



**TO:** Board of Estimates, Office of the Comptroller  
**FROM:** Maggie Keenan, Assistant Director, BBMR  
**SUBMITTING AGENCY:** Finance  
**DATE:** 19 September 2022

**SUBJECT:** FY22 Year End Appropriation Adjustment Order (AAO) –  
Supplemental – Miscellaneous General Expenses

**CONTRACT/GRANT NUMBER:** N/A

**ACTION REQUESTED OF B/E:** Approval of FY22 Year End AAO – Supplemental  
Appropriation Request for Miscellaneous General  
Expenses

**PERIOD OF CONTRACT/AGREEMENT:** N/A

**AMOUNT OF MONEY AND SOURCE:** \$22,400,000

**BACKGROUND/EXPLANATION:** The City must close each fiscal year with sufficient appropriation to cover total expenditures. The Board of Estimates and the City Council approve the annual budget by Service. Since Service is the level of legal control, it is at this level that appropriation must be equal to or exceed total expenditures. This AAO seeks to increase appropriation to the budget for Miscellaneous General Expenses. Please see attachments for additional information.

**MBE/WBE PARTICIPATION:** N/A

**AFFECTED COUNCIL DISTRICT:** N/A

**EMPLOY BALTIMORE:** N/A

**LIVING WAGE:** N/A

**LOCAL HIRING:** N/A

**1% FOR PUBLIC ART:** N/A

*The headers below are for use by reviewing departments ONLY. Please leave them as blank spaces for official endorsements and signatures.*

**FINANCE HAS REVIEWED:**


BBMR Approved, *Maggie Keenan*, 09.17.2022  
*Robert Cennamo*, 09/17/2022

**LAW DEPARTMENT HAS REVIEWED:**

**Clerk, Board of Estimates**

*By Celeste.Amato at 12:54:48 PM, 10/19/2022*

**MWBOO HAS REVIEWED:**

<b>FROM</b>	NAME & TITLE	Robert Cennane, Chief <i>Robert Cennane</i>	CITY of BALTIMORE <b>MEMO</b> 
	AGENCY NAME & ADDRESS	Bureau of the Budget and Management Research Room 432, City Hall (410) 396-4941	
	SUBJECT	Appropriation Adjustment Order – Miscellaneous General Expenses – Supplemental Appropriation	

DATE:

**TO**

The Honorable President and Members  
of the Board of Estimates

September 6, 2022

Dear President and Members:

**ACTION REQUESTED OF B/E:**

Approval of an Appropriation Adjustment Order (AAO), increasing appropriation in the M-R: Miscellaneous General Fund Expenses budget.

**AMOUNT OF MONEY AND SOURCE OF FUNDS:**

Service	Budget Account Number	Amount of Increase
Miscellaneous General Expenses	1001-000000-1423-160800-601001	\$22,400,000

This request is supported by a surplus of General Fund revenue, specifically in Transfer Taxes, collections of which exceeded what was anticipated in the budget by more than \$51.5 million.

Revenue Offset	Budget Account Number
Transfer Taxes	1001-000000-1500-103000-400250

**BACKGROUND AND EXPLANATION:**

The shortfall in this budget can be attributed to prior and current payroll expenses (leave time) for the Fire and Police Departments. These expenses were originally posted in error to a balance sheet account, as opposed to the operating budget. The expenses had to be properly posted prior to the year end not only for the annual financial audit, but also for the Workday transition. The City has historically posted expenses that exceed the budget to the Miscellaneous General account in the General Fund.

**MBE/WBE PARTICIPATION:**

N/A

**BALTIMORE CITY RESIDENTS FIRST (BCRF):**

BCRF Applicable: \_\_\_\_yes \_\_\_\_x\_\_no

**APPROVED BY BOARD OF ESTIMATES**

\_\_\_\_\_*MAmato*\_\_\_\_ 10/19/2022

DATE

CLERK