

Baltimore City Forest Conservation Program:

General Plan for Potential Mitigation and Forest Conservation Fund Accounting Procedures

As required under the Forest Conservation Act, the City of Baltimore (City) has adopted local forest conservation regulations in compliance with state law and enforces the Forest Conservation Program for development within the city limits. As required by SB 234, passed in 2019, the Baltimore Department of Planning has prepared the following report to meet the requirements of the Maryland Forest Service:

- A general plan identifying appropriate and potentially available areas for mitigation projects,
- Detailed accounting procedures for accurately tracking money received into and expended out of the forest conservation fund, and
- The method that the local government will make the forest conservation plan funds and accounting procedures available to the public.

Plan for Potential Mitigation Projects

Article 7, Section 46-6 of the Baltimore City Code (City Code) states that money contributed to the Forest Conservation Fund “may be used only for reforestation, including site identification, acquisition, preparation, management, and maintenance”, and that “sites selected for use of funds shall be located in the City of Baltimore”.

In October 2017, a [Forest Management Plan](#) was completed for Gwynns Falls-Leakin Park, Baltimore’s largest forested park. The recommendations from this plan identify opportunities for reforestation, afforestation, and invasive species management. Implementing these recommendations is the first priority for the use of Forest Conservation account funds. The City’s goal is to complete assessments and forest management plans for four more of the City’s largest forested parks, which should identify further opportunities for reforestation. Forest Conservation mitigation funds may be used to fund reforestation projects as identified in these plans or could fund other reforestation opportunities identified in the future.

As part of park master plans prepared by the Department of Recreation and Parks, several appropriate areas for potential reforestation or expanded woodlands have been identified within some of the City’s parks. These locations may also be potential opportunities for the use of Forest Conservation funds. The following park master plans have identified potential locations for new or expanded forest or woodlands:

[Cimaglia Park Master Plan](#)

[Clifton Park Master Plan](#)

[Farring Baybrook Park Master Plan](#)

[Herring Run Park Master Plan](#)

[Wyman Park Dell Master Plan](#)

Procedures for Tracking Forest Conservation Plan Funds

The Office of Sustainability within the Department of Planning collects and manages expenditures of Forest Conservation mitigation funds as part of the Office’s role in implementing and enforcing

Baltimore's Forest Conservation Program. The Forest Conservation Fund is held in a dedicated capital account. These funds are prohibited from reverting to the General Fund, in accordance with the City Code.

Collection of Funds

Payment into the mitigation fund can be accepted for projects where fully addressing reforestation or afforestation on site is technically infeasible, and an acceptable reforestation or afforestation site cannot be found on other land within the City. Baltimore does not currently have a Forest Conservation banking program in place as a mitigation option.

The following steps are taken when receiving Forest Conservation mitigation funds:

- The applicant will identify on the Forest Conservation Plan submission the amount of mitigation that cannot be met on or off site and will calculate the required mitigation fee based on current mitigation rates.
- The Forest Conservation Coordinator may approve the payment of a mitigation fee as part of the Forest Conservation Plan approval process if it is determined that mitigation cannot be entirely met on site or through off site mitigation. The Forest Conservation Coordinator confirms the mitigation calculations submitted with the Forest Conservation Plan as part of the approval of the plan.
- When the applicant applies for a grading permit, the Forest Conservation Coordinator requires payment by the applicant or property owner for any required Forest Conservation mitigation fees before signing off on the permit application.
- In cases where the applicant/owner is a private entity, payments are accepted in the form of a check made payable to Director of Finance and delivered to the Forest Conservation Coordinator at the Department of Planning, who confirms that the payment amount is correct. The Department of Planning staff coordinate with the Department of Finance to have the check deposited into the Forest Conservation Fund.
- In cases where the applicant is a City agency, payments are accepted in the form of a journal entry transfer between capital accounts. The Forest Conservation Coordinator provides the account number for the Forest Conservation Fund account to the appropriate staff with the applicant agency and confirms the fee amount. The agency finance staff arrange with the Department of Finance to complete the capital transfer and provide documentation to the Department of Planning staff to demonstrate that the transfer to the Forest Conservation Fund capital account has been completed.
- Once the mitigation payment has been received, the Forest Conservation Coordinator signs off on the grading permit.
- Mitigation funds collected are tracked in a spreadsheet by the Forest Conservation Coordinator for annual reporting purposes. Funds are also tracked by the Department of Finance and the Department of Planning's Capital Improvement Analyst through the City's accounting software. The Forest Conservation Coordinator periodically checks the spreadsheet against the account records to ensure that funds are being tracked accurately.

Fund Expenditures

Forest Conservation funds may be spent on reforestation projects, including site identification, acquisition, preparation, management, and maintenance. Because the funds are held in a capital account, expenditures of funds must meet the City's capital spending criteria and follow the City's procurement processes. The following steps are taken to spend Forest Conservation mitigation funds:

- As part of the Capital Improvement Program annual budget approval process, funds need to be appropriated in the capital budget in order to be made available for spending. Each year as part of the capital budgeting process, the Forest Conservation Coordinator and Capital improvement Analyst evaluate past spending and funds collected to determine how much should be appropriated for spending under the next fiscal year's Capital Improvement Program. Appropriations do not exceed the funds available in the capital account. The annual Capital Improvement Program is approved by the Planning Commission, Board of Estimates, and City Council. Throughout the fiscal year, the Planning Commission reviews and approves capital transfer requests.
- To implement reforestation projects using appropriated funds, the Department of Planning may contract the work out following City procurement procedures or may enter into an agreement with another City agency or non-profit organization for the agency or non-profit to implement the project. The Department of Planning works with the City's Law Department to develop a consultant agreement in the case of implementation by a contractor, a Memorandum of Understanding in the case of implementation by another city agency, or a grant agreement, should the project be implemented by a non-profit organization as part of a competitive grant award. The agreement or contract will include the scope of work, project budget, project schedule, and terms of payment.
- Projects and contracts for amounts between \$5,000 and \$25,000 require approval of the Director of Planning, Law Department, and Department of Finance/Purchasing. Agreements or contracts for amounts between \$25,000 and \$50,000 require approval by the City's Board of Estimates (BOE). Projects or contracts exceeding \$50,000 require a competitive bidding process and BOE approval. As part of the BOE approval process, the agreement or contract is reviewed and approved by the Law Department, Department of Finance, and Comptroller's Office.
- Once a contract or agreement has been approved, fund transfers or payments may be approved by the Department of Planning according to the terms identified in the contract or agreement. When invoices for payment are submitted, the Forest Conservation Coordinator determines if the terms of the contract or agreement have been met and approves the invoice for payment. The contractor may then submit the invoice to the Finance Department for payment from the Forest Conservation Fund.
- Expenditures are tracked in a spreadsheet by the Forest Conservation Coordinator for annual reporting purposes. Expenditures are also tracked by the Department of Finance and the Department of Planning's Capital Improvement Analyst through the City's accounting system. The Forest Conservation Coordinator periodically checks the spreadsheet against the account records to ensure that expenditures are being tracked accurately.

Public Availability of Forest Conservation Plan Funds and Procedures

The Baltimore Office of Sustainability within the Department of Planning has the role of overseeing, implementing, and enforcing Baltimore's Forest Conservation Program. As part of this role, the Office provides information about the Forest Conservation program and regulations on the Forest Conservation section of our website. To meet the requirements of SB 234 we have added this document, which describes our accounting procedures, and links to the plans mentioned in this document to the Forest Conservation website - <https://www.baltimoresustainability.org/permits/forest-conservation/>.

When we prepare our annual reporting submissions to the Department of Natural Resources, we will post to the website updated information about funds collected and expended for the most recently completed fiscal year. Information on appropriations of funds for spending planned in upcoming fiscal years is shared with the public through the City's annual Capital Improvement Program submission to the BOE and City Council for approval each spring.