

**CITY OF BALTIMORE  
COUNCIL BILL 06-0390  
(First Reader)**

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Introduced by: The Council President  
At the request of: The Administration (Department of Finance)  
Introduced and read first time: April 24, 2006  
Assigned to: Budget and Appropriations Committee

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REFERRED TO THE FOLLOWING AGENCIES: Department of Finance, Board of Estimates

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Supplementary General Fund Operating Appropriation –**  
3 **MR-Board of Estimates - Employees' Retirement Contribution – \$5,000,000**

4 FOR the purpose of providing a Supplementary General Fund Operating Appropriation in the  
5 amount of \$5,000,000 to the MR-Board of Estimates – Program 355 (Employees' Retirement  
6 Contribution), to provide funds to begin paying the GASB 45 - Other Post Employment  
7 Benefit cost; and providing for a special effective date.

8 BY authority of  
9 Article VI - Board of Estimates  
10 Section 8(b)(3) and (c)  
11 Baltimore City Charter  
12 (1996 Edition)

13 **Recitals**

14 The revenue appropriated by this Ordinance represents funds from the Income Tax in excess  
15 of the revenue relied on by the Board of Estimates in determining the tax levy required to  
16 balance the budget for Fiscal Year 2006.

17 This additional revenue could not have been reasonably anticipated when the Ordinance of  
18 Estimates for Fiscal Year 2006 was formulated.

19 This appropriation is made necessary by a material change in circumstances since the  
20 Ordinance of Estimates for Fiscal Year 2006 was formulated or is for a new program that could  
21 not have been reasonably anticipated when that Ordinance of Estimates was formulated.

22 On April 12, 2006, the Board of Estimates recommended this appropriation to the City  
23 Council.

24 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That  
25 \$5,000,000 shall be made available to the MR-Board of Estimates – Program 355 (Employees'  
26 Retirement Contribution) as a Supplementary General Fund Operating Appropriation for Fiscal  
27 Year 2006, to provide funds to begin paying the GASB 45 - Other Post Employment Benefit  
28 cost. The source of revenue for this appropriation is funds from the Income Tax in excess of the

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

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1 amount from this source that was relied on by the Board of Estimates in determining the tax levy  
2 required to balance the budget for Fiscal Year 2006.

3 **SECTION 2. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it  
4 is enacted.