551-144 MAPPING PROGRAM		
32	Waste Water Utility Fund Appropriation	\$	450,000
33	551-233 WASTE WATER SYSTEM - ANNUAL IMPROVEMENTS		
34	County Fund Appropriation	\$	650,000
35	Revenue Bond Fund Appropriation	\$	650,000
36	551-246 PATAPSCO-SLUDGE PROCESSING EXPANSION		
37	County Fund Appropriation	\$	3,182,000
38	551-313 BACK RIVER - SLUDGE THICKENERS		
39	County Fund Appropriation	\$	2,347,000
40	Federal Fund Appropriation	\$	3,305,000

1	Revenue Bond Fund Appropriation	\$2,347,000
2	551-321 BACK RIVER PLANT-ROAD SYSTEM-CONSTRUCTION	
3	County Fund Appropriation	\$1,593,000
4	Revenue Bond Fund Appropriation	\$1,592,000
5	551-338 PUMPING STATIONS REHABILITATION	
6	County Fund Appropriation	\$ 37,000
7	Revenue Bond Fund Appropriation	\$ 88,000
8	551-401 SEWER REPLACEMENT PROJECTS	
9	Revenue Bond Fund Appropriation	\$ 400,000
10	551-404 INFILTRATION/INFLOW CORRECTION PROGRAM	
11	Revenue Bond Fund Appropriation	\$1,500,000
12	551-405 HERRING RUN SEWERSHED CONVEYANCE SYSTEM	
13	County Fund Appropriation	\$ 285,000
14	Revenue Bond Fund Appropriation	\$ 475,000
15	551-520 PATAPSCO WWTP-PRIMARY TANKS RENOVATIONS	
16	County Fund Appropriation	\$ 848,000
17	Revenue Bond Fund Appropriation	\$ 399,000
18	551-524 PATAPSCO WWTP-CHLORINATION/DECHLORINATION	
19	County Fund Appropriation	\$ 68,000
20	Revenue Bond Fund Appropriation	\$ 32,000
21	551-530 PUBLIC WORKS GEOGRAPHIC INFORMATION SYSTEM	
22	Revenue Bond Fund Appropriation	\$5,000,000
23	557-065 PIKESVILLE CHLORINATOR	
24	Revenue Bond Fund Appropriation	216,000
25	557-080 ASHBURTON & VERNON PUMPING ST.-IMPROVEMENTS	
26	County Fund Appropriation	\$ 202,000
27	Revenue Bond Fund Appropriation	\$ 409,000
28	557-099 MAPPING PROGRAM - WATER SUPPLY SYSTEM	
29	Water Utility Fund Appropriation	\$ 450,000
30	557-100 WATER INFRASTRUCTURE REHABILITATION	
31	Revenue Bond Fund Appropriation	\$5,000,000
32	557-101 WATER MAINS - INSTALLATION	
33	Revenue Bond Fund Appropriation	\$1,000,000
34	557-112 WATER SYSTEM CATHODIC PROTECTION	
35	Water Utility Fund Appropriation	75,000
36	557-122 EASTSIDE MAINTENANCE YARD-CONSTRUCTION	
37	County Fund Appropriation	\$ 455,000
38	Revenue Bond Fund Appropriation	775,000
39	557-150 ASHBURTON FILTRATION PLANT - RENOVATION	
40	County Fund Appropriation	\$ 367,000
41	Revenue Bond Fund Appropriation	\$ 600,000

1	557-300 WATER FACILITIES-ANNUAL IMPROVEMENTS		
2	County Fund Appropriation	\$	296,000
3	Revenue Bond Fund Appropriation	\$	504,000
4	557-400 VALVE AND HYDRANT REPLACEMENT-ANNUAL		
5	Revenue Bond Fund Appropriation		500,000
6	557-630 PUBLIC WORKS-GEOGRAPHIC INFORMATION SYSTEM		
7	Revenue Bond Fund Appropriation	\$	5,000,000
8	557-911 HILLEN PUMPING STATION - CONSTRUCTION		
9	County Fund Appropriation	\$	2,843,000
10	Revenue Bond Fund Appropriation	\$	652,000
11	557-914 TOWSON RESERVOIR		
12	Revenue Bond Fund Appropriation	\$	705,000
13	563-001 CONDUIT CONSTRUCTION RESERVE		
14	Other Special Fund Appropriation	\$	1,000,000
15	RECREATION AND PARKS, DEPARTMENT OF		
16	474-264 STREET TREE PLANTING PROGRAM		
17	Motor Vehicle Fund Appropriation	\$	100,000
18	474-451 SWIMMING POOL/BATHHOUSE RENOVATION PROGRAM		
19	General Obligation Bonds Fund Appropriation	\$	500,000
20	474-455 PARKLAND ACQUISITION		
21	State Open Space Fund Appropriation	\$	50,000
22	474-470 PLAYGROUNDS IN LARGE PARKS - EXPANSION		
23	State Open Space Fund Appropriation	\$	280,000
24	474-488 GWYNNS FALLS GREENWAY		
25	Federal Fund Appropriation	\$	1,080,000
26	Motor Vehicle Fund Appropriation	\$	126,000
27	Other Special Fund Appropriation	\$	500,000
28	State Open Space Fund Appropriation	\$	409,000
29	State Open Space Fund Appropriation	\$	374,000
30	474-521 GREENMOUNT RECREATION CENTER RENOVATIONS		
31	State Open Space Fund Appropriation	\$	296,000
32	474-524 CARRIE MURRAY NATURE CENTER - RENOVATION		
33	All Other Debt Appropriation	\$	500,000
34	474-525 DRUID HILL PARK MAINTENANCE SHOPS		
35	General Fund Appropriation	\$	262,000
36	State Open Space Fund Appropriation	\$	786,000
37	474-550 BALTIMORE NEIGHBORHOOD RECREATION FACILITY		
38	Other Special Fund Appropriation	\$	40,000
39	State Fund Appropriation	\$	400,000
40	474-551 COLDSRING/GREENSPRING/WALDORF FIELD		
41	State <i>Open</i> Space Fund Appropriation	\$	200,000

474-552 ARMISTEAD PARK BOAT RAMP
 State Fund Appropriation 50,000

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

SECTION 4. AND BE IT FURTHER ORDAINED, That (a) the City reasonably expects to reimburse the expenditures described in Subsection (b) of this Section with the proceeds of one or more obligations (as such term is used in Treas. Reg. Section 1.150-1(b) to be incurred by the City (or any entity controlled by the City within the meaning of Treas. Reg. Section 1.150-1). The City intends that this Section of this Ordinance of Estimates (as this Ordinance of Estimates may be amended from time to time) shall serve as a declaration of the City's reasonable intention to reimburse expenditures as required by Treas. Reg. Section 1.150-2 and any successor regulation.

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

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

SECTION 5. AND BE IT FURTHER ORDAINED, That no part of the amounts appropriated in this Ordinance of Estimates shall be made available to pay for costs of any capital project not specifically approved through this Ordinance of Estimates or without the prior consent of the City Council; and provided further that no part of the amounts appropriated in this Ordinance of Estimates shall be made available to any agency without the prior approval of the City Council to pay for occupancy, by lease or otherwise, of any facility whose costs exceed the amounts provided in the detail supporting this Ordinance of Estimates.

SECTION 6. The foregoing appropriations in summary consist of:

Fund	Operating	Capital	Total
General	\$ 74244-11409	\$ 20,292,000	\$ 8e3Te3370e0
	778,841,000	19,292,000	798,133,000
Education	536,400,000	0	536,400,000
Motor Vehicle	128,317,911	45,536,000	173,853,911
Federal	262,635,005	54,778,000	317,413,005
State	105,783,517	19,570,000	125,353,517
Water Utility	72,675,000	886,000	73,561,000
Waste Water Utility	105,266,000	1,255,000	106,521,000
Loan & Guarantee	4,049,950	0	4,049,950
Parking Enterprise	13,072,162	0	13,072,162
Special	23,463,294	72,289,000*	95,752,294
Parking Management	7,879,040	0	7,879,040
Convention Center Bond	2,353,080	0	2,353,080
General Obligation Bonds	0	31,725,000	31,725,000

197

(Bill No. 156)

1		\$27044762,67868.	\$24643-17000	\$2724307066464
2		<u>2,040,735,959</u>	<u>245,331,000</u>	<u>2,286,066,959</u>
3	*Consisting of:			
4	County.....	\$ 13,538,000		
5	Revenue Bonds & Notes	\$ 27,844,000		
6	M&CC Real Property Account....	\$ 850,000		
7	All Other Debt.....	\$ 13,275,000		
8	Other Fund Sources	\$ 16,782,000		

9 Approved by the Board of Estimates

10 _____
11 Preside
12 nt _____
13 _____
14 Mayor
15 _____
16 Comptroller
17 _____
18 Director of Public Works
19 _____
20 City Solicitor

Certified as duly passed this JUN 10 1996 day
of _____ 19

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,
this JUN 10 1996 day of _____ 19

I Chief ere

Approved this JUN 10 1996 day of _____
_____ 19

Mayor, Baltimore City

A TRUE COPY
WILLIAM R. BROWN, JR.
DIRECTOR OF FINANCE

CITY OF BALTIMORE

ORDINANCE NO. 4-5-

(Council Bill No. 157)

1 AN ORDINANCE concerning

2 TO LEVY AND COLLECT A TAX

3 FOR the use of the Mayor and City Council of Baltimore for the
4 period of July 1, 1996 through June 30, 1997.

5 SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF
6 BALTIMORE, That for the period July 1, 1996 through June 30,
7 1997, a tax of \$5.85 is hereby levied and imposed on every \$100
8 of assessed or assessable value of property in the City of
9 Baltimore (except property that is exempt by law from this rate)
10 for the use of the Mayor and City Council of Baltimore, and this
11 tax shall be collected and paid in the manner prescribed by law.

12 SECTION 2. AND BE IT FURTHER ORDAINED, That this ordinance
13 shall take effect on the date of its enactment.

DCPLANATION: CAPITALS INDICATE ADDED TO COSTING LAW.

[BRACKETS] indicate matter dekted *from* existing lass.

Underline= indicates .0.1M1317.31 to bill.

Sisiltara;at exlicanis "saner wick= hoot 11:= bill by
amendment or deleted from the bra: *by* asneedeocet.

(Bill No. 157)

Certified as duly passed this _____ day
of JUN 10 1996 19



Certified as duly delivered to His Honor, the Mayor,
this JUN 11 1996 day of _____ 19

E. Rivera
Chief Clerk

Approved _____ 14th day of



41-4

Mayor, Baltimore City

J_{un-12-14 PPICo} Approved
rtr-' to form and legal sufficiency.

a.d0

C^I t7

POST BUDGET ADOPTION

Immediately following the adoption of the budget ordinance for Fiscal 1997 the City Council passed several General Fund appropriation supplementals supported by the enactment of certain revenue measures.

Revenue Measures

	<u>Additional Yield</u>
a) Parking Tax	\$1,560,000
b) Admission Tax	<u>\$1,200,000</u>
Total	\$2,760,000

Parking Tax -The parking tax rates for daily, weekly and monthly were increased from \$0.45, \$3.00, and \$12.00 respectively, to \$0.60, \$3.25 and \$13.00.

Admission Tax - The 10% admissions tax was extended to include gross receipts on defined amusement devices located within the city limits.

Supplementals

The following appropriation supplementals were approved by the City Council based upon the additional revenue measures.

	<u>A d d i t i o n a l Appropriations</u>
a) Program 480 - Recreational Services	\$1,058,000
b) Program 478 - General Park Services	\$1,002,000
c) Program 446 - Educational Grants	\$ 150,000
d) Program 493 - Art & Culture Grants	\$ 150,000
e) Program 304 - Clinical Services	<u>\$ 400,000</u>
Total	\$2,760,000

Program 480 - Recreational Services - The appropriation supplemental of \$1,058,000 provided for additional salaries and benefits for a total of 20 positions that will be restored, as well as additional non-labor operating expenses.

Program 478 - General Park Services - The appropriation supplemental of \$1,002,000 provided for additional salaries and benefits for a total of 52 positions that will be restored, as well as additional non-labor operating expenses.

Program 446 - Educational Grants - The appropriation supplemental restored \$150,000 for tuition scholarships to the School for the Arts. Scholarship funding had been eliminated in the adopted budget.

Program 493 - Art & Culture Grants - The appropriation supplemental restored \$150,000 in City grants to numerous cultural institutions. This reduced the Fiscal 1997 reduction in this grant category from an average of 15% included in the adopted budget to approximately 10%.

Program 304 - Clinical Services - The \$400,000 appropriation supplemental provided for the restoration of the Health Department's dental clinic.

Summary

The Fiscal 1997 adopted budget was amended prior to the beginning of the July 1 fiscal year as follows:

	<u>Adopted</u>	<u>Amended</u>	<u>Change</u>
General Fund	\$ 798,133,000	\$ 800,893,000	\$2,760,000
All Other Funds		<u>1,487,933.959</u>	<u>1,487,933.9590</u>
Total	\$2,286,066,959	\$2,288,826,959	\$2,760,000

PostBudgetAdoption/FY97



Selected Financial Statements and Trends

CITY OF BALTIMORE

KURT L. SCHMOKE, Mayor

DEPARTMENT OF FINANCE

WILLIAM R. BROWN, JR., Director
469 City Hall
Baltimore, Maryland 21202

December 8, 1995

Honorable President and Members of
the Board of Estimates
City of Baltimore, Maryland

In compliance with Article VII, Section 8, of the revised City Charter (November, 1964), submitted herewith is the Comprehensive Annual Financial Report (CAFR) of the City of Baltimore, Maryland, (the City) for the year ended June 30, 1995, including the auditors' report thereon. The CAFR was prepared by the City's Department of Finance. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe that the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City; and, that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been provided.

The CAFR is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, the City's organizational chart, a list of principal officials and the certificate of achievement for excellence in financial reporting. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multiyear basis.

The Reporting Entity and Its Services

This report includes all of the fund and account groups of the City which we consider to be part of, controlled by or dependent on the City. Professional judgment must be used to determine whether or not a potential component unit should be included in the reporting entity. Various potential component units were evaluated to determine whether they should be reported in the City's CAFR. A component unit was considered to be part of the City's reporting entity when it was concluded that the City was financially accountable for the entity or the nature and significance of the relationship between the City and the entity was such that exclusion would cause the City's financial statements to be misleading or incomplete.

The City provides the full range of municipal services contemplated by statute or charter. This includes public safety (police and fire protection), water and waste water utilities, highways and streets, sanitation, health and human services, culture and recreation, education (elementary through high school), public improvements, planning and zoning, parking facilities, mortgage loan programs, industrial development and general and administrative services; these activities are included in the reporting entity. The Housing Authority of Baltimore City is not included in the various funds or account groups of the City. The financial statement of this separate reporting entity is available upon request from the office of the Director of Finance.

Economic Condition and Outlook

Baltimore City is the center of the Baltimore Metropolitan area, the 15th largest metropolitan area in the country, and the location of about 383,000 jobs or 36% of the jobs in the metropolitan area. The City is the northern anchor of the Baltimore-Washington Common Market — the fourth largest, wealthiest, and one of the best educated population centers in the country.

In fiscal 1995 *Fortune Magazine* recognized Baltimore as one of 60 cities in the entire world that "cut a truly international figure." The City is cited for advantages such as the home of world renowned health facilities. Developments such as the 1995 ground breaking for the \$100 million John Hopkins Comprehensive Cancer Center and the construction of the \$49 million Medical Biotechnology Center at the University of Maryland Biotechnology Institute reflect fully the reasons for the international reputation of Baltimore health care. One of the tenants at the University of Maryland's new center will be the Institute for Human Virology headed by the world renowned Dr. Robert C. Gallo. The article pointed to infrastructure

strengths that make Baltimore a "gateway to vital trade routes" — a feature Baltimore has always touted. Strengths identified include an international air terminal (Baltimore Washington International Airport is the third fastest growing airport in the nation in terms of passenger volume) and the Port of Baltimore which plays host to vessels from more than 50 countries (waterborne commerce increased 4.2% in the last full year and the dollar value of trade increased 12.4% to a record high).

In contrast to these strengths, Baltimore, like its older sister cities, has a disproportionate share of the region's poor residents and those most in need of costly public services. On December 22, 1994, President Clinton announced that Baltimore was one of six cities to be awarded an Empowerment Zone Grant which provides \$100 million in direct grant funds, and an estimated \$225 million in business tax credits designed to spur as much as \$800 million in private investment. This award reflects two important realities. Older urban centers require substantial intergovernmental support to offset the competitive disadvantages associated with being the location of the largest concentrations of the nation's poor and that Baltimore City is one of the most creative, aggressive, and successful governments currently and historically, in the pursuit of available funding resources.

While growth in property and income tax receipts have lagged thus far in the 1990's, current statistics point to encouraging signs of strength in the local economy. Data indicate that fiscal 1994 was a turning point in resident employment, which grew for the first time since fiscal 1989. In addition, after peaking in fiscal year 1993 at 10.9% the fiscal year average annual unemployment rate has declined annually. Based on the most recent data, the rate stood at 8.1% in fiscal 1995. Jobs located in the City continue a five year decline. However, the rate of decline continues to moderate significantly from the peak year decline, fiscal 1992, when nearly 24,000 jobs or 5.5% of the jobs located in the City were lost. Fiscal year 1995 job losses were less than 7,000 jobs, or 1.7%. Most importantly, the indicators of an improved employment situation point to the possibility of a near term improvement in income taxes. The latest figures available from the Maryland State Comptroller's Office indicate that net taxable income in Baltimore City in calendar year 1994 grew 1.8%, the first significant growth since 1989. Other positive signs for the local economy are reflected in:

- Retail sales activity in fiscal 1995, reported by the Maryland State Comptroller's Office, that was well above the prior year showing a growth rate of 6% — the strongest growth rate in the 1990's — and a rate of growth nearly matching State-wide growth.
- The housing market that continues its comeback, with sales up nearly 5% in fiscal 1995 — Baltimore is the only jurisdiction in the Greater Baltimore area that has recorded more sales and higher sales value in fiscal 1995 than in fiscal 1994.
- Hotel tax receipts that continued their steady growth and, according to travel analysts, Baltimore City hotels recently had occupancy rates in excess of 70% — well above the national average.

This latter fact reflects one of the major strengths of the Baltimore economy — growing stature as a visitor destination point. Estimates of tourism and visitor spending in Baltimore point to an increase in direct spending of nearly 25% to \$0.8 billion between calendar 1991 and 1993 — with probable spending in the billion dollar range in calendar 1995. The Baltimore Convention Center expansion project is on target and advance bookings are exceeding expectations.

Fiscal 1995 also saw numerous investments made by private parties in other types of development such as: the Ryland Homes 102 home development valued at \$18.2 million at the Woodlands at Cold Spring; major manufacturing plant expansions including the National Gypsum (\$55 million) and W.R. Grace & Company (\$58 million) manufacturing projects; and announcements by national businesses of the relocation of major employment generating headquarter operations to Baltimore. These included Bell Atlantic, Sylvan Learning Systems, Osiris Pharmaceutical, Republic Engineered Steel, the Accreditation Board for Engineering and Technology, Inc. and others.

Major Initiatives

Within the tight constraints of a budget facing limited growth in major local revenues — property and income taxes — and threats to State and Federal funding posed by intense political pressures to reduce taxes at all levels of government, the City of Baltimore continues to support and build successful local projects and demonstrations that in many cases are national models for urban programs.

Financial Management/Information Technology

Managing finances and budgets and investing in information technology in the face of scarce resources, and resident expectations to achieve program innovations requires careful financial management. Fiscal 1995 initiatives and accomplishments included:

- Adding \$1,000,000 to the General Fund Budget Stabilization (or "rainy day") fund bringing the total fund balance to \$4.72 million at June 30, 1995.

- Reducing the property tax rate a moderate 5 cents, consistent with the objectives of the long term Strategic Financial Plan.
- Updating the Strategic Financial Plan, refocusing fiscal management priorities in light of current fiscal realities.
- Completing the successful 1995 Program Performance Measurement Pilot project aimed at making this management tool an integral part of government operations during fiscal 1995. The project will be extended to all programs in eight major agencies in fiscal 1996.
- Retaining the services of a Chief Information Officer to review, evaluate, and make recommendations regarding the use of information technology to reduce costs and make resources available for more effective direct service delivery.
- Soliciting and completing evaluation of proposals for an 800 megahertz city-wide state-of-the-art communication system which, when fully implemented, will serve the combined needs of the City's public safety and public service agencies.

Education — Privatization and Curriculum Initiatives

The City continued to be a national leader in the application of innovative education program efforts in an urban setting. The City's commitment to improvement in the education system is reflected in a \$4.9 million (or 2.65%) increase in the local contribution to funding the schools. *Redbook Magazine*, for the second time in recent years, recognized two Baltimore city schools, among a small group of schools selected for recognition for "significant improvement." One of these schools, the Barclay School, also received national recognition from the U.S. Department of Education for promoting achievement among disadvantaged students. Other fiscal 1995 initiatives and accomplishments included:

- Extending of the Enterprise School site-based management program to the entire school system after completion of the successful pilot program.
- Expanding use of private services, like those of Sylvan Learning Inc. Sylvan expanded to 29 school based learning centers, moving beyond elementary to certain middle and senior high schools, to address remedial education needs. About 3,000 students benefitted as average math and reading scores improved in conformance with contract guarantees.
- Implementing of the innovative private school curriculum model, the Calvert School, to a second elementary school—the Carter Woodson School. Student performance at the second school increased substantially.
- Having the first public school in the State of Maryland to implement year-round schooling — the Robert Coleman Elementary School.
- Having three Baltimore City Schools among a group of only 40 Maryland schools that the Maryland Education Coalition honored for significant improvement in meeting Maryland State Department of Education mandated Performance Standards — Canton Middle, Rognel Heights, Tench-Tilghman. Rognel Heights Elementary had the highest change index in the State of Maryland. Tench-Tilghman Elementary was one of five schools with the highest change index despite a student population with a very high poverty level.
- Introducing several new career tech programs *including a computer* repair program, a transportation and civil engineering academy, and a tourism and travel academy. Side benefits of the curriculum development efforts include an estimated \$0.5 million saved through in-house services provided by the computer repair program.
- *Winning* a \$15 million *grant* from the National Science Foundation to help inner city students bridge the gap with their suburban counterparts in science and mathematics performance (60 schools benefitted).

Public Safety — Community Policing

Public safety continues to be a major emphasis. Fiscal 1995 appropriations for Police increased \$4.0 million (or 2.3%). City resources have focused on continuing towards full implementation of the community policing program:

- 76 additional police officers were authorized in fiscal 1995, with funding assistance from the federal grant, COPS Ahead. This moved the City over three-quarters of the way towards the multi-year plan to add a total of 240 police officers to fully staff the needs of a community oriented policing program.
- A development plan was initiated to move 325 police officers from non-police duties to direct police service, thus making a major move towards future community policing staffing requirements.
- The first of several planned KOBANS (mini police stations based on a Japanese model) was opened to provide immediate police presence in the community.
- In the spirit of community involvement, which underlies community oriented policing, the Police Activities League was put into full operation and a Police Youth Choir was established.

Public Health — Community Based Health Care Service Delivery Initiatives

The Health Department added to its stature as a national model for program innovation in the area of community health care by:

- Establishing a new Healthy Start Program Center in a brand new facility in East Baltimore. This award winning federally funded program is achieving its intended results with significant reductions in the infant mortality rates in the neighborhoods it serves. Among the program's unique features, making it a national model, is its emphasis on use of community residents to implement program activities, and involvement of the African-American male population in the total family focus.
- Entering into a contract to provide case management services for high-risk, high-cost Medicaid recipients to form a national model for public-private partnerships as part of health care cost reduction and reform effort.
- Being the national leader in utilizing aggressive community based search and treatment techniques to prevent the spread of TB. The *Journal of the American Medical Association* has praised the City's program efforts which continue to produce a record rate of decline in TB cases while the number of TB cases reported nationally continues to increase.
- Receiving positive national reviews and being the largest city in the nation to address the HIV disease spread process directly by implementing a needle exchange program. Program use and acceptance in its first year has exceeded expectations substantially. All participants who request substance abuse treatment are enrolled in programs within 24 hours depending on treatment slot availability.

Housing — Establishing a Favorable Climate to Encourage Home Ownership

A major City objective is to increase home ownership for all income groups. The City inaugurated a number of initiatives that included:

- Expanding a homeowner friendly package of real property tax incentives by implementing pioneering tax credit programs to encourage investment in home improvements and purchase of newly constructed owner occupied properties.
- Establishing the City as a leader in the State in encouraging home ownership by assistance with the Settlement Expense Loan Program and the allowance of election to pay taxes on a semi-annual basis for all home purchasers.
- Establishing the City as the nation's largest recipient of and leader in the creative use of Federal Nehemiah housing program monies for lower income residents. The \$14.5 million Nehemiah III project was initiated in fiscal 1995.

Enoch Pratt Free Library — Community Libraries and Information Technology

The fiscal 1995 budget provided for a 3.0% increase in City funds to support program improvements and initiatives such as:

- Re-opening all 28 branches for the first time in many years, increased service hours, promotion of services, new On Line Public Access Catalog and other factors resulted in a circulation increase of 9.65%, the single largest increase in library circulation since 1959.
- Introducing a "Whole New World," an electronic information literacy program for children, youth, and underserved populations.
- Starting service at the Enoch Pratt Free Library as the regional "hub" for the State's electronic network, "Sailor," which provides access to the world-wide resources of the Internet.

Recreation and Parks — Neighborhood and Downtown Initiatives

Fiscal year 1995 appropriations allowed for an increase in spending from local resources of 4.4%. The Department has been particularly adept at combining local and grant funding sources to provide innovative programs. In 1995 the Department:

- Initiated the Kidsgrow program, as a part of the Revitalizing Baltimore grant program, an innovative environmental education program based in community recreation centers that focuses on the urban environment as the laboratory for education. The program is funded in part by the U.S. Forest Service and is the national model for urban eco-system restoration.
- Completed the reconstruction and rededication of the City's Federal Hill Park, a keystone in the Inner Harbor and Key Highway redevelopment package, which serves both as a major neighborhood resource and a significant tourism destination.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

The City's accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The accounting and financial reporting policies of the City included in this report conform to generally accepted accounting principles (GAAP) and reporting standards as promulgated *by* the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and other appropriate sources. The financial statements of the General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds are prepared on the modified accrual basis of accounting, whereby revenues are recorded when they become both measureable and available to finance expenditures of the current period. Expenditures are recorded when goods and services are received and actual liabilities are incurred and become payable in the current period. The financial statements of the Enterprise, Internal Service, Nonexpendable Trust and Pension Trust Funds are prepared on the accrual basis of accounting whereby revenues are recorded at the time they are earned and expenses are recorded when liabilities are incurred. Encumbrance accounting, under which purchase orders, contracts, approved requisitions and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the General, Special Revenue and Capital Projects Funds. Encumbrances are treated as a reservation of fund balance for these funds.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Information related to this single audit, including the schedule of financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations, is included in the separate single audit report.

Budgetary control is maintained at the program level for each operating fund and at the project level for each capital project by the encumbrance of estimated purchase or contract amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of either operating or capital balances are not released until additional appropriations are made available.

General Fund Operations

The General Fund accounts for all revenues and expenditures which are not accounted for in other funds. It is the principal fund of the City and finances most City governmental functions.

General Fund revenues and other financing sources totaled \$1,135,366,000 for fiscal year 1995, as compared to \$1,129,933,000 for fiscal year 1994, an increase of \$5,433,000 or .5%. Property taxes produced 41.2% of these revenues in fiscal year 1995 as compared to 41.8% in 1994. The following tabulation shows the source of these revenues.

Source	1995 Amount (In	Percent of Total	Increase (Decrease) From Fiscal 1994 (In Thousands)	Percent of Increase (Decrease)
Local taxes:				
Property	\$ 467,548	41.2%	\$ (5,347)	(1.1)%
Income	118,945	10.5	(2,913)	(2.4)
Other	68,710	6.0	(1,462)	(2.1)
Licenses and permits	17,296	1.5	1,848	11.9
Fines and forfeitures	2,225	.2	(432)	(16.3)
Interest, rentals and other investment income	35,782	3.1	6,147	20.7
Federal, state, and other grants:				
Education	319,065	28.1	9,673	3.1
Other Grants	47,217	4.2	6,595	16.2
Charges for current services	31,549	2.8	(2,131)	(6.3)
Other	3,445	.3	(12,021)	(77.7)
Transfers from other funds	23,584	2.1	5,476	30.2
Totals	\$1,135,366	100.0%	\$ 5,433	.5%

Revenues from real and personal property taxes in fiscal year 1995 decreased \$5,347,000 or 1.1% compared to the prior year, due, in part, to a decrease in the property tax rate from \$5.90 to \$5.85 per \$100 of assessed valuation.

Assessed valuations of all taxable property were \$8.240 billion, an increase of .1% over fiscal year 1994. Real property assessed valuations totaled \$6.878 billion, a decrease of .6% over the previous year.

The City's 1995 total property tax levy was \$481,529,000, of which \$469,075,000 or 97.4% was collected through June 30, 1995, which compares to 97.2% for the previous year. Delinquent tax collections were \$1,293,000 lower than in fiscal year 1994. The ratio of total tax collections to the current tax levy was 98.1%, compared to 98.2% last year.

Income tax revenue for fiscal year 1995 was down \$2,913,000 over the prior year due to the continued sluggish economy.

Grant revenues, noted above, were primarily from the State, and represent increased aid for Education of \$9,673,000 over the prior year. In addition, other State aid to the City increased by \$6,595,000 over fiscal year 1994.

Other revenues were down \$12,022,000 from last year, attributed to non recurring settlement of asbestos litigation claims.

Budgetary based expenditures and encumbrances and other financing uses totaled \$1,134,202,000 for fiscal year 1995 as compared to \$1,134,830,000 for fiscal year 1994, a decrease of \$628,000 or .1%, as shown in the following tabulation.

Function	1995 Amount (In Thousands)	Percent of Total	Increase (Decrease) From Fiscal 1994 (In Thousands)	Percent of Increase (Decrease)
General government	\$ 146,242	12.9%	\$ 3,833	2.7%
Public safety and regulation	279,020	24.6	4,791	1.8
Conservation of health	26,074	2.3	1,284	5.2
Social services	816	.1	(99)	(10.8)
Education	514,108	45.3	15,686	3.1
Public library	14,998	1.3	494	3.4
Recreation and culture	38,938	3.4	478	1.2
Highways	899	.1	(1,267)	(58.5)
Sanitation and waste removal	35,871	3.2	(2,381)	(6.2)
Public service	9,229	.8	333	3.7
Economic development	18,493	1.6	200	1.1
Transfers to other funds	49,514	4.4	(23,980)	(32.6)
Totals	\$1,134,202	100.0%	\$ (628)	(.1)%

Education expenditures were up \$15,686,000 or 3.1% over fiscal year 1994, attributed to increased funding for general and special instruction and other operations, which were supported from both increased State aid and City local share.

Transfers to other funds decreased \$24.0 million attributed, primarily, to a reduction in the amount forwarded to the Capital Projects Fund for pay-as-you-go projects from \$24.0 million in fiscal year 1994 to \$2.0 million in fiscal year 1995.

The City concluded fiscal year 1995 with an unreserved fund balance, on the budgetary basis, of \$11,714,000. Of this amount, \$8,398,000 has been designated for subsequent year's expenditures. After allocating \$2,638,000 to satisfy liabilities recorded under generally accepted accounting *principles*, there remains an undesignated fund balance of \$678,000.

Special Revenue Funds

These funds are used to account for revenues derived from certain State shared taxes, governmental grants and other revenue sources that are restricted by law or administrative action to be expended for specific purposes. Following are comments on the individual funds included under this category.

Grants Revenue Fund - The City government currently administers approximately 500 Federal, State and other sources supported grant programs in this fund. For fiscal year 1995, a total of \$345,445,000 was expended for various governmental operating functions which were supported from the following funding sources:

	Amount Source (In Thousands)
Federal grants	\$226,643
State grants	100,571
Other grants	18,231
Total	\$345,445

Grant appropriations are not closed out annually, but are carried forward to succeeding fiscal years as on-going programs until concluded or otherwise liquidated.

Motor Vehicle Fund — This fund was established to account for highway user revenues distributed to Baltimore City by the State of Maryland which must be used for the construction, reconstruction or maintenance of the streets and highways in Baltimore City and other related activities as provided for under applicable provision of the State law.

Budgetary basis revenues credited to this fund, from State distributions and other sources, in fiscal year 1995 were \$179,327,000. Expenditures and encumbrances and other financing uses totaled \$181,768,000 for the year. At June 30, 1995, unreserved fund balance, on the budgetary basis, was \$26,917,000, of which \$26,246,000 was designated for subsequent year's expenditures.

Community Development Block Grant Fund — This fund was established to account for the financial activities of Federal grant entitlements awarded to the City by the U.S. Department of Housing and Urban Development under provisions of Title I of the Housing and Community Development Act of 1974. Generally, these grants replace a number of former categorical grant programs for certain urban renewal, neighborhood development and model cities activities. These grants, which are awarded annually, do not have termination dates for incurring expenditures and remain open until fully expended by grant years. During fiscal year 1995, the City received \$37,969,000 in Federal funds for a like amount of incurred expenditures and financing uses.

Special Racetrack Fund — This fund accounts for State distributions of certain horse racing tax revenues to assist in the funding of services and facilities located within six miles of specified race tracks. During fiscal year 1995, the City received from the State a total of \$618,000 and had recorded expenditures and encumbrances and other financing uses for the year totaling \$834,000. At June 30, 1995, fund balance on the budgetary basis, was \$393,000 of which \$168,000 was appropriated for fiscal year 1996 operations.

Enterprise Funds

The Enterprise Funds account for those operations that are financed and operated in a manner similar to a private business enterprise, where the cost (expenses, including depreciation) of providing services to the general public is recovered in whole or in part through user charges.

The following summary (amounts expressed in thousands) reflects results of operations for the Enterprise Funds for the current fiscal year:

	Operating Revenues	Operating Expenses	Operating Income (Loss)	Non- Operating Revenues (Expenses)	Operating Transfers (Out)	Operating Transfers In	Loss on Early Extin- guishment of Debt	Net Income (Loss)
Water Utility	\$61,475	\$56,454	\$ 5,021	\$(1,444)		\$1,723	\$(283)	\$ 3,294
Waste Water Utility	87,064	92,209	(5,145)	(911)			(225)	(6,281)
Parking Facilities	33,741	3,873	29,868	(5,902)	\$(23,584)		(348)	34
Loan and Guarantee Program	2,017	4,333	(2,316)					(593)
Industrial Development Authority	4,439	3,913	526					526

Retirement Plans

Professional employees of the Department of Education and the Enoch Pratt Free Library are members of the State of Maryland Retirement System to which the City is not required to contribute. The City contributes to four retirement plans established for all other City employees and elected officials.

City laws require that contributions to its three funded pension systems be based on actuarial valuations. City contributions to the old Unfunded Fire and Police Plan (for eligible employees hired prior to January 1, 1947, all of whom are now retired) are not actuarially determined and are equal to the benefits paid.

The City's contributions to its pension systems for fiscal year 1995, and the actuarial accrued liability at June 30, 1995 (expressed in thousands) are as follows:

	City Contributions FY 1995	Actuarial Accrued Liability (Surplus) at June 30, 1995
Fire and Police Employees' Retirement System (F&P)	\$18,942	\$40,277
Employees' Retirement System (ERS)	22,665	(7,570)
Elected Officials' Retirement System (EOS)	394	(83)
Unfunded Fire and Police Plan	8,339	N/A
	<u>\$50,340</u>	

N/A — Not Available.

The funding periods of the actuarial accrued liabilities of the F&P, ERS and EOS are 20, 20 and 10 years, respectively. The Unfunded Fire and Police Plan is on a pay-as-you-go basis and since all of its members are retired, the City expects to continue to fund this plan in accordance with the present method.

Debt Administration

The ratio of net general bonded debt to assessed valuation and the amount of net general bonded debt per capita are useful indicators of the City's debt position and are listed below:

	1995	1994
Ratio of net general bonded debt to assessed valuation		3% 4.0%
Net general bonded <i>debt</i> per capita		\$ \$451

The following is a summary of general obligation debt activity (expressed in thousands) for fiscal year 1995:

Gross general bonded debt outstanding, July 1, 1994		
.....	\$392,840	Add:
Bond sales, note sales, and accretion		77,124
Subtotal		
.....	469,964	
Deduct:		
Bonds and notes redeemed in fiscal year 1995		79,150
Gross general bonded debt outstanding, June 30, 1995		
.....	390,814	
Deduct:		
Self-supporting debt		44,712
Funds available in Debt Service Fund		39,250
Net general bonded debt, June 30, 1995		\$306,852

The preceding totals do not include \$28,335,000 borrowed from the State of Maryland for capital construction purposes which are not general obligation debt of the City as defined in the Maryland Constitution and the City is not required to levy taxes to meet the debt service requirements. The debt service is withheld by the State Comptroller from payments due the City as its share of distributions primarily from income taxes and highway user revenues.

As a hedge against an unfavorable fluctuation in market rates, the City has purchased interest rate protection agreements on debt totaling \$40,000,000 which provides for payments by major financial institutions to the City in the event that short-term market rates exceed the levels as defined in the various agreements.

Temporary Investment of Cash Balances

Baltimore City, through the Office of the Director of Finance, pursues an aggressive cash management and investment program to achieve maximum financial return on available funds. Depending on cash needs, excess funds are invested on a short, intermediate or long-term basis at best obtainable rates. Investments are limited generally to direct or indirect obligations of the U.S. government and fully collateralized repurchase agreements.

The City utilizes the practice of recording investment income in the period in which it is earned. Investment income for fiscal year 1995 totaled \$26,523,000 for an effective yield of 5.6%.

Earnings on investments include those funds which participate in the City's consolidated cash account. Not included are the Community Development Finance Corporation, Industrial Development Authority Fund, Pension Trust Funds and Employees Deferred Compensation Fund.

Risk Management

The City is self-insured in the area of casualty and property losses, including uninsured losses to City buildings and contents, vehicles, watercraft, boilers, machinery, workers' compensation and employers' liability, employees' health insurance, third party general liability and automobile liability losses. The fund is administered by the Office of Risk Management. The fund balance at June 30, 1995, was \$424,000.

Independent Audit

The City Charter established a Department of Audits under the general supervision of the City Comptroller. The Charter requires the City Auditor to "annually make a general comprehensive public report of the financial position of the City; in the discretion of the Comptroller, such report may be in the form of an opinion on the annual financial statements prepared by the Director of Finance." The Acting Comptroller has elected to have the Acting City Auditor render his opinion as to the fairness of the Director of Finance's presentation of the City's combined financial statements. Additionally, the Board of Estimates awarded a contract to the nationally recognized independent certified public accounting firm, Deloitte & Touche

LLP, to perform a joint audit with the Acting City Auditor of the combined financial statements of the City for the year ended June 30, 1995. Their joint audit report is contained herein.

Future Operations

The General Fund adopted budget for fiscal 1996 estimates revenues and other financing sources at \$1,147,300,000, and includes \$1,000,000 for capital projects pay-as-you-go construction programs.

Overall, the General Fund fiscal 1996 budget reflects an increase of \$10,700,000 over the prior year, attributed principally to increased State aid for education. Wage and salary scales for fiscal year 1996 have been increased by 3.5% to 5% for most City employees.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Baltimore, Maryland, for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1994.

To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this annual report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Bureau of the Accounting Operations of the Department of Finance. We wish to express *our* appreciation to all members of the Bureau who assisted and contributed to its preparation. Special consideration is afforded to the following individuals for their extra effort in putting together this report.

Manuel Bard, Accounting Manager II
Anthony Pompa, Accounting Manager I
John Jakubik, Accounting Systems Analyst II
David Pivec, Accounting Systems Analyst II
Robert Linzey, Accounting Systems Analyst II
Isser Goldsmith, Accounting Systems Analyst I
Brian Buleza, Accountant I

We are also grateful to the City's independent auditor, Deloitte & Touche, LLP and the Acting City Auditor for the professional assistance and advice they provided during the course of their audit. Finally, we would like to thank the members of the Board of Estimates and City Council for their interest and support in planning and conducting the financial affairs of the City in a responsible and progressive manner.

Respectfully submitted,



KURT L. SCHMOKE
Mayor

S/.....:.. r ' , 7.

WILLIAM R. BROWN, JR.
Director of Finance

CITY OF BALTIMORE
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit
June 30, 1995

(Expressed in Thousands)

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Unit	Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Community Development Finance Corp.	Reporting Entity
ASSETS												
Cash and cash equivalents	\$ 67,862	\$ 6,912	\$16,163	\$ 31,297	\$ 112,219	\$ 57,205	\$ 4,084			\$ 295,742	\$11,962	\$ 307,704
Investments.....	21,382	15,456	23,415	83,740	1,291	37,270	2,388,982			2,571,536		2,571,536
Property taxes receivable	12,653									12,653		12,653
Other accounts receivable, <i>net</i>	20,732	445	76	7,511	39,885	457				69,106	657	69,763
Due from other governments	13,829	84,718								98,547		98,547
Due from other funds	15,861			30,020	4,394					50,275		50,275
Inventories, at cost	6,955	1,166			2,857	295				11,273		11,273
Notes and mortgages receivable, net	10,232	5,526	12,604		64,840					93,202	27,948	121,150
Other assets	3,712	122			6,637	258	1,858			12,587	3,334	15,921
Restricted assets:												
Cash and cash equivalents					12,376	47				12,423		12,423
Investments					32,741					32,741		32,741
Accounts receivable, net					33,692					33,692		33,692
Property, plant and equipment, net					1,019,408	40,571		\$1,768,336		2,828,315		2,828,315
Amount available in debt service fund for retirement of general long-term debt									\$ 39,250	39,250		39,250
Resources to be provided in future years.....									724,211	724,211		724,211
Total assets	\$173,218	\$114,345	\$52,258	\$152,568	\$1,330,340	\$136,103	\$2,394,924	\$1,768,336	\$763,461	\$6,885,553	\$43,901	\$6,929,454

See notes to financial statements.

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Unit	Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Community Development Finance Corp.	Reporting Entity
LIABILITIES, EQUITY AND OTHER CREDITS												
Liabilities:												
Accounts payable and accrued liabilities	\$ 69,052	\$ 21,804		\$ 7,049	\$ 13,940	\$ 1,837	\$ 9,259			\$ 122,941	\$ 458	\$ 123,399
Retainages payable				5,330						5,330		5,330
Property taxes payable - State	454									454		454
Due to other governments					2,048					2,048		2,048
Due to other funds		15,741			34,414	120				50,275		50,275
Deposits subject to refund	5,047				7					5,054		5,054
Estimated liability for claims in progress						80,182				80,182		80,182
Other liabilities					21,567	3,567	22			25,156	9,667	34,823
Accounts payable from restricted assets					11,885					11,885		11,885
Deferred revenue	41,373	44,179	\$12,604		878					99,034		99,034
Vested compensated absences									\$ 86,118	86,118		86,118
Notes payable					420					420		420
Revenue bonds payable, net					330,994				56,385	387,379	17,665	405,044
Matured bonds - principal and interest payable			404							404		404
Accrued retirement costs									55,167	55,167		55,167
Deferred compensation benefits							90,199			90,199		90,199
General long-term debt payable					11,923				421,630	433,553		433,553
Capital lease obligations									137,470	137,470		137,470
Landfill closure and post-closure liability									6,691	6,691		6,691
Total Liabilities	115,926	81,724	13,008	12,379	428,076	85,706	99,480		763,461	1,599,760	27,790	1,627,550
Commitments and contingencies												
Equity and other credits:												
Investment in general fixed assets								\$1,768,336		1,768,336		1,768,336
Contributed capital					821,338	48,861				870,199		870,199
Retained earnings:												
Reserved for:												
Revenue bond retirements					40,785					40,785		40,785
Self-insurance claims						424				424		424
Unreserved					40,141	1,112				41,253	16,111	57,364
Fund balances:												
Reserved for:												
Budget stabilization	4,715									4,715		4,715
Landfill closure	5,491									5,491		5,491
Encumbrances	29,743	4,267		67,234						101,244		101,244
Inventories	6,955	1,166								8,121		8,121
Other assets	1,312	122								1,434		1,434
Pension benefits							2,288,335			2,288,335		2,288,335
Library services							2,158			2,158		2,158
Scholarships and memorials							4,951			4,951		4,951
Unreserved:												
Designated for:												
Debt service			39,250							39,250		39,250
Subsequent year's expenditures	8,398	26,414								34,812		34,812
Undesignated	678	652		72,955						74,285		74,285
Total equity and other credits	57,292	32,621	39,250	140,189	902,264	50,397	2,295,444	1,768,336		5,285,793	16,111	5,301,904

See notes to financial statements.

Total liabilities, equity and other credits	\$173,218	\$114,345	\$52,258	\$152,568	\$1,330,340	\$136,103	\$2,394,924	\$1,768,336	\$763,461	\$6,885,553	\$43,901	\$6,929,454
--	-----------	-----------	----------	-----------	-------------	-----------	-------------	-------------	-----------	-------------	----------	-------------

CITY OF BALTIMORE
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types and Expendable Trust Funds
for the year ended June 30, 1995

(Expressed in Thousands)

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Taxes - local	\$ 655,203					\$ 655,203
State shared revenue		\$173,281				173,281
Licenses and permits	17,296	279				17,575
Fines and forfeitures	2,225					2,225
Interest, rentals and other investment income	35,782	4,272	\$ 1,124	\$ 10,514	\$ 111	51,803
Federal grants.....	62	264,612		27,668		292,342
State grants	366,033	100,571		10,169		476,773
Other grants	187	18,231		17		18,435
Charges for current services.....	31,549	2,112				33,661
Miscellaneous	3,445	1	1,109	2,941	4	7,500
Total revenues	1,111,782	563,359	2,233	51,309	115	1,728,798
Expenditures:						
Current:						
General government.....	149,353	29,244				178,597
Public safety and regulation	280,727	40,146				320,873
Conservation of health	25,934	147,297				173,231
Social services	826	13,802				14,628
Education	518,797	118,932			59	637,788
Public library	15,031	3,670				18,701
Recreation and culture	39,420	2,487				41,907
Highways	929	42,959				43,888
Sanitation and waste removal.....	37,466	23,215				60,681
Public service	8,377					8,377
Economic development	18,214	47,600		39,867		105,681
Capital outlay				124,682		124,682
Debt Service:						
Principal retirements:						
City bonds			23,566			23,566
Bond anticipation notes			2,550			2,550
State construction loans			21,348			21,348
Federal loans			3,390			3,390
Interest payments:						
City bonds			20,734			20,734
Bond anticipation notes			2,407			2,407
State construction loans			2,761			2,761
Federal loans			890			890
Revenue bonds			1,905			1,905
Fiscal charges			120			120
Total expenditures.....	1,095,074	469,352	79,671	164,549	59	1,808,705
Excess (deficiency) of revenues over expenditures	16,708	94,007	(77,438)	(113,240)	56	(79,907)
Other financing sources (uses):						
Proceeds from capital leases				15,430		15,430
Proceeds of G.O. Bonds				76,515		76,515
Proceeds of Revenue Bonds.....				56,385		56,385
Sales of property				973		973
Payment to escrow agent for defeasance of debt.....			(49,670)			(49,670)
Operating transfers in	23,584		144,970	72,688		241,242
Operating transfers out	(49,514)	(96,355)		(73,512)		(219,381)
Total other financing sources (uses)	(25,930)	(96,355)	95,300	148,479		121,494
Excess (deficiency) of revenues over expenditures and other financing sources (uses) (GAAP basis).....	(9,222)	(2,348)	17,862	35,239	56	41,587
Fund balances, July 1, 1994	66,514	34,969	21,388	104,950	1,859	229,680
Fund balances, June 30, 1995	\$ 57,292	\$ 32,621	\$ 39,250	\$140,189	\$1,915	\$ 271,267

See notes to financial statements.

CITY OF BALTIMORE
Combined Statement of Revenues, Expenditures and Encumbrances and
Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds
for the year ended June 30, 1995

(Expressed in Thousands)

	General Fund			Budgeted Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes - local	\$ 660,366	\$ 655,203	\$(5,163)			
State shared revenue				\$154,792	\$173,281	\$18,489
Licenses and permits	15,320	17,296	1,976	132	279	147
Fines and forfeitures	2,313	2,225	(88)			
Interest, rentals and other investment income	32,817	35,782	2,965	2,470	4,272	1,802
Federal grants	84	62	(22)			
State grants	371,006	366,033	(4,973)			
Other grants	187	187				
Charges for current services	32,468	31,549	(919)	1,824	2,112	288
Miscellaneous	2,243	3,445	1,202	1	1	
Total revenues	1,116,804	1,111,782	(5,022)	159,219	179,945	20,726
Expenditures and encumbrances:						
General government	147,478	146,242	1,236	6,058	5,806	252
Public safety and regulation	279,774	279,020	754	32,378	31,612	766
Conservation of health	26,219	26,074	145			
Social services	928	816	112			
Education	519,821	514,108	5,713	3,654	3,654	
Public library	15,277	14,998	279			
Recreation and culture	39,276	38,938	338	12	12	
Highways	933	899	34	44,115	43,454	661
Sanitation and waste removal	35,871	35,871		23,180	22,670	510
Public service	9,229	9,229				
Economic development	18,533	18,493	40	68	68	
Total expenditures and encumbrances	1,093,339	1,084,688	8,651	109,465	107,276	2,189
Excess of revenues over expenditures and encumbrances	23,465	27,094	3,629	49,754	72,669	22,915
Other financing sources (uses):						
Transfers from other funds	23,298	23,584	286			
Transfers to other funds	(49,514)	(49,514)		(76,790)	(75,326)	1,464
Total other financing uses	(26,216)	(25,930)	286	(76,790)	(75,326)	1,464
Excess (deficiency) of revenues over expenditures and encumbrances and other financing sources (uses)	(2,751)	1,164	3,915	(27,036)	(2,657)	24,379
Fund balances, July 1, 1994 (budgetary basis)	29,023	29,023		31,254	31,254	
Fund balances, June 30, 1995 (budgetary basis)	<u>\$ 26,272</u>	30,187	<u>\$ 3,915</u>	<u>\$ 4,218</u>	28,597	<u>\$24,379</u>
Adjustments required under generally accepted accounting principles:						
Elimination of encumbrances outstanding		29,743			4,267	
Encumbrances cancelled, included in accounts payable		2,779			269	
Accounts payable		(5,417)			(512)	
Fund balances, June 30, 1995 (GAAP basis)		<u>\$ 57,292</u>			<u>\$ 32,621</u>	

See notes to financial statements.

CITY OF BALTIMORE
General Governmental Revenues by Source (GAAP Basis)
Last Ten Fiscal Years (1)
(Expressed in Thousands)
Unaudited

Fiscal Year	Taxes	Licenses and Permits	Grants	Charges for Services	Fines and Forfeitures	Interest, Rental and Other Investment Income	Miscellaneous	Total
1986	\$600,991	\$10,215	\$539,386	\$22,852	\$2,623	\$30,721	\$32,449	\$1,239,237
1987	642,133	10,262	578,123	23,971	3,211	34,560	24,773	1,317,033
1988	720,225	10,765	580,509	26,836	3,627	37,907	22,032	1,401,901
1989	738,667	10,955	570,922	30,099	4,330	55,590	9,526	1,420,089
1990	770,480	12,786	602,593	30,410	3,758	45,509	25,177	1,490,713
1991	783,628	14,010	662,819	31,580	5,046	47,415	5,561	1,550,059
1992	778,647	14,844	625,477	33,704	4,795	46,867	3,517	1,507,851
1993	806,534	15,149	653,700	39,170	5,463	42,527	5,177	1,567,720
1994	824,907	15,569	740,932	42,727	2,657	41,981	20,125	1,688,898
1995	828,484	17,575	787,550	33,661	2,225	51,692	7,496	1,728,683

Note:

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

CITY OF BALTIMORE
General Governmental Expenditures by Function (GAAP Basis)
Last Ten Fiscal Years (1)
(Expressed in Thousands)
Unaudited

Fiscal Year	General Government	Public Safety	Corrections	Highways and Streets	Sanitation	Library	Health and Hospitals	Social Services	Culture and Recreation	Economic Development	Education	Public Service	Debt Service	Capital Expenditures	Total
1986	\$114,071	\$223,628	\$20,337	\$27,753	\$43,633	\$11,556	\$72,445	\$10,310	\$35,498	\$53,772	\$352,986	\$10,367	\$89,182	\$228,842	\$1,294,380
1987	129,539	236,445	23,106	35,381	51,818	12,462	84,830	9,484	37,616	59,444	369,237	10,701	106,341	244,039	1,410,443
1988	145,179	242,844	28,763	31,389	53,612	14,743	89,888	14,718	42,815	82,277	415,328	10,678	78,433	232,882	1,483,549
1989	161,765	253,435	36,493	33,818	56,146	16,012	103,109	10,288	44,632	70,320	443,862	10,497	165,151	179,886	1,585,414
1990	159,592	274,887	37,864	40,169	58,300	15,690	105,086	10,065	43,034	69,222	471,937	8,074	72,902	171,486	1,538,308
1991	169,863	291,560	39,582	41,321	58,008	16,941	123,366	10,423	42,729	72,522	511,303	8,259	75,549	165,881	1,627,307
1992	170,528	292,415	4,752	39,841	53,717	15,940	123,196	12,028	42,139	58,620	542,136	8,504	90,502	162,292	1,616,610
1993	168,313	299,704		43,927	54,378	16,416	134,655	13,536	38,448	76,270	560,578	8,979	102,615	105,189	1,623,008
1994	174,798	310,604		44,362	62,017	18,139	152,560	12,910	40,634	113,328	626,293	8,955	99,697	94,285	1,758,582
1995	178,597	320,873		43,888	60,681	18,701	173,231	14,628	41,907	105,681	637,729	8,377	129,341	124,682	1,858,316

Note:

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

CITY OF BALTIMORE
Property Tax Levies and Collections
Last Ten Fiscal Years

(Dollars Expressed in Thousands)

Unaudited

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Current and Prior Years' Adjustments	Outstanding Delinquent Taxes (a)	Percent of Delinquent Taxes to Tax Levy
1986	\$329,606	\$321,564	97.6%	\$10,666	\$332,230	100.8%	\$ (2,395)	\$ 7,681	2.3%
1987	357,604	350,954	98.1	2,063	353,017	98.7	(3,477)	8,791	2.5
1988	390,401	382,071	97.9	4,550	386,621	99.0	(2,366)	10,205	2.6
1989	422,419	411,735	97.5	3,459	415,194	98.3	(4,380)	13,050	3.1
1990	448,426	433,163	96.6	5,647	438,810	97.9	(5,788)	16,878	3.8
1991	458,041	448,749	98.0	7,159	455,908	99.5	(3,310)	15,701	3.4
1992	477,796	461,228	96.5	3,284	464,512	97.2	(11,636)	17,349	3.6
1993	486,949	469,004	96.3	6,622	475,626	97.7	(9,605)	19,067	3.9
1994	485,291	471,864	97.2	4,629	476,493	98.2	(13,942)	13,923	2.9
1995	481,529	469,075	97.4	3,336	472,411	98.1	(10,581)	12,460	2.6

Note:

- (a) Excludes State portion of delinquent property taxes, which at June 30, 1995 totaled \$193,000. This column is net of additions, abatements and provision for doubtful accounts.

CITY OF BALTIMORE
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

(Dollars Expressed in Thousands)

Unaudited

Fiscal Year	Real Property		Personal Property		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1986	\$4,680,339	\$10,348,014	\$ 868,826	\$ 868,826	\$5,549,165	\$11,216,840	49.5%
1987	5,080,649	11,267,915	947,205	947,205	6,027,854	12,215,120	49.3
1988	5,540,528	12,289,383	1,041,621	1,041,621	6,582,149	13,331,004	49.4
1989	5,984,005	13,368,483	1,098,313	1,098,313	7,082,318	14,466,796	49.0
1990	6,394,618	14,529,856	1,186,538	1,186,538	7,581,156	15,716,394	48.2
1991	6,540,390	15,476,647	1,172,207	1,172,207	7,712,597	16,648,854	46.3
1992	6,743,056	16,304,564	1,375,767	1,375,767	8,118,823	17,680,331	45.9
1993	6,909,633	16,688,960	1,375,816	1,375,816	8,285,449	18,064,776	45.9
1994	6,919,889	17,080,579	1,312,421	1,312,421	8,232,310	18,393,000	44.8
1995	6,878,428	16,941,298	1,361,857	1,361,857	8,240,285	18,303,155	45.0

Note:

Assessed values are established by the Maryland State Department of Assessments on July 1 of each year. Each real property's assessment is reevaluated every three years.

CITY OF BALTIMORE

Property Tax Rates (1)

Last Ten Fiscal Years

Unaudited

Fiscal Year	City Tax Rate	State Tax Rate(2)	Total(3)
1986	\$6.00	\$.21	\$6.21
1987	6.00	.21	6.21
1988	6.00	.21	6.21
1989	6.00	.21	6.21
1990	5.95	.21	6.16
1991	5.95	.21	6.16
1992	5.90	.21	6.11
1993	5.90	.21	6.11
1994	5.90	.21	6.11
1995	5.85	.21	6.06

Notes:

- (1) Tax rates are for each \$100 of assessed valuation.
- (2) The State tax rate is shown for informational purposes only, since the City acts in the role of collector and does not report this portion of the property tax as revenue.
- (3) The City has no special assessments.

CITY OF BALTIMORE

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures

Last Ten Fiscal Years (2)

(Dollars Expressed in Thousands)

Unaudited

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures (1)	Ratio of Total Debt Service to Total General Expenditures (2)
1986	\$39,373	\$34,276	\$73,649	\$1,052,479	7.0%
1987	42,135 (3)	32,391	74,526	1,153,488	6.5
1988	43,994	31,369	75,363	1,217,058	6.2
1989	38,152 (4)	29,757	67,909	1,379,713	4.9
1990	37,674(5)	30,796 (6)	68,470	1,349,457	5.1
1991	44,752	29,067 (7)	73,819	1,446,676	5.1
1992	51,798 (8)	29,575 (9)	81,373	1,446,527	5.6
1993	64,485 (10)	29,166 (11)	93,651	1,502,556	6.2
1994	59,334(12)	29,751 (13)	89,085	1,618,273	5.5
1995	47,464(14)	27,807 (15)	75,271	1,693,767	4.4

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The City has no legal debt margin, however, all bond issues must be approved by the State Legislature. The City has no overlapping debt.
- (3) Principal redemption for fiscal year 1987 does not include \$11,000,000 bond anticipation notes which were refinanced.
- (4) Excludes \$98,100,000 in bond anticipation notes.
- (5) Excludes \$2,575,000 in federal loans.
- (6) Excludes \$1,801,000 in federal loans.
- (7) Excludes \$1,699,000 in federal loans.
- (8) Excludes \$6,616,000 in federal loans.
- (9) Excludes \$2,159,000 in federal loans.
- (10) Excludes \$7,010,000 in federal loans. (11) Excludes \$1,863,000 in federal loans.
- (12) Excludes \$7,390,000 in federal loans.
- (13) Excludes \$1,256,000 in federal loans.
- (14) Excludes \$3,390,000 in federal loans.
- (15) Excludes \$890,000 in federal loans.

CITY OF BALTIMORE
Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Dollars Expressed in Thousands)
Unaudited

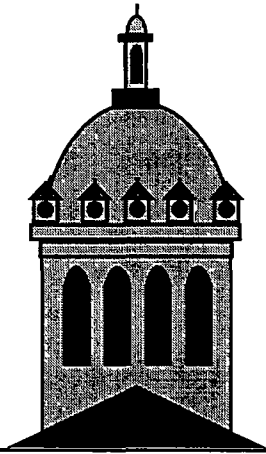
Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Deduct Other Self-Supporting Debt	Funds Available In Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita (Rounded to nearest dollar)
1986	752,060	\$5,549,165	\$443,844	\$185,344	\$23,851	\$234,649	4.2%	\$312
1987	754,000	6,027,854	418,717	174,371	8,099	236,247	3.9	313
1988	750,900	6,582,149	383,677	109,338	9,423	264,916	4.0	353
1989	747,500	7,082,318	376,677	130,664	13,804	232,209	3.3	311
1990	736,014	7,581,156	365,062	58,263(1)	19,817	286,982	3.8	390
1991	738,000	7,712,597	374,997	50,346	24,077	300,574	3.9	407
1992	730,300	8,118,823	392,462	50,750	28,787	312,925	3.9	428
1993	727,400	8,285,449	407,190	50,406	29,356	327,428	4.0	450
1994	722,800	8,232,310	392,840	45,190	21,388	326,262	4.0	451
1995	700,000	8,240,285	390,814	44,712	39,250	306,852	3.7	438

Note:

Composition of other self-supporting debt at June 30, 1995 was:

School general obligation bonds (portion reimbursable by State of Maryland under law)	\$ 800
Off-street parking facilities general obligation bonds and notes (portion reimbursable by private operators)	31,990
Water utility general obligation bonds	7,910
Waste water utility general obligation bonds	4,012
Total	\$44,712

(1) During 1990, the City changed its method of calculating the self-supporting debt. This change has the effect of decreasing other self-supporting debt and increasing general bonded debt.



Reference Documents

FISCAL 1997

SUMMARY OF ADOPTED BUDGET

List of Reference Documents

Employment Data- Maryland Department of Economic Development, Office of Labor Market Analysis and Information.

Home Sales Data- Bureau of Accounting and Management Information Systems.

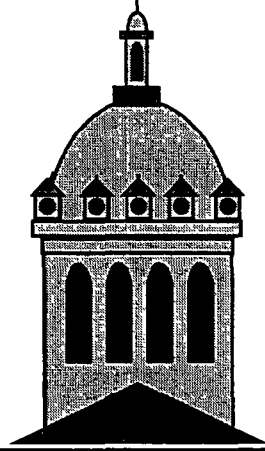
Income Data- Maryland Comptroller of the Treasury "Income Tax Summary Report", various tax years.

Population Data- Maryland Department of Health and Mental Hygiene, Division of Health Statistics, "Maryland Populations Estimates and Projections by Region and Political Subdivision."

Office Vacancy Data- Compiled from various reports of commercial leasing agents.

Retail Sales Data- Maryland Comptroller of the Treasury, Compliance Division, "Sales & Use Tax Division Statistical Report."

All other projections and estimates- Bureau of the Budget and Management Research.



Glossary

FISCAL 1997

SUMMARY OF ADOPTED BUDGET

Glossary

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

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

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

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

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

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

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

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

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

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

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.

CONVENTION CENTER BOND REDEMPTION FUND: Established in Fiscal 1995 to budget and account for hotel tax revenues to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the \$151 million cost of the joint City-State expansion of the Baltimore Convention Center.

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

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

EDUCATION FUND: Consolidates the basic education program of the Baltimore City School System which is supported by local resources and the State aid funding formulas.

EDUCATIONAL AIDE: Payments to employees who provide services such as educational assistants working in the classroom with full-time certified teachers, physical therapy assistants, lunch aides, etc.

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

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

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

FUNDING SOURCES: Income received which supports the appropriations.

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

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

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

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

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

MAJOR GOVERNMENTAL FUNCTION: For purposes of comparison, a group of like services rendered by various agencies within the City will be charted together, e.g., Legislative, Executive, Public Safety, Social Services, Adjudications and Corrections, etc.

MOTOR VEHICLE REVENUE 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 costs to the City for medical coverage, social security, retirement, unemployment and worker's compensation 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 PLAN: A plan, approved by the Board of Estimates, for appropriating funds to agencies for operating costs during the fiscal year. This plan establishes legal expenditure limits and will reflect appropriations budgeted according to programs, sources of funding, and costs of program operation other than capital improvements over \$5,000 or repairs and maintenance over \$100,000.

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 City Council and approved by the Mayor, which gives legal effect to appropriations.

OUT-OF-TITLE PAY: Compensation received by an employee assigned, on a temporary basis normally not to exceed 90 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 MANAGEMENT FUND: Established to budget for operating and debt service expenses for City financed garages substantially supported by revenues derived from operation of these garages.

POSITIONS: Represents those permanent full and part-time jobs which 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 at least 50% of the scheduled normal work week on a continuing basis.

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

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

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

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

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

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

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

SUB-OBJECT OF EXPENDITURE: A sub-division of an object of expenditure in which groups of like services or related articles are broken down into more specific types of expenditures.

SUBSTITUTE TEACHERS: Payments rendered on a per diem basis to individuals replacing permanent full-time teachers who are not on school duty. The per diem payment is related to the educational qualifications of the individual.

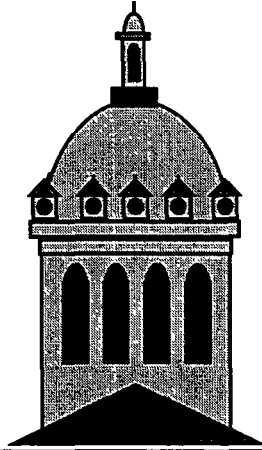
SUPPLEMENTARY APPROPRIATIONS: Grants from private or governmental sources which could not be reasonably expected at the time of formulation of the fiscal budget, but are later available. Such additional appropriations must be embodied in a separate ordinance limited to a single program, purpose, activity or project and provide the revenue necessary to pay the appropriation.

TRANSFERS: Charges or credits used as follows:

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

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

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



Baltimore at a Glance

BALTIMORE AT A GLANCE

Founded 1729 Incorporated 1797

Area: Land 80.3 sq mi Water 11.7 sq mi Total 92.0 sq mi

POPULATION

1990 U.S. Census: 736,014

Registered Voters: 321,770

City Employees: 25,904 full-time

CLIMATE

1994 Annual Precipitation: 41.42 in

1995 Average Temperatures: January 39.3 oF., July 81.5 oF.

PUBLIC SCHOOL SYSTEM

110,377 students enrolled in 180 schools:

101 elementary schools

17 senior high schools

47 combined elementary/middle schools,
and middle schools

10 exceptional children schools
5 alternative schools

COLLEGES AND UNIVERSITIES

Baltimore City Community College

Morgan State University

Baltimore International Culinary College

Peabody Conservatory of Music

College of Notre Dame

Sojourner-Douglass College

Coppin State College

The Johns Hopkins University

Loyola College

University of Baltimore

Maryland Institute College of Art

University of Maryland at Baltimore

OTHER INSTITUTIONS

The Enoch Pratt Free Library: 2,300,000 volumes, 225,000 cardholders, and 1,352,000 circulation

Medical: 21 acute care and special care hospitals with 6,366 beds

Major Newspapers: Afro-American, Baltimore Business Journal, City Paper, The Daily Record,
The Sun, Warfield's Business Record

HOTEL AND CONVENTION FACILITIES

5,323 Downtown Vicinity hotel rooms

Baltimore Convention Center with 300,000 gross sq ft of exhibit area with completion of expansion in
September, 1996

TRANSPORTATION

Plane: Baltimore-Washington International Airport with major passenger, freight, and charter carriers

Bus: Greyhound-Trailways long distance service, and Mass Transit Administration local service

Light Rail: Mass Transit Administration service between Timonium and Cromwell Station/Glen Burnie Metro

Rail: Mass Transit Administration service: Johns Hopkins Hospital - Charles Center - Owings Mills Train:

Amtrak and MARC passenger service from downtown and mid-town; freight service on Amtrak,

Conrail, and CSX Transportation

LEISURE AND RECREATION ATTRACTIONS

American Visionary Art Museum	Carroll Mansion	Mother Seton House
B & O Railroad Museum	Center for Urban Archaeology	Museum of Dentistry
Babe Ruth Birthplace/	Cylburn Arboretum	Myers Indoor Soccer Pavilion
Baltimore Orioles Museum	DiPietro Ice Rink	National Museum of Ceramic Art and Glass
Baltimore Public Works Museum	Edgar Allen Poe House and Museum	National Museum of Dentistry
Baltimore Arena	Eubie Blake Cultural Center	Nine North Front Street
Baltimore Maritime Museum	Evergreen House Museum	Peale Museum
Baltimore Museum of Art	Great Blacks in Wax Museum	Pimlico Race Track
Baltimore City Fire Museum	Homewood House Museum	Robert Long House
Baltimore Streetcar Museum	Jewish Heritage Center	Sherwood Gardens
Baltimore Zoo	Maryland Historical Society	Shot Tower
Baltimore Museum of Industry	Memorial Stadium	Star-Spangled Banner Flag House and 1812 Museum
Basilica of the Assumption	Mencken House	The 1840 House
Blaustein City Life	Mount Clare Mansion	The Enoch Pratt Free Library
Exhibition Center	Mount Pleasant Ice Rink	Walters Art Gallery
Burns Arena	Mount Vernon Museum of Incandescent Lighting	Washington Monument

INNER HARBOR AND PORT ATTRACTIONS

Camden Station	Holocaust Memorial	Old Otterbein United Methodist Church
Canton	(under reconstruction)	
Federal Hill	Lightship Chesapeake	Oriole Park at Camden Yards
Fells Point	Littly Italy	The Gallery
Fort McHenry National Monument & Historic Shrine	Maryland Science Center and Davis Planetarium	Top of the World
Harborplace	National Aquarium	U.S. Frigate Constellation (under reconstruction)
		U.S.S. Torsk

PROFESSIONAL SPORTS TEAMS

Baseball: Baltimore Orioles	Box Lacrosse: Baltimore Thunder
Soccer: Baltimore Spirit	Football: Baltimore Ravens
Hockey: Baltimore Bandits	

THEATERS. STAGES. AND HALLS

Arena Players	Lyric Opera House	Pier Six Concert Pavilion
Center Stage	Meyerhoff Symphony Hall	Spotlighters' Theatre
Convention Center	Morris A. Mechanic Theatre	Theater Project Theatre
Fells Point Corner Theatre	Peabody Conservatory of Music	Hopkins Vagabond Theatre

RADIO AND TELEVISION STATIONS

Television Channels: 2, 11, 13, 22, 45, 54, and 67

FM Radio: WBJC, WBSB, WGRX, WIYY, WJHU, WLIF, WPOC, WQSR, WWIN, WXYV, and WYST AM

Radio: WBAL, WBGR, WCAO, WCBM, WEBB, WFRB, WFEL, WITH, WRBS, WWIN, and WYST

Baltimore Bicentennial Celebration

January-December 1997

Mission:

Baltimore Bicentennial Celebration, Inc. will host a community-focused, year-long celebration marking the 200th anniversary of the city's incorporation. This historic occasion will honor Baltimore's past; commemorate our diverse ethnic heritage, cultural institutions and first-class attractions; and envision the future as "Baltimore enters the 21st century."

Baltimore Bicentennial Celebration, Inc. will direct the year's activities in cooperation with the Baltimore Office of Promotion, the Mayor's Advisory

Where:

Baltimore Bicentennial Celebration events will be held at the Baltimore Commission on Tourism, Culture and the citizens of Baltimore.

at an exciting array of attractions, events and

"Center" to memorialize

11W

The Baltimore Bicentennial Celebration,

1. The celebration:
aza—even: tents. : s rear long

à,,evening nighting people 11 M.I.C.I :
aces, a civic

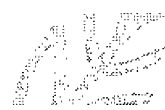
-Special activities for

Neighborhood feaiVaisi,

-Commemoration " notable BaltiMoreerii " -EducationalyrOgreins for Baltimore area schools

Reunions of farm xes',?4n2slitutions and industries -,,

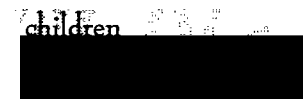
Funding sources`for the B tumre



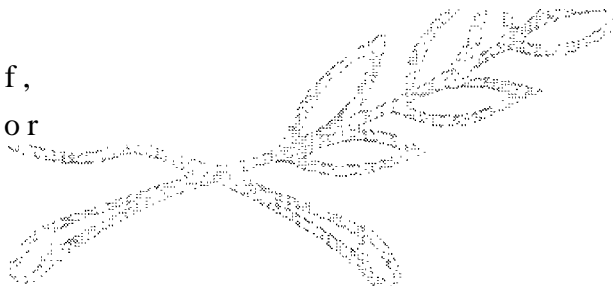
orships, licensing agree

HOW:

-Montbly pvililie ,events



Contact: Joshua L. Waldorf,
executive, Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
City of Baltimore,
Maryland

**For the Fiscal Year Beginning
July 1, 1995**

ii X,,.4_ jle-74/Ptof&

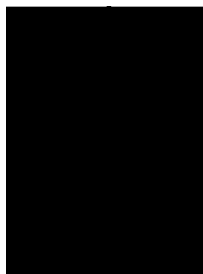
President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to City of Baltimore for its annual budget for the fiscal year beginning July 1, 1995.

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

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



City of Baltimore

Bureau of the Budget and Management Research
City Hall, Room 469
Baltimore, Maryland 21202