

**CITY OF BALTIMORE  
COUNCIL BILL 24-0524  
(First Reader)**

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Introduced by: President Mosby

Introduced and read first time: May 16, 2024

Assigned to: Rules and Legislative Oversight Committee

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Office of Equity and Civil Rights, Office of the Comptroller, Office of the Mayor, Board of Elections, City Administrator

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A RESOLUTION ENTITLED

1 A RESOLUTION OF THE MAYOR AND CITY COUNCIL concerning

2 **Charter Amendment – Board of Estimates – Revenue Certification**

3 FOR the purpose of requiring the Board of Estimates to hold a certain hearing to present certain  
4 fiscal estimates; requiring the Board to provide certain final fiscal estimates; making  
5 conforming changes; and submitting this amendment to the qualified voters of the City for  
6 adoption or rejection.

7 BY proposing to amend

8 Article VI - Board of Estimates

9 Section 3

10 Baltimore City Charter

11 (1996 Edition)

12 **SECTION 1. BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE**, That the  
13 City Charter is proposed to be amended to read as follows:

14 **Baltimore City Charter**

15 **Article VI. Board of Estimates**

16 **§ 3. Fiscal year; Budget schedule.**

17 (a) *Fiscal year.*

18 The fiscal, budget, and accounting year of the City shall begin on the first day of July and  
19 end on the thirtieth day of June in every year unless otherwise provided by law.

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

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1 (B) *REVENUE CERTIFICATION.*

2 (1) *PRELIMINARY REVENUE CERTIFICATION.*

3 NO LATER THAN FEBRUARY 15 OF EACH CALENDAR YEAR, THE DEPARTMENT OF  
4 FINANCE SHALL PRESENT TO THE CITY COUNCIL AT A PUBLIC HEARING:

5 (I) PRELIMINARY REVENUE ESTIMATES FOR THE UPCOMING FISCAL YEAR FROM ALL  
6 EXISTING SOURCES OF REVENUE OTHER THAN THE FULL RATE OF PROPERTY  
7 TAX, INCLUDING:

8 (A) AMOUNTS BELIEVED TO BE COLLECTIBLE FROM TAXES FOR PRIOR  
9 YEARS; AND

10 (B) AN ESTIMATE OF THE SURPLUS EXPECTED AT THE END OF THE CURRENT  
11 FISCAL YEAR, IF ANY;

12 (II) THE ESTIMATED TAXABLE BASIS FOR THE NEXT ENSUING FISCAL YEAR FOR:

13 (A) THE LEVEL OF FULL RATE PROPERTY TAXES;

14 (B) NEW SOURCES OF REVENUE; AND

15 (C) NEW RATES ON EXISTING SOURCES OF REVENUE; AND

16 (III) THE RATE FOR THE LEVY OF FULL RATE PROPERTY TAXES WHICH, ACCOUNTING  
17 FOR ANY NEW SOURCES OF REVENUE OR NEW RATES ON EXISTING SOURCES OF  
18 REVENUE, WILL BE NECESSARY TO BRING TOTAL EXPECTED REVENUES FOR THE  
19 NEXT FISCAL YEAR INTO BALANCE WITH TOTAL ANTICIPATED EXPENDITURES  
20 FOR THE YEAR.

21 THE ESTIMATES REQUIRED UNDER THIS PARAGRAPH (1) SHALL BE SUBJECT TO CHANGE  
22 BASED ON UPDATED DATA FROM THE MARYLAND GENERAL ASSEMBLY AND THE  
23 FEDERAL GOVERNMENT.

24 (2) *FINAL REVENUE CERTIFICATION.*

25 NO LATER THAN APRIL 15 OF EACH CALENDAR YEAR, THE DEPARTMENT OF FINANCE  
26 SHALL PROVIDE FINAL REVENUE ESTIMATES AND IDENTIFY AND PROVIDE AN  
27 EXPLANATION OF CHANGES FROM THE PRELIMINARY CERTIFICATION REQUIRED UNDER  
28 PARAGRAPH (1) OF THIS SUBSECTION, IF ANY.

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1 (C) [(b)] *Notice and hearing.*

2 At least thirty days prior to the adoption by the Board of Estimates of a proposed  
3 Ordinance of Estimates the Board shall make public the Director of Finance's  
4 recommended operating budget, the Planning Commission's recommended capital budget  
5 and long-range capital improvement program, and the reports of the Director of Finance  
6 and Planning Commission on these documents.

7 Thereafter, the Board shall hold public hearings at which members of the City Council,  
8 heads of municipal agencies, and citizens shall have the opportunity to appear before the  
9 Board to speak for or against the inclusion of any appropriation in the proposed  
10 Ordinance of Estimates.

11 (D) [(c)] *Submission to Council.*

12 The Board of Estimates shall submit to the City Council the proposed Ordinance of  
13 Estimates for the next fiscal year at least forty-five days before the beginning of that fiscal  
14 year.

15 (E) [(d)] *Adoption by Council.*

16 The City Council shall have at least forty days after receipt of the Board's proposed  
17 Ordinance of Estimates to enact an Ordinance of Estimates. The City Council shall adopt  
18 an Ordinance of Estimates at least five days prior to the beginning of the fiscal year to  
19 which it is applicable if the Board of Estimates submits its proposed Ordinance of  
20 Estimates within the period prescribed by Section [3(c)] 3(D).

21 **SECTION 2. AND BE IT FURTHER RESOLVED,** That this proposed amendment to the City  
22 Charter be submitted to the legal and qualified voters of Baltimore City, for adoption or rejection,  
23 in accordance with Article XI-A, § 5 of the Maryland Constitution, in the form specified by the  
24 City Solicitor.