PRELIMINARY BUDGET PLAN

FY27

BRANDON M. SCOTT
MAYOR

BMORE BUDGET

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Brandon M. Scott, Mayor
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FISCAL 2027

PRELIMINARY BUDGET

Introduction

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

To: The Honorable Board of Estimates and City Council

From: Mayor Brandon M. Scott

Subject: Fiscal 2027 Preliminary Budget

Outlook for Fiscal 2027

This budget builds on the foundation we've built together by making smart investments, centering our young people, and strengthening the core services Baltimoreans rely on. It reflects our shared values: putting people first, making government work better, and ensuring that every neighborhood sees the benefit of our growth. And it aligns with the six key priorities outlined in my forthcoming Strategic Plan for my second term: Prioritizing Youth, Older Adults, and Vulnerable Communities; Enhancing Public Safety; Clean, Healthy, and Sustainable Communities; Equitable Economic Development; Responsible Stewardship of Resources; and Modernizing Public Infrastructure.

Despite a challenging economic environment—with continued federal funding cuts and global uncertainty affecting cities across the country—the Fiscal 2027 budget closes a $12 million funding gap, increases funding for priorities like early childhood education, and sustains high-impact programs that were formerly supported by federal relief funds. It includes targeted, strategic actions to strengthen core services and deploy city resources more effectively and responsibly.

Prioritizing Youth, Older Adults, and Vulnerable Communities

The Preliminary Budget invests $645.3 million across all funds to support Baltimore's young people. Key highlights include:

- An additional $300,000 for the Mayor's early childhood initiative, advancing a multi-year strategy to increase Pre-K enrollment and help childcare providers meet licensing requirements. The budget also allocates $3.2 million for Pre-K programs delivered by Baltimore City Public Schools under the Blueprint for Maryland's Future.
- $16.5 million for YouthWorks, funding 8,500 summer jobs for Baltimore youth.
- Funding to open two newly renovated recreation centers—Gardenville and Elijah Cummings—in Fiscal 2027.
- Development of Age Friendly Plan, so seniors can age in place.
- Sustaining $3.4 million in investment to support Baltimore's immigrant communities through the Mayor's Office of Immigrant Affairs.
- A $900,000 increase to expand the Enoch Pratt Free Library's collection, a 54% year-over-year increase.

Enhancing Public Safety

The Preliminary Budget invests $1.3 billion across all funds to strengthen public safety through a comprehensive, community-based approach. Key highlights include:

- $4.35 million to sustain violence prevention efforts within the Mayor's Office of Neighborhood Safety and Engagement, including hospital- and school-based intervention programs, support for returning citizens, and the Group Violence Reduction Strategy (GVRS).
- $35 million of Capital funding to replace the Northeast Police District Station.

Clean, Healthy, and Sustainable Communities

The Preliminary Budget invests $1.1 billion across all funds to maintain clean, safe, and healthy neighborhoods. Key highlights include:

- Sustaining investments in additional trash and recycling crews within the Department of Public Works, along with dedicated yard waste collection to advance the City's Zero Waste goals.
- Increased funding of $2.3 million to support operations across the City's homeless shelter network. The capital budget includes $8.0 million to acquire two additional facilities as permanent shelters. Since the pandemic, Baltimore has shifted to a modern shelter model focused on dignity and housing outcomes, with 57% of clients exiting to permanent housing.
- $2.0 million to reopen a second Sexual Health and Wellness Clinic, restoring capacity lost due to prior Federal and State funding reductions and increasing available visits by 33%.
- $3.0 million to sustain the Clean Corps program, formerly funded in ARPA dollars, maintaining six regional teams providing proactive neighborhood cleaning services.

Equitable Economic Development

The Preliminary Budget invests $380.6 million across all funds to promote equitable growth and neighborhood stability. Key highlights include:

- Continued investment in the City's permitting system, including dedicated customer service and 311 support, as well as $500,000 for additional Fire Department staffing to accelerate plan review.
- $1.35 million in additional staffing for the Department of Housing and Community Development and the Law Department to support the ReFrame initiative, our strategy to end the vacants crisis within 15 years.
- Ongoing support for broadband infrastructure to expand public WiFi access, along with capital funding to extend connectivity to public housing residents.
- $8.5 million for housing incentives including the "Buy Back the Block" program and funding to protect legacy homeowners.
- Increased operating and capital investment in the Baltimore Development Corporation, including the launch of a $15 million revolving fund, to drive business attraction, retention, and economic growth.

Responsible Stewardship of Resources

The Preliminary Budget invests $239.3 million across all funds to ensure responsible, efficient use of City resources. Key highlights include:

- Relaunching the Innovation Fund, supporting projects in Recreation and Parks and the Department of General Services that will generate recurring savings through reduced maintenance, fleet costs, and energy use.
- Increased investment in IT infrastructure to address system vulnerabilities, alongside continued efforts to reduce reliance on contractors by building in-house capacity.
- Funding to support the newly established Office of Business Licensing and Consumer Protection, including expansion of the Consumer Protection team.

Modernizing Public Infrastructure

The Preliminary Budget includes $1.0 billion of capital investment. Key highlights include:

- $337 million in locally supported capital investment, more than doubling the annual average of the last twenty years.
- Over $300 million of transportation improvements across all funds, including neighborhood traffic calming, resurfacing, ADA compliance, bridges, and traffic signals, among many others.
- Over $45 million for recreation and parks, including $20 million for a new youth sports complex.
- $12.4 million for CAD system replacement to strengthen emergency response operations.
- More than $60 million for Public Works facility upgrades, demolition and stabilization.

Looking Beyond 2027

Our financial strategy extends far beyond next fiscal year. In December 2025, I released the City's updated 10-Year Financial Plan, which guides long-term investments, modernizes services, expands capital improvements, and provides property tax relief to residents.

The Fiscal 2027 budget advances several key elements of that plan:

- An increase in GO borrowing to $125 million, $80 million in Highway User Revenue for capital investment, and the strategic use of FEMA COVID-19 reimbursement to boost one-time capital investments.
- The second year of the City's salary study implementation for CUB and AFSCME employees, ensuring more equitable pay structures and delivering an average 8% cost-of-living adjustment for some of our lowest-paid workers.
- The relaunch of the Innovation Fund to support initiatives that generate long-term savings and improve service delivery.

This is meaningful progress, in line with our shared goals and values. But we also have to be clear about potential challenges we face, as ongoing uncertainty in Washington and global instability continue to impact our fiscal outlook. Even in the face of that uncertainty, here in Baltimore, we are modeling disciplined, fiscally responsible investment—while also delivering the services, resources, and projects our residents deserve.

Brandon M. Scott
Mayor

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TO: Honorable President and Members of the Board of Estimates
FROM: Bob Cenname, Deputy Finance Director
SUBMITTING AGENCY: Department of Finance
DATE: April 1, 2026

SUBJECT: Preliminary Operating and Capital Budget Plan – Fiscal 2027

Dear Mr. President and Members:

Pursuant to Article VI, Section 4(a) of the Baltimore City Charter, transmitted herewith are the Fiscal 2027 Preliminary Operating and Capital Budget Plans, as prepared by the Department of Finance.

Respectfully submitted,

Bob Cenname
Deputy Finance Director
Department of Finance

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FISCAL 2027

PRELIMINARY BUDGET

Budget Plan

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Preliminary Revenues and Expenditures

The total Fiscal 2027 Recommended Budget by the Department of Finance for the City of Baltimore is $4.98 billion. This is an increase of $354.9 million or 7.67% above the Fiscal 2026 Adopted Budget.

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

The Preliminary operating budget is $3.9 billion, an increase of $221.3 million or 5.98%. The Preliminary capital budget is $1,065.7 million, which is an increase of $133.7 million or 14.34%. The capital budget is subject to cyclical changes due to the timing of large construction projects.

See the Key Budgetary and Financial Policies for more information.

Fiscal 2027 Preliminary Budget: Operating v. Capital

GRAND TOTAL: $4.98 billion

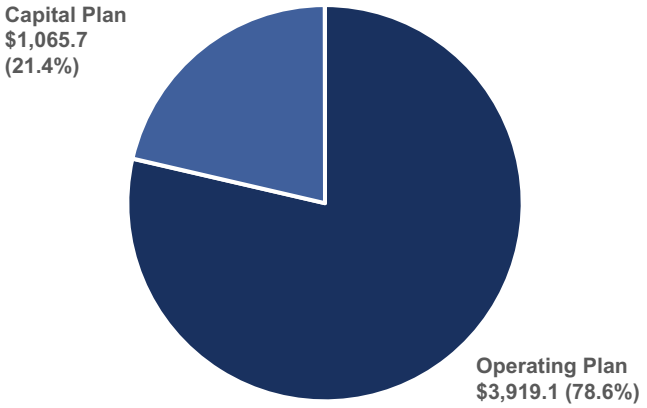

Chart in millions.

	Budget Amount		Change Amount	
	Fiscal 2026	**Fiscal 2027**	**Dollar**	**Percent**
Operating Plan	3,697,794,789	3,919,050,512	221,255,723	5.98%
Capital Plan	931,987,286	1,065,665,423	133,678,137	14.34%
Total	**4,629,782,075**	**4,984,715,935**	**354,933,860**	**7.67%**

Table in dollars.

[1] Change is calculated between Fiscal 2026 and Fiscal 2027

Operating and Capital Preliminary Budgets by Type of Fund

	Budget Amount		
Expenditures by Source	**Operating**	**Capital**	**Total**
General	2,597,131,556	212,018,444	2,809,150,000
Conduit Enterprise	9,812,699	0	9,812,699
Wastewater Utility	381,249,404	5,000,000	386,249,404
Water Utility	252,424,488	20,000,000	272,424,488
Stormwater Utility	44,848,896	10,000,000	54,848,896
Parking Enterprise	18,183,706	0	18,183,706
Parking Management	34,212,337	0	34,212,337
Federal	194,480,448	215,812,804	410,293,252
State	155,315,432	27,486,000	182,801,432
Special Revenue	230,202,015	0	230,202,015
Special Grant	1,189,531	0	1,189,531
General Obligation Bonds	0	125,000,000	125,000,000
Revenue Bonds	0	322,950,286	322,950,286
Other	0	127,397,889	127,397,889
Total	**3,919,050,512**	**1,065,665,423**	**4,984,715,935**

Table in dollars.

	Budget Amount			Change Amount	
Operating Funds	**FY25**	**FY26**	**FY27**	**Dollar**	**Percent**
General Fund					
General	2,242,700,000	2,457,752,000	2,597,131,556	139,379,556	5.7%
Special Purpose Funds					
Parking Management	31,105,934	31,942,633	34,212,337	2,269,704	7.1%
Grant Funds					
Federal	206,642,414	216,388,207	194,480,448	(21,907,759)	-10.1%
State	154,502,278	144,759,185	155,315,432	10,556,247	7.3%
Special Revenue	214,010,205	181,978,955	230,202,015	48,223,060	26.5%
Special Grant	1,588,432	1,903,766	1,189,531	(714,235)	-37.5%
Enterprise Funds					
Conduit Enterprise	8,635,619	9,108,665	9,812,699	704,034	7.7%
Wastewater Utility	342,132,523	361,229,945	381,249,404	20,019,459	5.5%
Water Utility	226,585,785	229,898,684	252,424,488	22,525,804	9.8%
Stormwater Utility	32,027,999	45,117,331	44,848,896	(268,435)	-0.6%
Parking Enterprise	17,280,400	17,715,418	18,183,706	468,288	2.6%
Grand Total	**3,477,211,589**	**3,697,794,789**	**3,919,050,512**	**221,255,723**	**6.0%**

Table in dollars.

[1] Change is calculated between Fiscal 2026 and Fiscal 2027

	Budget Amount			Change Amount	
Capital Funds	**FY25**	**FY26**	**FY27**	**Dollar**	**Percent**
Pay-As-You-Go					
General	105,000,000	149,600,000	212,018,444	62,418,444	41.7%
Conduit Enterprise	0	0	0	0	0%
Wastewater Utility	9,508,000	10,000,000	5,000,000	(5,000,000)	-50.0
Water Utility	35,000,000	25,000,000	20,000,000	(5,000,000)	-20.0
Stormwater Utility	10,000,000	10,000,000	10,000,000	0	—
Grant and Special Funds					
Federal	92,455,703	65,474,418	215,812,804	150,338,386	229.6%
State	67,660,400	81,189,228	27,486,000	(53,703,228)	-66.1%
Loans and Bonds					
General Oblig. Bonds	80,000,000	125,000,000	125,000,000	0	0.0%
Revenue Bonds	208,450,702	332,045,469	322,950,286	(9,095,183)	-2.7%
Other					
Other	124,379,352	133,678,171	127,397,889	(6,280,282)	-4.7%
Grand Total	**732,454,157**	**931,987,286**	**1,065,665,423**	**133,678,137**	**14.3%**

Table in dollars.

[1] Change is calculated between Fiscal 2026 and Fiscal 2027

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Budget Process and Related Policies

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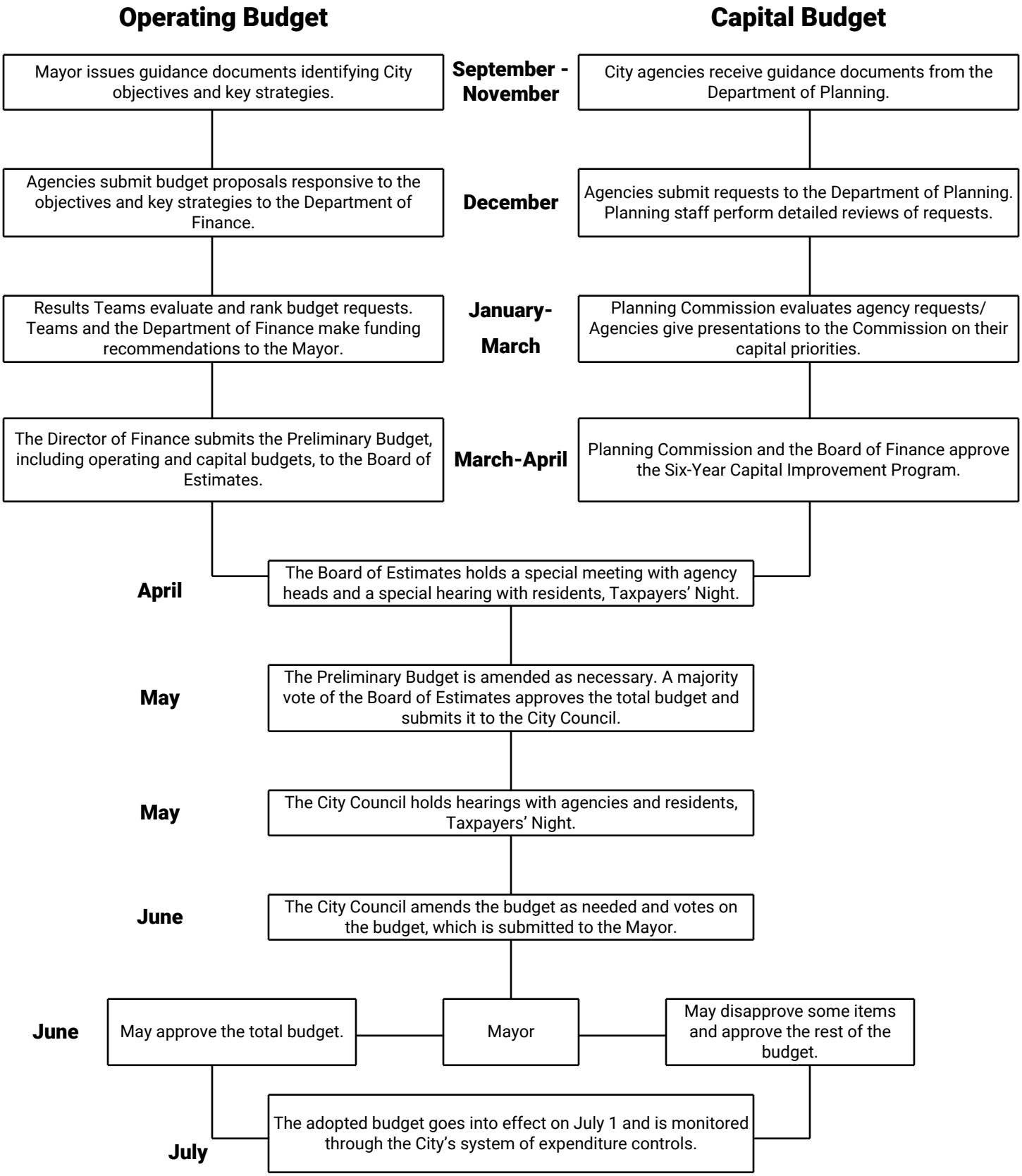
Operating Budget
Capital Budget
September - November
Mayor issues guidance documents identifying City objectives and key strategies.
City agencies receive guidance documents from the Department of Planning.
December
Agencies submit budget proposals responsive to the objectives and key strategies to the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

Fiscal 2027 Budget Schedule

The table below shows the budget calendar for Fiscal 2027. In accordance with the Charter of Baltimore City, a schedule is published each year to prepare the upcoming fiscal year's budget. Article VI, Section 3 of the Charter mandates the following timeline and events:

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

Item	Description	Scheduled Date
Preliminary Budget Presented to BOE	Presentation on the Fiscal 2027. Transmittal of Department of Finance. Recommendations to the Board of Estimates. Preliminary Budget by Budget Director.	April 1, 2026
Special Meeting of the BOE	Presentation of the Fiscal 2027 budget with agency heads.	April 22, 2026
Taxpayer's Night	Presentation of the Fiscal 2027 budget to the public, with an opportunity for public comment.	April 22, 2026
Ordinance at BOE	Board of Estimates adopts proposed Ordinance of Estimates. This includes transmittal of the Executive Summary Budget Book.	May 6, 2026
Ordinance at City Council	Introduction of proposed Ordinance of Estimates to City Council and publication in two daily newspapers, as well as transmittal of the Agency Detail to City Council.	May 11, 2026
Taxpayers' Night	Presentation of the Fiscal 2027 budget to the public, with an opportunity for public comment.	May 14, 2026
Budget Hearings	Budget hearings with agency representatives to discuss the Fiscal 2027 proposed budget.	TBD
Ordinance Passage	Passage of Ordinance of Estimates for Fiscal Year ending June 30, 2027.	No later than June 26, 2026

Outcome Budgeting

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

Strategic planning for the budget process is centered on a set of Pillars, which are broadly defined goals for the City. Although these have been modified and adjusted to reflect the priorities of each Mayoral administration, similar themes are common. The Fiscal 2027 budget was built around Mayor Scott's six citywide Pillars: Enhancing Public Safety; Clean, Healthy, and Sustainable Communities; Responsible Stewardship of City Resources; Prioritizing Youth, Older Adults, and Vulnerable Communities; Equitable Economic Development; Modernizing Public Infrastructure.Operating budget information is provided by Pillar in the Operating Budget Recommendations chapter.

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

Performance Management

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

Service-Level Performance Measures

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

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

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

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

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

Agency Performance Plans

As part of the budget process, agencies updated performance plans, reporting on prior-year results and outlining targets for Fiscal Year 2027. Current metrics are available at baltopi.shinyapps.io/performance.

Performance teams are piloting a new process to align agency performance plans with the updated City Strategic Plan. For Fiscal Year 2028, key performance indicators and implementation milestones will be established, and agencies will develop plans outlining how they will execute strategic goals and measure core service performance. Progress on the Mayor's Action Plan will be tracked through CitiStat.

Community Engagement

Community engagement is a foundational component of the City's budgeting process. As part of the Fiscal Year 2027 budget development, Mayor Scott will host a series of budget forums and listening sessions to inform residents about the City's financial priorities and to solicit public input. Feedback gathered through these engagements will be carefully considered and incorporated into the Recommended Budget. Additionally, neighborhoods and community associations are invited to request tailored engagement sessions to further discuss budget priorities and community needs. Taxpayer Night forums, to be held in April and May, will provide residents with the opportunity to offer formal testimony to the Board of Estimates and City Council regarding the Fiscal Year 2027 budget.

Operating Budget Process

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

Current Level of Service (CLS)

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

Agency Budget Proposals

Following the CLS analysis, the Mayor issued budget guidance for City agencies and offices. This guidance was used by agencies to prepare proposals summarizing their performance goals, service level priorities, and funding plans to achieve these goals. The Fiscal 2027 budget guidance requested one proposal per service in all agency budgets and solicited enhancement requests for new initiatives and programs.

Operating Budget Recommendations

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

Preliminary Budget

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

Board of Estimates Review

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

City Council Review and Approval

Following the introduction of the Ordinance of Estimates, the City Council will hold agency hearings and a second Taxpayers' Night. Fiscal 2027 will be the third year where the City Council will have the opportunity to amend the budget through transfers across City services with General Fund appropriations.

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PRELIMINARY BUDGET

Revenue

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Major Revenues Forecast

The Fiscal 2027 General Fund Preliminary Budget reflects $2.8 billion in General Fund revenue, $201.8 million, or 7.7%, higher than the Fiscal 2026 Adopted Budget of $2.6 billion. Revenue projections are based on trend data including actual revenue patterns through the 2nd Quarter of Fiscal 2026. Major revenue sources include Property Taxes, Income Taxes, Highway User Revenues, and State Aid among others. Major revenue sources by groups of the Fiscal 2027 Budget are detailed below.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Local Taxes	1,910.5	2,052.0	141.5	7.4 %
State Shared	272.4	266.9	(5.5)	(2.0)%
State Aid	101.4	96.6	(4.9)	(4.8)%
License and Permits	38.2	41.3	3.1	8.0 %
Fines and Forfeits	39.4	36.8	(2.6)	(6.5)%
Use of Money and Property	39.1	35.2	(3.8)	(9.8)%
Miscellaneous Revenues	5.7	6.3	0.6	10.6 %
Charges for Current Services	140.9	143.8	2.9	2.0 %
Net Revenue Transfers	59.8	130.3	70.5	117.8 %
Total General Fund Revenues	**2,607.4**	**2,809.2**	**201.8**	7.7 %

Table in millions of dollars.

Local Tax

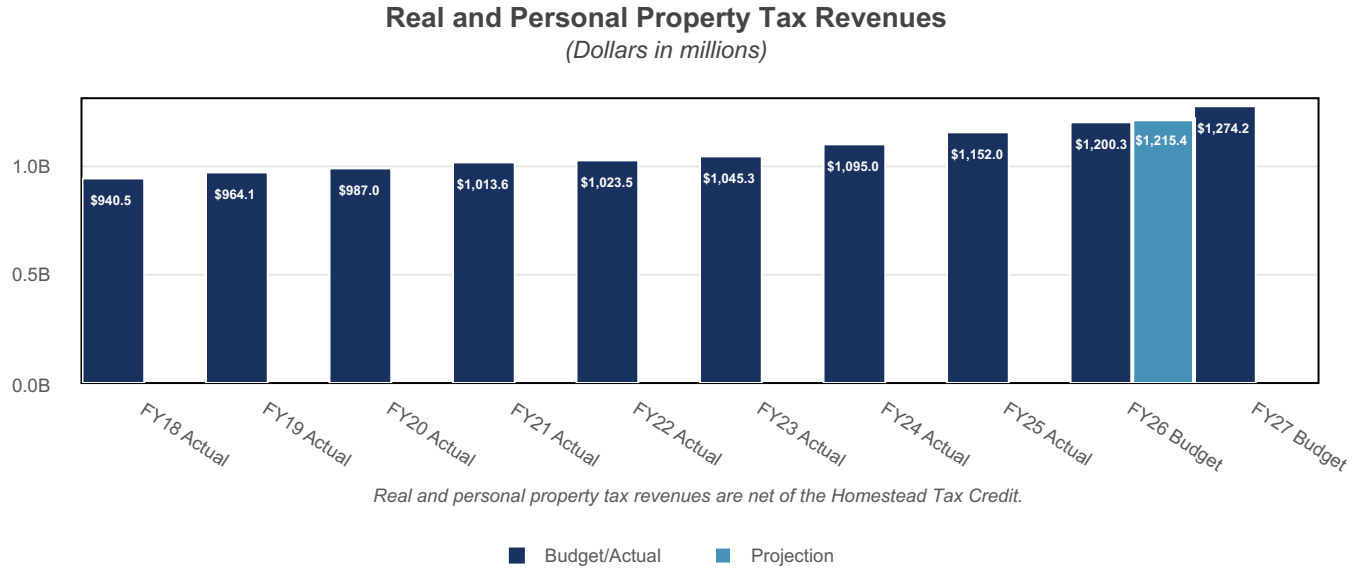
Local Taxes represent $2.1 billion or 73.0% of total Fiscal 2027 General Fund. Current year Real and Personal Property Tax receipts represent the largest revenue source for local taxes at $1.3 billion (62.1%), while Income Tax revenue is $553.7 million (27.0%). Recordation and Transfer taxes are estimated to account for $105.8 million (5.2%) and Energy taxes are projected to generate $53.7 million (2.6%) from this revenue group's total. This group also includes taxes on sales and services from telecommunication lines, hotel occupancy, and taxi tax which total $162.4 million (7.9%) of all local taxes.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Property Tax	1,200.3	1,274.2	73.9	6.2 %
Tax Credits	(94.2)	(97.7)	(3.5)	3.8 %
Income tax	493.7	553.7	60.0	12.2 %
Recordation and Transfer Tax	104.8	105.8	1.0	0.9 %
Energy Tax	51.8	53.7	1.9	3.6 %
Other Taxes on Sales and Service	154.1	162.4	8.3	5.4 %
Total	**1,910.5**	**2,052.0**	**141.5**	7.4 %

Table in millions of dollars.

Property Taxes

Fiscal 2027 Preliminary Budget Projection: $1.27 billion
Change from Fiscal 2026: 6.2% increase

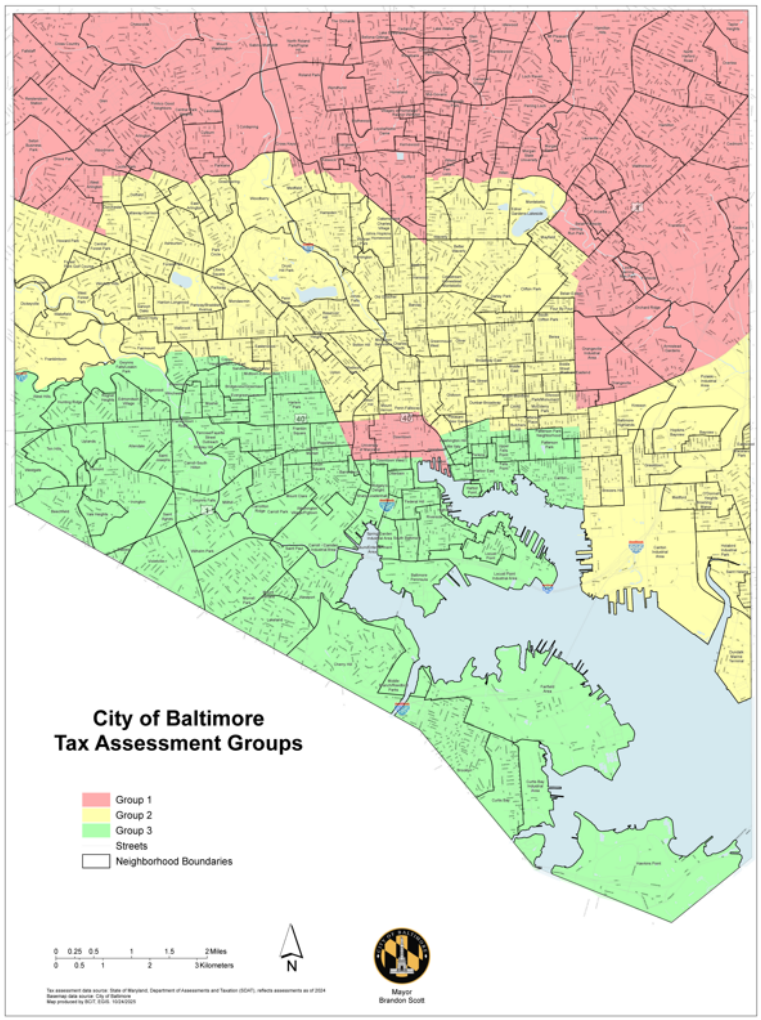


Property Tax revenue is projected to be $69.1 million higher than the Fiscal 2026 Adopted Budget. The projection is driven by the continued growth in the assessed value of City properties. The Real and Personal Property rates will remain unchanged at $2.248 and $5.62 per $100 of assessed value, respectively. Each year, the State Department of Assessments and Taxation (SDAT) estimates the value of all taxable real property and issues new assessments for approximately one-third of properties. Personal property is assessed annually, and valuations are established by SDAT based on income tax returns filed by individual businesses.

Real Property Taxes, excluding the cost of the Assessment Tax Credit (ATC), also known as the Homestead Tax Credit, are estimated to yield $1,165.0 million, an increase of 6.0% or $66.2 million from the Fiscal 2026 Budget. Personal Property Taxes are estimated to yield $148.4 million in Fiscal 2027, an increase of 8.1% or $11.1 million from the Fiscal 2026 Budget. The Homestead Tax Credit protects owner-occupied residential properties from assessment increases that exceed 4% annual growth by phasing the increase over multiple years. The cost of administering the City's Homestead Tax Credit is projected to increase by $3.3 million, or 9.3%, from $35.8 million in Fiscal 2026 to $39.2 million in Fiscal 2027.

The Fiscal 2027 Real Property tax projection excludes proceeds from 8,587 taxable properties, which are part of a newly established noncontinuous Tax Increment Finance (TIF) Conservation District as part of the Mayor's initiative to eliminate vacant properties in the City. Property tax proceeds from these properties will be used to pay for debt service costs associated with the first and second round of borrowing for this plan, equivalent to $6.9 million in revenues.

The Fiscal 2027 budget captures reassessments for Group 2, which represents the middle and southeast areas of the City (see yellow areas in the map below). Properties in Group 2 were last reassessed in Fiscal 2024, which captured real estate activity up to the end of Calendar 2022. Group 2 assessments will grow an average of 10.5% over three years, the sixth lowest assessment increase in the State, reflecting a more modest growth compared to the prior two years. This figure is composed of 7.1% growth for commercial, the fourth lowest in the State after Garrett, Kent and Somerset counties, and 13.4% growth for residential property assessments. The statewide average assessment growth is 12.7% (commercial average=11.0%; residential average=13.2%).



Fiscal Year	Assessment Group	Full Cash Value Assessment Increase
Fiscal 2011	Group 1	(2.6)%
Fiscal 2012	Group 2	(8.7)%
Fiscal 2013	Group 3	(6.8)%
Fiscal 2014	Group 1	(3.1)%
Fiscal 2015	Group 2	7.0 %
Fiscal 2016	Group 3	9.6 %
Fiscal 2017	Group 1	10.9 %
Fiscal 2018	Group 2	6.2 %
Fiscal 2019	Group 3	3.6 %
Fiscal 2020	Group 1	8.4 %
Fiscal 2021	Group 2	9.1 %
Fiscal 2022	Group 3	4.1 %
Fiscal 2023	Group 1	6.6 %
Fiscal 2024	Group 2	21.6 %
Fiscal 2025	Group 3	17.9 %
Fiscal 2026	Group 1	17.4 %
Fiscal 2027	Group 2	10.5 %

The Fiscal 2027 reassessment marks the 13th consecutive year of assessment increases in the City after four consecutive years of decline, and the first time since Fiscal 1984 (first year when data is available) that the City will experience four back-to-back double-digit assessment increases. The table at the right of the map above shows the historical triennial assessment growth by group since Fiscal 2011, which represents the first of the four years the City experienced assessment reductions. Group 2 assessment data shows that out of the 81,826 taxable properties, 65,494 will experience an increase in assessment values for the next three years, 12,171 will experience an immediate reduction, and 4,161 will not change. Among the properties that will increase in value, 61,223 (or 93.5%) are residential properties.

While the annual assessment of properties in Group 2 is anticipated to increase on average by 2.9%, Real Property taxes are expected to grow by 6.0% in Fiscal 2027 resulting from the phase-in value increases from groups 1 and 3. The projection anticipates a collection rate of 97.0%.

Property Tax Credits

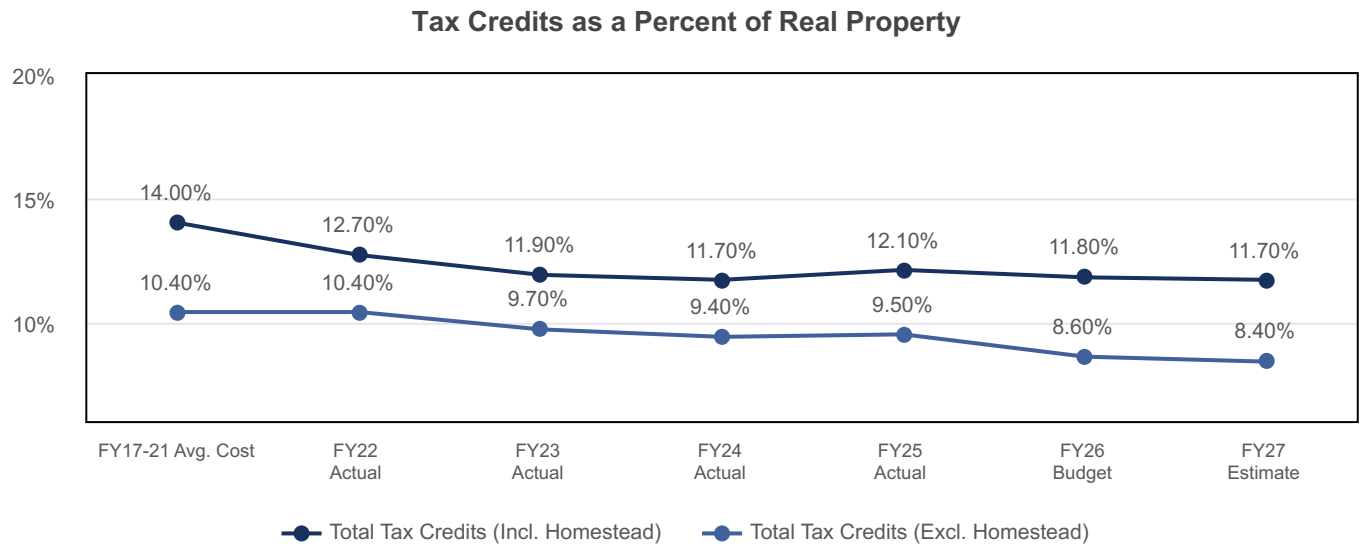
Fiscal 2027 Preliminary Budget Projection: $97.7 million (Cost of offering tax credits)
Change from Fiscal 2026: 3.8% increase

	Avg.Cost	Actual Amount				Budget Amount	
Tax Credits	**FY17-21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**
Real Property Tax	**872.9**	**922.4**	**933.3**	**992.2**	**1,041.2**	**1,098.8**	**1,165.0**
Targeted Homeowners	(30.3)	(25.9)	(25.5)	(24.0)	(26.9)	(32.0)	(33.7)
Enterprise Zone Tax Credit	(20.7)	(16.9)	(15.0)	(15.4)	(15.1)	(11.8)	(14.0)
Historic Property	(10.2)	(12.1)	(12.0)	(12.3)	(11.3)	(10.8)	(9.9)
Brownfield and Other	(17.1)	(20.8)	(18.5)	(21.5)	(27.1)	(20.7)	(21.5)
Supplemental Homeowner's	(1.0)	(1.3)	(1.3)	(1.1)	(1.0)	(1.4)	(1.2)
High-Performance Market-Rate Rental Housing	(8.8)	(17.3)	(16.9)	(17.5)	(16.2)	(15.6)	(15.9)
Newly Constructed Dwellings	(1.9)	(1.1)	(0.9)	(0.8)	(0.8)	(1.2)	(0.7)
Public Safety Officer	(0.4)	(0.7)	(0.7)	(0.7)	(0.6)	(0.7)	(0.7)
Total Tax Credits (Excl. ATC)	**(90.4)**	**(96.1)**	**(90.8)**	**(93.4)**	**(99.0)**	**(94.2)**	**(97.7)**

Table in millions of dollars.

The anticipated cost of offering tax credit programs in Fiscal 2027, not including the Homestead Tax Credit, is $97.7 million. This cost is realized through foregone property tax revenue from properties receiving various credits.

Since Fiscal 2010, the cost of offering various tax credits has increased by 619.3%. From Fiscal 2010 to Fiscal 2018 the average annual cost was $43.4 million, representing 5.5% of Real Property Tax Revenues. From Fiscal 2019 through Fiscal 2025 the average annual cost increased to $97.2 million, or 10.3% of Real Property Tax revenue. This change was primarily the result of increased costs associated with three tax credits: the High-Performance Market Rate Rental, The Brownfield, and the Historic (CHAP) tax credits. The cost of these credits grew from $7.2 million to $16.2 million, $19.6 million to $27.1 million, $10.6 million to $11.3 million, between Fiscal 2019 and Fiscal 2025 respectively. In recent years, the total tax credits as a percent of Real Property Revenue has declined as outlined in the table below. This indicates that although tax credit costs have increased in recent years, real property values in the City have grown over the same period.

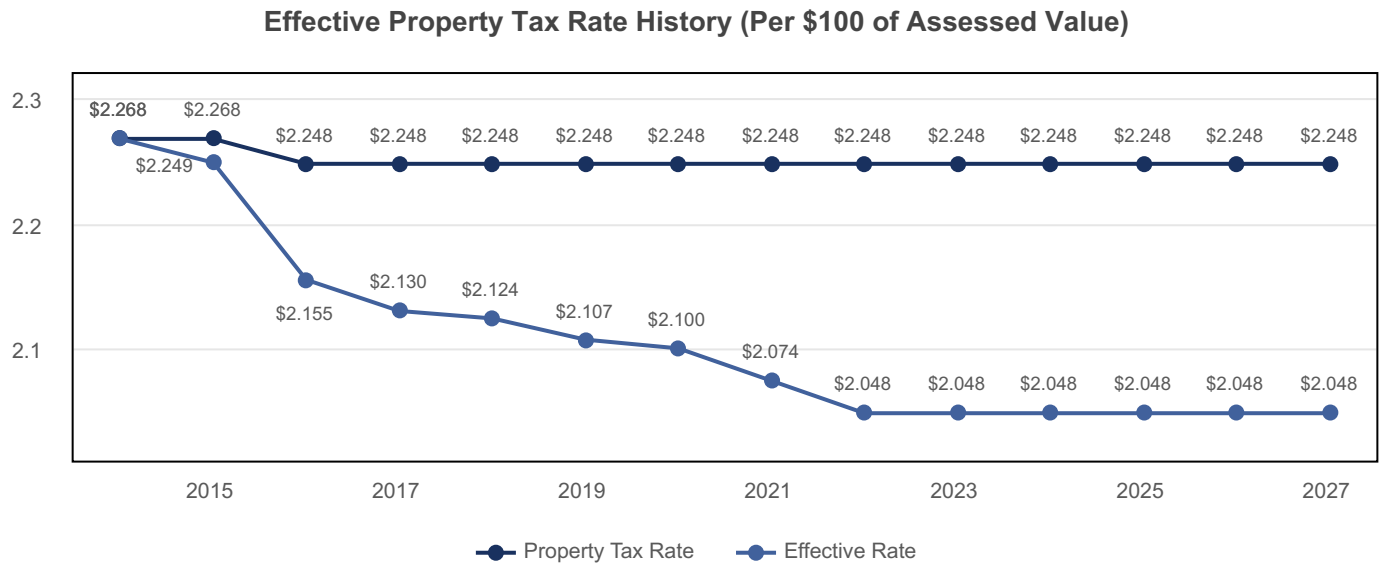


The Fiscal 2027 Preliminary Budget anticipates a projected increase in the cost of three tax credits: The Enterprise Zone Tax Credit (EZTC), Brownfield Tax Credit, and the High-Performance Market-Rate Rental Housing (HPMRR) Tax Credit. The EZTC is expected to have a net increase of $2.3 million, or 19.4% higher than Fiscal 2026. This increase is primarily the result of two large properties that began receiving the tax credit in the last quarter of Fiscal 2025. The Brownfield Tax Credit, which is included in "Other Property Tax Credits" in the revenue detail section, is expected to increase by $0.8 million, or 3.9% compared to Fiscal 2026. The cost reflects 150 new residential properties that are expected to begin receiving the tax credit in Fiscal 2027 and 100 new residential properties that began receiving the tax credit in Fiscal 2026. The Fiscal 2027 Brownfield tax credit projection also includes the assumption that three new commercial properties in Fiscal 2026 and five new commercial properties in Fiscal 2027 will receive the credit. The HPMRR Tax Credit is anticipated to increase by 0.4M, or 2.3% compared to the Fiscal 2026 Budget based on recent participation levels in the City-Wide program and average pre-improvement and post improvement property assessments.

The Fiscal 2027 estimate reflects a projected reduction in the cost of two tax credits: The Historic Preservation Tax Credit (CHAP), and the Newly Constructed Tax Credit. The Newly Constructed Tax Credit is expected to have a decrease of $0.5 million, or 43.7%, compared to the Fiscal 2026 Budget. This reduction is due to an anticipated decline in new applications based on current trends. The Fiscal 2027 estimated CHAP tax credit cost of $9.9 million is $0.9 million, or 8.6% less than the Fiscal 2026 Budget. This estimate is based on trending participation, costs of preexisting tax credits and updated property assessment projections.

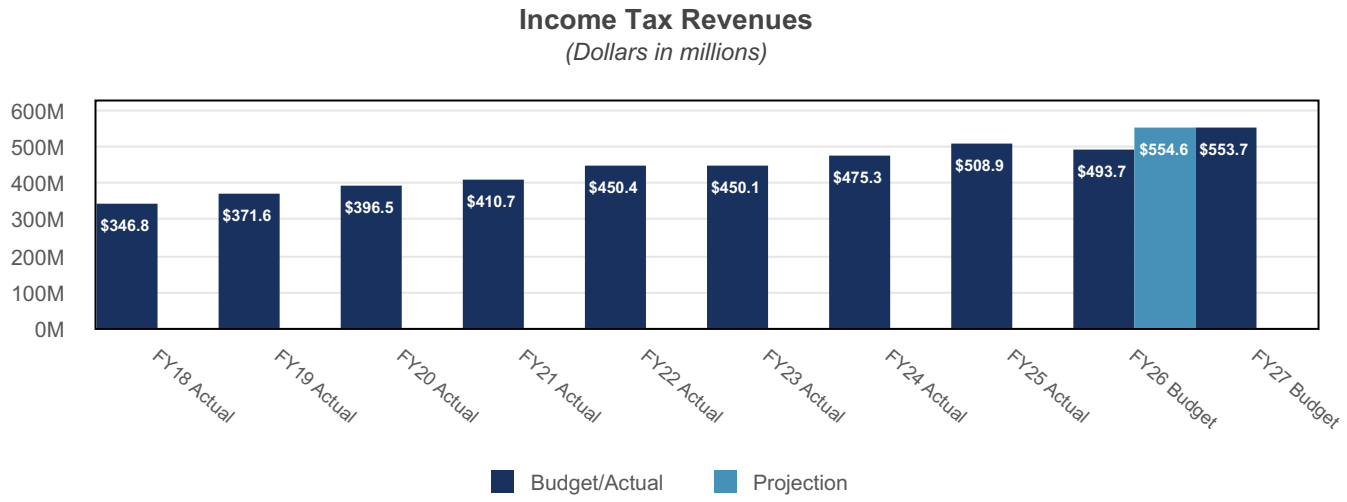
Targeted Homeowners Tax Credit

In Fiscal 2020, the City reached a significant milestone in fully implementing the 20 Cents by 2020 program. This tax reduction program, known as the Targeted Homeowners Tax Credit (THTC), provides tax relief for owner-occupied properties. The average effective rate for owner-occupied properties with the credit is estimated at $2.048 per $100 of assessed value, and it is estimated to save the average homeowner more than $447 annually in property taxes to nearly 75,400 homeowners in the City. In Fiscal 2027, the City will maintain this rate for owner-occupied residents. The chart below shows the history of the program to date.



Income Tax

Fiscal 2027 Preliminary Budget Projection:$553.7 million
Change from Fiscal 2026: 12.2% increase



Income Tax revenue is projected to be $60.0 million higher than the Fiscal 2026 Adopted Budget. The income tax rate remains unchanged at 3.2% (the maximum rate allowed by the State of Maryland is 3.3%).

The Fiscal 2027 income tax estimate reflects updated baseline assumptions driven by stronger than expected Fiscal 2025 yearend receipts and ongoing growth currently being realized in Fiscal 2026. When developing the Fiscal 2026 budget, State estimates were essentially flat; however, we have seen 6.6% growth. These upward revisions have strengthened the outlook for Fiscal 2027.

Part of the projected growth can be attributed to an increase in the number of City residents filing income taxes. In January 2026, the State Comptroller released the 2024 Income Tax Summary Report indicating that the City reached 194,059 returns filed, the highest since 2020, and experienced a net increase of 505 returns between 2023 and 2024. The report also indicates that the City's net taxable income increased by 8.9%, supported by the stable labor market and the continued recomposition of its taxable base. While the City saw a decline of more than 5,550 returns filed by City residents earning less than $60,000, there was a total increase of 6,057 in the number of returns from those earning above that threshold, with 3,069 or 50.7% of the increase coming from City residents earning between $150,000 and $250,000. 376 more returns were filed by taxpayers earning more than $500,000. The table below details the net changes by income tax brackets between 2023 and 2024:

Income Tax Bracket	Change in # Tax Returns
< $30,000	4,515 Decrease
$30,000-$59,999	1,037 Decrease
$60,000-$149,999	3,597 Increase
$150,000-$499,000	2,084 Increase
> $500,000	376 Increase

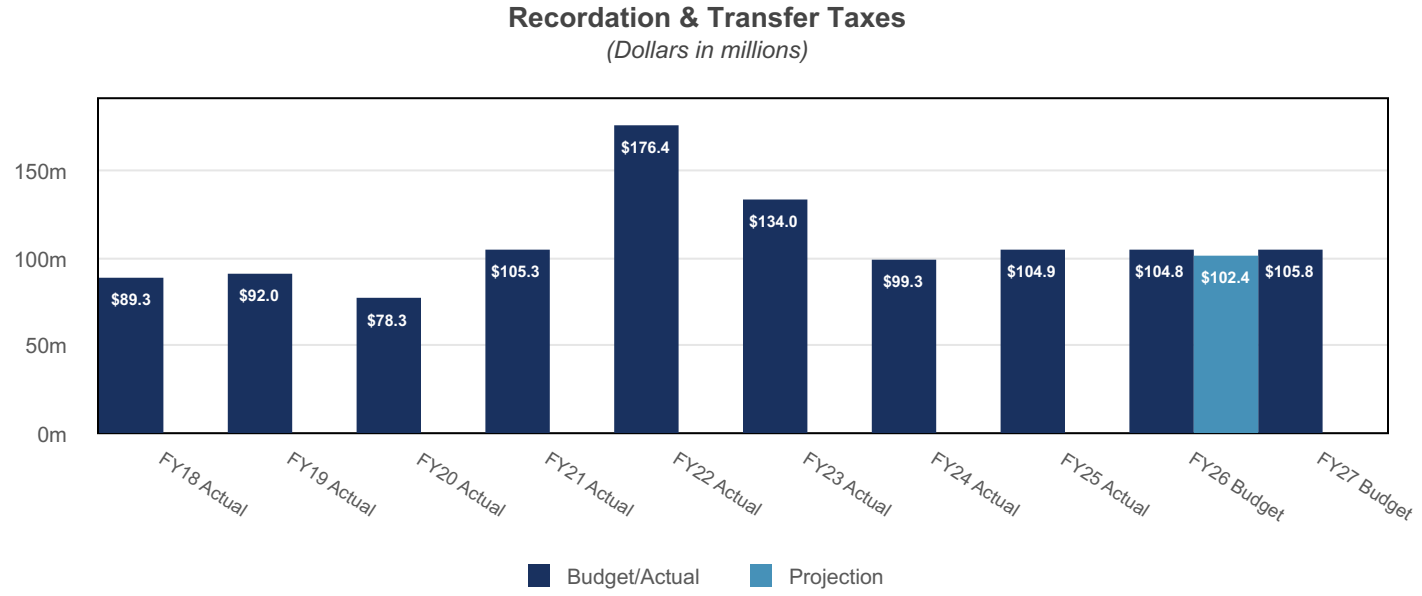
Source: Maryland State Comptroller

Employment data from the Bureau of Labor Statistics indicates that the City's labor market remains stable, despite data as of December 2025 that shows an increase in the average unemployment rate from 4.0% in 2024 to 4.8% in 2025. The slight increase in unemployment does not indicate a downturn in the City's labor market, which is still considered to operate at "Full Employment" capacity. While the number of residents with jobs remained virtually unchanged between 2024 and 2025, the City saw an average increase of more than 1,500 (0.6%) individuals in its labor force, reaching 282,116 in 2025, which represents the highest annual average since calendar 2020, and the fourth year of back-to-back increases. It is important to note that while the City saw a 0.6% increase in local labor force, the State of Maryland experienced a 0.3% decline.

Data from the State's Department of Labor, Licensing and Regulation show that, following a loss of nearly 300 establishments by the second quarter of 2021, the City has experienced sustained growth. More than 500 new businesses opened between the second quarters of 2024 and 2025, bringing the total to 15,400 establishments as of June 2025. This growth is reflected in employment, with jobs increasing by 2,777 (0.8%) from 347,869 in early 2024 to 350,646 in 2025. Average weekly wages also rose to $1,651 in the first half of 2025, a 5.4% increase over the same period in 2024.

Recordation and Transfer Taxes

Fiscal 2027 Preliminary Budget Projection: $105.8 million
Change from Fiscal 2026: 0.9% increase



Transfer and Recordation tax revenue is projected to be $1.0 million higher than the Fiscal 2026 Adopted Budget. These revenue sources are largely driven by property values and levels of activity within the real estate market.

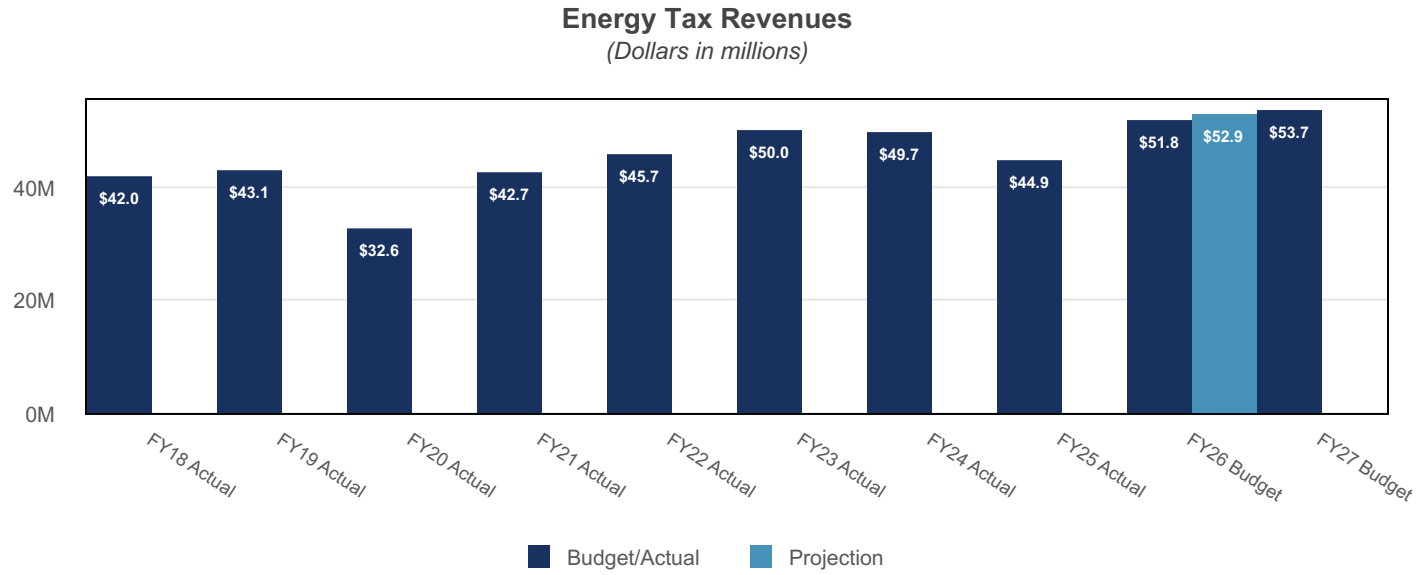
Through January of 2026, the number of residential home sales within the City have declined by 5.3% when compared to the same period in Fiscal 2025. The average number of days a home is on the market is 44.7 days compared to 38.4 days in Fiscal 2025. While activity has declined values continue to increase; average home sale prices in Fiscal 2026 have grown by 5.8% compared to Fiscal 2025 (Fiscal 2025=$261,546; Fiscal 2026=$276,843).

Transactions subject to Transfer Tax, which also include commercial properties, indicate a decline of 10.1% as of January of 2026 compared to last year; however, the average transaction values are significantly higher, up 21.5% compared to Fiscal 2025. Recordation Tax revenues, which are also collected when a property mortgage is refinanced, follow a similar pattern to the Transfer Tax, with the number of transactions as of January 2026 being down 7.7%, but the average transaction value up 17.7% in Fiscal 2026 compared to Fiscal 2025.

The decline in the number of residential transactions is largely driven by high mortgage interest rates. However, rates have begun to decline in recent months, with averages just bordering 6.0%, indicating that if this pattern continues it is possible that Transfer and Recordation Tax revenues will grow larger than anticipated. The large increases in transaction value have been able to keep revenues steady despite lower activity. There is still a lot of uncertainty about the short-term outlook for the residential housing market, but most industry experts anticipate a rebound will occur within the Fiscal 2027.

Energy Taxes

Fiscal 2027 Preliminary Budget Projection: $53.7 million
Change from Fiscal 2026: 3.6% increase



Energy Tax revenue is projected to be $1.9 million higher than the Fiscal 2026 Adopted Budget. The projected revenue growth is driven by the annual inflationary adjustment in energy tax rates.

Energy Tax revenues include taxes on electricity, gas, steam, fuel oil, and liquid petroleum gas. Revenue from the Energy Tax has been relatively flat in recent years as the result of stable consumption. However, broader adoption of energy efficient devices, and unseasonably warm or cold weather affect these receipts.

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

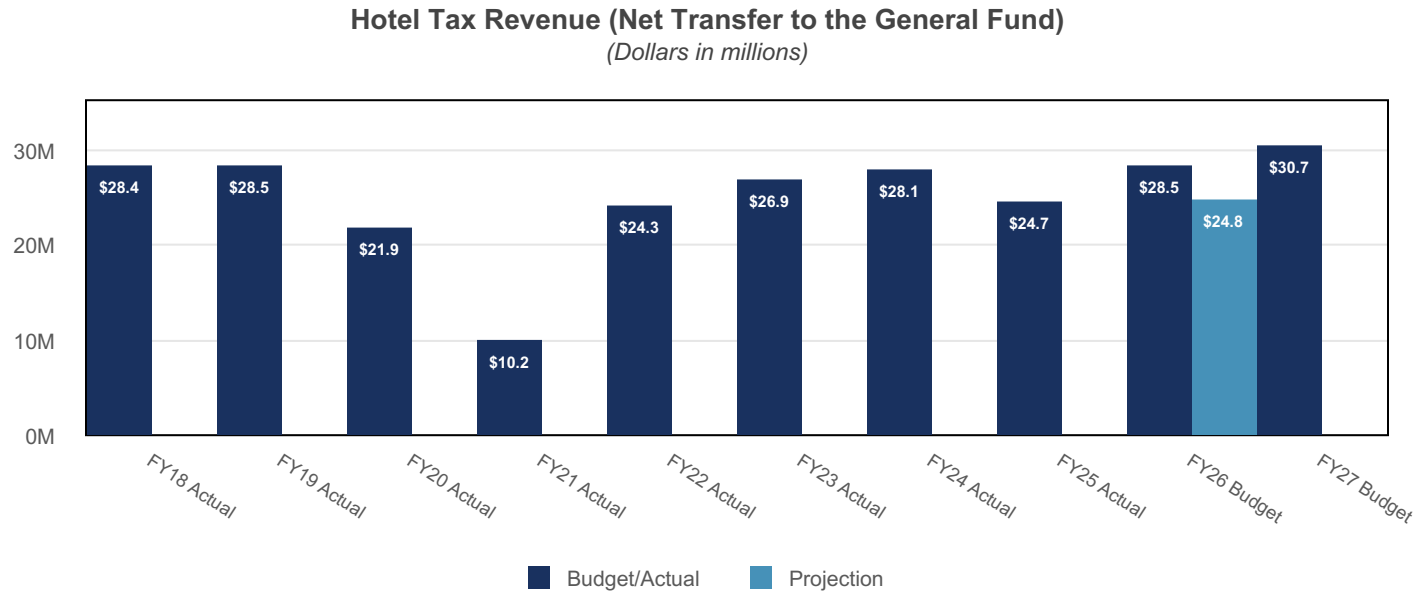
In accordance with Article 28, Section 25-14, the annual Energy Tax rates are adjusted by the annual percentage change in the Baltimore, Columbia, Towson Consumer Price Index (CPI) as reported by the United States Department of Labor. The metric is calculated by comparing December of the preceding calendar year to the December of the next calendar year. The CPI used for Fiscal 2027 is 3.4%, which was the same rate used for Fiscal 2026 .

User Group	Electricity	Natural Gas	Fuel Oil	LPG	Steam
Commercial	0.011204	0.144884	0.165587	0.202086	0.003524
Residential	0.003588	0.042583	0.059763	0.064011	0.001012
Nonprofit	0.007856	0.115094	0.142914	0.175728	0.002084

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

Hotel Tax

Fiscal 2027 Preliminary Budget Projection: $30.4 million
Change from Fiscal 2026: 6.6% increase



Net Hotel Tax revenues, transferred from the Convention Center Bond Fund (CCBF), are projected to be $1.9 million higher than the Fiscal 2026 Adopted Budget. In prior years, $4.5 million from hotel tax revenues were transferred to the Convention Center Bond Fund's fund balance in anticipation of a new Convention Center. Proceeds from this fund are appropriated in the Fiscal 2027 Capital Budget to fund design costs for a renovated facility. In Fiscal 2027 no hotel tax revenue will be transferred to this fund's fund balance.

Fiscal 2026 activity (through December) indicates hotel tax revenue is down, driven by lower demand and flat room rates. In calendar year 2025, average occupancy fell 5.9% compared to 2024, while room rates increased just 1.2%. The increase is room rates was not sufficient enough to offset the decline in occupancy. This mirrors national trends tied to reduced international tourism, with additional local impacts from convention cancellations related to federal budget cuts. Occupancy and room rates are expected to begin recovering in summer 2026.

Annual Hotel taxes are the basis to determine Visit Baltimore's annual appropriation, which is calculated based on 40% of a three-year rolling average of gross Hotel Tax receipts, plus or minus the reconciliation resulting from any differences between the budget and actual receipts of the most recently completed fiscal year. The Fiscal 2027 appropriation for Visit Baltimore is $12.3 million. Additionally, a 2% surcharge is imposed in addition to the 9.5% Hotel Tax to fund the Baltimore Tourism Investment District (TID). This 2% surcharge is estimated to yield $6.4 million in Fiscal 2027 and will be used to fund additional marketing strategies to promote the City and increase tourism.

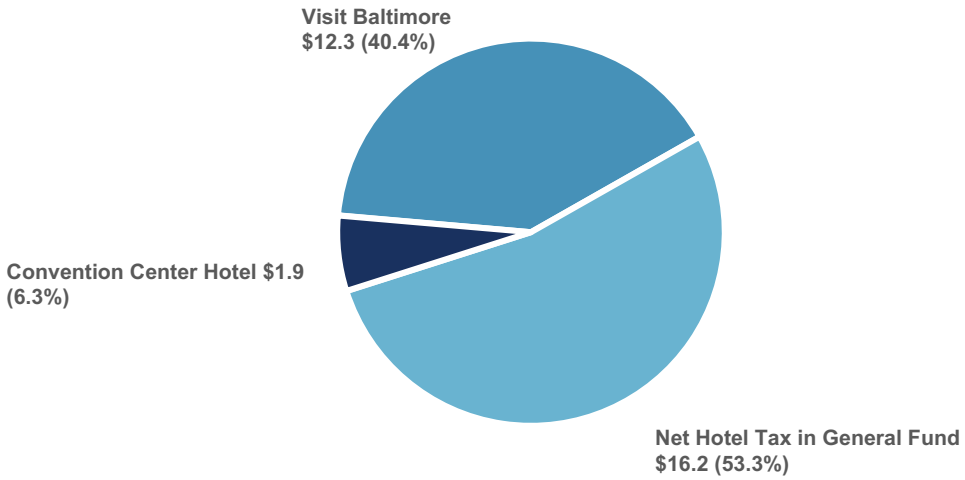
The table below summarizes the City's allocation of Hotel Tax proceeds:

	Actual Amount	Budget Amount	
Appropriation Category	**FY25**	**FY26**	**FY27**
Hotel Tax Revenue	29,167,889	33,000,000	30,383,000
Convention Center Debt Service	(4,500,000)	(4,500,000)	0
General Fund Subtotal	**24,667,889**	**28,500,000**	**30,383,000**
Convention Center Hotel	(5,804,064)	(9,278,448)	(5,900,000)
Visit Baltimore	(8,642,250)	(8,896,279)	(12,284,842)
Net Hotel Tax in General Fund	**10,221,575**	**10,325,273**	**12,198,158**

Table in dollars.

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

GRAND TOTAL: $30.4 million



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

Other Local Taxes

Admissions and Amusement Tax

Admission and Amusement Tax revenues are projected to generate $13.0 million, $2.0 million lower than the Fiscal 2026 Adopted Budget. However, the reduction is the result of separating the CGF Arena proceeds from the Admission and Amusement tax revenue category, rather than an indicator of reduced activity in the City. In Fiscal 2026, the budget for Admission and Amusement tax included $3.3 million collected from CGF Arena payments, which by contract are refunded to the facility. For Fiscal 2027, that refund was separated into its own revenue category from the admissions tax. The Fiscal 2027 Budget of $13.0 million represents a $1.1 million or 9.2% increase from the Fiscal 2026 Q2 projection of the net admissions tax revenue after the CFG payment.

The Fiscal 2027 projected revenue includes $1.8M in net revenue to the City from CFG Arena after accounting for the arena's refund. While total tax revenue from CFG Arena has declined since its reopening, the portion retained by the City increases annually by 2%. As a result, net revenue from the Admissions Tax continues to rise. Returned tax revenues from CFG are projected at $2.7M for Fiscal 2027, $0.6M less than the Fiscal 2026 Budget of $3.3M. The admissions tax anticipated year-over-year growth is largely driven by the expected tax collected from the Orioles and Ravens organizations. Ticket pricing for sporting events and concerts continues to increase at a much faster rate than most other goods.

Telecommunication Tax

The Telecommunication tax revenue is projected to generate $1.7 million more than the Fiscal 2026 Adopted Budget. Despite stagnant population levels, there has been growth in these revenues in recent years. The higher revenues are likely to be explained by the growth of the wearable technology and tablet industry. Devices such as smartwatches, which can be paired with individual phone lines, are subject to the same tax as mobile phones. The stabilization of the City's population and newer residents updating their home address with their mobile carries could also be playing a role in the increased tax revenue.

Taxicab and Transportation Network Company (TNC) Excise Tax

Revenues from the taxi tax are projected to be $5.7 million, $0.1 million lower than the Fiscal 2026 Adopted Budget. The reduction is the result of the overstated ridership activity built into Fiscal 2026 Budget calculation, which also assumed the implementation of a rate increase for the full fiscal year. The City Council passed Council Bill 25-0138 on February 23rd, 2026 to enact an increase in the tax rate from $0.25 to $0.38 per ride effective July 1, 2026. Ridership levels are expected to remain relatively stable.

Annual Non-Profit Contribution

Revenues from Non-Profit Contributions are projected at $6.0 million in Fiscal 2027, consistent with Fiscal 2026. In October 2025, the City approved a new PILOT (Payment in Lieu of Taxes) agreement covering Fiscal 2027–2031. The agreement includes 14 nonprofit organizations (primarily private hospitals and universities) that are otherwise exempt from property taxes. Payments will remain at $6.0 million in Fiscal 2027, then increase by $2.0 million annually, reaching $12.0 million by Fiscal 2030, for a total of $48 million over five years.

State Shared

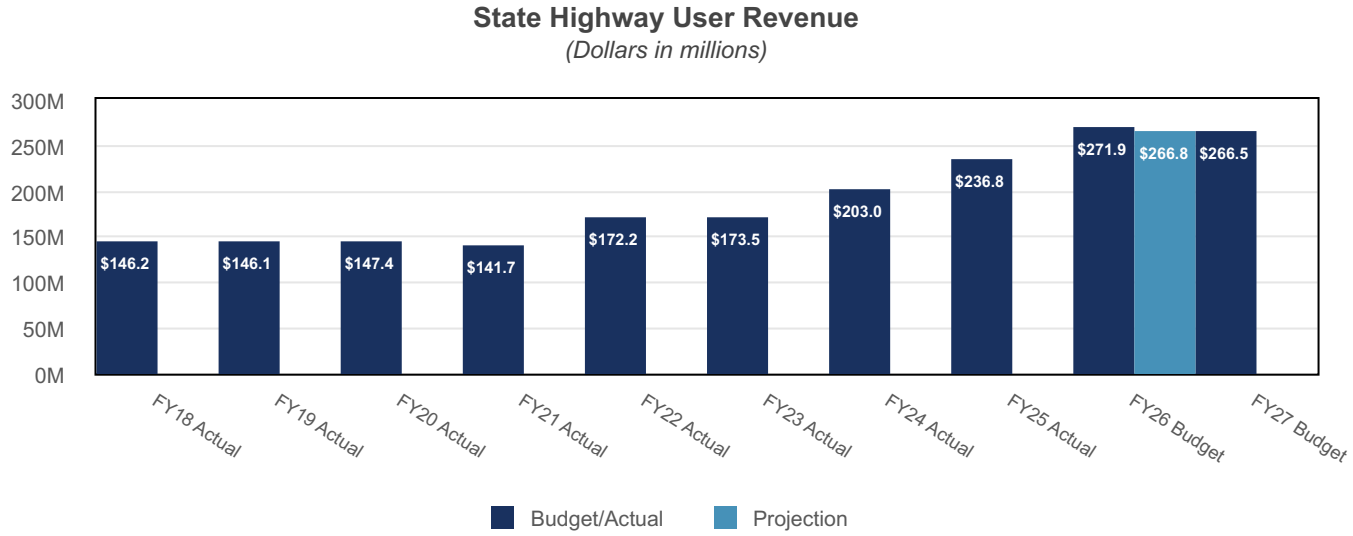
State shared revenues represent $266.9 million or 9.5% of the total Fiscal 2027 General Fund. State shared revenues are composed of two revenue sources: Highway User Revenues (HUR), and the City's Share - Sales and Use Tax – Cannabis. HUR accounts for nearly 99.0% of this total.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
State Highway User Revenues	271.9	266.5	(5.5)	(2.0)%
City's Share-Sale and Use Tax- Cannabis	0.4	0.4	0.0	— %
Total	**272.4**	**266.9**	**(5.5)**	(2.0)%

Table in millions of dollars.

State Highway User Revenue

Fiscal 2027 Preliminary Budget Projection: $266.5 million
Change from Fiscal 2026: (2.0)% decrease



Highway User Revenue (HUR) is projected to be $5.5 million lower than the Fiscal 2026 Adopted Budget. HUR is funded by statewide proceeds from the fuel tax, titling tax, vehicle registration fees, corporate income tax, and a portion of the State sales tax. The projected decline is largely the result of an anticipated decline in corporate income tax collected by the State.

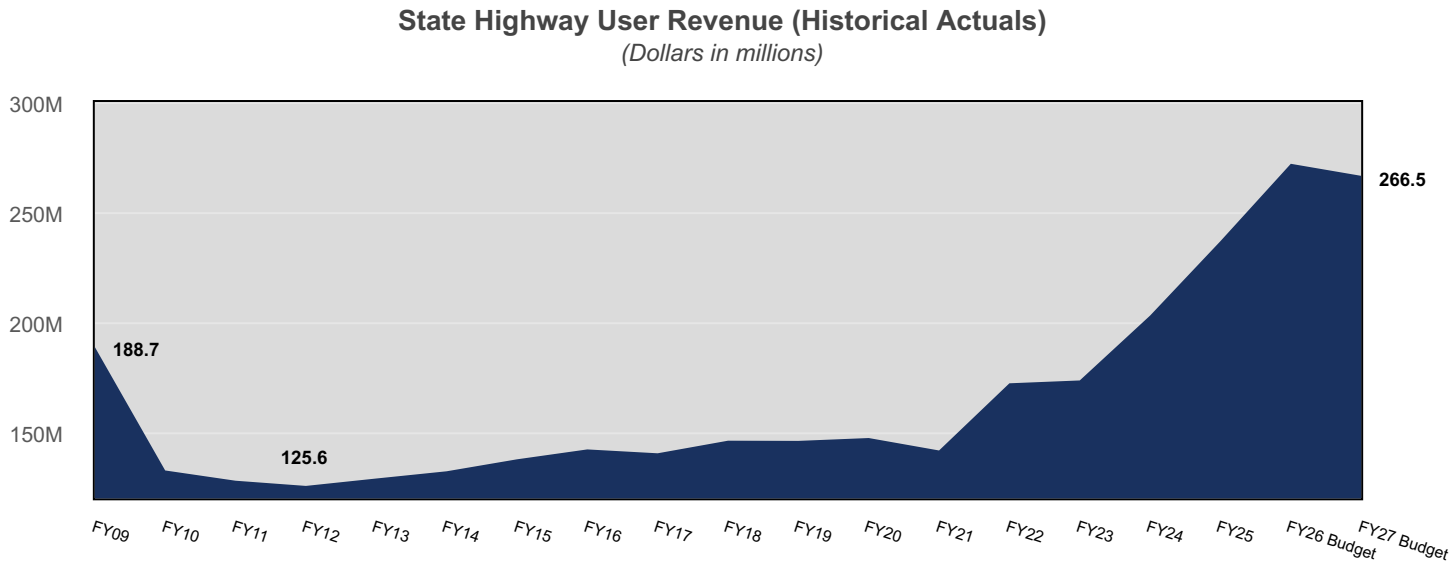
Fiscal 2027 is the fifth year of a five-year increase to the City's share of statewide HUR revenue. This temporary increase was passed by the General Assembly in 2022 as a means to replace dramatic cuts to HUR following the Great Recession. In Fiscal 2027 the City will receive 12.2% of statewide HUR.

Through the 2nd Quarter of Fiscal 2026, Highway User Revenues are projected to be $5.1 million lower compared to budget. This reduction is due to lower-than-expected activity during the first four months of the fiscal year. Overall, growth rates for HUR revenue components are as follows: Motor Vehicle Fuel Tax (+3.2%), Corporate Income Tax (-19.5%), Sales and Use Tax (-35.6%), Motor Vehicle Title Tax (+0.1%), Motor Vehicle Registration (+18.5%), and Overall (-0.4%). The State's recent downward revision to projected Corporate Income Tax revenues will ultimately reduce the amount of funding available to local jurisdictions. Additionally, the year-to-date decline in Sales and Use Tax reflects an over-distribution in Fiscal 2025.

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

Service	Fiscal 2026 Budget	Fiscal 2027 Budget	Difference
Transportation			
500 - Street Lighting (Less transfers)	22.3	21.3	(1.0)
681 - Administration	11.3	12.8	1.5
683 - Street Management	45.7	45.6	(0.1)
684 - Traffic Management	12.1	14.0	1.9
688 - Snow and Ice Control	7.3	9.7	2.4
689 - Vehicle Impounding and Disposal	10.8	11.0	0.2
690 - Sustainable Transportation	1.0	0.9	(0.1)
691 - Public Rights-of-Way Landscape Management	5.6	5.7	0.1
692 - Bridge and Culvert Management	4.9	4.8	(0.1)
696 - Street Cuts Management	1.0	0.9	(0.1)
685 - Special Events (Special Event Support only)	1.1	1.3	0.2
697 - Traffic Safety (Pedestrian Safety, Traffic Engineering, Sign Fabrication, Street Markings only)	7.3	7.7	0.4
697 - Traffic Safety (Crossing Guards and Crossing Guards Admin only)	5.3	5.2	(0.1)
Public Works			
661 - Public Right-of-Way Cleaning (Cleaning Business Dist., Street & Alley, Graffiti Removal only)	20.6	19.8	(0.8)
660/676 - DPW Admin (admin. costs allocated for HUR-Eligible activities on budget basis)	2.5	2.5	0.0
Recreation and Parks			
654 - Urban Forestry (Tree Maintenance only)	4.6	4.9	0.3
Police			
816 - Special Operations Section-Traffic Section & Traffic Safety (Less transfers)	3.4	5.5	2.1
Debt Service			
123 - General Debt Service (Highways only)	11.0	10.1	(0.9)
Capital Budget Projects			
PAYGO	94.1	80.0	(14.1)
Total			
Budgeted HUR-Eligible Expenses Total	**271.9**	**263.7**	**(8.2)**
Projected HUR Revenue	**271.9**	**266.5**	**(5.4)**
From Fund Balance	**0.0**	**0.0**	**0.0**
HUR-Additional PAYGO Subsidized by General Fund	**0.0**	**8.1**	**8.1**

Table in millions of dollars.



The Fiscal 2027 Budget of $266.5 million is the second highest allocation in HUR funding, only trailing the Fiscal 2026 Budgeted amount of $271.9 million. The rise in annual allocations over recent fiscal years has allowed the City to increase funding for transportation capital projects; however, uncertainty around a potential decline in HUR funding in Fiscal 2028 will limit the City's ability to continue investing in these projects.

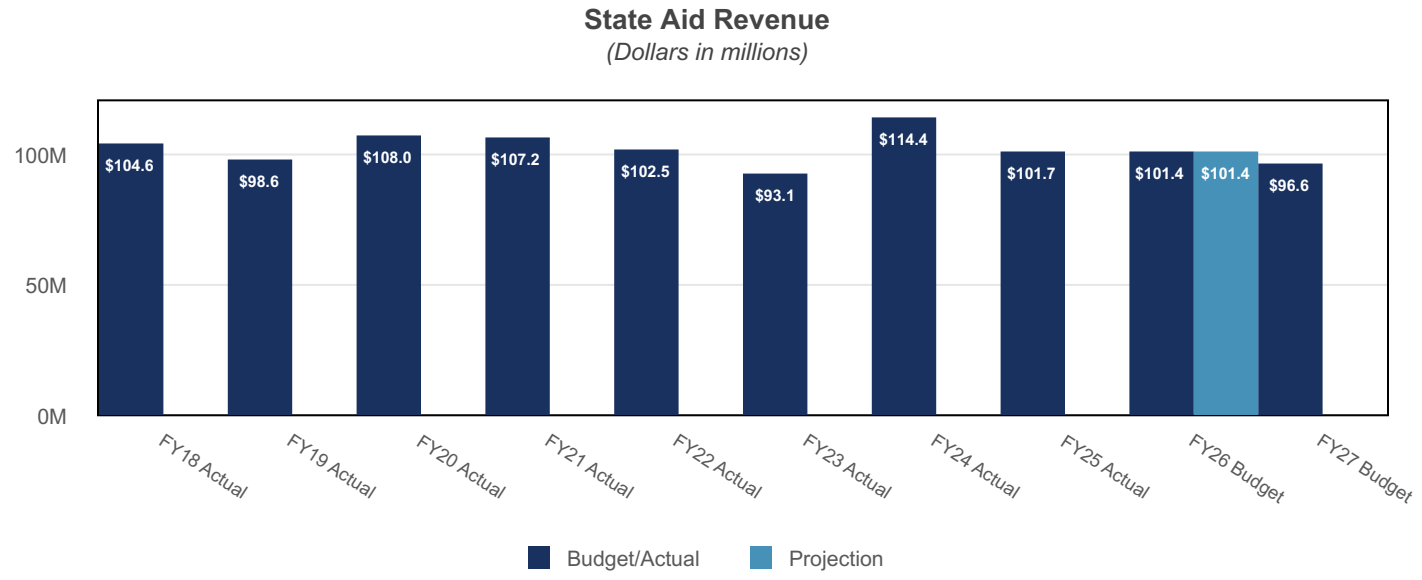
State Aid

State Aid revenues represent $96.6 million, or 3.4% of the Fiscal 2027 General Fund Budget. The revenue is anticipated to decline by $4.9 million due to full elimination of the Teacher's Retirement Supplement grant that helped fund teacher pension costs. The largest share of this category is the Income Tax Disparity Grant. Based on the Governors's proposed budget, the City will receive $79.1 million through this program (the max allowed under program parameters). This category also includes $10.4 million for local health operations (consistent with the Fiscal 2026 allocation) and a small grant fund for a portion of War Memorial Building costs.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Income Tax Disparity	79.1	79.1	0.0	— %
Local Health Operations	10.4	10.4	0.0	— %
Library Services	6.8	6.9	0.1	2.1 %
Teacher's Retirement Supplement	5.0	0.0	(5.0)	(100.0)%
War Memorial	0.2	0.2	0.0	— %
Total	**101.4**	**96.6**	**(4.9)**	(4.8)%

Table in millions of dollars.

Fiscal 2027 Preliminary Budget Projection: $96,563,400
Change from Fiscal 2026 : (4.8)% decrease



Licensing and Permits

License and Permit revenues represent $41.3 million, or $1.5% of the Fiscal 2027 General Fund budget. Public Safety and Regulation licenses and permits make up the largest share at $27.9 million, including building, housing, animal control, and trade permits. Other licenses and permits are projected at $8.8 million and include food dealer, minor privilege, and street cut permits. The Cable TV Franchise Fee is expected to generate $3.4 million, while General Government Licenses (primarily business, alcoholic beverage, and marriage licenses) total $4.7 million. The Fiscal 2027 Preliminary Budget also includes $4.5 million in additional revenue from implementing recommendations laid out in phase 1 of a citywide fee study that was completed in 2025. Proposed increases bring the City's fee structures in line with surrounding jurisdictions and are reflective of the cost associated with the service. Proposed increases from phase 1 of the study include: housing-related permits, minor privilege permits, street cut permits, solid waste collection permits, and vacant lot registration fees.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Public Safety and Regulations	26.3	27.9	1.5	5.7 %
Other Licenses and Permits	6.8	8.8	2.0	29.6 %
Business, Alcoholic Beverage, and Marriage Licenses	5.1	4.7	(0.5)	(8.8)%
Total	**38.2**	**41.3**	**3.1**	8.0 %

Table in millions of dollars.

Fines and Forfeits

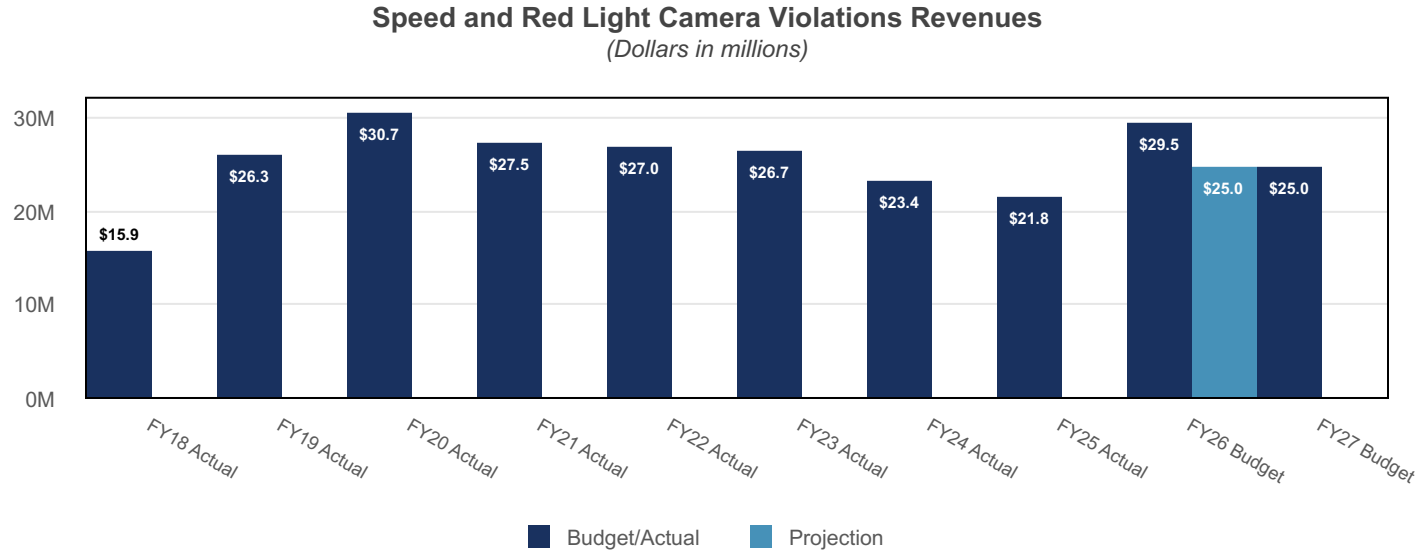
Fines and Forfeits revenues represent $36.8 million or 1.3% of total General Fund funding sources. Of this revenue group, $25.0 million is generated from moving violations issued through speed and red-light cameras located throughout the City. Environmental citations related to City code violations contribute $6.7 million. The remaining $5.1 million in fines and forfeitures revenue is derived from fines and fees imposed by the City Police and Sheriff's Department, as well as fees and penalties associated with street cuts and other violations.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Traffic Cameras	29.5	25.0	(4.5)	(15.4)%
Environmental Control Board	6.7	6.7	0.0	— %
Other	3.1	5.1	2.0	63.0 %
Total	**39.4**	**36.8**	**(2.6)**	(6.5)%

Table in millions of dollars.

Speed and Red Light Camera Violations

Fiscal 2027 Preliminary Budget Projection: $25,011,000
Change from Fiscal 2026 : (15.4)% decrease



Traffic Camera revenues, excluding proceeds from the Interstate 83 (I-83) program, is projected to be $25.0 million, $4.5 million lower than the Fiscal 2026 Adopted Budget. The projected revenue includes the first full fiscal year of tiered fines that began in October 2025. The overall decline in revenues is the result of the projected reduction of citations, and the larger representation of citations issued within the lowest tier of penalty level.

Speed Cameras

The Fiscal 2027 Budget reflects a $4.9 million decrease in speed camera revenue compared to the Fiscal 2026 Budget. While tiered fines have helped offset some of the decline in citations, overall issuance has decreased due to recently completed traffic engineering and roadway improvements. These improvements include signal timing adjustments and lane modifications, which have been effective in reducing vehicle speeds. Increased congestion at several locations has also limited opportunities for speeding, while changes in traffic patterns have reduced the number of vehicles passing certain camera locations, which further contributed to the revenue decline.

Red-Light Cameras

The Fiscal 2027 Red-Light camera revenue is projected to be $0.4 million higher than the Fiscal 2026 Budget. This increase is primarily due to the installation of 20 new red-light cameras near the end of Fiscal 2025 not included in the Fiscal 2026 Budget. The Fiscal 2027 Preliminary Budget assumes that citation volumes for these new cameras will gradually decline over time as driver behavior changes in response to their presence, reflecting improved compliance with traffic signals.

Interstate 83 Speed Cameras

During the 2021 Legislative Session, the Maryland General Assembly passed House Bill 967, which authorized the expansion of speed monitoring cameras on the City portion of I-83. These cameras were installed in spring 2022, and violations began being issued in July 2022.

The City anticipates generating $7.6 million in I-83 Speed camera revenues in Fiscal 2027, $2.2 million or 40.7% higher than Fiscal 2026 Budget, with $1.7 million of this increase resulting from tiered citations. Under State law, revenue from these citations must be used to support operating costs and future safety improvements along I-83. These funds are therefore budgeted in a Special Revenue Fund that is separate from the General Fund.

The number of citations issued by the I-83 cameras has remained relatively stable. The Fiscal 2026 Budget included a decline in the number of citations that did not materialize. Also, in Fiscal 2026 the City installed two additional speed cameras along the corridor. State regulations require that only two cameras may issue citations at any given time; However, the alternation of cameras along the corridor has created a consistent level of citations.

Use of Money and Property

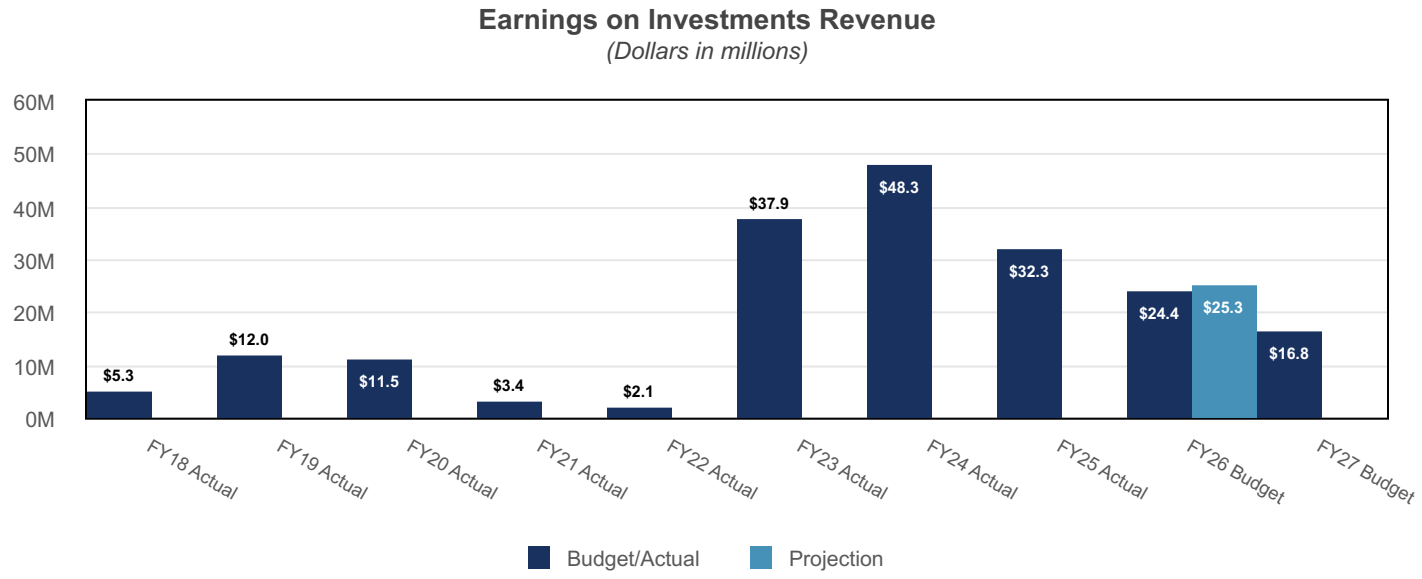
Use of Money and Property revenues represent $35.2 million, or 1.3%, of the Fiscal 2027 General Fund. This group includes proceeds from City cash investment and rental of City properties. The largest revenue source in this group is Earnings on Investments, estimated at $16.8 million, followed by the revenues generated by the Convention Center, which is anticipated to yield $9.4 million or 26.7% of this category in Fiscal 2027. Other significant revenue sources in this category include revenue tied to lease payments for the Southwest Resource Recovery Facility ($3.5 million), the CFG Arena Agreement ($2.7 million), and rental of City property ($1.2 million).

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Earnings on Investments	24.4	16.8	(7.6)	(31.1)%
Convention Center	9.4	9.4	0.0	— %
SW Resource Facility - Lease	3.3	3.5	0.3	8.0 %
All Other	2.0	5.5	3.5	179.7 %
Total	**39.1**	**35.2**	**(3.8)**	(9.8)%

Table in millions of dollars.

Earnings on Investments

Fiscal 2027 Preliminary Budget Projection: $16.8 million
Change from Fiscal 2026 : (31.1)% decrease



Investment earnings revenue is projected to be $7.6 million lower than the Fiscal 2026 Adopted Budget. The decline is driven by two factors: reduced cash on hand available for short-term investments and low interest rates. In Fiscal 2027, the full American Rescue Plan Act (ARPA) funds will be spent down, reducing available cash. Average interest rates are projected to be 2.9% (compared to 3.6% in Fiscal 2026). The Treasury yields are correlated with the interest rates set by the Federal Reserve. A lot of uncertainty remains regarding inflation and how the Fed will be managing the interest rates in the year ahead. If inflation climbs, interest rates could remain higher, which would likely yield larger investment earnings than anticipated.

Charges for Current Services

Charges for current services revenues represent $143.8 million, or 5.1%, of total General Fund funding sources. The largest component of this group is Emergency Medical Services (EMS), with $78.5 million or 54.6% of the total, followed by the administrative overhead charges from the utility funds at $25.9 million or 18.0%, sanitation and tipping fees charges with $17.0 million in revenues or 11.8% of the total. The remaining $22.4 million in revenue comes from District Court services, the sale of lien reports, port fire protection, checkout bag surcharge, and other services rendered by the City.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Emergency Medical Services	78.5	78.5	0.0	— %
Charges for Central City Services	23.9	25.9	2.0	8.6 %
Sanitation and Waste Removal	19.0	17.0	(2.0)	(10.6)%
Other	19.5	22.3	2.8	14.6 %
Total	**140.9**	**143.8**	**2.9**	2.0 %

Table in millions of dollars.

Emergency Medical Services

EMS revenues are projected at $78.5 million in Fiscal 2027, consistent with Fiscal 2026. EMS revenues are generated through services provided by the Baltimore City Fire Department such as Basic Life Support and Advanced Life Support transportation. The Fiscal 2027 budget assumes no changes to the federal payment structure or rate for Medicare related transports.

Charges for Central City Services

Charges for Central City Services are projected at $25.9 million, $2.0 million higher than Fiscal 2026. These revenues are comprised of the administrative overhead paid by the Water, Stormwater and Wastewater Utilities. The projected increase is primarily due to increased expenditures in the Utility Funds. This revenue is calculated at 6% of the combined Water, Wastewater and Stormwater utility funds' operating expenses net of debt service.

Sanitation and Waste Removal

Sanitation and Waste Removal revenues are projected at $17.0 million in Fiscal 2027, $2.0 million lower than Fiscal 2026. These revenues are primarily comprised of Landfill Disposal Tipping Fees, Solid Waste Surcharge and host fees from the Southwest Resource Recovery Facility. Landfill tipping fee and solid waste surcharge revenues are projected at $15.8 million in Fiscal 2027 compared to a budget of $18.0 million in Fiscal 2026. In October of Fiscal 2026, the Board of Estimates approved an increase in the landfill tipping fee from $60 per ton to $127.50 per ton, effective in November. The solid waste surcharge fee of $7.50 per ton remains unchanged. Monthly tonnage data indicates that there has been a noticeable reduction in the volume of waste delivered to the landfill by large commercial haulers since the new rate took effect. Due to the scale of these haulers, this reduction has a material impact on both total tonnage and the associated tipping fee and surcharge revenues resulting in the lowered projection in Fiscal 2027.

Other Charges for Current Services

Other Charges for Current Services revenues are projected at $22.3 million for Fiscal 2027, $2.8 million higher than Fiscal 2026. The majority of these revenues are generated through services provided by the Department of Transportation. Revenues from vehicle towing, storage, and auctions are projected at $7.6 million, compared to the Fiscal 2026 Budget of $5.2 million. The projected increase is driven by recommended fee increases identified in the ongoing City's fee study, along with an additional $1.2 million resulting from planned operational changes that are expected to increase utilization of the City tow yard.

The Fiscal 2027 Budget also includes $3.1 million in additional revenues from right of way permits, traffic engineering fees and vacant structure boarding and cleaning fees based on recommendations from the fee study.

Net Revenue Transfers

The Fiscal 2027 net revenue transfers represents $130.3 million or 4.6% of the Fiscal 2027 Preliminary Budget. Net Revenue transfers include the transfer from Fund Balance of $121.1 million, net proceeds from the Parking Management Fund of $21.7 million, the $4.5 million transfer from the Convention Center Bond fund, and the transfer to the Children's Fund of $17.0 million. The Preliminary Budget does not include the use of Fund Balance.

	Budget Amount		Change Amount	
Revenue Group	**FY26**	**FY27**	**Dollar**	**Percent**
Fund Balance	54.0	121.1	67.0	124.1 %
Transfer from (to) Parking Management Fund	22.0	21.7	(0.2)	(1.0)%
Transfer from (to) Children's Fund	(16.2)	(17.0)	(0.8)	5.0 %
Transfer from (to) Convention Center Bond Fund	0.0	4.5	4.5	— %
Total	**59.8**	**130.3**	**70.5**	117.8 %

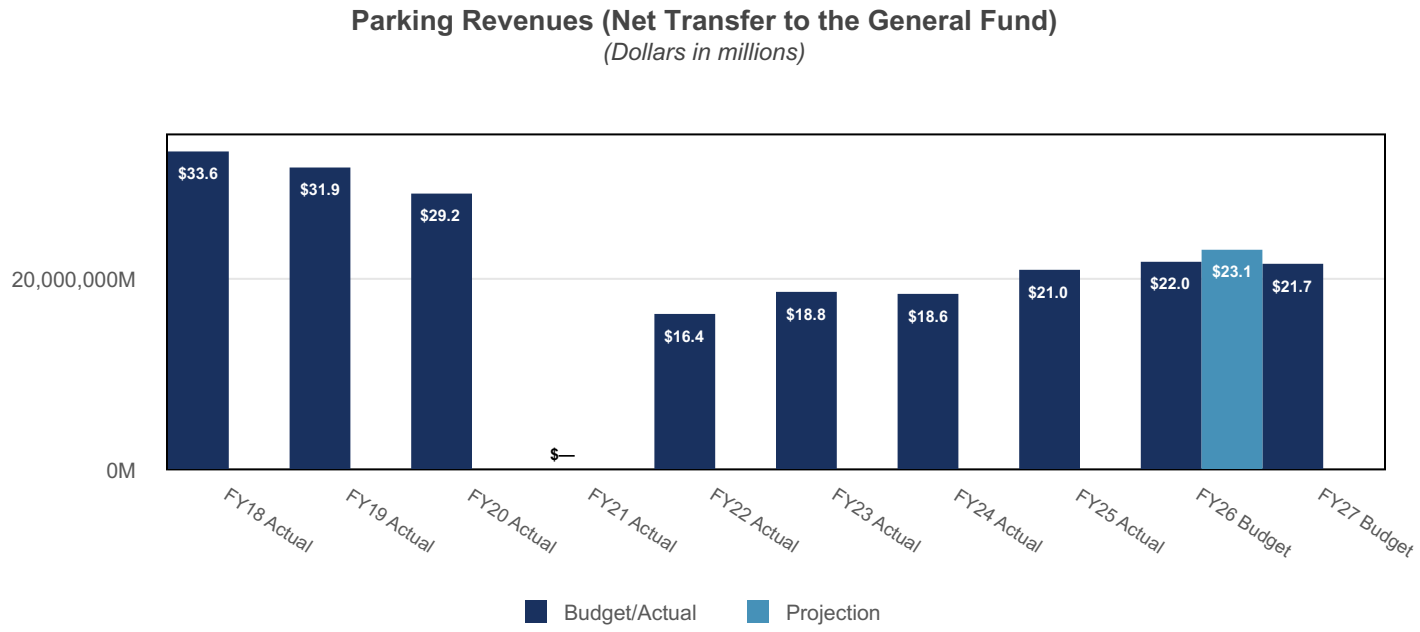
Table in millions of dollars.

Fund Balance

The Fiscal 2027 Fund Balance is $121.1 million, $67.0 million or 124.1% higher than the Fiscal 2026 Budget. This increase is required to fund a large number of one-time capital expenditure.

Net Parking Revenue Transfer

Fiscal 2027 Preliminary Budget Projection: $21.7 million
Change from Fiscal 2026: (1.0)% decrease



The Fiscal 2027 Net parking revenue is projected to be $0.2 million lower than the Fiscal 2026 Adopted Budget. The Fiscal 2027 Budget considers a set of parking enforcement related initiatives, that have contributed positively to revenues thus far in Fiscal 2026 and are expected to continue into Fiscal 2027. These initiatives include the filling of vacant Traffic Enforcement Officer positions that began in the second half of Fiscal 2025 as well as modified operational practices that resulted in increased enforcement of traffic regulations including expired tags, residential parking permits, expired meters and no stopping guidelines. The projection accounts for anticipated increases in budgeted expenditures for both the Parking Management and Parking Enterprise Funds. Adjustments to expenditure reflect actual spending trends for services in recent years

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

In Fiscal 2020, the City imposed a moratorium on penalties generated from unpaid parking fines to alleviate parking related charges during the pandemic. The Fiscal 2026 Budget assumed that penalties for unpaid parking violations occurring after July 1, 2024 would be assessed. Based on data from the first half of Fiscal 2026, this action is projected to generate an additional $4.6 million in revenue. The Fiscal 2027 Budget projection assumes continued compliance with parking penalty payments resulting in $5.5 million in revenue. The Fiscal 2027 Budget also assumes continued growth in Parking Tax and Garage Income revenues, estimated to generate an additional $3.5 million in Fiscal 2027.

Convention Center Bond Fund

The Fiscal 2027 Budget includes a $4.5 million transfer from the Convention Center Bond Fund (CCBF) to the General Fund. This transfer comes from the CCBF fund balance to finance a concept design study regarding the redevelopment of the Convention Center.

Children and Youth Fund

The Baltimore Children and Youth Fund (BCYF) revenues are projected to be 5.0% higher than the Fiscal 2026 Adopted Budget. BCYF is a nonprofit, quasi-governmental organization that receives their budget from the transfer of General Fund property taxes. BCYF receives an annual appropriation of 3 cents on every $100 of assessed value of all Baltimore City properties. BCYF provides funds to nonprofits that support the City’s youth.

FISCAL 2027

PRELIMINARY BUDGET

Operating Budget Recommendations

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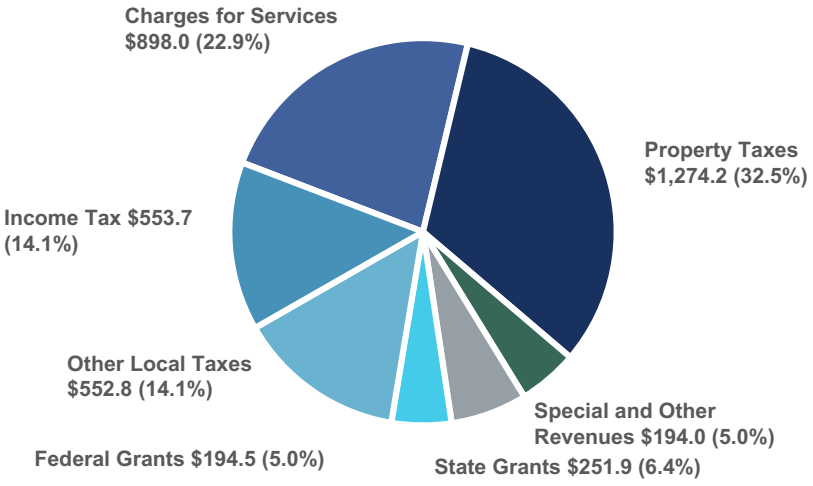
Overview of Operating Budget Recommendation

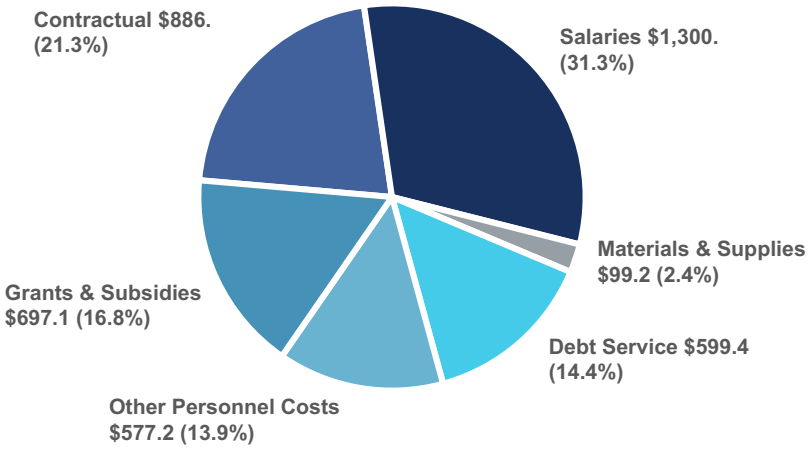
Total Operating Budget: $ 3.9 billion

Where the Money Comes from



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

How the Money is Used



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

Board of Elections

The Board of Elections for Baltimore City is authorized by the Public General Laws of Maryland to make rules consistent with State laws to ensure the proper and efficient registration of voters and conduct of elections. Appointed for a four-year term by the Governor, the Board consists of five regular members. Meetings are held at least monthly. The administrators and staff are responsible for overseeing election precincts, recruiting election judges, and ensuring the proper use of election materials. Daily activities include answering various types of voting-related inquiries and responding to registration requests that come via telephone, office visits or through the mail. During election years, additional duties include accepting the filing of candidates, receiving campaign treasury reports, and training election judges.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	9,629,962	0	12,388,768	0
Total	**9,629,962**	**0**	**12,388,768**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
899: Fair Conduct of Elections	9,629,962	12,388,768
Total	**9,629,962**	**12,388,768**

The Fiscal 2027 Preliminary Budget reflects:

- Increasing funding for rental costs by $1.7 million to lease a new warehouse space that would house materials necessary for conducting elections. This includes $66,189 in one-time costs to move all materials between locations.
- Full funding to carry out two elections (June 2026 primary and November 2026 statewide midterm elections). The budget funds 9 early voting sites and costs for Election Day.
- Allocating $115,000 to replace pollbooks as part of a statewide effort to update local polling equipment.
- Increasing funding by $69,275 for a new election management software system which would be able to track multiple facets of elections including inventory management, election worker onboarding and payroll, and site management.

City Council

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	Dollars	Positions	Dollars	Positions
General	14,742,051	83	12,059,509	82
Total	**14,742,051**	**83**	**12,059,509**	**82**

Budget by Service

	Budget	
Service	Fiscal 2026	Fiscal 2027
100: City Council	14,742,051	12,059,509
Total	**14,742,051**	**12,059,509**

The Fiscal 2027 Preliminary Budget reflects:

- Removing $2.9 million in funding for grants to community-based organizations. This funding was added to the Fiscal 2026 budget through an amendment approved by the City Council during their budget deliberations.
- Increasing individual Council District budgets from $485,000 to $500,000 (a 3% increase).
- A net decrease of 1 position, a vacant Staff Assistant, that was abolished as part of the budget balancing strategy for Fiscal 2027.

Comptroller

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	12,565,471	80	13,822,940	78
Internal Service	16,450,553	33	18,248,835	30
Total	**29,016,024**	**113**	**32,071,775**	**108**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
130: Executive Direction and Control	2,770,012	4,556,843
131: Audits	6,738,678	6,064,172
132: Real Estate Acquisition and Management	1,514,299	1,593,050
133: Office of Telecommunications	11,106,659	12,507,513
136: Municipal Post Office	5,343,894	5,741,322
902: Accounts Payable	1,542,482	1,608,875
Total	**29,016,024**	**32,071,775**

The Fiscal 2027 Preliminary Budget reflects:

- Transferring 6 positions from the Audits Service to the Executive Direction and Control Service to align the budget with actual work duties.
- Creating 2 new General Fund positions, an Insurance Risk Analyst and an Assistant Deputy Comptroller, in the Executive Direction and Control Service to support internal operations. There is an overall net decrease of 2 General Fund positions due to long-term vacancies that were unfunded.
- A net decrease of 3 Internal Service-funded vacant positions, 2 Communications Specialists and 1 Office Support Specialist, that were abolished as part of the budget balancing strategy for Fiscal 2027.
- Increasing overall Agency budget by $3.06 million due in part to expanded contractual operations of $1.02 million, which is offset by a surplus in the Municipal Telephone Exchange and increasing internal postage based on annual rate increases.

Council Services

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	929,478	6	961,128	6
Total	**929,478**	**6**	**961,128**	**6**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
103: Council Services	929,478	961,128
Total	**929,478**	**961,128**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining the current level of service.

Courts: Circuit Court

The Circuit Court for Baltimore City is a division of the State judicial system established by the Constitution of Maryland. There are currently 35 permanent judges who rotate among civil, domestic, juvenile and criminal courts. The Circuit Court currently has 15 magistrates and 20 retired judges who preside over various dockets on an as-needed basis.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	22,802,890	86	21,776,588	87
Federal	609,468	2	578,064	1
State	5,144,257	41	5,195,917	38
Special	1,902,028	5	1,877,166	5
Total	**30,458,643**	**134**	**29,427,735**	**131**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
110: Circuit Court	30,458,643	29,427,735
Total	**30,458,643**	**29,427,735**

The Fiscal 2027 Preliminary Budget reflects:

- Creating 2 Assistant Counsel positions to support in-rem cases and 1 Court Secretary I position to perform administrative, clerical, and courtroom duties under the General Fund.
- Eliminating 1 Court Secretary II and 1 Domestic Relations Master positions as part of the citywide initiative to discontinue funding for positions that have remained vacant for at least three years.This action results in $191,000 savings in General Fund.
- Reducing juror compensation and meals by $515,000 to account for the removal of a historical one- time transfer credit previously allocated to the Baltimore City Police Department.
- Creating 1 Research Analyst II position using Research and Analysis Trial Court Researcher State Grant Fund.
- Eliminating 1 federal grant position and 4 state grant positions as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years, realizing $376,000 in savings. This savings are added to their budget as pending personnel, making it a net neutral action.

Courts: Orphans' Court

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	806,791	5	841,842	5
Total	**806,791**	**5**	**841,842**	**5**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
817: Orphans' Court	806,791	841,842
Total	**806,791**	**841,842**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining the current level of service.

Employees' Retirement Systems

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

As of June 30, 2025, ERS membership consisted of 18,514 members, which includes 9,154 retirees and beneficiaries (currently receiving benefits), 8,229 active members (current employees), and 1,131 terminated members (entitled but not yet receiving benefits). F&P membership consisted of 9,906 members, which includes 6,452 retirees and beneficiaries and 3,454 active members.

The Retirement Savings Plan (RSP) is a 401(a) defined contribution retirement plan with hybrid and non-hybrid membership options designed to provide a secure retirement for City of Baltimore employees hired or rehired on or after July 1, 2014. The Deferred Compensation Plan (DCP) is a 457(b) retirement savings plan that provides employees an opportunity to build additional savings for retirement. As of June 30, 2024, RSP membership consisted of 4,999 hybrid members and 1,202 non-hybrid members. The DCP consisted of 8,743 members.

Administrative costs are appropriated in the City's annual operating budget. Administrative expenses for ERS and F&P systems are paid from the earnings of the systems and not from direct City support. The annual operating budget for each system's administration is approved by their respective boards, which have the legal and fiduciary responsibility to manage all operations. City contributions to F&P, ERS, and RSP are allocated to agencies based on the number of budgeted positions. ERS and F&P pension systems had positive returns in Fiscal 2025, 9.5% and 10.2% respectively.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
Special	15,000,759	84	15,738,413	81
Total	**15,000,759**	**84**	**15,738,413**	**81**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
152: Employees' Retirement System - Administration	7,008,082	7,130,901
154: Fire and Police Retirement System - Administration	7,026,110	7,596,409
155: Retirement Savings Plan	966,567	1,011,103
Total	**15,000,759**	**15,738,413**

The Fiscal 2027 Preliminary Budget reflects:

- A net decrease of 3 positions and savings of $74,630. Seven total positions were abolished as part of a budget balancing strategy for Fiscal 2027: 4 Office Support Specialist IIIs, 1 Investment Analyst, 1 Fire & Police Benefits Analyst II, and 1 Retirement Analyst Supervisor. Additionally, 1 Records and Payroll Supervisor, 1 Network Engineer, and 2 Investment Analysts were created to address agency needs.

Enoch Pratt Free Library

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	34,855,353	330	37,658,572	324
State	12,267,520	103	12,368,732	102
Special	1,323,318	15	1,357,491	14
Total	**48,446,191**	**448**	**51,384,795**	**440**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
788: Information Services	48,446,191	51,384,795
Total	**48,446,191**	**51,384,795**

The Fiscal 2027 Preliminary Budget reflects:

- Increasing General Fund support for book and periodical purchases by $892,000, or 59%, for extraordinary inflation.
- Allocating $317,000 to reflect a wage proposal made to AFSCME, which represents the EPFL's librarians, as part of labor negotiations.
- Salary-saved 8 positions for agency offsets. This includes 5 Librarian positions and 1 Agency IT Associate position in the General Fund, and 2 Librarian positions in the State Grants Fund.

Finance

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	35,008,048	244	38,197,991	241
Internal Service	8,849,229	32	9,970,674	28
Wastewater	433,542	7	390,497	4
Water Utility	496,774	7	494,332	5
Stormwater Utility	131,205	1	136,604	1
Parking Management	3,571,284	20	3,711,756	20
Special	610,015	7	671,811	7
Total	**49,100,097**	**318**	**53,573,665**	**306**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
148: Revenue Collection	16,390,009	16,091,611
150: Treasury and Debt Management	1,511,896	1,739,359
698: Administration - Finance	2,239,485	2,204,750
699: Procurement	6,939,149	6,901,981
700: Surplus Property Disposal	237,857	262,942
701: Printing Services	3,827,858	6,693,052
703: Payroll	3,056,014	2,447,944
704: Accounting	3,758,460	4,775,573
707: Risk Management for Employee Injuries	4,750,955	5,838,849
708: Operating Budget Management	3,105,229	3,368,468
710: Fiscal Integrity and Recovery	1,275,381	1,523,680
711: Finance Project Management	1,139,912	760,798
913: Finance Grant Management	478,594	532,458
915: Corporate and Revenue Compliance	389,298	432,200
Total	**49,100,097**	**53,573,665**

The Fiscal 2027 Preliminary Budget reflects:

- Transferring 7 positions and $444,000 of contractual services funding from the Department of Finance to the Department of Consumer Protection and Business Licensing to align both agencies' budgets with the consolidation of business licensing staff and resources under a central agency.
- Creating 8 new positions within the Department (7 in Procurement and 1 in Accounting) to help continue the support for the Procurement Transformation initiative and to strengthen financial operations in Accounting.
- Reallocating funding in contractual services by $530,000 from the Payroll service to help combat increase contractual support need in the Accounting service.
- Allocating $2.8 million for the city-wide Xerox contract to the Print Shop so all expenses that were previously budgeted in individual agencies will be reflected in a centralized place.
- Eliminating 2 positions as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years, realizing $141,000 in savings.
- Reallocating internal service funds to reclassify 12 positions originally created to address the Department of Public Works procurement backlog. These roles were consolidated into 7 higher-classed positions to strengthen recruitment and retention efforts and ensure sustained progress in reducing the backlog.
- Allocating $1.0 million in internal service funds from the Law Department to the Department of Finance Bureau of Risk Management for the citywide Occupational Healthcare Facility contract.

Fire

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	338,970,425	1,679	363,892,029	1,673
Federal	4,788,995	8	8,257,879	6
State	3,174,895	0	3,384,383	0
Special	14,898,251	92	15,409,275	92
Total	**361,832,566**	**1,779**	**390,943,566**	**1,771**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
600: Administration - Fire	13,571,691	13,060,921
602: Fire Suppression and Emergency Rescue	209,120,381	227,627,072
608: Emergency Management	2,760,556	3,173,524
609: Emergency Medical Services	72,098,856	73,934,578
610: Fire and Emergency Community Outreach	411,503	593,144
611: Fire Code Enforcement	7,170,301	7,721,412
612: Fire Investigation	992,260	1,056,223
613: Fire Facilities Maintenance and Replacement	29,416,304	33,367,925
614: Fire Communications and Dispatch	20,763,085	21,795,623
615: Fire Training and Education	5,527,629	8,613,144
Total	**361,832,566**	**390,943,566**

The Fiscal 2027 Preliminary Budget reflects:

- Adjusting Fiscal 2027 wage levels by approximately 6% to reflect final labor contracts that were completed after the adoption of the Fiscal 2026 budget.
- Allocating $18.0 million in maintenance, fuel, and equipment costs for the agency's fleet of vehicles and $4.4 million for the purchase of fire apparatus assets, with $1.6 million coming from the General Fund and $2.8 million from the Senator William H. Amoss Fire, Rescue, and Ambulance (AMOSS) grant.
- Allocating $5.5 million in Opioid Restitution Funds (ORF) for contractual EMS Services, 911 Nurse Triage, and Population Health, which is at the same level as the Fiscal 2026 Adopted budget.
- Removing 11 positions from the General Fund, 6 to be removed entirely and 5 to be funded by the Marine Port Protection grant and removing 2 positions from Federal funds, 1 abolished and 1 moved to General Funds.
- Eliminating $300,000 from professional services contracts in the Fire Administration Service.
- Downgrading 4 Advanced Life Support (ALS) Medic Units to Basic Life Support (BLS) Medic Units to fund additional contractual Medic Units, which are jointly funded between the General Fund and ORF.

General Services

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	15,038,947	76	14,906,729	75
Internal Service	170,573,377	350	187,838,681	342
Federal	549,550	0	549,550	0
State	4,246,394	0	8,460,007	0
Special	3,636,434	0	2,500,000	0
Total	**194,044,702**	**426**	**214,254,967**	**417**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
189: Fleet Management	89,849,620	96,654,105
726: Administration - General Services	2,050,739	2,971,714
730: Public and Private Energy Performance	44,837,760	57,216,289
731: Facilities Management	56,049,497	55,992,937
734: Capital Projects Division - Design and Construction	1,257,086	1,419,922
Total	**194,044,702**	**214,254,967**

The Fiscal 2027 Preliminary Budget reflects:

- Continuing investment in the Master Lease Program that aims to replace City fleet assets within their useful life. In Fiscal 2027 DGS will be borrowing $39.4 million to replace approximately 254 fleet assets (4.8% of the citywide total). In Fiscal 2027, the Department increases its upfitting appropriation by $1.25 million to account for rising inflationary costs and support the expansion of the public safety fleet. This investment is further supported by an increase of nearly $5 million in vehicle maintenance and repair funding, ensuring the fleet remains operational and reliable.
- Increasing the Department's administrative cost share transfer by $444,000 between the General Fund and Internal Service Funds to align with shifts in full-time staffing.
- Reducing the contractual service budget by $200,000 to realize savings from professional development contracts.
- Eliminating 9 positions as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years. This includes 1 Engineer II in the General fund and 8 Internal Service funded positions (7 Automotive Mechanics and 1 Utility Aide).

- Transferring $125,000 from the Department of General Services to the Department of Public Works for contractual cleaning services to mitigate hazards and ensure employee safety at 8 Solid Waste Facilities.
- Increasing utility bill allocation by $5.7 million to support the centralization of utility costs across all City-owned facilities, improving budget transparency and coordination.
- Eliminating a $2.4 million credit that was appropriated in Fiscal 2026 based on utility revenue generated across City facilities.
- Increasing the State grant budget by $4.2 million to advance efficiency projects at facilities which support municipal services.
- Issuing two Innovation Fund awards for DGS initiatives that will produce future cost savings. The Innovation Fund will invest $223,000 to begin a centralize motor pool that generate savings through reducing the use of external vehicle leases and $293,000 to pilot an energy management system at the Benton Building that will generate savings through lower utility costs in City buildings.

Health

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	55,608,620	416	61,603,260	400
Federal	98,666,978	321	74,761,973	266
State	27,889,382	93	30,233,681	85
Special	18,210,736	73	30,976,317	78
Special Grant	468,490	0	0	0
Total	**200,844,206**	**903**	**197,575,231**	**829**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
303: Clinical Services	8,912,182	9,973,378
305: Health Homes	4,112,842	4,132,479
307: Substance Use Disorder and Mental Health	9,824,220	0
308: Maternal and Child Health	29,983,742	27,858,371
310: School Health Services	22,096,369	20,887,782
311: Health Services for Seniors	7,562,645	7,861,367
315: Emergency Services - Health	14,982,802	10,085,737
316: Youth and Trauma Services	4,394,307	3,051,340
715: Administration - Health	19,943,596	23,216,271
716: Animal Services	4,833,707	5,293,218
717: Environmental inspection Services	3,606,167	3,566,757
718: Chronic Disease Prevention	1,703,485	2,460,745
720: HIV Treatment Services for the Uninsured	45,904,693	38,876,261
721: Senior Centers	5,592,997	6,009,517
722: Administration - CARE	0	426,000
723: Advocacy for Seniors	2,947,318	3,390,571

(continued)

Service	Budget	
	Fiscal 2026	Fiscal 2027
724: Direct Care and Support Planning	6,207,443	5,279,254
725: Community Services for Seniors	8,235,691	6,692,292
930: Public Behavioral Health	0	18,513,891
Total	**200,844,206**	**197,575,231**

The Fiscal 2027 Preliminary Budget reflects:

- Funding the City's MOU with City Schools for the School Health program, with the Health Department operating the program at 113 schools and Baltimore City Schools operating it at 36 schools. Funding for 18 positions supported by the General Fund was eliminated to reflect the required payment to Baltimore City Schools.
- Reducing the Ryan White Federal awards by $1.8 million, including 19 positions, based on anticipated funding levels.
- Eliminating positions as part of a citywide initiative to discontinue funding for positions that have remained vacant for at least two years.
- Increasing the annual allocation for BARCS by 3% to $2.1 million.
- Allocating $6.5 million in Opioid Restitution Funds to establish the Division of Behavioral Health, support the Needle Exchange Program, and fund 1 new Program Coordinator in Service 308: Maternal and Child Health.
- Increasing funding in Service 722 - Administration - CARE by $426,000 to reflect a grant award for the Title III/VII Older Americans Act grant.
- Allocating $2.0 million to restore funding for Sexual Health and Wellness Clinics.
- Reallocation of $18,513,891 from Service 307 Substance Use Disorder and Mental Health to Service 930 Public Behavioral Health.

Housing and Community Development

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

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

The budget for DHCD also includes the City's annual funding for the Baltimore Development Corporation (Services 809, 810, and 813), Waterfront Partnership (Service 811), Live Baltimore (Service 815), and East Baltimore Development Inc (Service 749). The goals of these organizations align with the those of DHCD. Funding for these organizations is allocated through grant agreements reviewed and approved by the Board of Estimates.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	54,819,970	373	61,399,339	379
Federal	18,615,078	84	20,382,977	86
State	4,941,567	4	8,706,151	6
Special	10,296,141	5	12,335,638	7
Total	**88,672,756**	**466**	**102,824,105**	**478**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
593: Community Support Projects	12,311,549	12,556,157
604: Before and After Care	96,028	175,833
737: Administration - HCD	6,505,002	8,677,604
738: Weatherization Services	1,881,897	5,269,889
742: Promote Homeownership	1,896,985	1,829,938
745: Housing Code Enforcement	10,191,004	10,557,787
747: Register and License Properties and Contractors	929,530	937,425
748: Affordable Housing	10,026,514	11,431,140
749: Property Acquisition, Disposition, and Asset Management	9,729,893	11,517,193
750: Housing Rehabilitation Services	6,122,629	6,702,338
751: Building Codes Permitting, Inspections and Compliance	14,057,527	15,602,099

(continued)

Service	Budget	
	Fiscal 2026	Fiscal 2027
752: Community Outreach Services	2,682,586	2,894,059
754: Summer Food Service Program	3,709,857	3,884,936
809: Retention, Expansion, and Attraction of Businesses	2,839,944	3,925,142
810: Real Estate Development	2,839,944	3,925,142
811: Inner Harbor Coordination	662,362	682,233
813: Technology Development-Emerging Technology Center	966,510	995,505
815: Live Baltimore	1,222,995	1,259,685
Total	**88,672,756**	**102,824,105**

The Fiscal 2027 Preliminary Budget reflects:

- Allocating $1.1 million in pending personnel for new staffing to support Reframe Baltimore, a comprehensive initiative aimed at reducing vacant properties across the city.
- A net increase of 6 positions in the General Fund which includes creating 8 mid-year positions to support the Mayor’s vacant property reduction strategy and funding 1 Real Estate Agent II, 1 Construction Building Inspector I, and 1 Teacher's Assistant II position.
- Eliminating 3 positions as part of the citywide initiative to discontinue funding for positions that have remained vacant for at least two years. This action results in $232K in General Fund savings. Moreover, 1 City Planner II and 1 Construction Building Inspector II were unfunded as part of planned operations.
- Allocating $300,000 to conduct third-party inspections for Affordable Housing Tax Increment Financing (AHTIF) in Fiscal 2027 and reallocating $45,000 from consultant expenses to consolidate similar costs. The AHTIF is one of the City’s funding mechanisms to implement Reframe Baltimore, the strategy to eliminate vacants.
- Maintaining funding levels for Waterfront Partnership, Live Baltimore, and East Baltimore Development Inc., with a 3% inflationary increase for all these organizations.
- Allocating $2.0 million to BDC, bringing their total funding to $8.5 million in Fiscal 2027. The additional budget will support administrative and operational reorganization. This is a one-time addition to the agency’s budget.
- $20.0 million in Community Development Block Grant (CDBG) funding allocated citywide in Fiscal 2027, an 11% increase from Fiscal 2026. This includes $16.8 million for the Department of Housing and Community Development, a 10% increase from the current fiscal year.
- Reducing funding for various administrative and contractual spending by $304,000 (1.8%) based on planned spending for Fiscal 2027.

Human Resources

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	12,617,603	74	12,998,870	75
Internal Service	2,749,837	3	2,800,999	3
Total	**15,367,440**	**77**	**15,799,869**	**78**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
770: Administration - Human Resources	5,337,884	5,502,208
771: Benefits Administration	4,873,389	4,710,573
772: Civil Service Management	4,024,982	4,379,237
773: Learning and Development	1,131,185	1,207,851
Total	**15,367,440**	**15,799,869**

The Fiscal 2027 Preliminary Budget reflects:

- Allocating $49,000 to support GoFluent, a new program that will help the Department of Human Resources certify bilingual staff.
- Increasing funding for the annual employee recognition program by $26,000 in order to support continued growth of program.
- Reallocating $197,595 to fund an Operations Manager III position created mid-year.

Law

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	14,665,393	77	17,741,824	86
Internal Service	10,353,999	31	9,825,680	31
Special	1,000,000	0	0	0
Total	**26,019,392**	**108**	**27,567,504**	**117**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
860: Administration - Law	1,737,235	1,819,949
861: Controversies	11,652,812	13,267,674
862: Transactions	3,053,008	3,377,063
871: Police Legal Affairs	2,870,675	3,152,579
872: Workers' Compensation Practice	6,705,662	5,950,239
Total	**26,019,392**	**27,567,504**

The Fiscal 2027 Preliminary Budget reflects:

- Creating an Assistant Solicitor position in the agency's General Fund to increase the capacity of the contract review team. Additionally, reallocating funding to support a previously unfunded Assistant Solicitor position to address legal matters.
- Allocating $900,000 in pending personnel to increase in staffing level. This reflects an enhancement to Service 861 and includes the creation of 2 Solicitor positions to manage Property Tax payment plans and 3 additional positions to address the rise in condemnation cases.
- Eliminating $222,000 of assumed savings from position vacancies based on the agency's current staffing levels and vacancy trends.
- Transferring funding for 3 Chief Solicitor and 4 Assistant Solicitor positions from Opioid Settlement Fund to General Fund. These positions were created mid-year using Opioid Settlement Fund.

Legislative Reference

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	2,407,825	8	2,623,015	9
Total	**2,407,825**	**8**	**2,623,015**	**9**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
106: Legislative Reference Services	1,234,438	1,179,404
107: Archives and Records Management	1,173,387	1,443,611
Total	**2,407,825**	**2,623,015**

The Fiscal 2027 Preliminary Budget reflects:

- Increasing funding for Baltimore City Archives and Records Management Center by $114,957 to complete life safety improvements.
- Funding of a new position, Legislative Services Technician, totaling $122,149.

Liquor License Board

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	3,277,625	19	3,334,108	19
Total	**3,277,625**	**19**	**3,334,108**	**19**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
850: Liquor Licensing	1,686,070	1,772,513
851: Liquor License Compliance	1,591,555	1,561,595
Total	**3,277,625**	**3,334,108**

The Fiscal 2027 Preliminary Budget reflects:

- Reallocating $190,000 to fund two positions created mid-year, Fiscal 2026: 1 Community Liaison and 1 Assistant Chief Inspector to strengthen community outreach and ensure consistency in liquor enforcement.

Mayoralty

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	23,187,715	111	22,531,235	119
Special	3,534,221	7	5,483,376	8
Special Grant	0	0	1,088,584	7
Total	**26,721,936**	**118**	**29,103,195**	**134**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
125: Executive Direction and Control-Mayoralty	11,671,532	16,221,403
903: Office of Performance and Innovation	2,032,776	2,917,075
904: Office of Immigrant and Multicultural Affairs	2,966,348	0
905: Office of African American Male Engagement	1,849,764	2,257,106
906: Office of LGBTQ Affairs	405,140	450,177
907: Office of Infrastructure Development	1,738,874	0
908: Office of Older Adult Affairs and Advocacy	523,281	585,559
918: Opioid Restitution Administration	3,534,221	5,483,376
920: Mayor's Office of Art, Culture, and Entertainment	2,000,000	1,188,499
Total	**26,721,936**	**29,103,195**

The Fiscal 2027 Preliminary Budget reflects:

- The creation of new cost centers for the Deputy Mayor of Health and Human Services and the Deputy Mayor of Operations.
- Transferring Service 904: Office of Immigrant Affairs out of Mayoralty and creating M-R Office of Immigrant Affairs as a standalone agency within the City's budget. This includes $3.4 million in funding and 4 positions.
- Eliminating Service 907: Office of Infrastructure Development. This includes abolishing 6 positions.

- Creating 4 Operations Specialist I positions mid-year in Fiscal 2026 under the Office of African American Male Engagement. These positions will support clients and act as youth advocates, including outreach and case management functions. Funding for these positions was previously included in the Fiscal 2026 budget.
- Funding through Bloomberg Philanthropies to support 7 Grant Service Specialist positions, as well as 4 General Fund positions, to support the City's Innovation Team through research initiatives and pilot programs for service improvements.
- Funding an additional $3.42 million in Service 918: Opioid Restitution Administration to support the expansion of Baltimore City's Behavioral Health Diversion Ecosystem. Additionally, $2 million is transferred from this service to M-R Office of Recovery Programs to support Community grant funding.

M-R: Art and Culture

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	11,142,891	0	12,009,942	0
Total	**11,142,891**	**0**	**12,009,942**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
493: Art and Culture Grants	8,549,902	9,339,164
824: Events, Art, Culture, and Film	2,477,780	2,552,113
828: Bromo Seltzer Arts Tower	115,209	118,665
Total	**11,142,891**	**12,009,942**

The Fiscal 2027 Preliminary Budget reflects:

- Increasing funding for benefit costs for Baltimore Museum of Art and Walters Art Museum staff by $986,000 to better reflect actual costs.
- Providing standard inflationary increases to all Art and Culture grantees.

M-R: Baltimore City Public Schools

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	410,325,314	0	411,670,718	0
Total	**410,325,314**	**0**	**411,670,718**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
352: Baltimore City Public Schools	410,325,314	411,670,718
Total	**410,325,314**	**411,670,718**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining funding for the City's Local Share to City Schools based on the State funding formula as part of the Blueprint for Maryland's Future.
- Contributing $3.3 million to support expansion of private pre-kindergarten education as part of the requirements under the Blueprint for Maryland's Future.

Special Exhibit: City Support for Baltimore City Public Schools

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

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Fiscal 2027

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

In Fiscal 2023, the State and Local share for schools were established through State law rather than utilizing the education funding formula. Fiscal 2024 was the first year of using the formula to set the State and Local share amounts for schools. Based on the results of the formula, the City's share for City Schools grew at a much higher rate than what was assumed in the initial projections from the Blueprint legislation. This growth was driven by a sharp drop off in the Educational Effort Index. Previously, the City received a 100% credit through this component of the formula; due to the drop in the City's calculation in Fiscal 2024, that credit fell to 35%. In Fiscal 2026, the City's Educational Effort Index dropped slightly, while the credit through this program increased from 45% to 55%, with the City's local share increasing slightly by $3.0 million.

In Fiscal 2027, the City's Local Share will remain flat at $392.4 million, an increase of $63,126.

	FY25	FY26	FY27	Change ($)
State Aid	1,154,010,365	1,269,451,554	1,339,181,256	69,729,702
Local Share/MOE	389,328,510	392,342,114	392,405,240	63,126

Table in dollars.

Support for City Schools

In Fiscal 2027, total City support for Schools is $505.8 million, $1.5 million (or 0.2%) higher compared to Fiscal 2026. This increase reflects additional costs for teacher pension (+$3.2 million, 36.3% increase), and a new requirement for local jurisdictions to contribute to the cost of private pre-Kindergarten slots (+$3.3 million, 100% increase).

	Budget Amount		
Expense	**FY25**	**FY26**	**FY27**
Direct Operating Support			
Local Share (MOE)	389,328,510	392,342,114	392,405,240
Private Pre-K Requirement	0	0	3,295,547
Retiree Health Benefits	7,587,046	9,180,325	3,928,003
State Teacher Pension Costs	0	8,802,875	12,041,928
Subtotal	**396,915,556**	**410,325,314**	**411,670,718**
Support for City Schools Programs			
School Nurse Program (General Fund portion)	19,314,414	20,942,723	19,870,114
School Nurse Program (City Schools Fund portion)	0	0	0
School Crossing Guards	6,042,377	5,381,756	5,233,281
Subtotal	**25,356,791**	**26,324,479**	**25,103,395**
Capital - City Support of City Schools			
Debt Service for School Construction	20,932,824	20,932,824	21,590,989
GO Bond support for School Construction Projects	19,000,000	27,500,000	27,500,000
Subtotal	**39,932,824**	**48,432,824**	**49,090,989**
Capital - City Support for 21st Century School Buildings Program			
Table Games Aid - School Construction	1,611,000	1,611,000	1,170,000
Casino Lease Contribution - School Construction	1,400,000	1,400,000	1,400,000
Beverage Tax Contribution - School Construction	11,900,000	11,900,000	17,430,000
21st Century Schools-Local Debt Service Contribution	0	4,300,000	0
Subtotal	**14,911,000**	**19,211,000**	**20,000,000**
Total City Support for BCPS	**477,116,171**	**504,293,617**	**505,865,102**

Table in dollars.

M-R: Cable and Communications

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	1,238,124	10	1,870,498	11
Special	745,855	0	768,231	0
Total	**1,983,979**	**10**	**2,638,729**	**11**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
876: Media Production	1,983,979	2,638,729
Total	**1,983,979**	**2,638,729**

The Fiscal 2027 Preliminary Budget reflects:

- Adding $400,000 for capital improvements. The agency will move to a new office space and this funding will be used purchasing operational equipment and fitting out the facility.
- Eliminating a historical credit of $206,000 representing a share of public access cable revenue that was previously included in the agency's budget.
- Removing assumed savings of $200,000 from position vacancies to reflect the agency's current staffing levels.
- Transferring 1 Operations Assistant II position from the Baltimore Police Department to support various public affairs and media coverage.

M-R: Civic Promotion

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	10,428,129	0	17,362,647	0
Total	**10,428,129**	**0**	**17,362,647**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
590: Civic Promotion Grants	1,501,178	5,046,213
820: Convention Sales and Tourism Marketing	8,926,951	12,316,434
Total	**10,428,129**	**17,362,647**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining the current level of service for the Baltimore Heritage Area and Lexington Market.
- Allocating $12.2 million to Visit Baltimore reflecting the projected 40% share of the FY2027 hotel tax, as required by State Code.
- Increasing funding for Public Markets by $3.5 million that is split between Lexington Markets and Baltimore Public Markets to support program operations. This reflects the first a three-year bridge funding arrangement for temporary financial relief but will phase out in Fiscal Year 2030.

M-R: Conditional Purchase Agreements

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	2,496,220	0	1,758,522	0
Total	**2,496,220**	**0**	**1,758,522**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
129: Conditional Purchase Agreement Payments	2,496,220	1,758,522
Total	**2,496,220**	**1,758,522**

The Fiscal 2027 Preliminary Budget reflects:

- Decreasing funding for debt service of public buildings through conditional purchasing agreements by $738,000. Debt service costs for Convention Center energy projects, Transportation street lights, Police helicopters, and Fire energy enhancements are budgeted in each respective agency.

M-R: Consumer Protection and Business Licensing

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	250,000	0	1,929,853	10
Total	**250,000**	**0**	**1,929,853**	**10**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
921: Consumer Protection and Business Licensing	250,000	1,929,853
Total	**250,000**	**1,929,853**

The Fiscal 2027 Preliminary Budget reflects:

- Additional funding ($300,000) to create new positions for consumer protection investigations.
- Annualizing funding for the Director and Deputy Director positions. These positions were created midyear in Fiscal 2026.
- Transferring 7 positions and $444,000 from the Department of Finance and 1 position from the Department of Transportation to consolidate business licensing resources under the Department of Consumer Protection and Business Licensing.

M-R: Contingent Fund

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	1,000,000	0	1,000,000	0
Total	**1,000,000**	**0**	**1,000,000**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
121: Contingent Fund	1,000,000	1,000,000
Total	**1,000,000**	**1,000,000**

The Fiscal 2027 Preliminary Budget reflects:

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

M-R: Convention Center Hotel

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	13,632,928	0	10,181,946	0
Total	**13,632,928**	**0**	**10,181,946**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
535: Convention Center Hotel	13,632,928	10,181,946
Total	**13,632,928**	**10,181,946**

The Fiscal 2027 Preliminary Budget reflects:

- Decreasing General Fund support for Hotel debt service to $4,000,000. In Fiscal 2027, Hotel occupancy rates are expected to continue trending towards pre-pandemic levels reducing the City's overall obligation to the Hotel.

M-R: Convention Complex

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	20,169,926	157	18,010,769	157
Special	13,549,266	0	13,048,724	0
Total	**33,719,192**	**157**	**31,059,493**	**157**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
540: CFG Arena Operations	4,049,279	2,744,234
855: Convention Center	29,669,913	28,315,259
Total	**33,719,192**	**31,059,493**

The Fiscal 2027 Preliminary Budget reflects:

- $2.7 million in projected Admissions and Amusement tax refund to the CFG Arena to reflect the terms of the current management agreement. Under the terms of the agreement, the City retains $1.7 million of Admissions and Amusement tax generated by arena events, any additional Admission and Amusement tax revenue is refunded back to the operator. In Fiscal 2027 arena events are projected to generate $5.3 million in Admissions and Amusement revenue (34% of the total admissions and amusement revenue).
- $9.4 million in projected revenue for bookings at the Convention Center based on booked and projected events, approximately $1.0 million more than Fiscal 2026. The projected revenue increase results in an decrease in Convention Center’s projected operating deficit, the cost of which is shared by the State (2/3 of deficit) and City (1/3 of deficit). Based on Fiscal 2027 budget projections, the State's share is $13.0 million and the City's share is $6.5 million.
- Decreasing funding for chilled water cooling and City sewer and water charges by $510,000 to better align with prior year actual costs.
- Eliminating one-time funding of $1.0 million for ongoing capital improvements that was funded through surplus revenue from the Convention Center’s food and beverage contract.

M-R: Debt Service

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	83,306,361	0	85,488,004	0
Special	15,700,000	0	15,070,000	0
Total	**99,006,361**	**0**	**100,558,004**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
123: General Debt Service	99,006,361	100,558,004
Total	**99,006,361**	**100,558,004**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining current funding for debt service payments to reflect the next debt issuance anticipated in summer 2026 (anticipated borrowing of $80 million).
- Increasing debt service payments for the 21st Century Schools program from $4.3 million to $4.9 million, to meet the requirements of the State law requiring total City contribution of $20 million annually.
- Maintaining current funding for other prior debt service issuances including Highways, Housing and Community Development, City Schools, Public Buildings, Recreation and Parks Public Facilities, and other issuances.
- The Fiscal 2027 Capital Budget seeks to authorize $125 million in General Obligation (GO) Borrowing, in line with the prior issuance. The continued issuance is part of the City's goal to increase GO Borrowing over the next 10 years. The debt service impacts of increased GO Borrowing will be realized in future budgets.

M-R: Educational Grants

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	13,215,942	0	9,798,457	0
Special	9,225,113	0	16,951,000	0
Total	**22,441,055**	**0**	**26,749,457**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
446: Educational Grants	22,441,055	26,749,457
Total	**22,441,055**	**26,749,457**

The Fiscal 2027 Preliminary Budget reflects:

- Reallocating funds from Expanded Youth Programming to support the following items: increased funding for YouthWorks, Rec Center programming, Safe Passages, and youth outreach.
- Providing the standard 3% inflationary increase for grantees funded through this program.
- Reallocating the funding from Expanded Youth Programs to YouthWorks in order to help sustain 8,500 summer slots.

M-R: Environmental Control Board

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	1,841,027	8	1,937,327	9
Total	**1,841,027**	**8**	**1,937,327**	**9**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
117: Adjudication of Environmental Citations	1,841,027	1,937,327
Total	**1,841,027**	**1,937,327**

The Fiscal 2027 Preliminary Budget reflects:

- Creating 1 Liaison Officer position that will assist in agency operations relating to the BMORE Beautiful program including community outreach, grant management, and service delivery.
- Increasing funding for rental costs for the agency's new location and hearing space.

M-R: Health and Welfare Grants

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

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	1,659,405	0	1,748,783	0
Total	**1,659,405**	**0**	**1,748,783**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
385: Health and Welfare Grants	1,659,405	1,748,783
Total	**1,659,405**	**1,748,783**

The Fiscal 2027 Preliminary Budget reflects:

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

M-R: Innovation Fund

The purpose of the Innovation Fund is to provide loans for one-time agency investments that will lead to improved results and reduced operating costs. The savings (or revenue) generated by projects repay the Innovation Fund loan and provide funding for new loans.

As part of the updated 10-Year Financial Plan the fund is being relaunched to continue investing in projects that have a long-term payback for the City. Annual appropriations are used to support projects identified and approved throughout the fiscal years. The Innovation Fund is managed by the Bureau of the Budget and Management Research.

Upcoming Projects:

Department of General Services - Centralized Motor Pool Operations - $225,815

This loan will support creation of 2 new positions that will be responsible for development and implementation of DGS's centralized motor pool program. This project will be repaid through cost savings that result from reduced vehicle rentals, improved asset utilization, and improved billing accuracy and cost recovery.

Department of General Services - Energy Management Information System Pilot - $292,875

This loan will support implementation of the Energy Management Information System pilot at the Benton and Cummings Buildings. This project will be repaid through cost savings from annual energy savings that result from improved analysis and management of building performance.

Recreation and Parks - Facilities Maintenance Core Staffing - $555,200

This loan will support creation of 6 new positions, including plumbing and HVAC technicians, that will support facilities maintenance across Recreation and Parks' 45 facilities. This project will be repaid through cost savings from reduced reliance on contractual maintenance services.

Recreation and Parks – Capital Staffing - $617,727

This loan will support 3 Capital Development positions, currently supported with ARPA funds, that manage the design and construction of both current and future capital projects. This project will be repaid through cost savings realized through implementation of the BCRP's strategic plan, The Playbook.

Recommended Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
Special	0	0	7,000,000	0
Total	**0**	**0**	**7,000,000**	**0**

Service Changes

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
833: Innovation Fund	0	7,000,000
Total	**0**	**7,000,000**

The Fiscal 2027 Preliminary Budget reflects:

- Appropriating $7.0 million from the fund to be available for loans during Fiscal 2027 and future years. This investment builds upon the fund's starting balance of $4.0 million which has supported various projects since the funds inception.

M-R: Miscellaneous General Expenses

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	189,855,102	0	260,541,411	0
Wastewater	10,000,000	0	5,000,000	0
Water Utility	25,000,000	0	20,000,000	0
Stormwater Utility	10,000,000	0	10,000,000	0
Special	0	0	3,000,000	0
Total	**234,855,102**	**0**	**298,541,411**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
122: Miscellaneous General Expenses	234,855,102	298,541,411
Total	**234,855,102**	**298,541,411**

The Fiscal 2027 Preliminary Budget reflects:

- $247 million for PAYGO capital across all fund sources, with $212 million from the General Fund. This includes a General Fund contribution of $15 million (down from $55.5 million in Fiscal 2026), an $80 million appropriation from Highway User Revenue (down from $94.1 million in Fiscal 2026), and a one-time allocation of $100 million from prior FEMA reimbursements being invested into the City's capital program. See the Capital Budget section for additional details on the Fiscal 2027 capital budget.
- A new cost center for Ambulance Billing. This includes $8.2 million in funding for monthly reimbursements and payments related to the Emergency Service Transporter Supplemental Payment Program. The budget for these expenses was previously in the Special Projects activity.
- Adjustments to various activities included in this overall category of appropriations. Fiscal 2027 amounts have been updated based on trend data and planned expenditures.

M-R: Office of Children and Family Success

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	5,128,726	25	5,730,580	23
Water Utility	626,194	5	785,750	6
Federal	10,335,713	18	13,039,826	39
State	6,675,392	75	4,281,879	48
Special	296,000	0	290,000	0
Total	**23,062,025**	**123**	**24,128,035**	**116**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
109: Administration - Children and Family Success	3,006,191	4,074,994
605: Head Start	9,984,152	10,270,052
741: Community Action Partnership	10,071,682	9,782,989
Total	**23,062,025**	**24,128,035**

The Fiscal 2027 Preliminary Budget reflects:

- A net reduction of 7 positions from the agency. This includes 6 positions in the Community Action Partnership (CAP) service including 2 Grant Services Specialist IIs, 1 Human Services Worker I, 1 Accountant II, and 1 Office Support Specialist I. In the administrative service, there is the reduction of 1 Operations Director I and 1 Operations Assistant II as well as the creation of 1 Operations Officer I.
- Increasing the general fund allocation by $500,000 to fund the Safe Passages program for Fiscal 2027. This funding is coming from the Mayor's Office of Educational Grants.
- Transferring 38 positions across funds. This includes transferring 27 positions from the state grants fund to the federal grants fund in line with reclassification of pass-through grants.

M-R: Office of Employment Development

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	12,542,884	52	14,660,197	51
Federal	20,032,720	97	18,214,653	97
State	9,807,329	71	9,650,768	73
Special	6,930,538	52	7,366,218	59
Special Grant	157,276	2	100,947	1
Total	**49,470,747**	**274**	**49,992,783**	**281**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
791: BCPS Alternative Options Academy for Youth	5,814,989	5,922,913
792: Workforce Public Assistance	3,917,764	4,196,616
793: Employment Enhancement Services for Baltimore City Residents	2,745,222	2,300,802
794: Administration - MOED	2,442,912	2,957,955
795: Workforce Services for Baltimore Residents	10,273,608	8,771,504
796: Workforce Services for Ex-Offenders	1,558,175	1,894,044
797: Workforce Services for Out of School Youth - Youth Opportunity	3,892,200	3,668,689
798: Youth Works Summer Job Program	14,759,529	16,583,267
800: Workforce Services for WIOA Funded Youth	4,066,348	3,696,993
Total	**49,470,747**	**49,992,783**

The Fiscal 2027 Preliminary Budget reflects:

- Allocating $1.9 million in the General Fund and $5.0 million in Special Funds for YouthWorks to maintain 8,500 summer slots for youth and mitigate the potential loss of funding streams from the Children & Youth Fund, American Rescue Plan Act (ARPA), and private donations.
- Extending the Comprehensive Opioid, Stimulant, and Substance Use Site-based Program grant to reduce the use of opioids, stimulants, and other abusive substances for another year.
- Adding 7 Special Revenue funded positions to support human resource and programmatic functions and assist with Workforce Services for Baltimore residents.
- Reducing State and Federal grant funds by $1.8 million compared to Fiscal 2026 Adopted and reducing funding of the Skills Training Programs administered by local non-profits back down to Fiscal 2025 funding level.

- Allocating $1.54 million for annual rent for office space at Reservoir Square. Funding for rental costs will be supported by $986,000 in the General Fund and $552,000 from other funding sources.
- Reallocating $400,000 previously budgeted for the Eastside Youth Opportunity (YO) Center due to the organization that operated the Baltimore City Eastside Youth Opportunity (YO) Center for over two decades closing operations.

M-R: Office of Homeless Services

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	17,234,013	20	24,119,282	18
Federal	46,899,379	41	47,764,383	44
State	6,434,557	3	6,219,998	2
Special	3,156,000	1	5,440,325	2
Total	**73,723,949**	**65**	**83,543,988**	**66**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
356: Administration - Homeless Services	6,642,794	10,119,080
893: Homeless Prevention and Support Services for the Homeless	155,323	2,145,060
894: Outreach to the Homeless	1,184,654	1,165,711
895: Temporary Housing for the Homeless	24,275,390	29,301,234
896: Permanent Housing for the Homeless	41,465,788	40,812,903
Total	**73,723,949**	**83,543,988**

The Fiscal 2027 Preliminary Budget reflects:

- Allocating $19.6 million in Fiscal 2027 for service and property management contracts to operate the City's shelters, including $2.3 million specifically to support emergency shelters due to the American Rescue Plan Act (ARPA) funds expiring in June 2026. Overall funding for the Agency is up by 13.3% ($9.8 million) compared to Fiscal 2026.
- Increasing overall staffing by 1 position paid for with a Special Fund in addition to 2 positions being moved from the General Fund to grants.
- Increasing budget by $1.84 million for Service 893: Outreach to the Homeless by moving Medicaid for Assistance in Community Integration Services (ACIS) funds from Service 895: Temporary Housing for the Homeless.

M-R: Office of Immigrant Affairs

The Mayor's Office of Immigrant Affairs (MIMA) was established in 2014 and codified as a permanent office in the City Charter in 2024. Its mission is to promote economic growth, community well-being, and the successful integration of New Americans in the City of Baltimore. MIMA advises the Mayor and City agencies on issues affecting foreign-born communities, provides technical assistance to agencies to improve service delivery, and manages the City's Language Access Program to reduce barriers for Limited English Proficient (LEP) residents. The office also engages community organizations and promotes civic participation among immigrant residents. Finally, MIMA partners with non-profit organizations to provide immigration legal services and case management to help immigrant families navigate City services and resources.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	0	0	3,394,171	4
Total	**0**	**0**	**3,394,171**	**4**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
931: Office of Immigrant Affairs	0	3,394,171
Total	**0**	**3,394,171**

The Fiscal 2027 Preliminary Budget reflects:

- Creating MIMA as a Mayoralty-Related stand-alone agency. The preliminary budget transfer $3.4 million, including 4 positions, from Service 904 in Mayoralty. The budget includes funding for an additional Project Manager and Administrative Coordinator in Fiscal 2027.

M-R: Office of Information and Technology

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	52,514,128	166	58,887,116	184
Internal Service	14,888,836	6	15,290,924	6
Special	30,000	0	30,000	0
Total	**67,432,964**	**172**	**74,208,040**	**190**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
757: CitiWatch	3,139,730	3,300,659
802: Administration	5,002,735	7,037,816
803: Enterprise Innovation and Application Services	17,251,598	16,298,670
804: 311 Call Center	6,670,894	7,032,111
805: Enterprise IT Delivery Services	33,534,285	36,189,542
873: Broadband and Digital Equity	0	42,677
911: Digital Services	484,087	2,998,610
919: Municipal ID	1,349,635	1,307,955
Total	**67,432,964**	**74,208,040**

The Fiscal 2027 Preliminary Budget reflects:

- Additional funding of $2.5 million to support continuation of the Broadband and Digital Equity (BDE) and Digital Services teams and expand the IT Risk Mitigation team. The BDE and Digital Services teams were previously supported by ARPA funds budgeted in the M-R Office of Recovery Programs.
- Additional funding of $400,000 to support creation of 6 new positions within Service 804 - 311 Call Center. These positions will be dedicated to the DHCD Permits Call Center, which is currently staffed by temporary personnel.
- A net increase of 18 positions in the General Fund for Fiscal 2027. These positions were created midyear in Fiscal 2026 with funding that was used in prior years to support contractual staffing.
- Holding funding for contractual services flat compared to Fiscal 2026. The Preliminary Budget reallocates $750,000 from funding for contractual staffing to support creation of new positions.
- Increasing funding for data protection software licenses and storage costs by $1.6 million.

M-R: Office of the Labor Commissioner

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	2,466,074	8	1,924,263	7
Total	**2,466,074**	**8**	**1,924,263**	**7**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
128: Labor Contract Negotiations and Administration	2,466,074	1,924,263
Total	**2,466,074**	**1,924,263**

The Fiscal 2027 Preliminary Budget reflects:

- Defunding 1 long-term vacant Labor Relations Specialist as part of a City-wide effort to reduce vacant positions.
- A 40% ($500,000) reduction to legal fees to support labor negotiations. The reduction is based on the number of planned negotiations that will take place during Fiscal 2027.

M-R: Office of Neighborhood Safety and Engagement

The Mayor's Office of Neighborhood Safety and Engagement (MONSE) is responsible for implementing the City's public health approach to violence through the Comprehensive Violence Prevention Plan. MONSE seeks to implement and support effective violence prevention and intervention, re-entry, and rehabilitative strategies, and to co-produce public safety in all of Baltimore's neighborhoods. The agency's portfolio includes the Community Violence Intervention (CVI) ecosystem, the Group Violence Reduction Strategy (GVRS), victim services support and advocacy, neighborhood stabilization and outreach, and re-entry services.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	10,690,524	32	16,683,093	31
Federal	2,839,876	2	2,000,814	1
State	6,475,110	6	4,898,019	10
Special	1,129,900	0	480,000	0
Special Grant	1,268,000	0	0	0
Total	**22,403,410**	**40**	**24,061,926**	**42**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
617: Criminal Justice Coordination	4,416,609	0
618: Neighborhood Safety and Engagement	13,049,340	0
619: Community Empowerment and Opportunity	1,543,211	0
758: Coordination of Public Safety Strategy - Administration	3,394,250	0
923: Administration (MONSE)	0	3,108,284
924: Violence Prevention	0	12,867,064
925: Victim Services	0	4,653,512
926: Re-Entry Services	0	750,143
927: Neighborhood Stabilization	0	2,682,923
Total	**22,403,410**	**24,061,926**

The Fiscal 2027 Preliminary Budget reflects:

- A new organizational structure to better reflect the services and activities provided by the agency. The new service structure transfers 4 historical services to a new 5 service model. These services include: Administration, Violence Prevention, Victim Services, Re-Entry Services, and Neighborhood Stabilization.
- Additional funding to continue supporting Youth Advocate Programs ($1.1 million), Hospital and School-Based Intervention Programs ($2.45 million), and the Office of Returning Citizens ($300,000) through the General Fund.
- Transferring $650,000 to Service 927: Neighborhood Stabilization to support the City's Summer Youth Engagement strategy.
- An overall $3.7 million decrease, or 35%, in Federal, State, and Private grant funding. The budget reflects all grants the agency expects to receive in the upcoming fiscal year and does not represent a loss in grant funding.

M-R: Office of Recovery Programs

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

In addition to continuing its work overseeing ARPA funds, the Mayor's Office of Recovery Programs is also responsible for administering the Opioid Restitution Fund (ORF). Following a series of settlements with various pharmaceutical manufacturers and distributors, MORP oversees ORF funding opportunities across multiple city agencies and local community organizations.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
Special	17,989,399	1	21,592,254	6
Total	**17,989,399**	**1**	**21,592,254**	**6**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
916: Opioid Restitution Administration	589,399	2,327,254
917: Opioid Restitution Grants	17,400,000	19,265,000
Total	**17,989,399**	**21,592,254**

The Fiscal 2027 Preliminary Budget reflects:

- Funding of $2.3 million to support the administration of Opioid Restitution Fund (ORF) programming. This includes 6 positions, 3 of which will be partially funded by ARPA in the final year of funding availability. All 6 positions will be fully supported by ORF funding beginning in May 2027. This also includes an additional $1 million in grant funding for City agencies.
- Funding of $19.3 million for Opioid Restitution grants. Of this funding, $13.1 million will directly support named organizations and $5 million will support the community grant program. Additionally, $1.15 million will be allocated for the Family Support Fund, which will benefit individuals and families who have lost loved ones to overdose.
- The budgeted amounts reflected here include the Opioid Restitution Funds. Additional detail regarding the budget to actual spend for ARPA funds is summarized in the Appendix - COVID-19 section.

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

The Mayor's Office of Small and Minority Business Advocacy and Development works to provide local, small minority and women owned businesses with equitable access to contracting opportunities and capital while working to ensure prompt and fair payment terms, and access to developmental tools and resources to allow for additional availability and utilization of minority and women owned businesses.

Pursuant to Baltimore City Code Article 5, Section 28-10, the agency is responsible for the administration of the Minority & Women's Business Program (City Code Article 5, Subtitle 28), investigates violations, conducts outreach, and certifies minority and women owned business enterprises (M/WBE). The Minority & Women's Business program works to remedy past discrimination in the City's contracting process by prime contractors against minority and women's business enterprises, which has resulted in the significant underutilization of minority and women's business enterprises in contracts awarded by the City in the major contracting markets: construction, commodities, architectural, engineering, and professional services.

The program is narrowly tailored to remedy this underutilization by setting participation goals on a contract-by-contract basis, seeking to utilize M/WBEs on small spends under $50,000, limiting certification to the Baltimore City market area, and requiring regular reviews of the necessity of the program by completing a Disparity Study, which was completed in August 2022. Beyond connecting firms with City contracts, this agency is also focused upon providing support and services to small minority and women owned businesses.

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	6,142,442	35	6,582,087	34
Total	**6,142,442**	**35**	**6,582,087**	**34**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
834: Small and Minority Business Advocacy & Development	6,142,442	6,582,087
Total	**6,142,442**	**6,582,087**

The Fiscal 2027 Preliminary Budget reflects:

- Full funding for 9 Baltimore Main Street programs. The Fiscal 2027 budget includes funding to provide $77,250 operating grants to each Main Street organization.
- Abolishing 1 Operations Manager II position and reallocating $144,000 in funding to support employee professional development and networking, technical assistance and software. There is no anticipated service impact from eliminating this position.

M-R: Retirees' Benefits

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	23,336,225	0	17,121,333	0
Total	**23,336,225**	**0**	**17,121,333**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
351: Retirees' Benefits	23,336,225	17,121,333
Total	**23,336,225**	**17,121,333**

The Fiscal 2027 Preliminary Budget reflects:

- Reduced contributions to the OPEB Trust Fund to reflect the City reaching fully-funded status for Retiree Benefits in the Fiscal 2026 actuarial report.

M-R: Self-Insurance Fund

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	24,700,544	0	25,138,123	0
Total	**24,700,544**	**0**	**25,138,123**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
126: Contribution to Self-Insurance Fund	24,700,544	25,138,123
Total	**24,700,544**	**25,138,123**

The Fiscal 2027 Preliminary Budget reflects:

- Decreasing funding for self-insurance on auto and animal liability by $380,000, based on lower projected costs identified from recent claims experience.
- Increasing funding for risk management premiums and administrative costs of $650,000; this is based on identified 4% inflationary growth for self-insurance costs for the upcoming fiscal year.

M-R: TIF Debt Service

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	25,717,046	0	34,260,146	0
Total	**25,717,046**	**0**	**34,260,146**	**0**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
124: TIF Debt Service	25,717,046	34,260,146
Total	**25,717,046**	**34,260,146**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining funding for current Tax Increment Financing projects, which includes the Clipper Mill, Harbor View, Strathdale Manor, Mondawmin Mall, Harbor Point, North Locust Point, EBDI Phase Two, Poppleton, Perkins Home, and Port Covington projects.
- Increasing funding by $6.9 million for debt service coverage for the City-Wide Affordable Housing Development
- Reducing funding by $250,000 to reflect the retirement of debt service on the Belvedere Square project.

Municipal and Zoning Appeals

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	722,454	5	767,605	5
Total	**722,454**	**5**	**767,605**	**5**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
185: Board of Municipal and Zoning Appeals	722,454	767,605
Total	**722,454**	**767,605**

The Fiscal 2027 Preliminary Budget reflects:

- Maintaining the current level of service.

Office of Equity and Civil Rights

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	6,018,729	41	6,530,462	41
Special	5,187,441	0	5,193,703	1
Total	**11,206,170**	**41**	**11,724,165**	**42**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
656: Wage Investigation and Enforcement	404,348	618,766
844: Equity & Inclusion	5,785,004	5,908,241
846: Discrimination Investigations, Resolutions and Conciliations	811,286	891,157
849: Police Civilian Oversight	2,405,095	2,094,326
914: Administration - OECR	1,800,437	2,211,675
Total	**11,206,170**	**11,724,165**

The Fiscal 2027 Preliminary Budget reflects:

- Funding for 2 additional Program Compliance Officer II positions to support Service 656: Wage Investigation and Enforcement. Funding for these positions will be offset by a transfer credit to recover investigation-related costs from capital projects.
- Reorganizing administrative-related costs within Service 914: Administration - OECR while also redistributing funds throughout each service to better reflect each service's community outreach and operational support costs.
- Funding of $342,000 for continued support of the Women's Commission, the Mayor's Commission on Disabilities, and the Veterans' Commission.
- Allocating $5,000,000 from the Community Reinvestment and Reparations Fund. This funding includes 15% for administrative costs to begin to develop the program, which will include 4 positions.

Office of Inspector General

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	2,789,810	18	3,076,144	19
Total	**2,789,810**	**18**	**3,076,144**	**19**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
836: Inspector General	2,373,206	2,608,298
910: Office of Ethics	416,604	467,846
Total	**2,789,810**	**3,076,144**

The Fiscal 2027 Preliminary Budget reflects:

- Funding for 1 OIG Agent position primarily focused on DPW-related investigations. The funding for this position was part of a City Council-approved budget amendment to reallocate funds during FY26 budget deliberations.

Planning

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	8,474,035	59	12,048,167	60
State	341,500	0	115,104	1
Special	4,993,420	6	6,293,374	4
Special Grant	10,000	0	0	0
Total	**13,818,955**	**65**	**18,456,645**	**65**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
761: Development Oversight and Project Support	1,006,331	1,056,149
762: Historic Preservation	800,036	835,006
763: Comprehensive Planning and Resource Management	5,618,651	6,335,181
765: Planning for a Sustainable Baltimore	3,832,027	2,998,146
768: Administration - Planning	1,959,481	2,917,728
909: Office of the Zoning Administrator	602,429	588,976
922: Clean Corps	0	3,000,000
928: Food Policy & Planning	0	722,874
929: Capital Improvement Program	0	2,585
Total	**13,818,955**	**18,456,645**

The Fiscal 2027 Preliminary Budget reflects:

- Providing $3 million in General Fund support to continue the City's Clean Corps program. Service 922: Clean Corps has been created for these activities.
- Creating Service 928 as a standalone service for the City's Food Policy and Planning division, which is currently budgeted under Service 765: Planning for Sustainable Baltimore. Funding for the Healthy Food Priority Areas program and Food Equity Advisors are transferred to this new service.
- Creating Service 929: Capital Improvement Plan. This service is responsible for preparing the City's capital budget and Capital Improvement Plan (CIP). This service was previously included as an activity within Service 763: Comprehensive Planning and Resource Management. The total budget for this service is $591,000, with nearly the entire cost of the service transferred to the agency's Capital budget.
- Allocating $30,000 to Service 765: Planning for a Sustainable Baltimore to fund updates to the FEMA-regulated Disaster Preparedness and Planning Project which must be completed by December 15th, 2028.

Police

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

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

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	566,649,722	3,110	605,527,015	3,078
Federal	5,475,129	16	6,036,761	8
State	36,831,922	184	41,166,373	192
Special	3,907,466	0	3,914,454	0
Total	**612,864,239**	**3,310**	**656,644,603**	**3,278**

Budget by Service

Service	Budget	
	Fiscal 2026	Fiscal 2027
621: Administrative Bureau	73,008,999	74,535,287
622: Police Patrol	224,554,748	238,202,790
623: Criminal Investigation Division	110,182,974	129,820,881
626: Data Driven Strategies	11,260,214	10,361,718
628: Public Integrity Bureau	20,179,743	20,375,513
635: Recruitment Section	32,371,715	35,937,218
642: Crime Laboratory and Evidence Control	26,834,795	29,519,156
807: Compliance Bureau	82,186,459	92,878,754
816: Special Operations Section	26,601,906	25,013,286
853: Patrol Support Services	5,682,686	0
Total	**612,864,239**	**656,644,603**

The Fiscal 2027 Preliminary Budget reflects:

- Discontinuing Service 853: Patrol Support Services. The budget transfers Central and Juvenile Booking to Service 622: Police Patrol, and Secondary Employment- Special Events to Service 623: Criminal Investigation Division. The agency also transferred Employee Health and Wellness from Service 621: Administrative Bureau to Service 807: Compliance Bureau.
- An increase of $5.4 million to support a contract extension related to body cameras, tasers, and the agency's records management system.
- Fully funding the second year of a two-year union contract with the Fraternal Order of Police (FOP), which includes salary increases and adjustments for contractual requirements. The contract was ratified in October 2025 and runs through Fiscal 2027.
- Decreasing funding for overtime within the agency's General Fund to $36.1 million, down $4.2 million from Fiscal 2026. This decrease is based on continued improvements in sworn recruitment projected for Fiscal 2027 and anticipated savings related to the ratified FOP contract. The agency anticipates an additional 5 recruitment classes throughout the year, with 60 sworn recruits in each class.
- Eliminating 22 positions within the General Fund as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years, realizing $1.6 million in savings.
- $41.1 million in State funding and $6 million in Federal funding, an 11% increase from Fiscal 2026. Annual grant funding includes State Aid for Police Protection, supporting 110 positions advancing the agency's professionalization goals, as well as recruitment programs, training, and operational and technological enhancements. State funding also include the State Crime Reduction Block Grant, which funds 69 sworn officers to assist the agency in public safety efforts through community patrols and targeted violence initiatives.

Public Works

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

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

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	136,108,213	779	128,534,981	839
Wastewater Utility	360,796,403	912	380,858,907	812
Water Utility	228,775,716	974	251,144,406	883
Stormwater Utility	44,986,126	147	44,712,292	134
Federal	2,283,000	0	1,182,137	0
State	1,572,469	0	0	0
Special	208,000	3	225,431	3
Total	**774,729,927**	**2,815**	**806,658,154**	**2,671**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
660: Administration - Solid Waste	2,989,050	2,802,041
661: Public Right-of-Way Cleaning	34,907,318	33,023,705
662: Vacant and Abandoned Property Cleaning and Boarding	16,017,448	16,443,153
663: Waste Removal and Recycling	54,837,275	52,165,897
664: Waste Re-Use and Disposal	37,330,531	32,853,519
670: Administration - Water and Wastewater	58,000,811	61,920,108
671: Water Management	105,801,456	118,432,382
672: Water and Wastewater Consumer Services	35,687,101	39,571,226
673: Wastewater Management	185,104,009	207,276,503
674: Surface Water Management	30,685,552	31,343,038
675: Engineering and Construction Management - Water and Wastewater	198,776,940	190,763,753
676: Administration - DPW	14,592,436	20,062,829
Total	**774,729,927**	**806,658,154**

The Fiscal 2027 Preliminary Budget reflects:

- A net increase of 60 positions in the General Fund for Fiscal 2027. These positions include 15 Solid Waste crews to enhance staffing levels for trash and recycling routes and 15 positions to staff the Office of Waste Diversion's Yard Waste Program. These positions were funded in the Fiscal 2026 budget but formally created following adoption of the budget.
- Increasing funding for Seasonal Maintenance Aides by $725,000. These positions supplement Solid Waste operations and reduce overtime costs.
- Funding for 5 Graffiti Removal positions that were previously frozen. These positions were funded by reallocating funds within the agency's budget.
- Reducing funding previously allocated for contractual support to supplement trash and recycling crews. Since Fiscal 2024 the budget has supported 6 additional crews which have helped to restore weekly recycling and shorten routes.
- Reducing the annual allocation for landfill tipping fees by 4% ($486,519, reduction) to reflect actual spending levels.

- Reducing the capital set-aside for the landfill replacement and closure fund from $7.9 million to $5.2 million. The reduction is based on the expected lifespan of the existing landfill and available funding for the new location.
- Transferring $125,000 from the Department of General Services for contractual cleaning services to mitigate hazards and ensure employee safety at 8 Solid Waste Facilities. In Fiscal 2026, $125,000 was allocated to both DPW and DGS to support these efforts. At the request of both agencies, this funding was transferred to consolidate resources under the direction of DPW.
- An overall increase of $42.2 million, or 7%, across the Water, Wastewater, and Stormwater utility budgets. This reflects anticipated rate increases for the Water, Wastewater, and Stormwater Utilities. The total Preliminary Budget for the 3 Utility funds is $676.7 million. Major cost drivers include personnel ($215.4 million; 32%), payments to contractors ($224.5 million, 33%), operating supplies ($41.2 million, 6%), all other ($195.6 million, 29%).

Recreation and Parks

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

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

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

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	61,339,978	366	67,384,975	365
Federal	700,125	4	724,148	4
State	6,979,306	62	7,530,877	62
Special	10,272,832	17	10,426,922	19
Total	**79,292,241**	**449**	**86,066,922**	**450**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
644: Administration - Recreation and Parks	10,951,739	11,903,930
645: Aquatics	3,579,985	3,726,171
646: Park Maintenance	13,242,725	14,190,504
647: Youth and Adult Sports	1,717,024	1,700,014
648: Community Recreation Centers	23,592,983	26,753,352
649: Special Facilities Management - Recreation	2,667,623	2,879,828
650: Horticulture	2,530,317	2,626,378
651: Recreation for Older Adults	608,799	624,006
652: Therapeutic Recreation	692,522	749,037
653: Park Programs and Events	1,889,545	1,960,414

(continued)

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
654: Urban Forestry	10,429,554	11,060,959
912: Facility Maintenance	7,389,425	7,892,329
Total	**79,292,241**	**86,066,922**

The Fiscal 2027 Preliminary Budget reflects:

- Increasing operating costs for two newly renovated Recreation Centers that will reopen in Fiscal 2027: Gardenville and Elijah E Cummings. The Preliminary Budget includes a $1.2 million for staffing and operating costs for these locations.
- Reallocating $600,000 from the Mayor's office of Educational Grants to Recreation and Parks to centralize the recreation programming costs.
- Reallocating $422,000 from the Park Maintenance, Horticulture, and Community Recreation Centers services to fund three positions in the Administration service: 1 Agency IT Manager, 1 Administrative Analyst, and 1 HR Business Partner.
- Removing $671,000 in historic transfer credits that were put in place for incentives for lifeguards in Aquatics and recruitment of engineers in the Administration service.
- Reducing administrative contractual funding by $100,000 to realize savings for planned spending in Fiscal 2027.
- Eliminating 3 positions as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years, realizing $193,000 in savings.
- Continuing State funding of $10 million from Program Open Space, with $7 million dedicated to operating expenses and $3 million to support ongoing capital projects.
- Increasing State funding in Urban Forestry by $210,000, reflecting support for the Forest Health and Deer Management Grant to improve ecosystem management and promote safer communities for residents.
- Creating 3 positions mid-year in the special revenue fund to support the new Forest Preschool after-school program that is partnering with the Carrie Murray Nature Center.
- Issuing two Innovation Fund awards for Rec and Parks initiatives that will produce future cost savings. The Innovation Fund will invest $555,000 to increase staffing (including the creation of Apprenticeship positions) for facility maintenance that will generate savings through reducing use of external contracts. The Innovation Fund will also invest $300,000 to fund positions that support the agency's capital projects team that will generate savings through reducing future facility maintenance costs.

Sheriff

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	27,621,159	212	30,757,474	216
Special	283,000	0	291,490	0
Total	**27,904,159**	**212**	**31,048,964**	**216**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
881: Courthouse Security	5,851,873	6,588,671
882: Deputy Sheriff Enforcement	16,054,786	17,846,673
883: Service of Protective & Peace Orders	2,851,925	3,132,328
884: District Court Sheriff Services	3,145,575	3,481,292
Total	**27,904,159**	**31,048,964**

The Fiscal 2027 Preliminary Budget reflects:

- Creating 6 new positions which include 2 IT Tech positions and 1 Body Worn Camera Administrator position to manage body worn camera, 1 Director of Public Program to manage grants, and 2 Social Worker positions to support Neighborhood Services, and Child support programs.
- Freezing 2 vacant Deputy Sheriff positions to cover a portion of the expenses of the newly created positions and the salary adjustments for 4 filled positions.
- An increase of $2.3 million (13.7%) in salary for permanent positions to fully fund the recently negotiated contract with the union representing Sheriff's Office employees. Fiscal 2027 will be the second of a year 3-year agreement with the Union.
- Eliminating assumed savings of $337,000 from position vacancies to reflect the agency's current staffing levels.
- Adding $439,000 funding for city fleet vehicle upfitting expenses, and an adjustment of $231,000 for vehicle maintenance & repair.

State's Attorney

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

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	47,254,102	340	49,869,741	347
Federal	1,706,829	3	451,540	3
State	8,968,287	65	10,602,822	71
Special	361,059	0	371,891	0
Total	**58,290,277**	**408**	**61,295,994**	**421**

Budget by Service

	Budget	
Service	**Fiscal 2026**	**Fiscal 2027**
115: Prosecution of Criminals	45,560,178	46,404,658
781: Administration - State's Attorney	8,149,776	8,580,766
786: Victim and Witness Services	4,580,323	6,310,570
Total	**58,290,277**	**61,295,994**

The Fiscal 2027 Preliminary Budget reflects:

- 10 new positions to support the Discovery Compliance Camera Unit, responsible for reviewing body-worn camera footage. These positions were initially created in Fiscal 2025 through a State grant. The Fiscal 2026 budget included $400,000 to continue to fund 5 positions. The Fiscal 2027 budget reallocates funds to fund an additional 5 positions.
- Transferring 1 position from the general fund to the state grant fund to align the position with actual work duties. This realized $148,000 in savings.
- Eliminating 2 positions as part of the citywide initiative to discontinue funding for roles that have remained vacant for at least three years, realizing $165,000 in savings.
- Creating 2 new positions supported by State grant funding: an Investigator funded through the Victim Witness Relocation grant and a Paralegal II funded through the Conquering Auto Theft Recidivism grant.
- Appropriating $2.0 million for the Victim Services Relocation State grant. Funds from this grant will be used for housing, transportation, food, and other critical services for victims and witnesses.

Transportation

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

The agency maintains nearly 4,800 lane miles of roadways, including 298 bridges and culverts. The City's road network comprises 540 miles of collector streets and 1,460 miles of local streets. About 8.1% of statewide vehicle miles traveled occur on City roadways. This amounts to 3.5 billion vehicle miles per year. The Department of Transportation maintains 3,600 miles of sidewalks, 1,100 miles of alleys, and 80,000 roadway and pedestrian lights throughout the City.

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

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

Finally, the agency operates a vehicle impound/storage facility, conducts the sale of abandoned and/or unclaimed vehicles at public auctions, and is responsible for the removal and impounding of illegally parked, abandoned, or disabled vehicles. The agency leads snow removal efforts, facilitates special events, manages the City's outdoor dining program, and provides permits necessary for various road closures and activities citywide. The Department of Transportation works closely with the Parking Authority to provide appropriate signage and enforcement of parking regulations across the City.

Preliminary Budget

	Fiscal 2026 Budget		Fiscal 2027 Budget	
Fund Name	**Dollars**	**Positions**	**Dollars**	**Positions**
General	157,405,657	829	162,106,421	808
Conduit	9,108,665	67	9,812,699	59
Parking Enterprise	17,715,418	0	18,183,706	0
Parking Management	28,371,349	141	30,500,581	138
Federal	2,885,367	0	535,743	2
State	3,009,298	1	2,500,721	0
Special	17,601,763	12	26,098,511	11
Total	**236,097,517**	**1,050**	**249,738,382**	**1,018**

Budget by Service

Service	Budget	
	Fiscal 2026	Fiscal 2027
500: Street Lighting	21,921,450	20,856,448
548: Conduits	9,108,665	9,812,699
681: Administration - DOT	11,347,747	12,889,035
682: Parking Management	29,850,621	30,983,281
683: Street Management	45,707,354	45,621,722
684: Traffic Management	12,909,390	14,763,646
685: Special Events	1,935,055	1,997,865
687: Inner Harbor Services - Transportation	1,199,677	1,107,394
688: Snow and Ice Control	7,319,651	9,689,273
689: Vehicle Impounding and Disposal	10,790,324	11,009,597
690: Sustainable Transportation	18,558,535	21,835,357
691: Public Rights-of-Way Landscape Management	5,578,105	5,659,212
692: Bridge and Culvert Management	4,856,739	4,830,048
693: Parking Enforcement	16,236,146	17,701,006
694: Survey Control	394,747	962,017
695: Dock Master	366,255	386,111
696: Street Cuts Management	991,662	852,794
697: Traffic Safety	33,511,105	35,336,818
727: Real Property Management	3,514,289	3,444,059
Total	**236,097,517**	**249,738,382**

The Fiscal 2027 Preliminary Budget reflects:

- Ongoing costs of $14.6 million for the City's traffic camera program. In Fiscal 2027 the City will operate 160 speed cameras and 183 red light cameras under Service 697, Traffic Safety. The Recommended Budget also includes $5.2 million for the I-83 speed camera program. Revenue from the I-83 program is used for the cost of operating the program and capital investments for I-83.
- Reducing operating costs by $1.0 million for the Citywide traffic and red light camera program to reflect the anticipated operating model for Fiscal 2027.
- Providing $10.2 million for snow and ice control, an increase of $2.9 million over the Fiscal 2026 budget.
- A net reduction in 21 General Fund positions through eliminating funding for positions for Fiscal 2027 and abolishing positions as part of citywide initiative to discontinue funding for positions that have remained vacant for at least three years. A net decrease of 13 additional positions funded with Conduit Fund, Parking Management Fund, State funds and Special Fund.
- Allocating $1.4 million for 2 new traffic management engineers and 8 new traffic signal workers as well as additional leadership positions to address priority needs.
- Allocating $7.3 million for rental of light poles and other materials necessary to perform street lighting operations, $6.1million towards gas, electric, and steam to power streetlights, and $2.7 million for maintenance and repair of real property to repair and replace damaged street lighting infrastructure under Street Lighting Service.
- Allocating $18.1 million to continue operating 5 Circulator routes. This program is funded through a combination of State and local sources. The Fiscal 2027 budget includes $2.5 million in State grants, $279,000 in local funds, and $15.3 million in special revenue. The budget also includes $2.9 million for a bus replacement fund.

Operating Budget Recommendation by Agency, Service, and Fund

Service	Fund Name	Budget Amount FY26	Budget Amount FY27	Change Amount Dollars
Board of Elections				
899 Fair Conduct of Elections	General	9,629,962	12,388,768	2,758,806
City Council				
100 City Council	General	14,742,051	12,059,509	(2,682,542)
Comptroller				
130 Executive Direction and Control Comptroller	General	2,770,012	4,556,843	1,786,831
131 Audits	General	6,738,678	6,064,172	(674,506)
132 Real Estate Acquisition and Management	General	1,514,299	1,593,050	78,751
133 Office of Telecommunications	Internal Service	11,106,659	12,507,513	1,400,854
136 Municipal Post Office	Internal Service	5,343,894	5,741,322	397,428
902 Accounts Payable	General	1,542,482	1,608,875	66,393
	Agency Total	**29,016,024**	**32,071,775**	**3,055,751**
Council Services				
103 Council Services	General	929,478	961,128	31,650
Courts: Circuit Court				
110 Circuit Court	General	22,802,890	21,776,588	(1,026,302)
	Federal	609,468	578,064	(31,404)
	State	5,144,257	5,195,917	51,660
	Special Revenue	1,902,028	1,877,166	(24,862)
	Agency Total	**30,458,643**	**29,427,735**	**(1,030,908)**
Courts: Orphans' Court				
817 Orphans' Court	General	806,791	841,842	35,051
Employees' Retirement Systems				
152 Employees' Retirement System Administration	Special Revenue	7,008,082	7,130,901	122,819
154 Fire and Police Retirement System Administration	Special Revenue	7,026,110	7,596,409	570,299
155 Retirement Savings Plan	Special Revenue	966,567	1,011,103	44,536
	Agency Total	**15,000,759**	**15,738,413**	**737,654**
Enoch Pratt Free Library				
788 Information Services	General	34,855,353	37,658,572	2,803,219
	State	12,267,520	12,368,732	101,212
	Special Revenue	1,323,318	1,357,491	34,173
	Agency Total	**48,446,191**	**51,384,795**	**2,938,604**

(continued)

Service	Fund Name	FY26	FY27	Dollars
Finance				
148 Revenue Collection	General	12,188,012	11,659,081	(528,931)
	Water Utility	258,555	311,905	53,350
	Parking Management	3,571,284	3,711,756	140,472
	Special Revenue	372,158	408,869	36,711
	Service Total	*16,390,009*	*16,091,611*	*(298,398)*
150 Treasury and Debt Management	General	1,511,896	1,739,359	227,463
698 Administration Finance	General	2,239,485	2,204,750	(34,735)
699 Procurement	General	5,865,767	5,905,035	39,268
	Internal Service	1,073,382	996,946	(76,436)
	Service Total	*6,939,149*	*6,901,981*	*(37,168)*
700 Surplus Property Disposal	Special Revenue	237,857	262,942	25,085
701 Printing Services	General	0	2,848,645	2,848,645
	Internal Service	3,827,858	3,844,407	16,549
	Service Total	*3,827,858*	*6,693,052*	*2,865,194*
703 Payroll	General	3,056,014	2,447,944	(608,070)
704 Accounting	General	3,758,460	4,775,573	1,017,113
707 Risk Management for Employee Injuries	Internal Service	4,750,955	5,838,849	1,087,894
708 Operating Budget Management	General	3,105,229	3,368,468	263,239
710 Fiscal Integrity and Recovery	General	1,275,381	1,523,680	248,299
711 Finance Project Management	General	1,139,912	760,798	(379,114)
913 Finance Grant Management	General	478,594	532,458	53,864
915 Corporate and Revenue Compliance	General	389,298	432,200	42,902
	Agency Total	**49,100,097**	**53,573,665**	**4,473,568**
Fire				
600 Administration Fire	General	13,571,691	13,060,921	(510,770)
602 Fire Suppression and Emergency Rescue	General	205,557,410	224,974,611	19,417,201
	Federal	2,114,831	1,207,521	(907,310)
	State	1,447,940	1,444,940	(3,000)
	Service Total	*209,120,181*	*227,627,072*	*18,506,891*
608 Emergency Management	General	1,086,592	1,546,351	459,759
	Federal	1,673,964	1,627,173	(46,791)
	Service Total	*2,760,556*	*3,173,524*	*412,968*
609 Emergency Medical Services	General	66,876,969	68,348,818	1,471,849
	State	28,216	46,000	17,784
	Special Revenue	5,193,671	5,539,760	346,089
	Service Total	*72,098,856*	*73,934,578*	*1,835,722*

(continued)

Service	Fund Name	FY26	FY27	Dollars
610 Fire and Emergency Community Outreach	General	411,503	593,144	181,641
611 Fire Code Enforcement	General	7,170,301	7,721,412	551,111
612 Fire Investigation	General	992,260	1,056,223	63,963
613 Fire Facilities Maintenance and Replacement	General	27,717,565	29,866,721	2,149,156
	Federal	0	1,607,761	1,607,761
	State	1,698,739	1,893,443	194,704
	Service Total	*29,416,304*	*33,367,925*	*3,951,621*
614 Fire Communications and Dispatch	General	11,058,505	11,926,108	867,603
	Special Revenue	9,704,580	9,869,515	164,935
	Service Total	*20,763,085*	*21,795,623*	*1,032,538*
615 Fire Training and Education	General	4,527,629	4,797,720	270,091
	Federal	1,000,000	3,815,424	2,815,424
	Service Total	*5,527,629*	*8,613,144*	*3,085,515*
	Agency Total	**361,832,366**	**390,943,566**	**29,111,200**
General Services				
189 Fleet Management	Internal Service	89,849,620	96,654,105	6,804,485
726 Administration General Services	General	1,475,782	2,024,057	548,275
	Internal Service	*574,957*	*947,657*	*372,700*
	Service Total	*2,050,739*	*2,971,714*	*920,975*
730 Public and Private Energy Performance	General	1,416,038	1,492,238	76,200
	Internal Service	37,886,079	45,964,494	8,078,415
	Federal	549,550	549,550	0
	State	4,246,394	8,460,007	4,213,613
	Special Revenue	739,699	750,000	10,301
	Service Total	*44,837,760*	*57,216,289*	*12,378,529*
731 Facilities Management	General	10,890,041	9,970,512	(919,529)
	Internal Service	42,262,721	44,272,425	2,009,704
	Special	2,896,735	1,750,000	(1,146,735)
	Service Total	*56,049,497*	*55,992,937*	*(56,560)*
734 Capital Projects Division Design and Construction	General	1,257,086	1,419,922	162,836
	Agency Total	**194,044,702**	**214,254,967**	**20,210,265**
Health				
303 Clinical Services	General	5,129,653	7,764,427	2,634,774
	Federal	2,777,366	1,908,516	(868,850)
	State	180,361	181,430	1,069

(continued)

Service	Fund Name	FY26	FY27	Dollars
	Special Revenue	115,539	119,005	3,466
	Service Total	*8,202,919*	*9,973,378*	*1,770,459*
305 Healthy Homes	General	1,724,300	1,072,536	(651,764)
	Federal	1,729,864	2,245,364	515,500
	State	658,678	814,579	155,901
	Service Total	*4,112,842*	*4,132,479*	*19,637*
307 Substance Use Disorder and Mental Health	General	1,784,925	0	(1,784,925)
	Federal	132,020	0	(132,020)
	State	1,922,767	0	(1,922,767)
	Special Revenue	6,693,771	0	(6,693,771)
	Service Total	*10,533,483*	*0*	*(10,533,483)*
308 Maternal and Child Health	General	2,444,352	2,698,259	253,907
	Federal	22,346,062	18,231,702	(4,114,360)
	State	2,961,287	4,729,178	1,767,891
	Special Revenue	1,899,225	2,199,232	300,007
	Special Grant	332,816	0	(332,816)
	Service Total	*29,983,742*	*27,858,371*	*(2,125,371)*
310 School Health Services	General	20,942,723	19,870,114	(1,072,609)
	Federal	224,362	9,422	(214,940)
	State	696,284	847,051	150,767
	Special Revenue	156,500	161,195	4,695
	Special Grant	76,500	0	(76,500)
	Service Total	*22,096,369*	*20,887,782*	*(1,208,587)*
311 Health Services for Seniors	Special Revenue	7,562,645	7,861,367	298,722
315 Emergency Services Health	General	1,704,912	1,613,651	(91,261)
	Federal	7,085,130	2,286,225	(4,798,905)
	State	6,192,760	6,185,861	(6,899)
	Service Total	*14,982,802*	*10,085,737*	*(4,897,065)*
316 Youth and Trauma Services	General	1,688,134	1,892,316	204,182
	Federal	2,416,376	1,159,024	(1,257,352)
	State	289,797	0	(289,797)
	Service Total	*4,394,307*	*3,051,340*	*(1,342,967)*
715 Administration Health	General	8,122,571	10,877,157	2,754,586
	Federal	10,932,645	5,591,704	(5,340,941)
	State	888,380	0	(888,380)
	Special Revenue	0	6,747,410	6,747,410
	Service Total	*19,943,596*	*23,216,271*	*3,272,675*

(continued)

Service	Fund Name	FY26	FY27	Dollars
716 Animal Services	General	4,833,707	5,293,218	459,511
	Service Total	*4,833,707*	*5,293,218*	459,511
717 Environmental Inspection Services	General	3,568,057	3,566,757	(1,300)
	Special Revenue	38,110	0	(38,110)
	Service Total	*3,606,167*	*3,566,757*	*(39,410)*
718 Chronic Disease Prevention	General	535,652	798,174	262,522
	Federal	0	0	0
	State	1,078,058	1,631,052	552,994
	Special Revenue	30,601	31,519	918
	Special Grant	59,174	0	(59,174)
	Service Total	*1,703,485*	*2,460,745*	*757,260*
720 HIV Treatment Services for the Uninsured	General	57,672	98,344	40,672
	Federal	38,344,962	32,633,752	(5,711,210)
	State	6,290,757	6,091,120	(199,637)
	Special Revenue	1,211,302	53,045	(1,158,257)
	Service Total	*45,904,693*	*38,876,261*	*(7,028,432)*
721 Senior Centers	General	2,204,816	2,997,729	792,913
	Federal	3,149,801	2,757,769	(392,032)
	State	126,311	137,111	10,800
	Special Revenue	112,069	116,908	4,839
	Service Total	*5,592,997*	*6,009,517*	*416,520*
722 Administration CARE	Federal	0	426,000	426,000
723 Advocacy for Seniors	General	153,821	132,020	(21,801)
	Federal	855,718	1,035,031	179,313
	State	1,588,779	1,858,707	269,928
	Special Revenue	349,000	364,813	15,813
	Service Total	*2,947,318*	*3,390,571*	*443,253*
724 Direct Care and Support Planning	General	529,988	622,216	92,228
	Federal	1,400,000	0	(1,400,000)
	State	4,235,481	4,613,805	378,324
	Special Revenue	41,974	43,233	1,259
	Service Total	*6,207,443*	*5,279,254*	*(928,189)*
725 Community Services for Seniors	General	183,337	481,287	297,950
	Federal	7,272,672	5,251,005	(2,021,667)
	State	779,682	850,000	70,318
	Special Revenue	0	110,000	110,000
	Service Total	*8,235,691*	*6,692,292*	*(1,543,399)*
930 Public Behavioral Health	General	0	1,825,055	1,825,055

(continued)

Service	Fund Name	FY26	FY27	Dollars
	Federal	0	1,226,459	1,226,459
	State	0	2,293,787	2,293,787
	Special Revenue	0	13,168,590	13,168,590
	Service Total	*0*	*18,513,891*	*18,513,891*
	Agency Total	**200,844,206**	**197,575,231**	**(3,268,975)**
Housing and Community Development				
593 Community Support Projects	General	1,596,494	1,525,348	(71,146)
	Federal	10,715,055	11,030,809	315,754
	Service Total	*12,311,549*	*12,556,157*	*244,608*
604 Before and After Care	General	96,028	175,833	79,805
737 Administration HCD	General	6,258,276	7,644,154	1,385,878
	Federal	246,726	707,563	460,837
	State	0	325,887	325,887
	Service Total	*6,505,002*	*8,677,604*	*2,172,602*
738 Weatherization Services	General	631,881	634,975	3,094
	Federal	0	80,323	80,323
	State	1,250,016	4,554,591	3,304,575
	Service Total	*1,881,897*	*5,269,889*	*3,387,992*
742 Promote Homeownership	General	986,745	837,087	(149,658)
	Federal	460,240	414,872	(45,368)
	Special Revenue	450,000	577,979	127,979
	Service Total	*1,896,985*	*1,829,938*	*(67,047)*
745 Housing Code Enforcement	General	9,799,480	9,720,413	(79,067)
	Federal	276,524	462,189	185,665
	Special Revenue	115,000	375,185	260,185
	Service Total	*10,191,004*	*10,557,787*	*366,783*
747 Register and License Properties and Contractors	General	929,530	937,425	7,895
748 Affordable Housing	Federal	660,903	704,219	43,316
	Special Revenue	9,365,611	10,726,921	1,361,310
	Service Total	*10,026,514*	*11,431,140*	*1,404,626*
749 Property Acquisition Disposition and Asset Management	General	9,729,893	11,460,571	1,730,678
	Special Revenue	0	56,622	56,622
	Service Total	9,729,893	11,517,193	1,787,300
750 Housing Rehabilitation Services	General	561,499	643,844	82,345
	Federal	5,561,130	6,058,494	497,364

(continued)

Service	Fund Name	FY26	FY27	Dollars
	Service Total	*6,122,629*	*6,702,338*	*579,709*
751 Building Code Permitting, Inspections and Compliance	General	13,781,541	14,948,609	1,167,068
	Federal	275,986	431,055	155,069
	Special Revenue	0	222,435	222,435
	Service Total	*14,057,527*	*15,602,099*	*1,544,572*
752 Community Outreach Services	General	2,264,072	2,400,606	136,534
	Federal	418,514	493,453	74,939
	Service Total	*2,682,586*	*2,894,059*	*211,473*
754 Summer Food Service Program	General	18,306	59,263	40,957
	State	3,691,551	3,825,673	134,122
	Service Total	*3,709,857*	*3,884,936*	*175,079*
809 Retention Expansion and Attraction of Businesses	General	2,657,179	3,736,894	1,079,715
	Special Revenue	182,765	188,248	5,483
	Service Total	*2,839,944*	*3,925,142*	*1,085,198*
810 Real Estate Development	General	2,657,179	3,736,894	1,079,715
	Special Revenue	182,765	188,248	5,483
	Service Total	*2,839,944*	*3,925,142*	*1,085,198*
811 Inner Harbor Coordination	General	662,362	682,233	19,871
813 Entrepreneurial Development	General	966,510	995,505	28,995
815 Live Baltimore	General	1,222,995	1,259,685	36,690
	Agency Total	**88,672,756**	**102,824,105**	**14,151,349**
Human Resources				
770 Administration Human Resources	General	5,337,884	5,502,208	164,324
771 Benefits Administration	General	2,123,552	1,909,574	(213,978)
	Internal Service	2,749,837	2,800,999	51,162
	Service Total	*4,873,389*	*4,710,573*	*(162,816)*
772 Civil Service Management	General	4,024,982	4,379,237	354,255
773 Learning and Development	General	1,131,185	1,207,851	76,666
	Agency Total	**15,367,440**	**15,799,869**	**432,429**
Law				
860 Administration Law	General	1,737,235	1,819,949	82,714
861 Controversies	General	7,004,475	9,392,233	2,387,758
	Internal Service	3,648,337	3,875,441	227,104
	Special	1,000,000	0	(1,000,000)
	Service Total	*11,652,812*	*13,267,674*	*1,614,862*

(continued)

Service	Fund Name	FY26	FY27	Dollars
862 Transactions	General	3,053,008	3,377,063	324,055
871 Police Legal Affairs	General	2,870,675	3,152,579	281,904
872 Workers' Compensation Practice	Internal Service	6,705,662	5,950,239	(755,423)
	Service Total	*6,705,662*	*5,950,239*	*(755,423)*
	Agency Total	**26,019,392**	**27,567,504**	**1,548,112**
Legislative Reference				
106 Legislative Reference Services	General	1,234,438	1,179,404	(55,034)
107 Archives and Records Management	General	1,173,387	1,443,611	270,224
	Agency Total	**2,407,825**	**2,623,015**	**215,190**
Liquor License Board				
850 Liquor Licensing	General	1,686,070	1,772,513	86,443
851 Liquor License Compliance	General	1,591,555	1,561,595	(29,960)
	Agency Total	**3,277,625**	**3,334,108**	**56,483**
Mayoralty				
125 Executive Direction and Control Mayoralty	General	11,671,532	15,132,819	3,461,287
	Special Grant	0	1,088,584	1,088,584
	Service Total	*11,671,532*	*16,221,403*	*4,549,871*
903: Office of Performance and Innovation	General	2,032,776	2,917,075	884,299
904: Office of Immigrant and Multicultural Affairs	General	2,966,348	0	(2,966,348)
905: Office of African American Male Engagement	General	1,849,764	2,257,106	407,342
906: Office of LGBTQ Affairs	General	405,140	450,177	45,037
907: Office of Infrastructure Development	General	1,738,874	0	(1,738,874)
908: Office of Older Adult Affairs and Advocacy	General	523,281	585,559	62,278
918: Opioid Restitution Administration	Special	3,534,221	5,483,376	1,949,155
920: Mayor's Office of Art, Culture, and Entertainment	General	2,000,000	1,188,499	(811,501)
	Agency Total	**26,721,936**	**29,103,195**	**2,381,259**
M-R: Art and Culture				
493 Art and Culture Grants	General	8,549,902	9,339,164	789,262
824 Events Art Culture and Film	General	2,477,780	2,552,113	74,333
	Service Total	*2,477,780*	*2,552,113*	*74,333*
828 Bromo Seltzer Arts Tower	General	115,209	118,665	3,456
	Agency Total	**11,142,891**	**12,009,942**	**867,051**
M-R: Baltimore City Public Schools				
352 Baltimore City Public Schools	General	410,325,314	411,670,718	1,345,404

(continued)

Service	Fund Name	FY26	FY27	Dollars
M-R: Cable and Communications				
876 Media Production	General	1,238,124	1,870,498	632,374
	Special Revenue	745,855	768,231	22,376
	Agency Total	**1,983,979**	**2,638,729**	**654,750**
M-R: Civic Promotion				
590 Civic Promotion Grants	General	1,501,178	5,046,213	3,545,035
820 Convention Sales and Tourism Marketing	General	8,926,951	12,316,434	3,389,483
	Agency Total	**10,428,129**	**17,362,647**	**6,934,518**
M-R: Conditional Purchase Agreements				
129 Conditional Purchase Agreement Payments	General	2,496,220	1,758,522	(737,698)
M-R: Consumer Protection and Business Licensing				
921 Consumer Protection and Business Licensing	General	250,000	1,929,853	1,679,853
M-R: Contingent Fund				
121 Contingent Fund	General	1,000,000	1,000,000	0
M-R: Convention Center Hotel				
535 Convention Center Hotel	General	13,632,928	10,181,946	(3,450,982)
M-R: Convention Complex				
540 CFG Bank Arena	General	4,049,279	2,744,234	(1,305,045)
855 Convention Center	General	16,120,647	15,266,535	(854,112)
	Special Revenue	13,549,266	13,048,724	(500,542)
	Service Total	*29,669,913*	*28,315,259*	*(1,354,654)*
	Agency Total	**33,719,192**	**31,059,493**	**(2,659,699)**
M-R: Debt Service				
123 General Debt Service	General	83,306,361	85,488,004	2,181,643
	Special Revenue	15,700,000	15,070,000	(630,000)
	Agency Total	**99,006,361**	**100,558,004**	**1,551,643**
M-R: Educational Grants				
446 Educational Grants	General	13,215,942	9,798,457	(3,417,485)
	Special Revenue	9,225,113	16,951,000	7,725,887
	Agency Total	**22,441,055**	**26,749,457**	**4,308,402**
M-R: Environmental Control Board				
117 Adjudication of Environmental Citations	General	1,841,027	1,937,327	96,300
M-R: Health and Welfare Grants				
385 Health and Welfare Grants	General	1,659,405	1,748,783	89,378

(continued)

Service	Fund Name	FY26	FY27	Dollars
M-R: Miscellaneous General Expenses				
122 Miscellaneous General Expenses	General	189,855,102	260,541,411	70,686,309
	Wastewater Utility	10,000,000	5,000,000	(5,000,000)
	Water Utility	25,000,000	20,000,000	(5,000,000)
	Stormwater Utility	10,000,000	10,000,000	0
	Service Total	*234,855,102*	*298,541,411*	*63,686,309*
	Agency Total	**234,855,102**	**298,541,411**	**63,686,309**
M-R: Office of Children and Family Success				
109 Administration Children and Family Success	General	2,866,191	3,784,994	918,803
	Special Revenue	140,000	290,000	150,000
	Service Total	*3,006,191*	*4,074,994*	*1,068,803*
605 Head Start	General	433,630	446,639	13,009
	Federal	9,144,522	9,516,170	371,648
	State	250,000	307,243	57,243
	Special Revenue	156,000	0	(156,000)
	Service Total	*9,984,152*	*10,270,052*	*285,900*
741 Community Action Partnership	General	1,828,905	1,498,947	(329,958)
	Water Utility	626,194	785,750	159,556
	Federal	1,191,191	3,523,656	2,332,465
	State	6,425,392	3,974,636	(2,450,756)
	Service Total	*10,071,682*	*9,782,989*	*(288,693)*
	Agency Total	**23,062,025**	**24,128,035**	**1,066,010**
M-R: Office of Employment Development				
791 BCPS Alternative Options Academy for Youth	State	5,814,989	5,922,913	107,924
792 Workforce Public Assistance	Federal	3,917,764	4,196,616	278,852
793 Employment Enhancement Services for Baltimore City Residents	General	1,773,519	1,393,697	(379,822)
	Special Revenue	814,427	806,158	(8,269)
	Special Grant	157,276	100,947	(56,329)
	Service Total	*2,745,222*	*2,300,802*	*(444,420)*
794 Administration MOED	General	2,293,353	2,811,830	518,477
	Special Revenue	149,559	146,125	(3,434)
	Service Total	*2,442,912*	*2,957,955*	*515,043*
795 Workforce Services for Baltimore Residents	Federal	9,223,909	7,775,775	(1,448,134)
	State	412,868	163,488	(249,380)

(continued)

Service	Fund Name	FY26	FY27	Dollars
	Special Revenue	636,831	832,241	195,410
	Service Total	*10,273,608*	*8,771,504*	*(1,502,104)*
796 Workforce Services for Returning Citizens	General	222,036	262,660	40,624
	Federal	248,191	547,026	298,835
	State	1,087,948	1,084,358	(3,590)
	Service Total	*1,558,175*	*1,894,044*	*335,869*
797 Workforce Services for Out of School Youth Youth Opportunity	General	3,440,829	3,369,499	(71,330)
	State	428,001	257,496	(170,505)
	Special	23,370	41,694	18,324
	Service Total	*3,892,200*	*3,668,689*	*(223,511)*
798 Youth Works Summer Job Program	General	4,813,147	6,822,511	2,009,364
	Federal	2,576,508	1,998,243	(578,265)
	State	2,063,523	2,222,513	158,990
	Special Revenue	5,306,351	5,540,000	233,649
	Service Total	*14,759,529*	*16,583,267*	*1,823,738*
800 Workforce Services for WIOA Funded Youth	Federal	4,066,348	3,696,993	(369,355)
	Agency Total	**49,470,747**	**49,992,783**	**522,036**
M-R: Office of Homeless Services				
356 Administration Homeless Services	General	1,956,078	2,531,788	575,710
	Federal	4,182,762	5,222,470	1,039,708
	State	347,954	2,014,497	1,666,543
	Special Revenue	156,000	350,325	194,325
	Service Total	*6,642,794*	*10,119,080*	*3,476,286*
893 Homeless Prevention and Support Services for the Homeless	Federal	155,323	145,060	(10,263)
894 Outreach to the Homeless	General	1,184,654	1,161,406	(23,248)
	Federal	0	4,305	4,305
	Service Total	*1,184,654*	*1,165,711*	*(18,943)*
895 Temporary Housing for the Homeless	General	13,661,417	20,181,422	6,520,005
	Federal	1,990,611	1,824,311	(166,300)
	State	5,623,362	4,205,501	(1,417,861)
	Special	3,000,000	3,090,000	90,000
	Service Total	*24,275,390*	*29,301,234*	*5,025,844*
896 Permanent Housing for the Homeless	General	431,864	244,666	(187,198)
	Federal	40,570,683	40,568,237	(2,446)
	State	463,241	0	(463,241)
	Service Total	*41,465,788*	*40,812,903*	*(652,885)*

(continued)

Service	Fund Name	FY26	FY27	Dollars
	Agency Total	**73,723,949**	**83,543,988**	**9,820,039**
M-R: Office of Immigrant Affairs				
931 Office of Immigrant Affairs	General	0	3,394,171	3,394,171
	Agency Total	**0**	**3,394,171**	**3,394,171**
M-R: Office of Information and Technology				
757 CitiWatch	General	3,109,730	3,300,659	190,929
	Special Revenue	30,000	0	(30,000)
	Service Total	*3,139,730*	*3,300,659*	*160,929*
802 Administration	General	5,002,735	7,037,816	2,035,081
803 Enterprise Innovation and Application Services	General	17,251,598	16,298,670	(952,928)
804 311 Call Center	General	6,670,894	7,032,111	361,217
805 Enterprise IT Delivery Services	General	18,645,449	20,898,618	2,253,169
	Internal Service	14,888,836	15,290,924	402,088
	Service Total	*33,534,285*	*36,189,542*	*2,655,257*
873 Broadband and Digital Equity	General	0	12,677	12,677
		0	30,000	30,000
	Service Total	*0*	*42,677*	*42,677*
911 Digital Services	General	484,087	2,998,610	2,514,523
919 Municipal ID	General	1,349,635	1,307,955	(41,680)
	Agency Total	**67,432,964**	**74,208,040**	**6,775,076**
M-R: Office of the Labor Commissioner				
128 Labor Contract Negotiations and Administration	General	2,466,074	1,924,263	(541,811)
M-R: Office of Neighborhood Safety and Engagement				
617 Criminal Justice Coordination	General	1,258,585	0	(1,258,585)
	Federal	949,276	0	(949,276)
	State	2,208,748	0	(2,208,748)
	Service Total	*4,416,609*	*0*	*(4,416,609)*
618 Neighborhood Safety and Engagement	General	6,444,378	0	(6,444,378)
	Water Utility	0	0	0
	Federal	1,190,600	0	(1,190,600)
	State	4,016,362	0	(4,016,362)
	Special Revenue	130,000	0	(130,000)
	Special Grant	1,268,000	0	(1,268,000)
	Service Total	*13,049,340*	*0*	*(13,049,340)*

(continued)

Service	Fund Name	FY26	FY27	Dollars
619 Community Empowerment and Opportunity	General	1,293,211	0	(1,293,211)
	State	250,000	0	(250,000)
	Service Total	*1,543,211*	*0*	*(1,543,211)*
758 Coordination of Public Safety Strategy Administration	General	1,694,350	0	(1,694,350)
	Federal	700,000	0	(700,000)
	Special Revenue	999,900	0	(999,900)
	Service Total	*3,394,250*	*0*	*(3,394,250)*
923 Administration (MONSE)	General	0	3,108,284	3,108,284
924 Violence Prevention	General	0	9,136,582	9,136,582
	State	0	3,600,482	3,600,482
	Special Revenue	0	130,000	130,000
	Special Grant	0	0	0
	Service Total	*0*	*12,867,064*	*12,867,064*
925 Victim Services	General	0	1,615,850	1,615,850
	Federal	0	2,000,814	2,000,814
	State	0	686,848	686,848
	Special	0	350,000	350,000
	Service Total	*0*	*4,653,512*	*4,303,512*
926 Re-Entry Services	General	0	429,915	429,915
	Federal	0	2,000,814	2,000,814
	State	*0*	*686,848*	*686,848*
	Special	*0*	*350,000*	*350,000*
	Service Total	*0*	*4,653,512*	*4,303,512*
926 Re-Entry Services	*General*	*0*	*429,915*	*429,915*
	Agency Total	*22,403,410*	*24,061,926*	*1,658,516*
M-R: Office of Small and Minority Business Advocacy & Development				
834 Small and Minority Business Advocacy & Development	General	6,142,442	6,582,087	439,645
	Service Total	*6,142,442*	*6,582,087*	*439,645*
	Agency Total	**6,142,442**	**6,582,087**	**439,645**
M-R: Retirees' Benefits				
351 Retirees' Benefits	General	23,336,225	17,121,333	(6,214,892)
M-R: Self-Insurance Fund				
126 Contribution to Self Insurance Fund	General	24,700,544	25,138,123	437,579
M-R: TIF Debt Service				
124 TIF Debt Service	General	25,717,046	34,260,146	8,543,100

(continued)

Service	Fund Name	FY26	FY27	Dollars
Municipal and Zoning Appeals				
185 Board of Municipal and Zoning Appeals	General	722,454	767,605	45,151
Office of Equity and Civil Rights				
656 Wage Investigation and Enforcement	General	404,348	618,766	214,418
844 Equity & Inclusion	General	785,004	907,603	122,599
	Special Revenue	5,000,000	5,000,638	638
	Service Total	*5,785,004*	*5,908,241*	*337,655*
846 Discrimination Investigations Resolutions and Conciliations	General	623,845	698,092	74,247
	Special Revenue	187,441	193,065	5,624
	Service Total	*811,286*	*891,157*	*79,871*
849 Police Civilian Oversight	General	2,405,095	2,094,326	(310,769)
914 Administration - OECR	General	1,800,437	2,211,675	411,238
	Agency Total	**11,206,170**	**11,724,165**	**517,995**
Office of the Inspector General				
836 Inspector General	General	2,373,206	2,608,298	235,092
910 Office of Ethics	General	416,604	467,846	51,242
	Agency Total	**2,789,810**	**3,076,144**	**286,334**
Planning				
761 Development Oversight and Project Support	General	1,006,331	1,056,149	49,818
	Service Total	*1,006,331*	*1,056,149*	*49,818*
762 Historic Preservation	General	800,036	835,006	34,970
763 Comprehensive Planning and Resource Management	General	2,281,578	1,747,867	(533,711)
	Special Revenue	3,337,073	4,587,314	1,250,241
	Service Total	*5,618,651*	*6,335,181*	*716,530*
765 Planning for a Sustainable Baltimore	General	1,824,180	1,176,982	(647,198)
	State	341,500	115,104	(226,396)
	Special Revenue	1,656,347	1,706,060	49,713
	Special Grant	10,000	0	(10,000)
	Service Total	*3,832,027*	*2,998,146*	*(833,881)*
768 Administration Planning	General	1,959,481	2,917,728	958,247
909 Office of the Zoning Administrator	General	602,429	588,976	(13,453)
922 Clean Corps	General	0	3,000,000	3,000,000
928 Food Policy & Planning	General	0	722,874	722,874
929 Capital Improvement Program	General	0	2,585	2,585
	Agency Total	**13,818,955**	**18,456,645**	**4,637,690**

(continued)

Service	Fund Name	FY26	FY27	Dollars
Police				
621 Administrative Bureau	General	61,476,795	62,143,389	666,594
	Federal	1,897,547	958,852	(938,695)
	State	5,727,191	7,518,592	1,791,401
	Special Revenue	3,907,466	3,914,454	6,988
	Service Total	*73,008,999*	*74,535,287*	*1,526,288*
622 Police Patrol	General	216,871,648	228,928,497	12,056,849
	Federal	451,151	271,244	(179,907)
	State	7,231,949	9,003,049	1,771,100
	Service Total	*224,554,748*	*238,202,790*	*13,648,042*
623 Criminal Investigation Division	General	98,762,779	117,270,033	18,507,254
	Federal	740,024	0	(740,024)
	State	10,680,171	12,550,848	1,870,677
	Service Total	*110,182,974*	*129,820,881*	*19,637,907*
626 Data Driven Strategies	General	9,445,199	9,245,204	(199,995)
	Federal	265,314	261,405	(3,909)
	State	1,549,701	855,109	(694,592)
	Service Total	*11,260,214*	*10,361,718*	*(898,496)*
628 Public Integrity Bureau	General	19,814,488	19,879,127	64,639
	State	365,255	496,386	131,131
	Service Total	*20,179,743*	*20,375,513*	*195,770*
635 Recruitment Section	General	28,315,031	35,470,539	7,155,508
	State	4,056,684	466,679	(3,590,005)
	Service Total	*32,371,715*	*35,937,218*	*3,565,503*
642 Crime Laboratory and Evidence Control	General	25,040,469	24,675,428	(365,041)
	Federal	495,487	566,647	71,160
	State	1,298,839	4,277,081	2,978,242
	Service Total	*26,834,795*	*29,519,156*	*2,684,361*
807 Compliance Bureau	General	76,125,046	83,083,012	6,957,966
	Federal	1,625,606	3,978,613	2,353,007
	State	4,435,807	5,817,129	1,381,322
	Service Total	*82,186,459*	*92,878,754*	*10,692,295*
816 Special Operations Section	General	25,115,581	24,831,786	(283,795)
	State	1,486,325	181,500	(1,304,825)
	Service Total	*26,601,906*	*25,013,286*	*(1,588,620)*
853 Patrol Support Services	General	5,682,686	0	(5,682,686)
	Agency Total	**612,864,239**	**656,644,603**	**43,780,364**

(continued)

Service	Fund Name	FY26	FY27	Dollars
Public Works				
660 Administration Solid Waste	General	2,989,050	2,802,041	(187,009)
661 Public Right of Way Cleaning	General	23,210,467	22,573,024	(637,443)
	Stormwater Utility	11,488,851	10,225,250	(1,263,601)
	Special Revenue	208,000	225,431	17,431
	Service Total	*34,907,318*	*33,023,705*	*(1,883,613)*
662 Vacant and Abandoned Property Cleaning and Boarding	General	14,972,448	15,261,016	288,568
	Federal	1,045,000	1,182,137	137,137
	Service Total	*16,017,448*	*16,443,153*	*425,705*
663 Waste Removal and Recycling	General	54,733,273	52,125,898	(2,607,375)
	Stormwater Utility	104,002	39,999	(64,003)
	Service Total	54,837,275	52,165,897	(2,671,378)
664 Waste Re Use and Disposal	General	37,171,654	32,689,876	(4,481,778)
	Stormwater Utility	158,877	163,643	4,766
	Service Total	*37,330,531*	*32,853,519*	*(4,477,012)*
670 Administration Water and Wastewater	Wastewater Utility	38,105,261	42,252,889	4,147,628
	Water Utility	15,188,367	16,043,461	855,094
	Stormwater Utility	3,469,183	3,623,758	154,575
	Federal	1,238,000	0	(1,238,000)
	Service Total	*58,000,811*	*61,920,108*	*3,919,297*
671 Water Management	Wastewater Utility	0	138,800	138,800
	Water Utility	104,605,898	118,293,582	13,687,684
	State	1,195,558	0	(1,195,558)
	Service Total	*105,801,456*	*118,432,382*	*12,630,926*
672 Water and Wastewater Consumer Services	Wastewater Utility	16,620,707	16,648,972	28,265
	Water Utility	16,852,650	20,708,510	3,855,860
	Stormwater Utility	2,213,744	2,213,744	0
	Service Total	*35,687,101*	*39,571,226*	*3,884,125*
673 Wastewater Management	Wastewater Utility	185,104,009	207,262,892	22,158,883
	Water Utility	0	6,007	6,007
	Stormwater Utility	0	7,604	7,604
	Service Total	*185,104,009*	*207,276,503*	*22,172,494*

(continued)

Service	Fund Name	FY26	FY27	Dollars
674 Surface Water Management	Wastewater Utility	2,264,301	2,312,811	48,510
	Water Utility	729,854	922,300	192,446
	Stormwater Utility	27,314,486	28,107,927	793,441
	State	376,911	0	(376,911)
	Service Total	*30,685,552*	*31,343,038*	*657,486*
675 Engineering and Construction Management Water and Wastewater	Wastewater Utility	110,851,105	102,186,676	(8,664,429)
	Water Utility	87,925,835	88,577,077	651,242
	Service Total	*198,776,940*	*190,763,753*	*(8,013,187)*
676 Administration DPW	General	3,031,321	3,083,126	51,805
	Wastewater Utility	7,851,020	10,055,867	2,204,847
	Water Utility	3,473,112	6,593,469	3,120,357
	Stormwater Utility	236,983	330,367	93,384
	Service Total	*14,592,436*	*20,062,829*	*5,470,393*
	Agency Total	**774,729,927**	**806,658,154**	**31,928,227**
Recreation and Parks				
644 Administration Recreation and Parks	General	7,365,596	8,498,387	1,132,791
	State	3,586,143	3,405,543	(180,600)
	Service Total	*10,951,739*	*11,903,930*	*952,191*
645 Aquatics	General	3,270,985	3,407,901	136,916
	Special Revenue	309,000	318,270	9,270
	Service Total	*3,579,985*	*3,726,171*	*146,186*
646 Park Maintenance	General	10,631,295	11,227,518	596,223
	State	2,130,671	2,322,304	191,633
	Special Revenue	480,759	640,682	159,923
	Service Total	*13,242,725*	*14,190,504*	*947,779*
647 Youth and Adult Sports	General	1,509,626	1,487,524	(22,102)
	Special Revenue	207,398	212,490	5,092
	Service Total	*1,717,024*	*1,700,014*	*(17,010)*
648 Community Recreation Centers	General	21,406,626	24,528,883	3,122,257
	Federal	700,125	724,148	24,023
	Special Revenue	1,486,232	1,500,321	14,089
	Service Total	*23,592,983*	*26,753,352*	*3,160,369*
649 Special Facilities Management Recreation	General	138,137	416,489	278,352
	Special Revenue	2,667,623	2,463,339	(66,147)
	Service Total	*2,667,623*	*2,879,828*	*212,205*

(continued)

Service	Fund Name	FY26	FY27	Dollars
650 Horticulture	General	1,775,591	1,691,648	(83,943)
	State	293,489	571,855	278,366
	Special Revenue	461,237	362,875	(98,362)
	Service Total	*2,530,317*	*2,626,378*	*96,061*
651 Recreation for Older Adults	General	566,321	580,254	13,933
	Special Revenue	42,478	43,752	1,274
	Service Total	*608,799*	*624,006*	*15,207*
652 Therapeutic Recreation	General	692,522	749,037	56,515
653 Park Programs and Events	General	305,993	343,439	37,446
	State	100,000	100,000	0
	Special Revenue	1,483,552	1,516,975	33,423
	Service Total	*1,889,545*	*1,960,414*	*70,869*
654 Urban Forestry	General	7,156,864	7,482,741	325,877
	Special Revenue	3,272,690	3,368,218	95,528
	Service Total	*10,429,554*	*11,060,959*	*631,405*
912 Facility Maintenance	General	6,520,422	6,971,154	450,732
	State	869,003	921,175	52,172
	Service Total	*7,389,425*	*7,892,329*	*502,904*
	Agency Total	**79,292,241**	**86,066,922**	**6,774,681**
Sheriff				
881 Courthouse Security	General	5,851,873	6,588,671	736,798
882 Deputy Sheriff Enforcement	General	15,771,786	17,555,183	1,783,397
	Special Revenue	283,000	291,490	8,490
	Service Total	*16,054,786*	*17,846,673*	*1,791,887*
883 Service of Protective and Peace Orders	General	2,851,925	3,132,328	280,403
884 District Court Sheriff Services	General	3,145,575	3,481,292	335,717
	Agency Total	**27,904,159**	**31,048,964**	**3,144,805**
State's Attorney				
115 Prosecution of Criminals	General	37,010,814	39,499,697	2,488,883
	Federal	1,706,829	451,540	(1,255,289)
	State	6,481,476	6,081,530	(399,946)
	Special Revenue	361,059	371,891	10,832
	Service Total	*45,560,178*	*46,404,658*	*844,480*
781 Administration State's Attorney	General	7,949,934	8,375,018	425,084
	State	199,842	205,748	5,906
	Service Total	*8,149,776*	*8,580,766*	*430,990*

(continued)

Service	Fund Name	FY26	FY27	Dollars
786 Victim and Witness Services	General	2,293,354	1,995,026	(298,328)
	State	2,286,969	4,315,544	2,028,575
	Service Total	*4,580,323*	*6,310,570*	*1,730,247*
	Agency Total	**58,290,277**	**61,295,994**	**3,005,717**
Transportation				
500 Street Lighting	General	21,921,450	20,856,448	(1,065,002)
548 Conduits	Conduit Enterprise	9,108,665	9,812,699	704,034
681 Administration DOT	General	11,347,747	12,777,525	1,429,778
682 Parking Management	Parking Enterprise	17,715,418	18,183,706	468,288
	Parking Management	12,135,203	12,799,575	664,372
	Service Total	*29,850,621*	*30,983,281*	*1,132,660*
683 Street Management	General	45,707,354	45,621,722	(85,632)
684 Traffic Management	General	12,141,212	13,972,423	1,831,211
	Special Revenue	768,178	791,223	23,045
	Service Total	*12,909,390*	*14,763,646*	*1,854,256*
685 Special Events	General	1,935,055	1,997,865	62,810
687 Inner Harbor Services Transportation	General	1,199,677	1,107,394	(92,283)
688 Snow and Ice Control	General	7,319,651	9,689,273	2,369,622
689 Vehicle Impounding and Disposal	General	10,790,324	11,009,597	219,273
690 Sustainable Transportation	General	1,085,009	1,119,005	33,996
	Federal	2,885,367	424,233	(2,461,134)
	State	3,009,298	2,500,721	(508,577)
	Special Revenue	11,578,861	17,791,398	6,212,537
	Service Total	*18,558,535*	*21,835,357*	*3,276,822*
691 Public Rights of Way Landscape Management	General	5,578,105	5,659,212	81,107
692 Bridge and Culvert Management	General	4,856,738	4,830,048	(26,690)
693 Parking Enforcement	Parking Management	16,236,146	17,701,006	1,464,860
694 Survey Control	General	394,747	962,017	567,270
695 Dock Master	General	139,373	143,554	4,181
	Special Revenue	226,882	242,557	15,675
	Service Total	*366,255*	*386,111*	*19,856*
696 Street Cuts Management	General	991,662	852,794	(138,868)

(continued)

Service	Fund Name	FY26	FY27	Dollars
697 Traffic Safety	General	28,483,263	28,063,485	(419,778)
	Federal	0	0	0
	Special Revenue	5,027,842	7,273,333	2,245,491
	Service Total	*33,511,105*	*35,336,818*	*1,825,713*
727 Real Property Management	General	3,514,289	3,444,059	(70,230)
	Agency Total	**236,097,516**	**249,738,382**	**13,640,866**
Grand Total				
Total Operating Budget		**4,116,260,620**	**4,410,044,749**	**293,784,329**
Less Internal Service		**223,865,831**	**243,975,793**	**20,109,962**
Less PAYGO		**194,600,000**	**247,018,444**	**52,418,444**
Total Operating Appropriation		**3,697,794,789**	**3,919,050,512**	**221,255,723**

Table in dollars.

Comparison of Current and Upcoming Year Operating Budget

Summary by Fund

	Budget Amount		Change Amount
Fund Name	**FY26**	**FY27**	**Dollars**
General	2,457,752,000	2,597,131,556	139,379,556
Conduit Enterprise	9,108,665	9,812,699	704,034
Wastewater Utility	361,229,945	381,249,404	20,019,459
Water Utility	229,898,684	252,424,488	22,525,804
Stormwater Utility	45,117,331	44,848,896	(268,435)
Parking Enterprise	17,715,418	18,183,706	468,288
Parking Management	31,942,633	34,212,337	2,269,704
Federal	216,388,207	194,480,448	(21,907,759)
State	144,759,185	155,315,432	10,556,247
Special Revenue	181,978,955	230,202,015	48,223,060
Special Grant	1,903,766	1,189,531	(714,235)
Total	**3,697,794,789**	**3,919,050,512**	**221,255,723**

Table in dollars.

Internal Service Fund by Agency

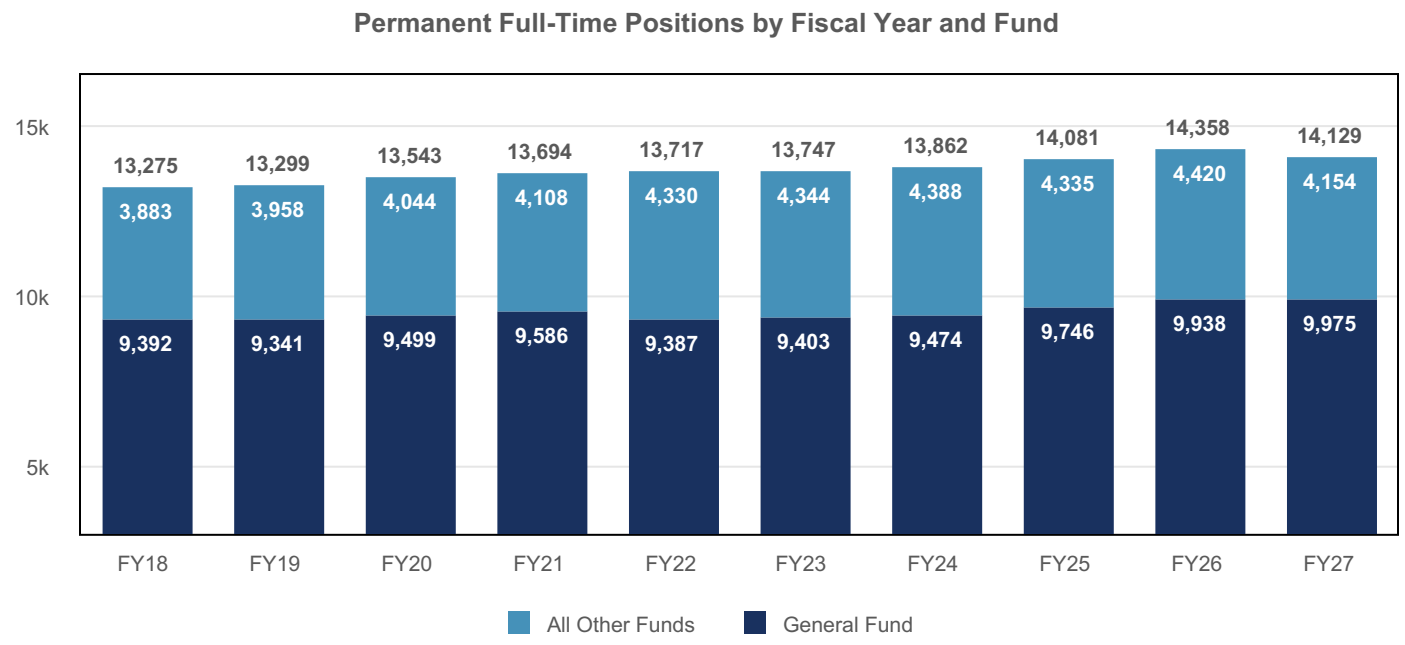
	Budget Amount		Change Amount
Agency Name	**FY26**	**FY27**	**Dollars**
Comptroller	16,450,553	18,248,835	1,798,282
Finance	8,849,229	9,970,674	1,121,445
General Services	170,573,377	187,838,681	17,265,304
Human Resources	2,749,837	2,800,999	51,162
Law	10,353,999	9,825,680	(528,319)
M-R: Office of Information and Technology	14,888,836	15,290,924	402,088
Total	**223,865,831**	**243,975,793**	**20,109,962**

Table in dollars.

Permanent Full-Time Positions

This section summarizes position counts by agency as reflected in the Fiscal 2026 Budget. The budget includes funding for 14,341 full-time positions-an increase of 260 (1.8%) compared to the Fiscal 2026 budget. The overall increase includes capturing positions that were created following adoption of the Fiscal 2026 budget (+115 positions; 80 in the General Fund), creating new positions as part of the Fiscal 2026 budget (+84 positions; 49 in the General Fund), and funding previously unfunded positions (+61 positions; 37 in the General Fund).

By Fund



	Budget Amount			Change Amount
Fund Name	**FY25**	**FY26**	**FY27**	**Positions**
General	9,746	9,938	9,975	37
Internal Service	453	455	440	-15
Conduit Enterprise	67	67	59	-8
Wastewater Utility	921	919	816	-103
Water Utility	986	986	894	-92
Stormwater Utility	148	148	135	-13
Parking Management	162	161	158	-3
Federal	565	596	557	-39
State	698	707	690	-17
Special Revenue	328	380	397	17
Special Grant	7	1	8	7
Total	**14,081**	**14,358**	**14,129**	**(229)**

[1] Change is calculated between Fiscal 2026 and Fiscal 2027

By Agency

	Budget Amount			Change Amount
Fund Name	**FY25**	**FY26**	**FY27**	**Positions**
City Council				
General	81	83	82	-1
Agency Total	**81**	**83**	**82**	**-1**
Comptroller				
General	79	80	78	-2
Internal Service	33	33	30	-3
Agency Total	**112**	**113**	**108**	**-5**
Council Services				
General	6	6	6	0
Agency Total	**6**	**6**	**6**	**0**
Courts: Circuit Court				
General	86	86	87	1
Federal	2	2	1	-1
Special Revenue	5	5	5	0
State	40	41	38	-3
Agency Total	**133**	**134**	**131**	**-3**
Courts: Orphans' Court				
General	5	5	5	0
Agency Total	**5**	**5**	**5**	**0**
Employees' Retirement Systems				
Special Revenue	84	84	81	-3
Agency Total	**84**	**84**	**81**	**-3**
Enoch Pratt Free Library				
General	330	330	324	-6
State	103	103	102	-1
Special Revenue	15	15	14	-1
Agency Total	**448**	**448**	**440**	**-8**
Finance				
General	230	244	241	-3
Internal Service	32	32	28	-4
Wastewater Utility	0	7	4	-3
Water Utility	3	7	5	-2
Stormwater Utility	0	1	1	0
Parking Management	21	20	20	0
Special Revenue	7	7	7	0

(continued)

Fund Name	FY25	FY26	FY27	Positions
Agency Total	**293**	**318**	**306**	**-12**
Fire				
General	1,685	1,679	1,673	-6
Federal	9	8	6	-2
Special Revenue	85	92	92	0
Agency Total	**1,779**	**1,779**	**1,771**	**-8**
General Services				
General	73	76	75	-1
Internal Service	349	350	342	-8
Agency Total	**422**	**426**	**417**	**-9**
Health				
General	398	416	400	-16
Federal	280	321	266	-55
State	128	93	85	-8
Special Revenue	41	73	78	5
Special Grant	6	0	0	0
Agency Total	**853**	**903**	**829**	**-74**
Housing and Community Development				
General	363	373	379	6
Federal	68	84	86	2
State	4	4	6	2
Special Revenue	4	5	7	2
Agency Total	**439**	**466**	**478**	**12**
Human Resources				
General	73	74	75	1
Internal Service	3	3	3	0
Agency Total	**76**	**77**	**78**	**1**
Law				
General	75	77	86	9
Internal Service	31	31	31	0
Agency Total	**106**	**108**	**117**	**9**
Legislative Reference				
General	7	8	9	1
Agency Total	**7**	**8**	**9**	**1**

(continued)

Fund Name	FY25	FY26	FY27	Positions
Liquor License Board				
General	19	19	19	0
Agency Total	**19**	**19**	**19**	**0**
M-R: Cable and Communications				
General	11	10	11	1
Agency Total	**11**	**10**	**11**	**1**
M-R: Consumer Protection and Business Licensing				
General	0	0	10	10
Agency Total	**0**	**0**	**10**	**10**
M-R: Convention Complex				
General	155	157	157	0
Agency Total	**155**	**157**	**157**	**0**
M-R: Environmental Control Board				
General	8	8	9	1
Agency Total	**8**	**8**	**9**	**1**
M-R: Office of Children and Family Success				
General	26	25	23	-2
Water Utility	5	5	6	1
Federal	16	18	39	21
State	99	75	48	-27
Agency Total	**146**	**123**	**116**	**-7**
M-R: Office of Employment Development				
General	48	52	51	-1
Federal	91	97	97	0
State	60	70	73	3
Special Revenue	49	52	59	7
Special Grant	1	1	1	0
Agency Total	**249**	**272**	**281**	**9**
M-R: Office of Homeless Services				
General	18	20	18	-2
Federal	45	41	44	3
State	3	3	2	-1
Special Revenue	3	1	2	1
Agency Total	**69**	**65**	**66**	**1**

(continued)

Fund Name	FY25	FY26	FY27	Positions
M-R: Office of Immigrant Affairs				
General	0	0	4	4
Agency Total	**0**	**0**	**4**	**4**
M-R: Office of Information and Technology				
General	159	166	184	18
Internal Service	5	6	6	0
Agency Total	**164**	**172**	**190**	**18**
M-R: Office of Neighborhood Safety and Engagement				
General	17	31	31	0
Federal	2	2	1	-1
State	4	6	10	4
Agency Total	**23**	**39**	**42**	**3**
M-R: Office of the Labor Commissioner				
General	8	8	7	-1
Agency Total	**8**	**8**	**7**	**-1**
M-R: Office of Recovery Programs				
Special Revenue	0	1	6	5
Agency Total	**0**	**1**	**6**	**5**
M-R: Office of Small and Minority Business Advocacy & Development				
General	31	35	34	-1
Agency Total	31	35	34	-1
Mayoralty				
General	105	111	119	8
Special Revenue	0	7	8	1
Special Grant	0	0	7	7
Agency Total	**105**	**118**	**134**	**16**
Municipal and Zoning Appeals				
General	4	5	5	0
Agency Total	**4**	**5**	**5**	**0**
Office of Equity and Civil Rights				
General	43	41	41	0
Special Revenue	0	0	1	1
Agency Total	**43**	**41**	**42**	**0**

(continued)

Fund Name	FY25	FY26	FY27	Positions
Office of the Inspector General				
General	18	18	19	1
Agency Total	**18**	**18**	**19**	**1**
Planning				
General	51	59	60	1
Special Revenue	3	6	4	-2
State	0	0	1	1
Agency Total	**54**	**65**	**65**	**0**
Police				
General	3,072	3,110	3,078	-32
Federal	17	16	8	-8
State	143	184	192	8
Agency Total	**3,232**	**3,310**	**3,278**	**-32**
Public Works				
General	750	779	839	60
Wastewater Utility	921	912	812	-100
Water Utility	978	974	883	-91
Stormwater Utility	148	147	134	-13
Special Revenue	3	3	3	0
Agency Total	**2,800**	**2,815**	**2,671**	**-144**
Recreation and Parks				
General	354	366	365	-1
Federal	0	4	4	0
State	61	62	62	0
Special Revenue	17	17	19	2
Agency Total	**436**	**449**	**450**	**1**
Sheriff				
General	212	212	216	4
Agency Total	**212**	**212**	**216**	**4**
State's Attorney				
General	313	340	347	7
Federal	28	3	3	0
State	52	65	71	6
Agency Total	**393**	**408**	**421**	**13**
Transportation				
General	833	829	808	-21
Conduit Enterprise	67	67	59	-8

(continued)

Fund Name	FY25	FY26	FY27	Positions
Parking Management	141	141	138	-3
Federal	3	0	2	2
State	1	1	0	-1
Special Revenue	12	12	11	-1
Agency Total	**1,057**	**1,050**	**1,018**	**-32**
Grand Total	**14,081**	**14,358**	**14,129**	**-229**

[1] Change is calculated between Fiscal 2026 and Fiscal 2027

FISCAL 2027

PRELIMINARY BUDGET

Special Revenue Budget Recommendations

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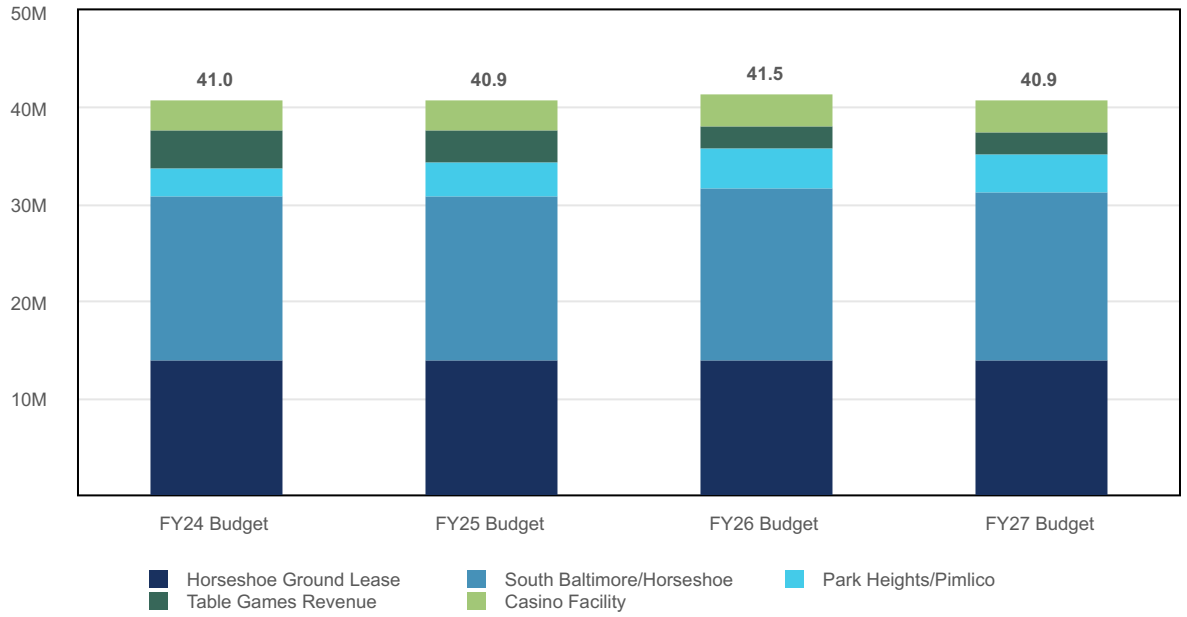
Casino: Video Lottery Terminals and Table Games

Casino related revenue is used to support City services and capital investment in neighborhoods impacted by the Pimlico Racetrack and Horseshoe Casino. Along with investments in these neighborhoods, casino revenue is also used for citywide school construction, recreation and parks projects, and property tax relief.

Casino-related Revenues[1]
(Dollars in millions)



[1]The above chart includes the casino's minimum required Real Property Tax contribution of $3.2 million. In Fiscal 2027, the total Real Property Tax from the Casino is $6.7 million, which exceeds the minimum required contributions.

The Fiscal 2027 allocations adhere to the following funding formulas:

Horseshoe Ground Lease Agreement Revenue - $14.0 million

- The Horseshoe Casino ground lease payment to the City is calculated at either 2.99% of the Casino's gross gaming revenue, comprised of both Table Games and Video Lottery Terminals, or an alternate minimum payment amount determined by the contract, whichever is higher.
- The Fiscal 2027 estimated payment is the minimum payment of $14.0 million.
- Of this amount, 90% is allocated to the General Fund to support the Targeted Homeowners Tax Credit (THTC) and 10% is dedicated to school construction.

Horseshoe Ground Lease	Allocation	FY27 Budget
THTC	90.0%	12.6
School Construction	10.0%	1.4
Minimum Ground Lease Payment		**14.0**

[1] Budget in millions of dollars.

South Baltimore/Horseshoe Casino Local Impact Fund - $17.6 million

- The State combines gross terminal revenue from Video Lottery Terminals (VLTs) at the Maryland Live, MGM National Harbor, and Horseshoe casinos.
- 5.5% of total combined VLT revenue is used as the starting point for the City's local impact fund allocation.
- 82% of the 5.5% total combined VLT revenue is then equally divided among Baltimore City, Anne Arundel, and Prince George's counties; the City receives approximately 27.3% of this amount.
- The Fiscal 2027 estimate for Baltimore City is $17.6 million, a decrease of $226,000 compared to the Fiscal 2026 Adopted Budget.
- State law requires that 50% of the City's allocation be remitted to the South Baltimore Gateway Community Benefits District to support local projects.
- The remaining 50% is budgeted for core City services within one mile of the casino area, such as security costs, support for park operations, sanitation, and employment development, among other projects.

South Baltimore/Horseshoe	Allocation	FY27 Budget
South Baltimore District	50.0%	8.8
Horseshoe One-Mile Radius	50.0%	8.8
Baltimore City Allocation		**17.6**

[1] Budget in millions of dollars.

Park Heights/Pimlico Local Impact Fund - $3.9 million

- The remaining 18% of the 5.5% of total combined VLT revenue is dedicated to Baltimore City after reductions of $720,000 for smaller jurisdictions.
- Of the 18% distribution, $3.5 million is withheld for the State Lottery fund for Pimlico redevelopment, $2.4 million or 24% is withheld for Park Heights Renaissance, $1.0 million is withheld for Prince George's County, and $500,000 is withheld for communities within 3 miles of the Laurel Race Course.
- The Fiscal 2027 projection for Baltimore City is $3.9 million, $401,000 less than the Fiscal 2026 Adopted Budget.
- The City has allocated 85% towards the Park Heights Master Plan since Fiscal 2018; in Fiscal 2027, the City will continue to allocate 85%, or $3.3 million, for this purpose.
- The remaining funding of 15%, or $600,000 must be spent within a one-mile radius of the Pimlico Racetrack. Some projects funded within the one-mile radius include Ambassador Theater, Ashburton Area Community Lighting, Community Organizing and Services Support in Fallstaff, and Community Organizing in the Northwest Community Planning Forum Area.

Park Heights/Pimlico	Allocation	FY27 Budget
Park Heights	85.0%	3.3
Pimlico One-Mile Radius	15.0%	0.6
Baltimore City Allocation		**3.9**

[1] Budget in millions of dollars.

[2] Values may not match Allocation due to rounding.

Table Games Revenue - $2.3 million

- Baltimore City receives 5% of gross Table Games revenue generated by the Horseshoe Casino.
- The Fiscal 2027 projection for Baltimore City is $2.3 million, $81,000 more than the Fiscal 2026 Adopted Budget. This additional funding will support the expansion of citywide Recreation and Parks capital projects and school construction debt service.
- State law requires that 50% of the funding be used to support citywide recreation and parks projects and that 50% be allocated for school construction debt service.

Table Games Revenue	Allocation	FY27 Budget
Recreation and Parks	50.0%	1.2
School Construction	50.0%	1.2
Baltimore City Allocation		**2.3**

[1] Budget in millions of dollars.

[2] Values may not match Allocation due to rounding.

Casino Facility Tax Agreement - $3.2 million

- As part of the Horseshoe Casino Ground Lease Agreement, the Casino is required to pay a minimum of $3.2 million in property taxes to the City. The agreement indicates that if the net property tax due is less than this amount, the Casino must make an additional contribution to guarantee the minimum requirement.
- Prior to Fiscal 2027, the Casino facility's net real property tax never exceeded $3.2 million. However, due to the expiration of the Brownfield tax credit, granted by the City until Fiscal 2026, the Casino will pay $6.7 million in property taxes in Fiscal 2027, exceeding the $3.2 million minimum requirement.
- This revenue supports the General Fund at large.

Gambling Local Impact Aid Expenditures

The Preliminary Budget recommends $16.0 million from Local Impact Aid funding, consisting of approximately $11.9 million of Baltimore Casino and $4.1 million of Pimlico funds through annual allocations and fund balance. Of that, $8.4 million is appropriated for operating expenditures and $7.6 million is appropriated for capital projects. The following tables show Fiscal 2027 budgeted operating and capital expenditures for these funds.

Operating Budget - Projects

Agency	Project Description	FY27 Budget
Baltimore Casino Funded Projects		
Children and Family Success	Educational Partnerships	140,000
	Summer Head Start	150,000
Employment Development	Employment Connection Center	775,000
	Job Training Programs & ITA's	30,000
	YouthWorks Summer Employment	500,000
Homeless Services	Anti-Homelessness Strategies	350,000
Housing & Community Development	Community Development Fund	800,000
	Housing Code Enforcement	375,000
Information Technology (BCIT)	CitiWatch Maintenance Reserve	30,000
Neighborhood Safety & Engagement	Community Outreach (MONSE)	130,000
Planning	Clean Corps	411,840
	Community Enhancement Projects	380,000
	Enhanced Security: Horseshoe	500,000
	Environmental Education Programming	50,000
	Project Coordination (CLIF Staff)	300,000
	Reimagine Middle Branch Initiatives	845,000
Public Works	Enhanced Solid Waste Services	225,000
Recreation & Parks	Carroll Park District Operations	300,000
	Baltimore Casino Funds Total	**6,291,840**
Pimlico Impact Aid Funded Projects		
Planning	Administrative Fee	120,000
	Agrihood Baltimore Community Flower & Plant Nursery	115,000
	Ambassador Theater Redevelopment	90,000
	Arlington Elementary School Centennial Celebration	75,000
	Ashburton Area Community Association	56,000
	Baltimore Speaks Out	41,000
	B-SPIRIT Leadership Development Program	125,000
	Camp New Vision	79,000
	Capital Investment of Historic Buildings	30,000
	CFYS Youth Development and Enrichment Program	100,000
	Community Organizing and Support Services in Fallstaff	150,000
	Connecting Residents to Career Pathway Manufacturing Jobs in Park Heights	35,000
	Dayspring, Inc. Visions for Education	50,000
	Grace CDC Food Pantry & Resource- Phase 1 Center	25,000
	Hands-On Africa: A Sankofa Exploration	50,000
	Langston Hughes HVAC Phase 2	250,000
	Learn to Swim	37,000

(continued)

Agency	Project Description	FY26 Budget
	NWCPF Master Plan Implementation and Regional Strategies	150,000
	OPWWEE: BmoreWet!- WorkFORX Development	32,000
	Peer Mediation	75,000
	Pimlico Terrace Revitalization and Preservation Phase II	60,000
	St. Ambrose Community Facility Feasibility Study	45,000
	The Bmore You Pop-Up Shop	125,000
	The ECSEL Project: Growing Leaders for Park Heights	30,000
Mayor's Office of Employment Development	Neighborhood-Based Career Navigation	155,000
	Pimlico Impact Aid Funds Total	**2,100,000**

Table in dollars.

Capital Budget - Projects

Agency	Project Description	FY27 Budget
Baltimore Casino Funded Projects		
Baltimore Development Corp	Warner-Stockholm Complete Streets	1,000,000
Recreation and Parks	Florence Cummins	1,100,000
	Solo Gibbs Phase 1	1,150,000
	Solo Gibbs Phase 2	1,500,000
Transportation	GTN- Middle Branch to Inner Harbor	350,000
	Bush Street Cycle Track	500,000
	Baltimore Casino Funds Total	**5,600,000**
Pimlico Impact Aid Funded Projects		
Housing and Community Development	4500 Pimlico Single Family Townhomes	175,000
	At the House Inc. Social Settlement House Project	300,000
	Hayward Ave/Rogers Station	160,000
	Housing Upgrades to Benefit Seniors (HUBS)	91,000
	Park Heights Corridor Blight Elimination	200,000
	Pimlico Market Cafe	320,000
	Reinvest LCoN: Strategic Acquisition & Redevelopment along Liberty Heights Ave Corridor	150,000
	The Anderson	500,000
Planning	Playspace Project	90,000
	Pimlico Impact Aid Funds Total	**1,986,000**

Table in dollars.

Opioid Restitution Fund

In August 2024, Mayor Scott released an Executive Order outlining the playbook on how opioid restitution funds would be invested back in the community. The Executive Order established five directives for this funding:

1. Establish a separate Baltimore City Opioid Restitution Fund
2. Establish a trust fund that will sustain the impact of these funds for at least 15 years
3. Create positions in the Mayor's Office including an Executive Director of Overdose Response and an Opioid Restitution Program Manager
4. Establish a Restitution Advisory Board
5. Outline key documents that the City will publish for accountability and transparency

Fiscal 2027 Preliminary Funding Level

The Preliminary Budget recommends $42.2 million in appropriations from the Opioid Restitution Fund. Appropriations from this fund were determined based on recommendations from the ongoing needs assessment guiding the City's response.

To date, the City has received $259 million from companies involved in the lawsuit. Litigation is ongoing, with any remaining funds due to the City when all appeals have been exhausted.

The Fiscal 2027 preliminary funding level is based on projections aimed at hitting the 15-year target for these funds. Large appropriations against the fund could negatively impact the City's ability to hit this target.

	Budgeted Amount
Agency Name	**FY27**
Fire	5,539,760
Health Department	6,465,964
M-R Office of Homeless Services	3,090,000
Mayoralty	5,483,376
M-R Office of Recovery Programs	21,592,254
Total	**42,171,354**

Table in dollars.

Fire Department: $5,539,760

This funding will be used to for the Population Health and 911 Nurse Triage programs focused on reducing the number of non-emergency 911 calls. Funding will also be used to expand the use of contracted EMS services.

Health Department: $6,465,964

This funding establishes the Division of Behavioral Health, continues to support the Needle Exchange Program, and funds 1 new Program Coordinator in Service 308: Maternal and Child Health.

Mayor's Office of Homeless Services: $3,090,000

This funding will be used to further enhance services in the City's family shelter. Funds will support sheltering of some of Baltimore's most vulnerable residents and provide supportive services for those individuals to get them into permanent housing and help the City reduce chronic homelessness.

Mayoralty: $5,483,376

This funding supports staff responsible for providing the overall guidance and oversight for the Opioid Restitution Fund, as well as stipend and support costs for the Restitution Advisory Board. This funding also provides an additional $3.42 million to support the expansion of Baltimore City's Behavioral Health Diversion Ecosystem.

Mayor's Office of Recovery Programs: $21,592,254

This majority of this funding ($13.1 million) is allocated for non-profit organizations named in specific settlements. In total, there was $87.0 million set aside for specific organizations as part individual settlements. The Fiscal 2026 Adopted funding level assumes these grants will be paid out over a 5-year period.

Additionally, $5 million will support the community grant program and $1.15 million will be allocated for the Family Support Fund, which will benefit individuals and families who have lost loved ones to overdose.

The Adopted budget for the Mayor's Office of Recovery Programs also includes supporting additional staff responsible for coordinating and overseeing grant agreements with individual non-profits receiving grants through the Opioid Restitution Fund.

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FISCAL 2027

PRELIMINARY BUDGET

Capital Budget Recommendations

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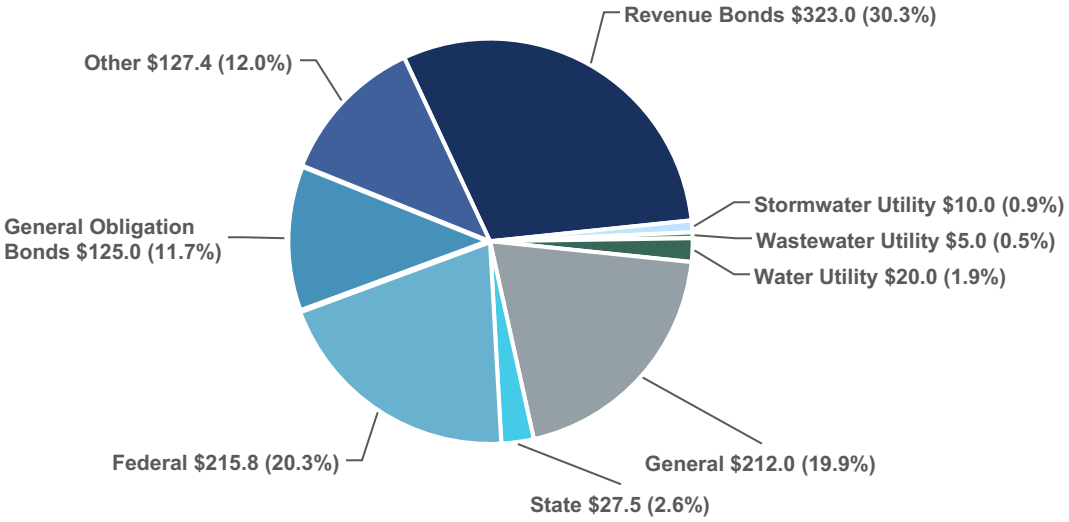
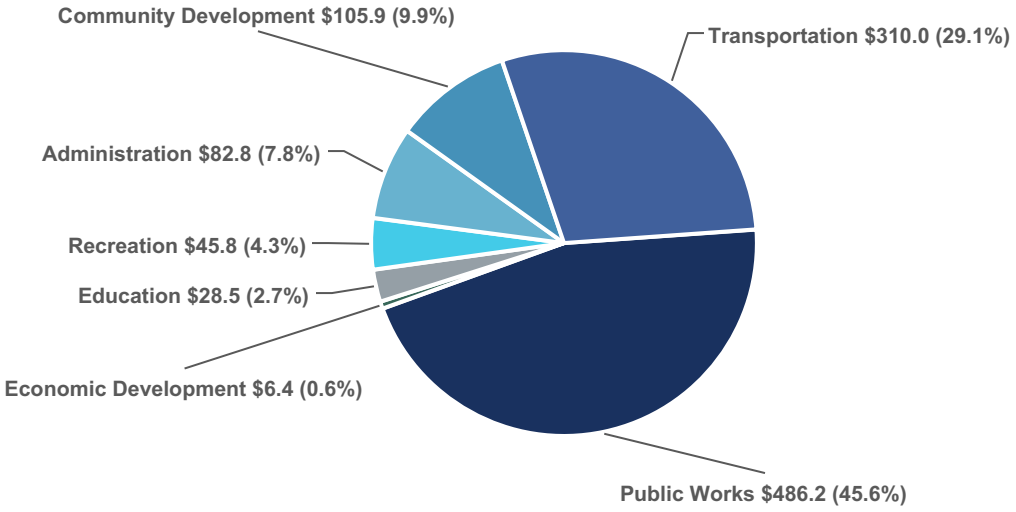
Overview of Capital Budget Recommendation

Total Capital Budget: $1,065.7 Million

Where the Money Comes from



How the Money is Used



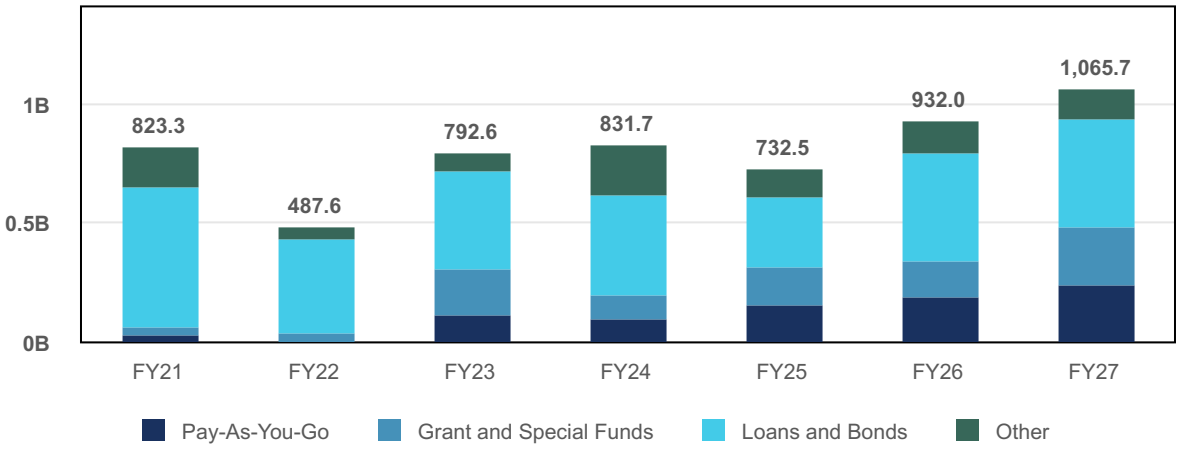
Totals may not equal 100% or "Total Capital Budget" due to rounding. Charts in millions.

Capital Budget Trends

The Fiscal 2027 Adopted Capital Budget is $1,065.7 million, an increase of $134 million, or 14%, from Fiscal 2026. The capital budget can fluctuate considerably from year to year due to project schedules, the timing of borrowing, and the availability of grant funding. Per Board of Estimates policy, a capital project is a physical betterment or improvement costing more than $50,000 and any preliminary studies relative to that project. It does not include projects that cost less than $50,000, vehicular equipment, repairs and maintenance costing less than $100,000, and salaries for positions that are not part of the cost of the project. The chart and table below show historical trends of the capital budget by fund type.

Capital Budget by Fund

(Dollars in millions)



Historical Capital Budget Trends

	Budget			
Capital Funds	**FY24**	**FY25**	**FY26**	**FY27**
Pay-As-You-Go				
General	46.2	105.0	149.6	212.0
Conduit Enterprise	3.0	0.0	0.0	0.0
Wastewater Utility	11.1	9.5	10.0	5.0
Water Utility	34.9	35.0	25.0	20.0
Stormwater Utility	3.0	10.0	10.0	10.0
Grant and Special Funds				
Federal	53.1	92.5	65.5	215.8
State	53.0	67.7	81.2	27.5
Loans and Bonds				
General Obligation Bonds	80.0	80.0	125.0	125.0
Revenue Bonds	334.8	208.5	332.0	323.0
County Trans. Bonds	0.0	0.0	0.0	0.0
Other				
Other	212.8	124.4	133.7	127.4
Grand Total	**831.7**	**732.5**	**932.0**	**1,065.7**

Table in millions of dollars.

[1] Totals may not equal figures in graph due to rounding.

Six-Year Capital Plan

	Capital Plan					
Fund Name	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**
Pay-As-You-Go						
General	212,018,444	39,700,000	35,600,000	31,400,000	31,400,000	31,400,000
Conduit Enterprise	0	0	0	0	0	0
Wastewater Utility	5,000,000	5,000,000	20,000,000	5,000,000	5,000,000	5,000,000
Water Utility	20,000,000	20,000,000	20000000	20,000,000	20,000,000	20,000,000
Stormwater Utility	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Grant and Special Funds						
Federal	215,812,804	57,500,000	57,500,000	57,500,000	57,500,000	51,000,000
State	27,486,000	12,750,000	12,500,000	12,500,000	9,250,000	250,000
Loans and Bonds						
Revenue Bonds	322,950,286	377,108,306	347,824,874	336,936,564	351,067,616	134,701,600
Gen. Oblig. Bonds	125,000,000	140,000,000	140,000,000	170,000,000	170,000,000	200,000,000
Other						
Other	127,397,889	296,505,486	181,306,509	84,423,224	191,178,280	44,634,400
Grand Total	**1,065,665,423**	**958,563,792**	**824,731,383**	**727,759,788**	**845,395,896**	**498,336,000**

Table in dollars.

The City's capital budget includes capital General Funds (PAYGO capital), General Obligation Bonds (debt), and General Funds- Highway User Revenues (HUR; PAYGO capital dedicated to transportation). Fiscal 2027 is the final year of a five-year increase in the City's allocation of HUR revenue. In Fiscal 2027, the City will receive 12.2% of statewide HUR. Funding for transportation-related capital projects represents 35% of the total HUR budget.

General Funds and Highway User Revenue Pay-As-You-Go Funding

Using General Funds for PAYGO reduces the City's debt burden while also being one of the most flexible funding sources for capital projects. The City dedicates a portion of its annual State Highway User Revenue (HUR) allocation to capital improvements. HUR is collected by the State and allocated to jurisdictions for certain eligible uses, such as transportation projects.

The Fiscal 2027 Adopted Budget includes $212.0 million in General Funds and HUR for capital projects, including:

- $9.7 million for renovations to the western sanitation yard
- $20 million towards construction of a youth sports complex
- $15 million to establish an economic development fund
- $6 million for neighborhood traffic calming
- $4.3 million for sidewalk reconstruction and repair, in addition to $12.0 million for the ADA partial consent decree

General Obligation Bonds

In 2024, voters authorized $125 million in General Obligation bonds per year for Fiscal 2026 and 2027. General Obligation bonds must be used for affordable housing, schools, public infrastructure, and community and economic development in accordance with the loan authorization approved by voters. The debt service to repay the bonds is paid from the City's General Fund revenue. Funded projects for Fiscal 2027 include:

- $4 million for demolition and stabilization of vacant and abandoned buildings
- $8 million for investments in the Vacancy Reduction Priority Geographies
- $35 million for replacement of the northeast police station
- $27.5 million for Baltimore City Public Schools facilities
- $6.5 million for the Affordable Housing Trust Fund

Federal Funds

The Fiscal 2027 Adopted Budget includes approximately $215.8 million in Federal Funds. Funded projects for Fiscal 2027 include:

- $85 million federal award for West Baltimore United
- $42 million per year in federal Highway Transportation funds for the Department of Transportation. The City must provide a 20% match for eligible projects, such as bridges.
- Community Development Block Grant funds to be used for capital projects that serve low and moderate-income residents.

State Funds

The Fiscal 2027 Adopted Budget includes $70.7 million in State Funds. State Funds include items requested from the State. This figure will likely be higher once the State budget is finalized and changes are incorporated in the City's capital budget. Funded projects for Fiscal 2027 include:

- Recreation and Parks allocates Program Open Space funding for various capital projects. A portion of these funds require a 25% match from the City that has been appropriated in local funding sources.
- $9.7 million for Computer Aided Dispatch replacement

Utility Funds

Utility funds include bonds issued by the City to be repaid with future revenue and funds from current operating revenues such as water bills. The Fiscal 2027 capital recommendations also include utility projects funded through existing cash (Pay-As-You-Go).

Water, Wastewater, and Stormwater Funds

The Water, Wastewater, and Stormwater funds are overseen by the Department of Public Works. Capital investment in the utilities are fully funded with enterprise revenue generated by the fees paid for water, sewer, and stormwater services. Individual projects are funded through a combination of revenue bonds, Pay-As-You-Go (PAYGO) cash, and grants.

The Capital Budget and Capital Improvement Plan (CIP) process operates on a similar timeline to the operating budget process, but is managed and facilitated by the Department of Planning. The Department of Planning works with agencies to prepare recommendations for the Planning Commission, which submits recommendations to the Board of Estimates. The budget process begins in late September as the Department of Planning works with participating agencies to solicit project requests, prioritize projects for funding, and prepare the six-year CIP. The major capital budget agencies are the Departments of Information Technology, General Services, Recreation and Parks, Transportation, Public Works, Housing and Community Development, as well as the Baltimore Development Corporation and City School System. Once the Planning Commission recommends a six-year CIP, it moves on to the Board of Finance and then the Board of Estimates for review and approval. Once approved, the first year of the CIP is submitted to City Council as part of the Ordinance of Estimates. Finally, the Ordinance of Estimates is formally adopted by the City Council and signed by the Mayor.

Funding Considerations

Funding for capital projects comes from either current revenues (referred to as “Pay-As-You-Go” or “PAYGO”) or from borrowed funds (referred to as “Loans and Bonds”). Loan and bond fund amounts are constrained by the need to ensure that future repayment of debt service can be made from the City’s operating budget. Discretionary sources are limited to General Obligation (GO) bonds and PAYGO capital. The City follows the requirements of the GO bond authorization, which specifies how that source can be spent. The City also must ensure that outstanding debt meets reasonable benchmarks and does not put an undue financial burden on future generations. Every five years, the City conducts a study to evaluate the City’s debt burden and make recommendations on appropriate annual borrowing levels.

Baltimore’s aging infrastructure requires hundreds of millions of dollars of investments to address decades of deferred maintenance, in addition to investments to provide modern facilities and amenities. Therefore, capital budget planning requires the City to prioritize limited resources in upgrading and maintaining City structures and infrastructure. The City must balance these infrastructure needs with community and economic development activities.

Capital Projects Impact on Operating Budget

Policy

Agencies are required to report the estimated operating budget impacts of capital projects. Agencies must identify and project reasonably quantifiable revenue and expenditure impacts of capital projects on the operating budget following completion.

Fiscal 2027 Operating Impact of Capital Projects

Most of Baltimore City’s capital program focuses on capital infrastructure maintenance and replacement. New facility projects or expansions with operating impacts are limited.

The City pays debt service, the interest and principal costs on the bonds issued by the City to build capital projects, through the operating budget.

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FISCAL 2027

PRELIMINARY BUDGET

Appendix

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

ACTUAL: This term is used in various contexts with different meanings. The definitions for the two contexts in this book are specified below.

- **Performance Management:** A number that reflects the result(s); this is different from a target, which is a prediction of result(s).
- **Financial:** The recorded (or posted) revenues and expenditures; this is different from a budget, which is a planned estimate.

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

AMERICAN RESCUE PLAN ACT (ARPA): The American Rescue Plan Act (ARPA) is a $1.9 trillion economic stimulus package passed by the U.S. Congress and signed into law in March 2021. ARPA includes State and Local Fiscal Recovery Funds (SLFRF), which provides direct aid to state, local, and Tribal governments to support the response to and recovery from the COVID-19 public health emergency.

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

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

ASSESSED VALUATION: A valuation set upon real estate and other taxable property by the State Department of Assessments and Taxation and utilized by the City of Baltimore as a basis for levying taxes. All taxable real property follows a 3-year reassessment cycle, and the resulting assessed valuation is an estimate of the current market value.

BALANCED BUDGET: When the revenues the City projects to receive in the next fiscal year from all existing revenue sources are sufficient to cover the total anticipated expenditures of the next fiscal year. Total revenues are either equal or greater than the recommended appropriations, and may be supplemented, if necessary, with prior year fund balance.

BLUEPRINT FOR MARYLAND'S FUTURE: Commonly referred to as Kirwan. This legislation was passed in 2021 guided by the Kirwan Commission on Innovation and Excellence in Education. The law enacts a comprehensive reorganization of education funding in Maryland to improve the quality of education and close equity gaps. The Blueprint for Maryland's Future is different from the City schools' Blueprint for Success.

BOARD OF ESTIMATES (BOE): The Board of Estimates (BOE) is the highest administrative body of the City. It consists of five voting members: the President of the City Council, who serves as President of the Board, the Mayor, the Comptroller, the City Solicitor, and the Director of Public Works. The BOE is responsible for formulating and executing the fiscal policy of the City, with its primary policy tool being the recommended annual Ordinance of Estimates, the City's budget. It is also responsible for awarding contracts and supervising all purchasing by the City.

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

CAPITAL FUND: A set of budget accounts established to plan for specific capital projects financed by revenues received from City funds, bonds, State, federal, and other miscellaneous funds.

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

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

CAPITAL PROJECT: An improvement to City property, which by policy of the Board of Estimates must be physical betterment or improvement costing more than $50,000 and any preliminary studies relative to that project. It does not include projects that cost less than $50,000, vehicular equipment, repairs and maintenance costing less than $100,000, and salaries for positions that are not part of the cost of the project.

CHARTER: A legal document that defines the City's:

- organization (agencies, commissions, offices, etc.),
- rules and processes,
- services provided, and
- authority and powers held by specific offices or agencies.

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

CONVENTION CENTER BOND FUND: Established in Fiscal 1995 to budget and account for hotel tax revenues to be dedicated to support the payment of principal and interest associated with City indebtedness to finance one-third of the $150 million cost of the joint City-State expansion of the Baltimore Convention Center. In Fiscal 2020, the City fully paid off the bonds associated with this expansion; however, the City may continue appropriating funds for future renovation or expansion of the Center.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES): The Coronavirus Aid, Relief, and Economic Security Act (CARES) is a $2.2 trillion economic stimulus bill passed by the U.S. Congress and signed into law in March 2020, in response to the economic fallout of the COVID-19 pandemic in the United States. Under CARES, state, local, territorial, and Tribal governments received direct aid to assist in responding to the pandemic.

CURRENT LEVEL OF SERVICES BUDGET: Estimates of the appropriations needed by each municipal agency for the next ensuing fiscal year. These estimates are formulated in order to maintain the same service level for each particular service, purpose, activity, or project included in each agency's budget.

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

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

ESTIMATE: An approximation of the amount to be spent or collected.

EXPENDITURE: Spending to purchase goods or services.

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA): The Federal Emergency Management Agency (FEMA) is an agency of the United States Department of Homeland Security, which coordinates the response to disasters and emergencies that occur in the United States. As part of the federally declared COVID-19 emergency, FEMA emergency aid has been made available to state and local governments on a reimbursement basis.

FISCAL YEAR: The time frame to which the annual budget applies; this period is July 1 through June 30.

FORECAST: An estimate of expected, actual future spending and/or revenues for a specific period of time.

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

FUND BALANCE: A fund balance is the accumulated difference between actual revenues and expenditures over time in each fund.

FUNDING SOURCE: Income/revenue received which supports an appropriation.

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

GENERAL OBLIGATION BOND: A municipal bond backed by the full faith and credit of the jurisdiction. Every two years, the City of Baltimore must get permission from voters through a ballot referendum to issue General Obligation Bonds (GO Bonds). GO bonds are borrowed funds that are used for capital projects, including affordable housing, schools, public infrastructure, and community and economic development. The debt service to repay the bonds is paid from the City's future General Fund revenue.

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

HIGHWAY USER REVENUE (HUR): Money received from the State from specific taxes (e.g., gasoline, titling) associated with driving vehicles.

INDICATOR: A measure that represents a quality of life improvement that the City tracks and is ultimately aiming to improve. The City has measurable Indicators organized within each of the Priority Outcomes that reflect many of the City's greatest challenges.

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

LIABILITY: A contractual obligation to pay an amount of money, usually associated with legal settlements.

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

- **Salaries:** Payment to personnel for services rendered to the City including overtime, shift differential, sick leave conversion, full-time, part-time, and contractual personnel costs.
- **Other Personnel Costs:** Payment for benefits provided to City personnel including City contributions for Social Security, retirement, health plans, and prescription drug costs.
- **Contractual Services:** Payment for services rendered to the City under contractual arrangements, such as rents and telephone service.
- **Materials and Supplies:** Payment for consumable materials and supplies, such as custodial supplies and heating fuel.
- **Equipment:** Payment for replacement or procurement of City property other than real property.
- **Grants, Subsidies and Contributions:** Payment in support of various non-profit or private sector activities, which will provide health, welfare, educational, cultural, and/or promotional benefits to residents of Baltimore.
- **Debt Service:** Payments for interest and principal of bonds issued by or on behalf of the City.
- **Capital Improvements:** Payment for the acquisition of real property or improvements made to existing City property.

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

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

OTHER POST EMPLOYMENT BENEFITS (OPEB): The Government Accounting Standards Board (GASB) mandates that OPEB be recorded as accrued liabilities in the annual financial statements of governmental entities. Annual contribution to a Post-Employment Benefits Trust Fund is required.

OUTCOME BUDGETING: A budget process that aligns resources with results that matter most to residents. It's a budgeting tool that integrates strategic planning, long-range financial planning, and performance management.

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

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

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

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

PERFORMANCE MEASURES: Specific performance metrics that show the results or public benefits of the services provided. The benefits can be in the form of an amount of products or services provided (outputs); reflect the cost per unit of output or outcome (efficiency); gauge how well a service meets customer expectations (effectiveness); or changes in attitudes, behaviors, knowledge, skills, and conditions as a result of the service (outcome).

PILLARS: Goals established by the Mayor for improving the quality of life for Baltimore's residents. The current Pillars are:

- Enhancing Public Safety
- Clean, Healthy, and Sustainable Communities
- Responsible Stewardship of City Resources
- Prioritizing Youth, Older Adults, and Vulnerable Communities
- Equitable Economic Development
- Modernizing Public Infrastructure.

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

- **Permanent Full-Time:** Payments to an employee filling a permanent full-time budgeted position for services rendered on a continuing basis.
- **Permanent Part-Time:** Payments to an employee who works less than a full-time schedule.

PROJECTION: An estimate of likely, possible future spending and/or revenues for a specific period of time.

RESULTS TEAMS: An interdisciplinary group of six to eight members assigned to a particular Pillar that reviews and ranks agency budget proposals in order to help the Mayor develop a budget recommendation that maximizes outcomes, or results, achieved for dollar spent.

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

REVENUE BUDGET: A forecast of the next fiscal year's income based on the collection of received payments in the current fiscal year, policy and legislative changes affecting the collection of income, and economic and market conditions.

SERVICE: Replaces program in the budget structure. An activity or set of activities performed by an agency that has:

- identifiable costs for budgeting purposes,
- a clear public purpose and measurable objectives,
- and clear lines of accountability for its performance and fiscal management.

Services are the means to achieving desired outcomes for City residents. Each Service has a unique three-digit numeric code used to identify services within an agency.

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

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

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

STORMWATER UTILITY FUND: Established to budget for the operating and capital expenses of the City's stormwater management system.

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

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

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

TARGET: Targets are the annual numerical benchmarks an agency aims to achieve for a performance measure.

TAX: Any charge of money or property by a government upon individuals or entities that the government has authority to collect from.

TAX CREDIT: An incentive that lets taxpayers subtract an amount from their owed tax based on specific qualifications.

TRANSFERS: Charges or expenditure reimbursements used as follows:

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

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

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

WORKDAY: An enterprise, cloud-based application designed for human capital management (HCM) and financial management systems. Baltimore's Workday implementation is divided into multiple phases:

- Phase 1 involved the City's HCM system (personnel management and payroll) and went live in January 2021.
- Phase 2 involves the City's financial management systems (grants management, accounting, procurement, etc.) and went live on August 8, 2022.
- Phase 3 involves the City's recruitment and learning systems (job postings, application processing, employee training, etc.) and is going live in incremental stages, beginning in December 2022 through summer 2023.

Operating Plan

Level of Control

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

Mechanisms

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

Appropriations

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

Encumbered Funds

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

Carryovers

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

Capital Plan

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

Appropriations

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

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

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

Monitoring

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

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

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

Integrated Financial System

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

Cost Control

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

Expenditures: Operating and Capital Fund Types

The Fiscal 2027 Adopted Budget totals $5.0 billion spread across six different fund sources. Each type, and the individual fund sources that comprise it, are described below.

General Fund

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

Special Purpose Budget Funds

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

Grant Funds

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

Special Revenue Funds

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

Enterprise Funds

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

Internal Service Funds

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

Capital Project Funds

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

Key Budgetary and Financial Policies

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

Operating and Capital Budget Policies

Fundamental budget policies are set forth in the City Charter.

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

Financial Forecasting Policies

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

Reserve Policies

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

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

Financial Reporting Policies

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

Investment Policies

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

Self-Insurance Policies

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

Debt Policies and Credit Rating

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

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

The City maintains a General Obligation (GO) bond rating of 'Aa2' from Moody's Investors Service and 'AA' from Standard & Poor's. In May 2007, both of these ratings were upgraded from 'A1' and 'A+', respectively, after 40 years of being at the same rating, reducing the City's borrowing costs and saving the City money. In 2014, Standard & Poor's upgraded the City's bond rating from 'AA-' to 'AA', citing strong fiscal management. The City prepares an annual debt report, semi-annual multi-year debt service projections, and a periodic debt affordability analysis. In February 2026, the City's wastewater rating was downgraded by Stand & Poor's Ratings. The rating reflects: the material weakening of the operating reserves, rate affordability pressured by the elevated property rate, challenge navigating significant budget fluctuations, and debt to capitalization ratio pressured due to a capital plan reliant on debt financing.

Fiscal Policies for Economic Development

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

Fiscal Stability Practices

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

Federal aid served as a lifeline for the City through the COVID-19 pandemic. Since the onset of the pandemic, the City has been receiving federal support to offset costs associated with the response and impacts of COVID-19 on the community. FEMA first declared the national emergency for the pandemic in January 2020, the emergency declaration ended on May 11, 2023. During this time the City tracked all expenses associated with the COVID-19 response to receive reimbursement from FEMA. The City is in the final stages of seeking reimbursement for these costs.

In addition to FEMA funds, Baltimore received funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). All funds received from CARES ($103.4 million) were fully expended by the December 2021 deadline. All funds received from the American Rescue Plan Act ($641 million) have been fully obligated and will be spent down by the December 31st, 2026 deadline.

Sustainability

The Fiscal 2026 budget does not include funds from federal programs associated with COVID-19. The City's fiscal policy establishes that when temporary grant funding ends, costs and services are not taken on by the General Fund. Planning efforts surrounding the remaining ARPA fund programs are ongoing with City agencies, the Mayor's Office of Recovery Programs, and BBMR to identify sustainability plans for these programs following ARPA deadlines.

FEMA Funding

The FEMA reimbursement period for COVID-19 response costs ended on May 11, 2023. The City is in the final stages of submitting documentation to receive reimbursement for these costs. Throughout the pandemic the City received reimbursement for the following costs: hotel sheltering for individuals experiencing homelessness, Health Department staffing for COVID-19 related activities, feeding programs, and the vaccine rollout. These expenses were unbudgeted throughout the pandemic due to their temporary nature. All programs were either transitioned to other funding sources or suspended following the FEMA cost reimbursement deadline. Over the course of the pandemic the City has received $178.6 million in cost reimbursement, with an additional $15.6 million pending reimbursement.

	Funding Status		
Type of Expense	**Reimbursed**	**Pending**	**Total**
Feeding	44,037,102	—	44,037,102
Materials, Supplies, & Equipment	2,290,860	—	2,290,860
Other	34,000,251	7,048,190	41,048,441
Sheltering	80,392,267	5,702,016	86,094,284
Vaccines	17,554,050	5,456,528	23,010,579
Totals	**178,274,530**	**18,206,735**	**196,481,265**

Table in dollars.

ARPA Funding

The American Rescue Plan Act (ARPA), specifically the State and Local Fiscal Recovery Fund, allocated $641 million to the City of Baltimore in response to the COVID-19 public health emergency and its negative economic impacts. In Fiscal 2022, Mayor Brandon M. Scott established the Mayor's Office of Recovery Programs (MORP) to administer this funding on behalf of the City.

To date, the full ARPA award has been committed to individual projects being implemented by City agencies, quasi-agencies, and local non-profits. Per spending deadlines, ARPA funds were obligated by December 31st, 2024, and must be fully spent down by December 31st, 2026.

MORP provides regular updates regarding spending through quarterly reports to the U.S Department of Treasury, monthly reports to the City Council, and an annual report. These reporting tools provide project level detail regarding the status of ARPA-funded projects. All reporting materials are available on the MORP website.

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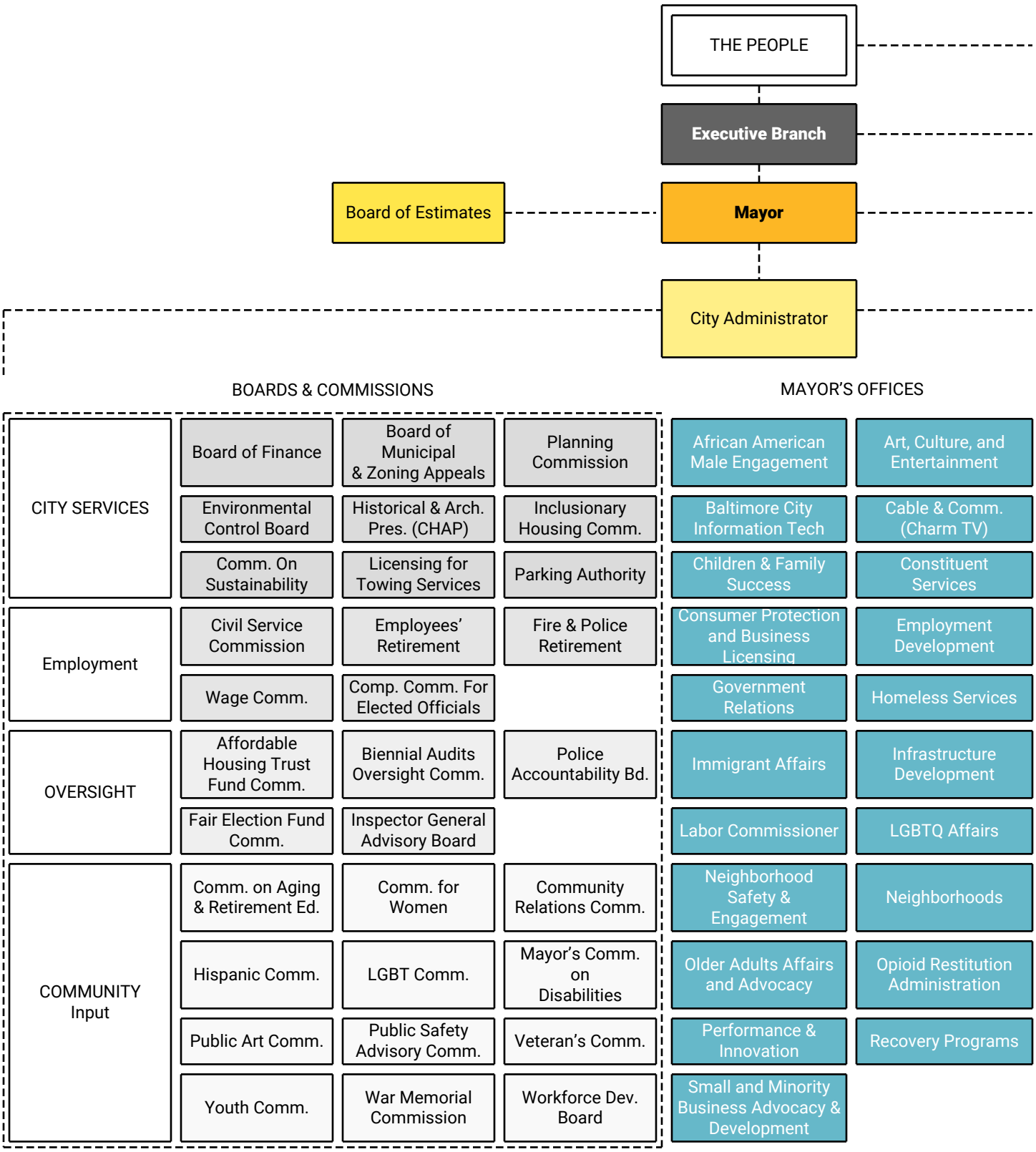
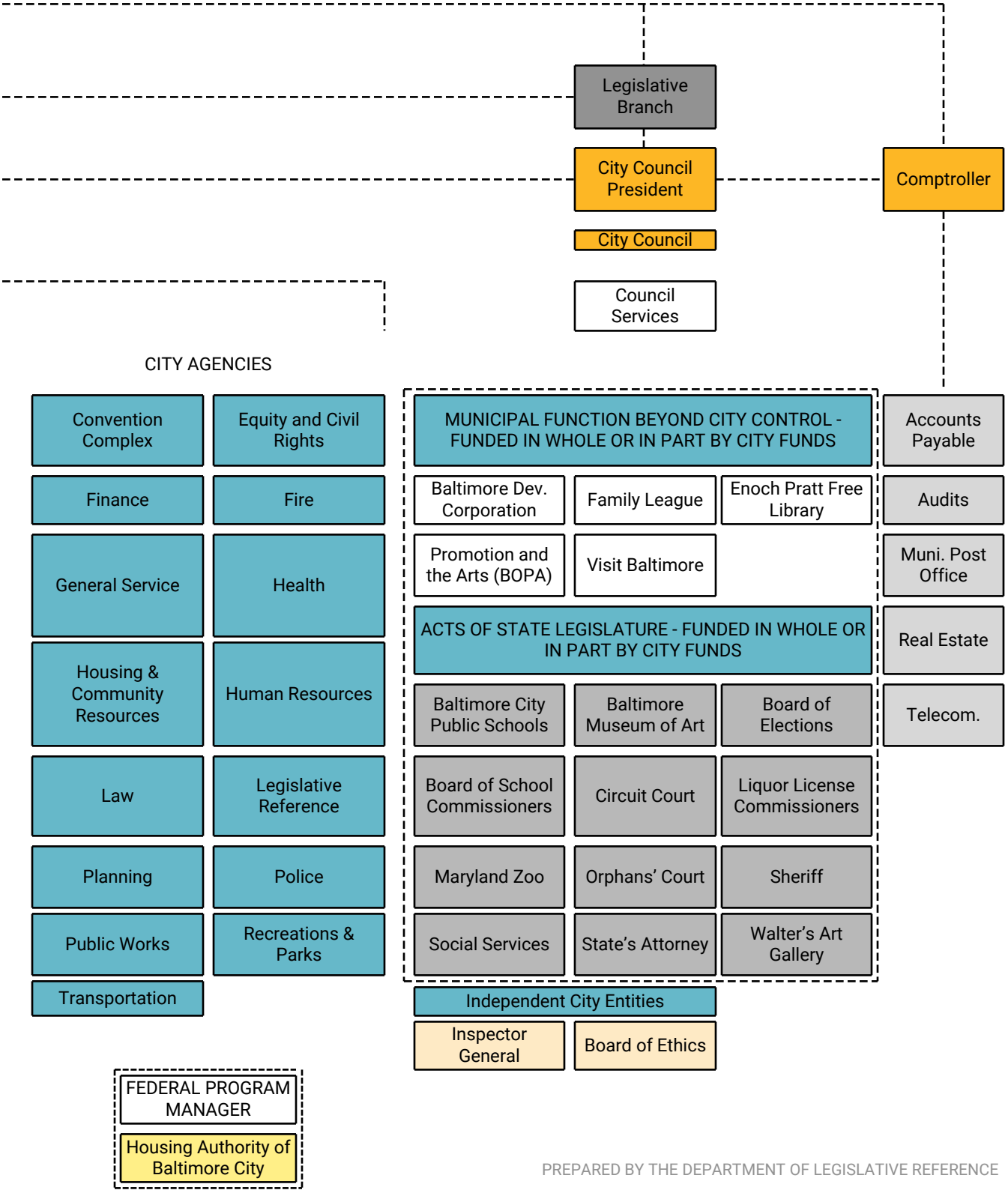
Municipal Organization Chart




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

Municipal Structure

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

Recent Charter Amendments

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

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

Executive

Mayor

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

- *Mayor:* Brandon M. Scott

Chief Administrative Officer

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

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

Comptroller

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

- *Comptroller:* Bill Henry

Board of Estimates

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

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

Legislative

City Council President

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

- *City Council President:* Zeke Cohen

City Council

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

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

Learn More

Below are ways to engage with the Bureau of the Budget and Management Research (BBMR) and learn more about the City's budget.

Budget Publications

Every year, the City publishes five budget documents.

1. The Preliminary Budget Plan publication contains the initial budget recommendations from the Department of Finance, which is presented to the Board of Estimates.
2. The Executive Summary publication contains the Board of Estimates recommendations for the budget, which is presented to the City Council.
3. The Agency Detail publications, Volume I and Volume II, contain detailed budget information by agency and service.
4. The Community Guide to the Budget contains an overview of the major funding recommendations of the budget.
5. Summary of the Adopted Budget contains the adopted budget, as well as additional exhibits about the City's financial policies and practices as outlined in the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program.

A copy of the Executive Summary and Agency Detail budget publications can be found at the Enoch Pratt Central Library in the Maryland Room for reference use. The Central Library is located at 400 Cathedral St, Baltimore, MD 21201.

All publications are available in PDF format from the BBMR website.

Capital Improvement Program

The Department of Planning develops the City's six-year Capital Improvement Program. Information on the capital budget process, agency proposals, the annual equity analysis, and more details about the capital budget can be found on the Department of Planning website.

Taxpayers' Night

Every year, the Board of Estimates, which is tasked in the City Charter with formulating and executing the fiscal policy of the City, hosts a public hearing on the Preliminary Budget Plan called Taxpayers' Night, as required by the City Charter. This event provides City residents the opportunity to provide feedback on the Preliminary Budget, which the Board of Estimates takes in to consideration before submitting the recommended budget, formally called the Ordinance of Estimates, to the City Council. The City Council also hosts a Taxpayers' Night on the Ordinance of Estimates.

Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report (ACFR) is a financial document that complies with standards set by the Governmental Accounting Standards Board. Baltimore City's current and past ACFRs can be accessed through the Department of Finance website.

Baltimore City Charter

The City Charter is a legal document that establishes the organization, powers, functions, and essential procedures for Baltimore City. It can be accessed through the Department of Legislative Reference website.

Social Media

Connect with the Bureau of the Budget and Management Research on X, Facebook, Instagram @bmorebudget, for infographics, budget process updates, events, and more.

Newsletter

Subscribe to BBMR's newsletter "Bmore Budgets Brief", a simple way to stay up to date on the City of Baltimore's budget. The newsletter includes regular updates on the budget process, legislative and policy notes, community engagement opportunities, and more. Sign up to receive this newsletter visit the Get Involved section of baltimorecity.gov/bbmr.

Budget Presentations and Questions

Residents and community groups can request a community budget presentation from a member of BBMR or ask questions about the budget by emailing budget@baltimorecity.gov.

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Chief Administrative Officer:
Faith P. Leach

Finance Director:
Michael Mocksten

Deputy Finance Directors:
Robert Cenname
Yoanna Moisides

Budget Director:
Laura Larsen

Deputy Budget Director:
Matthew Rappaport

Assistant Budget Director, Revenue and Long-Term Financial Planning:
Pedro Aponte

Strategic Initiatives Director:
Mara James

Budget Management Analysts:
John Burklew
Eric Duneman
Rob Feehley
Malachi Gaines
Kamaria Harmon
Stephanie Hentemann
Sumaiya Binta Islam

Revenue and Long-Term Financial Planning Analysts:
Michael Brede
Devlin Tricamo-Palmer

Data Lead and Systems Analyst:
Zachary Harris
Sarah Schulte

Performance Analyst:
Melanie Lada

Policy Lead:
Gabriel Stuart-Sikowitz

Executive Assistant:
Jeanine Murphy

City *of* Baltimore

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