

**CITY OF BALTIMORE
COUNCIL BILL 24-0503
(First Reader)**

Introduced by: The Council President and Councilmember Cohen

At the request of: The Comptroller

Introduced and read first time: April 8, 2024

Assigned to: Rules and Legislative Oversight Committee

Referred to the following agencies: City Solicitor, Department of Finance, Office of Equity and Civil Rights, Board of Elections, Office of the Comptroller

A RESOLUTION ENTITLED

1 A COUNCIL RESOLUTION concerning

2 **Charter Amendment – Department of Finance**

3 FOR the purpose of transferring the Department of Finance from Mayoral oversight to the Office
4 of the Comptroller; and submitting this amendment to the qualified voters of the City for
5 adoption or rejection.

6 BY proposing to add

7 Article IV - Mayor
8 Sections 9 and 10
9 Baltimore City Charter
10 (1996 Edition)

11 BY proposing to amend

12 Article V - Comptroller
13 Section 3
14 Baltimore City Charter
15 (1996 Edition)

16 BY proposing to add

17 Article V - Comptroller
18 New Sections 4 through 20
19 Baltimore City Charter
20 (1996 Edition)

21 BY proposing to renumber

22 Article V - Comptroller
23 Sections 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15
24 to be
25 New Sections 23, 24, 25, 26, 27, 28, 29, 30, 19, 20, 21, and 22, respectively
26 Baltimore City Charter
27 (1996 Edition)

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

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1 BY proposing to amend
2 Article V - Comptroller
3 Renumbered Sections 23, 24, and 25
4 Baltimore City Charter
5 (1996 Edition)

6 BY proposing to amend
7 Article VII - Executive Departments
8 Sections 1(a) and 3
9 Baltimore City Charter
10 (1996 Edition)

11 BY proposing to repeal
12 Article VII - Executive Departments
13 Sections 5 to 18
14 Baltimore City Charter
15 (1996 Edition)

16 **SECTION 1. BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That
17 Section 5 through 18 of Article VII of the City Charter are proposed to be repealed.

18 **SECTION 2. BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
19 City Charter is proposed to be amended to read as follows:

20 **Baltimore City Charter**

21 **Article V. Comptroller**

22 **§ 3. General duties.**

23 The Comptroller shall:

24 (a) serve as a member of the Board of Estimates;

25 (b) serve as a member of the Board of Finance;

26 [(c) have such general supervision of the Department of Audits and the activities of the
27 City Auditor as provided for in the Charter;]

28 [(d) be responsible for the proper conduct, management and operation of the Department
29 of Real Estate; and]

30 (C) EXERCISE SUPERVISORY AUTHORITY OVER ALL DEPARTMENTS, DIRECTORS, AND
31 MUNICIPAL OFFICERS PROVIDED FOR UNDER THIS ARTICLE;

32 (D) ESTABLISH AND ABOLISH BUREAUS AND DIVISIONS WITHIN ANY DEPARTMENT
33 PROVIDED FOR UNDER THIS ARTICLE;

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1 (E) ASSIGN DUTIES AND POWERS OF A DEPARTMENT AMONG THE BUREAUS OR DIVISIONS
2 WITHIN THAT DEPARTMENT;

3 (F) [(e)] subject to the approval of the Board of Estimates, and within the limits of the
4 appropriation therefor in the Ordinance of Estimates, obtain such insurance as may be
5 necessary for the proper protection of the City or as may be required by applicable
6 law, and shall, whenever it would be to the City's advantage, seek competitive bids
7 for the insurance; AND

8 [(f) be responsible for the proper conduct, management and operation of the Department
9 of Accounts Payable; and]

10 (g) perform such other duties, not inconsistent with the office, as prescribed by law.

11 **§ 4. GENERAL PROVISIONS: EXECUTIVE POWER.**

12 EXCEPT AS COMMITTED TO THE MAYOR AND THE BOARD OF ESTIMATES, THE EXECUTIVE
13 POWER OF THE CITY IS VESTED IN THE COMPTROLLER AND THE DEPARTMENTS PROVIDED FOR
14 IN THIS ARTICLE AND THE SPECIAL OFFICERS, DEPARTMENTS, COMMISSIONS AND BOARDS THAT
15 MAY BE CREATED BY LAW.

16 **§ 5. GENERAL PROVISIONS: POWERS AND DUTIES; CONTRACTS.**

17 (A) *POWERS AND DUTIES PRESCRIBED BY ORDINANCE.*

18 CONSISTENT WITH THE CHARTER AND SUBJECT TO THE SUPERVISION OF A SUPERIOR
19 MUNICIPAL OFFICER, A DEPARTMENT OR OFFICER PROVIDED FOR IN THIS ARTICLE SHALL
20 PERFORM ADDITIONAL DUTIES AND POSSESS ADDITIONAL POWERS, AS MAY BE PRESCRIBED
21 BY ORDINANCE.

22 (B) *EXECUTION OF CONTRACTS.*

23 ALL CONTRACTS ON BEHALF OF A MUNICIPAL DEPARTMENT ESTABLISHED UNDER THIS
24 ARTICLE SHALL BE EXECUTED ON BEHALF OF THE CITY BY THE MAYOR, THE CITY
25 ADMINISTRATOR, THE COMPTROLLER, OR THE HEAD OF THE DEPARTMENT.

26 **§ 6. GENERAL PROVISIONS: BUREAUS AND DIVISIONS.**

27 (A) *ESTABLISHMENT OR ABOLISHMENT.*

28 THE COMPTROLLER MAY ESTABLISH AND ABOLISH BUREAUS AND DIVISIONS WITHIN ANY
29 MUNICIPAL DEPARTMENT ESTABLISHED UNDER THIS ARTICLE.

30 (B) *ALLOCATION OF POWERS AND DUTIES.*

31 THE COMPTROLLER OR THE HEAD OF ANY DEPARTMENT ESTABLISHED UNDER THIS
32 ARTICLE MAY ASSIGN DUTIES AND POWERS OF THAT DEPARTMENT AMONG THE BUREAUS
33 OR DIVISIONS IN THAT DEPARTMENT.

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1 **§ 7. DEPARTMENT OF FINANCE – ESTABLISHED.**

2 THERE IS A DEPARTMENT OF FINANCE, THE HEAD OF WHICH SHALL BE THE DIRECTOR OF
3 FINANCE.

4 **§ 8. DEPARTMENT OF FINANCE – DIRECTOR.**

5 (A) *DUTIES.*

6 THE DIRECTOR OF FINANCE SHALL SUPERVISE AND DIRECT THE DEPARTMENT.

7 (B) *QUALIFICATIONS.*

8 THE DIRECTOR SHALL HAVE SUBSTANTIAL EXPERIENCE IN FINANCIAL ADMINISTRATION.

9 (C) *APPOINTMENT.*

10 THE DIRECTOR OF THE DEPARTMENT SHALL BE APPOINTED BY THE COMPTROLLER.

11 (D) *TERM.*

12 THE TERM OF THE DIRECTOR SHALL EXPIRE AT THE END OF FOUR YEARS OR AT THE END OF
13 THE COMPTROLLER’S TERM OF OFFICE, WHICHEVER FIRST OCCURS.

14 (E) *SALARY.*

15 THE DIRECTOR’S SALARY SHALL BE SET IN THE ORDINANCE OF ESTIMATES.

16 **§ 9. DEPARTMENT OF FINANCE – DEPUTY DIRECTOR; EMPLOYEES.**

17 (A) *DEPUTY – APPOINTMENT.*

18 THE DIRECTOR SHALL APPOINT A DEPUTY DIRECTOR OF FINANCE PURSUANT TO THIS
19 SECTION.

20 (B) *DEPUTY – AS ACTING DIRECTOR.*

21 WHENEVER A VACANCY SHALL OCCUR IN THE OFFICE OF DIRECTOR, OR WHENEVER THE
22 DIRECTOR SHALL BE INCAPACITATED OR OTHERWISE UNAVAILABLE FOR DUTY FOR ANY
23 CAUSE, THE DEPUTY DIRECTOR, APPOINTED PURSUANT TO THIS SECTION, SHALL BE THE
24 ACTING DIRECTOR.

25 (C) *OTHER EMPLOYEES.*

26 THE DIRECTOR MAY APPOINT SUCH OTHER EMPLOYEES AS PROVIDED IN THE ORDINANCE
27 OF ESTIMATES.

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§ 10. DEPARTMENT OF FINANCE – DISBURSEMENTS RELATED TO SALARY OR COMPENSATION.

(A) THE DEPARTMENT SHALL HAVE GENERAL SUPERVISION AND CHARGE OVER ALL PAYMENTS AND DISBURSEMENTS MADE BY THE CITY WHICH ARE RELATED TO SALARY OR COMPENSATION EARNED BY MUNICIPAL OFFICERS OR EMPLOYEES OF THE CITY.

(B) NO SUCH PAYMENT OR DISBURSEMENT MAY BE MADE BY THE CITY WITHOUT THE APPROVAL OF THE DEPARTMENT.

§ 11. DEPARTMENT OF FINANCE – ACCOUNTING.

(A) *IN GENERAL.*

THE DEPARTMENT SHALL:

- (1) KEEP ALL GENERAL ACCOUNTS OF THE CITY;
- (2) PREPARE THE CITY’S FINANCIAL STATEMENTS;
- (3) MAINTAIN AN ADEQUATE SYSTEM OF ACCOUNTING THAT, AT ALL TIMES, REFLECTS THE ACTUAL FINANCIAL CONDITION OF THE CITY RESULTING FROM:

(I) INCOME ACCRUED;

(II) LIABILITIES INCURRED;

(III) PROPERTY OWNED;

(IV) FUNDED OBLIGATIONS;

(V) ESTIMATED REVENUE;

(VI) AUTHORIZED APPROPRIATIONS; AND

(VII) CASH RECEIVED AND DISBURSED; AND

- (4) MAINTAIN COMPLETE PHYSICAL AND COST RECORDS OF ALL PROPERTY OWNED BY THE CITY, INCLUDING PERPETUAL INVENTORY RECORDS ITEMIZING MATERIALS AND SUPPLIES ON HAND.

(B) *AGENCY OVERSIGHT.*

THE DEPARTMENT SHALL SUPERVISE AND DIRECT THE ACCOUNTING AND BOOKKEEPING OF ALL MUNICIPAL AGENCIES. AFTER CONSULTING WITH THE CITY AUDITOR, THE DIRECTOR SHALL INSTALL, MAINTAIN AND PRESCRIBE THE ACCOUNTS AND FINANCIAL RECORDS THAT MUNICIPAL AGENCIES MUST KEEP TO ASSURE PROPER ACCOUNTING. THE ACCOUNTING METHODS THAT THE DIRECTOR PRESCRIBES AND USES SHALL PREVENT, WHERE POSSIBLE, UNNECESSARY AND UNLAWFUL EXPENDITURES.

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1 (C) *SUBMISSIONS.*

2 ON A MONTHLY BASIS, THE DIRECTOR SHALL SUBMIT GENERAL OPERATING STATEMENTS
3 TO THE BOARD OF ESTIMATES AND THE BOARD OF FINANCE. AT LEAST ONCE ANNUALLY,
4 THE DIRECTOR SHALL SUBMIT TO BOTH THESE BOARDS FINANCIAL STATEMENTS THAT
5 INCLUDE TOTAL MUNICIPAL INCOME AND EXPENSES AND THE CITY'S ASSETS AND
6 LIABILITIES.

7 **§ 12. DEPARTMENT OF FINANCE – COLLECTIONS, DEPOSITS, WITHDRAWALS, ETC.**

8 (A) *IN GENERAL.*

9 THE DIRECTOR SHALL RECEIVE, COLLECT, AND ACCOUNT FOR ALL MONEYS DUE THE CITY
10 AND DEPOSIT THESE MONEYS IN DEPOSITORIES SELECTED BY THE BOARD OF FINANCE.

11 (B) *WITHDRAWALS.*

12 THE DIRECTOR SHALL APPROVE THE WITHDRAWAL OF CITY MONEYS FROM THE CITY'S
13 DEPOSITORIES FOR THE PURPOSE OF PAYING SALARIES OR OTHER COMPENSATION EARNED
14 BY MUNICIPAL OFFICERS OR EMPLOYEES OF THE CITY.

15 (C) *REQUIRED SIGNATURES FOR CHECKS.*

16 (1) *IN GENERAL.*

17 UNLESS OTHERWISE PROVIDED BY THIS CHARTER OR CITY LAW, ALL CHECKS OF THE
18 CITY MADE BY THE CITY AND RELATED TO SALARY OR COMPENSATION EARNED BY
19 MUNICIPAL OFFICERS OR EMPLOYEES OF THE CITY SHALL BE SIGNED BY THE
20 COMPTROLLER, AND COUNTER-SIGNED BY THE MAYOR, AND BY A PERSON IN THE
21 DEPARTMENT OF FINANCE DESIGNATED BY THE DIRECTOR TO SIGN AS DISBURSING
22 OFFICER; SUCH DESIGNATION SHALL BE MADE IN WRITING BY THE DIRECTOR AND
23 FILED WITH ALL BANKS ON WHICH SUCH CHECKS ARE DRAWN. ANY SIGNATURE ON
24 CHECKS OF THE CITY MAY BE MANUAL OR FACSIMILE.

25 (2) *FORM OF SIGNATURE.*

26 ANY SIGNATURE ON CHECKS OF THE CITY MAY BE MANUAL OR FASCIMILE.

27 (D) *LOCAL AND STATE TAXES.*

28 (1) *COLLECTION OF TAXES.*

29 IN ADDITION TO COLLECTING ALL TAXES AND ASSESSMENTS LEVIED OR MADE BY THE
30 CITY, THE DIRECTOR SHALL COLLECT SUCH STATE TAXES AND PERFORM SUCH OTHER
31 DUTIES FOR THE STATE AS MAY BE PRESCRIBED BY LAW. THE SALARY PROVIDED THE
32 DIRECTOR IN THE ORDINANCE OF ESTIMATES INCLUDES COMPENSATION FOR
33 COLLECTING STATE TAXES AND SUCH OTHER DUTIES AS THE DIRECTOR MAY PERFORM
34 FOR THE STATE.

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1 (2) *TAX BILLS.*

2 AFTER THE LEVY OF THE FULL RATE PROPERTY TAX HAS BEEN MADE, THE DIRECTOR
3 SHALL PREPARE THE TAX BILLS AND SHALL HAVE THEM READY FOR PAYMENT BY THE
4 TAXPAYERS ON THE FIRST DAY OF THE FISCAL YEAR FOR WHICH THE LEVY IS MADE OR
5 AS SOON THEREAFTER AS IS POSSIBLE. TO ENCOURAGE THE PAYMENT OF TAXES PRIOR
6 TO THE DATE ON WHICH THEY BECOME IN ARREARS, THE DEPARTMENT SHALL ALLOW
7 SUCH DISCOUNTS UPON PAYMENT PRIOR TO SUCH DATE AS MAY BE PROVIDED BY LAW.

8 **§ 13. DEPARTMENT OF FINANCE – LIEN RECORDS.**

9 (A) *KEEPING RECORDS; ISSUING LIEN CERTIFICATES.*

10 THE DEPARTMENT SHALL KEEP A RECORD OF ALL MUNICIPAL CHARGES AND ASSESSMENTS
11 AND SHALL PROVIDE FOR THE ISSUANCE OF A LIEN CERTIFICATE STATING WHETHER ANY
12 AND WHAT MUNICIPAL CHARGES OR ASSESSMENTS EXIST AGAINST ANY PARTICULAR
13 PROPERTY. THE DEPARTMENT SHALL MAKE SUCH CHARGE FOR THE ISSUANCE OF A LIEN
14 CERTIFICATE AS MAY BE FIXED BY THE BOARD OF ESTIMATES.

15 (B) *CONTENTS OF CERTIFICATES.*

16 A LIEN CERTIFICATE SHALL SHOW ALL CHARGES AND ASSESSMENTS OF EVERY CHARACTER
17 DUE THE CITY, INCLUDING:

- 18 (1) STATE AND CITY TAXES;
- 19 (2) WATER AND SEWERAGE CONNECTIONS;
- 20 (3) WATER AND SEWER BILLINGS;
- 21 (4) STREET BENEFIT ASSESSMENTS;
- 22 (5) MINOR PRIVILEGE CHARGES;
- 23 (6) STREET, ALLEY AND FOOTWAY PAVING CHARGES; AND
- 24 (7) NUISANCE ABATEMENTS.

25 (C) *CHARGES CONSTITUTE LIENS.*

26 UNTIL PAID, ALL CHARGES AND ASSESSMENTS SHALL BE LIENS AGAINST THE PROPERTY
27 NAMED IN THE LIEN CERTIFICATE; PROVIDED THAT NO THEN EXISTING CHARGE SHALL BE A
28 LIEN AGAINST A PROPERTY AFTER THE ISSUANCE OF A LIEN CERTIFICATE FOR THAT
29 PROPERTY UNLESS THAT CHARGE IS SHOWN ON THE LIEN CERTIFICATE.

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1 (D) *TAX LIEN RECORDS.*

2 THE DEPARTMENT SHALL MAINTAIN AT ALL TIMES TAX LIEN RECORDS THAT RECORD TAX
3 LIENS AND ALL OTHER CITY LIENS. THE TAX LIEN RECORDS SHALL SHOW THE LOCATION
4 OF THE PROPERTY, THE CHARACTER OF THE LIENS AGAINST THE PROPERTY, AND THE
5 AMOUNT OF THE LIENS AS OF THE DATE OF RECORDING. AFTER A LIEN SHALL HAVE BEEN
6 RECORDED IN THE TAX LIEN RECORDS, IT SHALL REMAIN A LIEN UNTIL PAID AND NO
7 STATUTE OF LIMITATIONS SHALL OPERATE AS A BAR TO THE COLLECTION OF THE LIEN.

8 **§ 14. DEPARTMENT OF FINANCE – NOTICES OF LIEN.**

9 THE DIRECTOR SHALL PROVIDE NOTICE OF A LIEN TO A PROPERTY OWNER AS PROVIDED BY
10 LAW.

11 **§ 15. DEPARTMENT OF FINANCE – DISTRAINT OR LEVY FOR TAXES.**

12 (A) *GOOD OR CHATTELS – NOTICE OF PROPOSED SALE.*

13 (1) *IN GENERAL.*

14 WHENEVER THE DIRECTOR SHALL DISTRAIN OR LEVY UPON ANY GOODS OR CHATTELS
15 IN BALTIMORE CITY FOR NONPAYMENT OF ANY STATE OR CITY TAXES DUE BY THE
16 OWNER THEREOF, BEFORE MAKING SALE OF PROPERTY SO DISTRAINED OR LEVIED
17 UPON, THE DIRECTOR SHALL GIVE NOTICE AS REQUIRED BY LAW.

18 (2) *FREQUENCY OF NOTICE.*

19 (I) PRIOR TO THE DAY OF SALE NOTICE BY ADVERTISEMENT SHALL BE PUBLISHED
20 TWICE A WEEK FOR ONE WEEK IN TWO OF THE DAILY NEWSPAPERS PUBLISHED
21 IN THE CITY.

22 (II) ON THE DAY OF SALE, NOTICE BY ADVERTISEMENT SHALL BE PUBLISHED IN
23 TWO OF THE DAILY NEWSPAPERS PUBLISHED IN THE CITY.

24 (3) *CONTENTS OF NOTICE.*

25 NOTICE REQUIRED UNDER THIS SUBSECTION SHALL STATE THAT:

26 (I) THE DIRECTOR WILL SELL FOR CASH, AT PUBLIC AUCTION, TO THE HIGHEST
27 BIDDER, ON THE DAY AND AT THE TIME AND PLACE MENTIONED IN THE
28 ADVERTISEMENT, THE PROPERTY THEREIN SPECIFIED; UNLESS

29 (II) ON OR BEFORE THE DAY OF SALE THE ENTIRE AMOUNT OF TAXES FOR WHICH
30 SUCH DISTRAINT OR LEVY SHALL HAVE BEEN MADE, WITH INTEREST THEREON,
31 AND COSTS OF MAKING THE LEVY AND ADVERTISEMENT, SHALL BE PAID.

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1 (B) *GOODS OR CHATTELS – APPLICATION OF PROCEEDS.*

2 WHENEVER THE DIRECTOR SHALL SELL ANY GOODS OR CHATTELS LEVIED OR DISTRAINED
3 UPON FOR STATE OR CITY TAXES, IN BALTIMORE CITY, AFTER DUE ADVERTISEMENT AS
4 REQUIRED IN THE PRECEDING PARAGRAPH, THE DIRECTOR SHALL RETAIN OUT OF THE
5 PROCEEDS OF SALE THE AMOUNT OF TAXES DUE FROM THE DELINQUENT, FOR WHICH THE
6 LEVY OR DISTRAINT SHALL HAVE BEEN MADE, WITH INTEREST THEREON, AND ALL COSTS
7 INCURRED IN MAKING THE SALE, AND SHALL PAY OVER THE SURPLUS, IF ANY, TO THE
8 OWNER OF THE PROPERTY SO LEVIED UPON AND SOLD.

9 (C) *OTHER SALES.*

10 ALL OTHER SALES OF REAL OR PERSONAL PROPERTY OR INTERESTS THEREIN FOR
11 NONPAYMENT OF TAXES OR OTHER CHARGES SHALL BE CONDUCTED BY SUCH PERSONS
12 AND IN SUCH MANNER AS MAY BE PRESCRIBED BY LAW.

13 **§ 16. DEPARTMENT OF FINANCE – TAXES AS PERSONAL DEBT AND LIEN.**

14 ALL TAXES AND CHARGES IN THE NATURE OF TAXES SHALL BE THE PERSONAL DEBT OF THE
15 PERSON AGAINST WHOM THEY ARE CHARGED AND RECOVERABLE AS SUCH, AND SHALL ALSO
16 BECOME A LIEN AGAINST THE PROPERTY ASSESSED IN THE MANNER AND TO THE EXTENT
17 PROVIDED BY LAW.

18 **§ 17. DEPARTMENT OF FINANCE – PURCHASING.**

19 (A) *CENTRAL PURCHASING SYSTEM.*

20 THE CITY SHALL HAVE A CENTRALIZED PURCHASING SYSTEM AND THE DEPARTMENT OF
21 FINANCE AND ALL OTHER MUNICIPAL AGENCIES SHALL COOPERATE FULLY TO OBTAIN THE
22 MAXIMUM BENEFITS FROM THIS SYSTEM.

23 (B) *DEPARTMENT TO PROCURE OR APPROVE PROCUREMENT; COMPETITIVE BIDDING.*

24 (1) *PROCUREMENT.*

25 THE DEPARTMENT SHALL PROCURE BY PURCHASE, LEASE, OR OTHER ACQUISITION, OR
26 SHALL APPROVE THE PROCUREMENT OF ALL MATERIALS, SUPPLIES, AND EQUIPMENT,
27 AND ALL SERVICES, OTHER THAN PROFESSIONAL SERVICES, THAT MUNICIPAL AGENCIES
28 USE.

29 (2) *COMPETITIVE BIDDING.*

30 TO THE FULLEST PRACTICABLE EXTENT THE DEPARTMENT SHALL ENSURE THAT
31 COMPETITIVE BIDDING IS USED AND COMPETITIVE PRICES ARE OBTAINED IN
32 PURCHASING THESE MATERIALS, SUPPLIES, EQUIPMENT AND SERVICES.

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1 (C) *STANDARDS; RULES AND REGULATIONS.*

2 (1) *STANDARDS.*

3 SUBJECT TO THE APPROVAL OF THE BOARD OF ESTIMATES, THE DEPARTMENT SHALL
4 ADOPT STANDARDS THAT PRESCRIBE WHEN, THE MANNER AND FORM IN WHICH,
5 MUNICIPAL AGENCIES WILL SUBMIT ESTIMATES OF THEIR PROCUREMENT NEEDS, MAKE
6 REQUISITIONS, AND ENTER INTO CONTRACTS.

7 (2) *RULES AND REGULATIONS.*

8 IN COOPERATION WITH THE USING AGENCIES, THE DEPARTMENT SHALL ADOPT RULES
9 AND REGULATIONS FOR MATERIALS, SUPPLIES, EQUIPMENT, AND SERVICES REQUIRED
10 BY THE USING AGENCIES.

11 (D) *RESPONSIBILITY FOR STORING, DISTRIBUTING, ETC.*

12 UNLESS SPECIAL EXCEPTION IS MADE BY RESOLUTION OF THE BOARD OF ESTIMATES, THE
13 DEPARTMENT SHALL BE RESPONSIBLE FOR DISPOSING OF AND RECLAIMING MATERIALS,
14 SUPPLIES, AND EQUIPMENT PURCHASED FOR MUNICIPAL AGENCIES.

15 (E) *EXCEPTIONS.*

16 (1) *PUBLIC WORKS.*

17 UNLESS OTHERWISE PROVIDED BY THE BOARD OF ESTIMATES, NOTHING IN THIS
18 SECTION SHALL BE CONSTRUED TO APPLY TO PUBLIC WORKS DONE UNDER CONTRACT,
19 TO RECORDS AND BRIEFS PRINTED FOR THE DEPARTMENT OF LAW, OR TO
20 PROFESSIONAL SERVICES.

21 (2) *ACCOUNTS PAYABLE.*

22 MATTERS OF PAYMENTS AND DISBURSEMENTS RELATED TO PROCUREMENT SHALL BE
23 MANAGED BY THE DEPARTMENT OF ACCOUNTS PAYABLE IN ACCORDANCE WITH
24 ARTICLE V, § 13 {"DEPARTMENT OF ACCOUNTS PAYABLE — GENERAL POWERS AND
25 DUTIES."}.

26 (F) *BOARD OF ESTIMATES TO SETTLE AGENCY DISPUTES.*

27 IN THE EVENT OF A DISAGREEMENT BETWEEN DEPARTMENTS, THE BOARD OF ESTIMATES
28 SHALL DETERMINE WHETHER A PROPOSED PROCUREMENT IS FOR PUBLIC WORKS,
29 MATERIALS, SUPPLIES, EQUIPMENT, SERVICES, OR PROFESSIONAL SERVICES.

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§ 18. DEPARTMENT OF FINANCE – REGISTRAR OF DEBT; CUSTODIAN OF FUNDS AND SECURITIES; KEEPER OF SEAL.

(A) REGISTRAR OF DEBT; CUSTODIAN OF FUNDS AND SECURITIES.

THE DIRECTOR SHALL BE THE REGISTRAR OF THE PUBLIC DEBT AND RESPONSIBLE FOR ALL MONEYS AND SECURITIES BELONGING TO THE CITY, INCLUDING THE ACTUARIAL RETIREMENT SYSTEMS. THE DIRECTOR SHALL PROVIDE FOR THE SAFEKEEPING AND TRANSFER OF STOCKS, BONDS, AND SECURITIES OWNED OR HELD BY THE CITY OR ANY AGENCY THEREOF PROVIDED THAT THE DESIGNATION OF DEPOSITORY INSTITUTIONS SHALL BE AS SET FORTH IN ARTICLE VII, § 21(B) {"BOARD OF FINANCE: POWERS AND DUTIES"}.

TO HELP THE DIRECTOR DISCHARGE THE DIRECTOR’S DUTIES AS CUSTODIAN OF THE MONEYS AND SECURITIES OF THE ACTUARIAL RETIREMENT SYSTEMS OF THE CITY, THE ADMINISTRATORS OF THOSE SYSTEMS SHALL PROVIDE THE DIRECTOR WITH THE FINANCIAL INFORMATION AND ASSURANCES THAT THE DIRECTOR MAY REQUEST. THE DIRECTOR, ACTING UNDER THE SUPERVISION OF THE BOARD OF ESTIMATES, MAY CONTRACT WITH BANKS OR TRUST COMPANIES THAT HAVE APPROPRIATE CHARTER AUTHORITY TO BE CUSTODIANS OF CASH AND SECURITIES OF THE RETIREMENT SYSTEMS. THE DIRECTOR SHALL HAVE NO PERSONAL LIABILITY FOR THE PERFORMANCE, LACK OF PERFORMANCE, MISFEASANCE, OR MALFEASANCE OF A BANK OR TRUST COMPANY SO SELECTED.

(B) SECURITIES; ADVANCEMENTS.

THE DIRECTOR SHALL PERFORM SUCH DUTIES RELATING TO THE STOCKS, BONDS, AND OTHER EVIDENCES OF INDEBTEDNESS OR SECURITIES ISSUED BY THE CITY AS MAY BE DIRECTED BY THE BOARD OF FINANCE. IN EXERCISING POWERS AS THE CUSTODIAN OF THE MONEYS OF THE CITY, THE DIRECTOR MAY ADVANCE FUNDS IN THE DIRECTOR’S CUSTODY FOR THE DISCHARGE OF OBLIGATIONS INCURRED IN CONNECTION WITH PROJECTS FOR WHICH BOND ISSUES OF THE CITY HAVE BEEN APPROVED AND MONEYS THEREFOR APPROPRIATED PRIOR TO THE ISSUANCE OF THE BONDS, PROVIDED THAT REPAYMENT OF ANY ADVANCES SHALL BE MADE OUT OF THE PROCEEDS OF SALE OF THE BOND ISSUE CONCERNED.

(C) KEEPER OF CITY SEAL.

THE DIRECTOR OR THE DIRECTOR’S DELEGATE, DESIGNATED IN WRITING BY THE DIRECTOR, SHALL HAVE CHARGE OF THE CORPORATE SEAL OF THE CITY AND SHALL USE IT IN ALL CASES WHERE THE USE OF THE SEAL IS REQUIRED BY FEDERAL OR STATE LAWS, ORDINANCES, OR THE USES AND CUSTOMS OF NATIONS. THE DIRECTOR OR THE DIRECTOR’S DELEGATE, DESIGNATED IN WRITING BY THE DIRECTOR, SHALL CHARGE A FEE AS MAY BE FIXED FROM TIME TO TIME BY THE BOARD OF ESTIMATES FOR EACH IMPRESSION OF THE SEAL, EXCEPT SUCH AS SHALL BE AFFIXED TO OR IMPRESSED UPON DOCUMENTS FOR THE CITY.

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§ 19. [§ 12.] Department of Accounts Payable– Established.

(a) *In general.*

There shall be a Department of Accounts Payable, the head of which shall be the Director of the Department, who shall be appointed by the Comptroller.

(b) *Staff.*

The Director shall appoint such employees as may be provided in the Ordinance of Estimates.

§ 20. [§ 13.] Department of Accounts Payable – General powers and duties.

[Except as otherwise provided in Article VII, § 10 {“Department of Finance: Disbursements related to salary or compensation.”}:]

[(1) the Department of Accounts Payable shall have general supervision and charge over all payments and disbursements made by the City; and]

[(2) no payment or disbursement may be made by the City without the approval of the Department.]

THE DEPARTMENT OF ACCOUNTS PAYABLE SHALL HAVE GENERAL SUPERVISION AND CHARGE OVER ALL PAYMENTS AND DISBURSEMENTS MADE BY THE CITY. NO PAYMENT OR DISBURSEMENT MAY BE MADE BY THE CITY WITHOUT THE APPROVAL OF THE DEPARTMENT OF ACCOUNTS PAYABLE.

§ 21. [§ 14.] Department of Accounts Payable – Withdrawals; Signatures for checks.

(a) *Withdrawals.*

The Director shall approve the withdrawal of City moneys from their depositories.

(b) *Required signatures for checks.*

(1) *In general.*

Except as provided for in [Article VII, § 12] ARTICLE V, § 14 {“Department of Finance: Collections, deposits, withdrawals, etc.”}, and unless otherwise provided by law, all checks of the City issued by or for the Department of Accounts Payable shall be signed by the Comptroller or Director and counter-signed by the Mayor.

(2) *Form of signature.*

Any signature on checks of the City may be manual or facsimile.

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1 **§ 22. [§ 15.] Department of Accounts Payable – Reporting.**

2 The Comptroller and the Director of the Department shall deliver all information related to
3 the operation of the Department to the Director of the Department of Finance, at the
4 frequency and in the format required by the Director of Finance, to enable the Director of
5 Finance to perform his or her duties as provided for in [Article VII] ARTICLE V.

6 **§ 23. [§ 4.] Department of Real Estate – Established.**

7 There shall be a Department of Real Estate, the head of which shall be the Comptroller.

8 For the conduct of the Department, the Comptroller shall appoint a Real Estate Officer and
9 such assistants and employees as may be provided for in the Ordinance of Estimates.

10 **§ 24. [§ 5.] Department of Real Estate – Duties.**

11 The Department of Real Estate shall have the following responsibilities in all matters relating
12 to the acquisition, sale, lease, exchange or other disposition of real property of the City;
13 provided, however, that nothing in this section shall affect the exercise by the City by
14 ordinance of the powers granted to it in subsection (15) of Article II, or by the Mayor of the
15 powers provided by Section 4(c) of Article IV relating to economic development:

16 (a) *Negotiation of acquisitions.*

17 Subject to any limitation on this power elsewhere in the Charter, any purchase (other than
18 by condemnation) of real property or an interest therein by the City shall (unless and to
19 the extent otherwise provided by the Board of Estimates) be negotiated and made on its
20 behalf by the Department of Real Estate in such a manner as the Board of Estimates shall
21 from time to time authorize and instruct.

22 (b) *Disposition of City Property.*

23 The Department shall (unless and to the extent otherwise provided by the Board of
24 Estimates) arrange for the disposition of any building or parcel of land (or any other real
25 property) no longer needed by the City for public use.

26 Any such disposition shall be authorized by ordinance, shall be approved by the Board of
27 Estimates with the approval entered in its minutes, and shall be made at public sale unless
28 a private sale or other manner of disposition shall be expressly authorized by the Board of
29 Estimates and entered in its minutes. The instrument of conveyance of any building or
30 parcel of land (or any other real property) whose disposition has been so authorized and
31 approved shall be executed on behalf of the City by the Comptroller or Deputy
32 Comptroller and attested to by the [Director of Finance or the Deputy Director of
33 Finance] CITY ADMINISTRATOR OR THE DEPUTY CITY ADMINISTRATOR.

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1 (c) *Leasing City property.*

2 The Department is authorized to lease any building or parcel of land (or any other real
3 property) not needed by the City for public purposes on a month to month basis, unless
4 otherwise provided by ordinance. It is also authorized to lease such property for fixed
5 terms provided such leases are first approved by the Board of Estimates.

6 (d) *Inventory of City property.*

7 The Comptroller, working in conjunction with the heads of other affected municipal
8 agencies, shall maintain a public inventory of the City's properties.

9 **§ 25. [§ 6.] Real Property Account.**

10 Except as may be otherwise provided by ordinance with regard to the exercise by the City of
11 the powers granted to it in subsection (15) and subsection (15A) of Article II, the Comptroller
12 shall cause to be credited to an account to be known as the "Mayor and City Council Real
13 Property Account", the proceeds from the sale by the City of any real or leasehold property or
14 interest therein.

15 Moneys received from such sales shall be appropriated in the Ordinance of Estimates only for
16 the purchase of land, and the purchase or construction of buildings, and other construction
17 work and projects, and to carry out the industrial and economic development powers vested
18 in the Mayor and City Council of Baltimore by the provisions of subsection (15A) of Article
19 II, it being the intent of this provision to limit the use of such moneys to the purposes
20 specifically mentioned in this section, and otherwise to prohibit their use for current expenses
21 of the City.

22 The annual Ordinance of Estimates shall include the appropriations which are proposed to be
23 charged to the "Mayor and City Council Real Property Account", and the state of the account,
24 with the particulars as to sources of receipts, shall be reported by the Comptroller annually to
25 the City Council.

26 **§ 26. [§ 7.] Department of Audits – Established.**

27 (a) *Establishment; City Auditor.*

28 There shall be a Department of Audits, the head of which shall be the City Auditor.

29 The City Auditor shall be a certified public accountant who is licensed by the State of
30 Maryland, shall be appointed by the Comptroller in accordance with the provisions of the
31 Charter relating to the Civil Service, and shall hold office in accordance with these
32 provisions.

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1 (b) *Staff; Budget.*

2 The City Auditor shall appoint such employees as may be provided in the Ordinance of
3 Estimates.

4 Sufficient funds shall be included in the Ordinance of Estimates for the Department of
5 Audits to enable the City Auditor to perform the duties prescribed herein.

6 **§ 27. [§ 8.] Department of Audits – General powers and duties.**

7 (a) *In general.*

8 In accordance with generally accepted government auditing standards and State and
9 federal law, the City Auditor:

- 10 (1) shall at appropriate intervals conduct an audit of the financial transactions of
11 every municipal agency, except the Department of Audits;
- 12 (2) shall conduct an annual audit of all accounts, revenues, and receipts of the City;
- 13 (3) shall conduct biennial audits of principal agencies, as provided in § 11 of this
14 article;
- 15 (4) may audit the expenditure of City-granted funds by any public or private agency
16 that receives such funds;
- 17 (5) may audit City contracts, grants, subgrants and other agreements as required by
18 the terms and conditions of these instruments and, when the contracts, grants,
19 subgrants and other agreements require that audits be conducted by other auditors,
20 review such audits; and
- 21 (6) shall make such other audits as the Comptroller or the Board of Estimates may
22 request, provided that those requested audits do not, in the judgment of the City
23 Auditor, unduly hinder the performance of regular audits.

24 (b) *Subpoena.*

- 25 (1) To perform the duties of his or her office, the City Auditor may issue a subpoena to
26 any municipal officer, municipal employee, or any other person receiving City funds
27 to require the production of any information, document, report, record, account, or
28 other material.
- 29 (2) The City Auditor may enforce any subpoena issued pursuant to this subsection in any
30 court of competent jurisdiction.

31 (c) *Reports.*

32 The City Auditor shall make reports of all such audits to the Comptroller and, at the same
33 time, to each of the other members of the Board of Estimates.

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§ 28. [§ 9.] Department of Audits – Comprehensive annual financial report.

(a) *Audit of report.*

The City Auditor, under the supervision of the Comptroller, shall audit the ANNUAL comprehensive [annual] financial report of the City, prepared by the Director of Finance. This report shall be a public document.

(b) *Access to records.*

To carry out the Auditor’s duties, the Auditor shall have access at all times to the financial records of all municipal agencies and the relevant financial records of contractors with, and grantees of, the City.

§ 29. [§ 10.] Department of Audits – Independent auditors.

(a) *Required engagement.*

The Board of Estimates, at appropriate intervals, shall engage an independent firm of certified public accountants to audit:

- (1) the financial transactions of the Department of Audits; and
- (2) the comprehensive annual financial report of the City.

(b) *Permissive engagement.*

The Board of Estimates may engage an independent firm of certified public accountants to audit the financial transactions of any municipal agency and to examine the fiscal procedures, records, accounts, and methods of any municipal agency, including the Department of Audits.

(c) *Reports.*

The independent firm of certified public accountants shall make reports of its audits, examinations, and recommendations to the Board of Estimates.

§ 30. [§ 11.] Department of Audits – Biennial audits of principal agencies.

(a) *Definitions.*

(1) *In general.*

In this section, the following terms have the meanings indicated.

(2) *Audit.*

- (i) “Audit” means an audit undertaken in accordance with generally accepted government auditing standards and federal and state law.

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1 (ii) “Audit” includes both:

2 (A) a financial audit of a principal agency’s financial transactions, including
3 all revenues and receipts; and

4 (B) a performance audit that assesses a principal agency’s practices to
5 determine whether the agency is operating economically and efficiently
6 and whether corrective actions for improving its performance are
7 appropriate.

8 (3) *Principal agency.*

9 “Principal agency” means any of the following executive departments:

10 (i) *Group A –*

- 11 1. Department of Finance.
- 12 2. Department of Public Works.
- 13 3. Fire Department.
- 14 4. Department of Housing and Community Development.
- 15 5. Department of General Services.
- 16 6. Baltimore Development Corporation.
- 17 7. Mayor’s Office of Information Technology (or successor entity to this
18 Office).
- 19 8. Mayor’s Office of Human Services (or successor entity to this Office).

20 (ii) *Group B –*

- 21 1. Department of Law.
- 22 2. Department of Human Resources.
- 23 3. Department of Transportation.
- 24 4. Police Department.
- 25 5. Department of Recreation and Parks.
- 26 6. Department of Planning.
- 27 7. Department of Health.

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1 8. Mayor’s Office of Employment Development (or successor entity to this
2 Office).

3 (b) *Biennial audit required.*

4 (1) *In general.*

5 At least twice during every 4-year term of the Mayor and City Council, the City
6 Auditor shall conduct an audit of each principal agency’s operations for the preceding
7 2 fiscal years.

8 (2) *Staggered schedule.*

9 These audits shall be staggered so that:

10 (i) audits of the principal agencies listed in subsection (a)(3)(i) as “Group A” are
11 initiated in odd-numbered calendar years; and

12 (ii) audits of the principal agencies listed in subsection (a)(3)(ii) as “Group B” are
13 initiated in even-numbered calendar years.

14 (c) *Costs of audit.*

15 In each fiscal year preceding the fiscal year in which audits are to be conducted under this
16 section, the Comptroller shall include the costs of those audits in the estimates that the
17 Comptroller submits for the next year’s Ordinance of Estimates.

18 (d) *Status of prior recommendations.*

19 (1) *In general.*

20 Each report of an agency audit conducted under this section shall include an ancillary
21 report on the status of all recommendations for executive action that resulted from
22 that agency’s immediately preceding audit under this section.

23 (2) *Content of report.*

24 The ancillary report shall:

25 (i) designate each recommendation’s status either as “implemented”, “partially
26 implemented”, or “not implemented”; and

27 (ii) provide justification for the status designation assigned.

28 (e) *Publication of reports.*

29 Reports of all audits conducted under this section shall be:

30 (1) posted on a public website maintained by the City Comptroller;

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1 (2) filed with the Department of Legislative Reference;

2 (3) submitted to the principal agency audited; and

3 (4) submitted to each member of:

4 (i) the Board of Estimates;

5 (ii) the City Council; and

6 (iii) the Biennial Audits Oversight Commission.

7 (f) *Biennial Audits Oversight Commission.*

8 (1) *Commission established.*

9 There is a Biennial Audits Oversight Commission.

10 (2) *Composition.*

11 The Commission comprises the following 7 members:

12 (i) the Director of Finance;

13 (ii) the Inspector General;

14 (iii) the Comptroller;

15 (iv) the City Council President; and

16 (v) 3 members of the City Council, appointed by the City Council President.

17 (3) *Officers.*

18 (i) The City Council President shall designate 1 of the members to serve as Chair of
19 the Commission.

20 (ii) The members of the Commission, by majority vote, may elect any other officers
21 that they consider necessary or appropriate.

22 (4) *Meetings; voting.*

23 (i) The Commission shall meet at the call of the Chair as frequently as required to
24 perform its duties.

25 (ii) 4 members of the Commission constitute a quorum for the transaction of business.

26 (iii) An affirmative vote of at least 4 members is needed for any official action.

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1 (5) *Procedures.*

2 The Commission may adopt rules of procedure to govern its meetings and operations.

3 (6) *Powers and duties.*

4 The Commission:

- 5 (i) shall provide guidance and advice to the City Auditor in determining the scope
6 of a principal agency's performance audit;
- 7 (ii) shall hold at least 2 publicly advertised meetings a year, at which meetings the
8 City Auditor shall appear and report on the status of the audits and
9 recommendations under this section; and
- 10 (iii) for good cause shown by a principal agency, may waive the requirement for a
11 financial audit to be conducted under this section.

12 **Article IV. Mayor**

13 **§ 9. BUDGET PREPARATION.**

14 THE MAYOR SHALL PREPARE THE PRELIMINARY OPERATING BUDGET FOR THE CONSIDERATION
15 OF THE BOARD OF ESTIMATES, SHALL MAKE REPORTS AND RECOMMENDATIONS ON THE
16 CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM, AND SHALL OTHERWISE
17 PARTICIPATE IN THE MAKING OF THE PROPOSED ORDINANCE OF ESTIMATES.

18 **§ 10. BUDGET ADMINISTRATION.**

19 THE MAYOR SHALL IMPLEMENT THE ORDINANCE OF ESTIMATES.

20 **Article VII. Executive Departments**

21 **§ 1. General provisions: Executive power; Rules and regulations.**

22 (a) *Executive power of City.*

23 Except as committed to the Board of Estimates AND THE COMPTROLLER, the executive
24 power of the City is vested in the Mayor, the City Administrator, the departments,
25 commissions and boards provided for in this article and the special officers, departments,
26 commissions and boards that may be created by law.

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1 **§ 3. General provisions: Bureaus and divisions.**

2 (a) *Establishment or abolishment.*

3 (1) [With the approval of the Board of Estimates, the] THE City Administrator may
4 establish and abolish bureaus and divisions within [that] ANY MUNICIPAL department,
5 commission, or board, EXCEPT AS OTHERWISE PROVIDED FOR UNDER THIS ARTICLE OR
6 ARTICLE V {"COMPTRROLLER"}.

7 (2) Bureaus in the Department of Public Works shall be established or abolished from
8 time to time by an ordinance which shall have been recommended to the City Council
9 by the Board of Estimates and shall have been duly passed by the City Council by a
10 majority vote of its members and shall have been approved by the Mayor.

11 (b) *Allocation of powers and duties.*

12 [Subject to the authority of the Board of Estimates, the] THE City Administrator, or the
13 head of any department, commission, or board may assign among the bureaus or divisions
14 in that department, commission, or board, duties and powers of that department,
15 commission, or board. A board or commission may act under this subsection only by the
16 majority vote of its membership.

17 **SECTION 3. AND BE IT FURTHER RESOLVED**, That this proposed amendment to the City
18 Charter be submitted to the legal and qualified voters of Baltimore City, for adoption or rejection,
19 in accordance with Article XI-A, § 5 of the Maryland Constitution, in the form specified by the
20 City Solicitor.