
CITY OF BALTIMORE

BRANDON M. SCOTT,
Mayor



DEPARTMENT OF LAW
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CITY SOLICITOR
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BALTIMORE, MD 21202

February 14, 2025

The Honorable President and Members
of the Baltimore City Council
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 25-0024 – Supplementary Special Revenue Fund Operating
Appropriation – Board of Elections – \$1,417,451

Dear President Cohen, Vice President Middleton, and Members of the Council:

The Law Department reviewed City Council Bill 25-0024 for form and legal sufficiency. The bill provides a Supplementary Special Revenue Fund Operating Appropriation for Fiscal Year 2024 in the amount of \$1,417,451 to the Board of Elections – Service 899 (Fair Conduct of Elections), to provide funding for emergency security equipment and unbudgeted mailing costs from the 2024 elections. The money is from surplus of revenue in the General Fund generated from income taxes in excess of the amount of income tax revenue relied on by the Board of Estimates in determining the tax levy required to balance the budget for Fiscal Year 2024. The bill is effective on the date it is enacted.

The funds for this appropriation are coming from the City General Fund. Accordingly, the bill must be amended in lines 2 and 4 on page 1 and line 3 on page 2 to remove the word “Special” and insert the word “General” before the words “Revenue Fund Operating Appropriation” in each line.

Council Bill 25-0024 cites as authority Section 8(b)(2)(i) of Article VI of the City Charter, which provides that a supplementary appropriation “may be made available for expenditure by the municipal agency responsible for the production of those revenues.” Since the income tax revenue being used for this supplementary appropriation was not generated by the Board of Elections, the bill should be amended to reflect that the appropriation is authorized by Section 8(b)(2)(iii) of Article VI of the City Charter permitting a supplementary appropriation when there has been “a material change in circumstances, or additional appropriations for new programs that could not reasonably be anticipated at the time of the formulation of the proposed Ordinance of Estimates” for the fiscal year. Accordingly, the bill must be amended as follows:

- In line 10 on page 1 the citation to (i) should be changed to (iii) and
- Following Line 18 on page 1 the following lines should be inserted:
“This appropriation is made necessary by a material change in circumstances since the Ordinance of Estimates for Fiscal Year 2024 was formulated or is for a new program that could not have been reasonably anticipated when that Ordinance of Estimates was formulated.”

The supplementary appropriation must be recommended by the Board of Estimates and approved by the Mayor and City Council via an ordinance. The ordinance must identify the source of the funds and may only involve a “single program, purpose, activity or project.” City Charter, Art. VI, § 8(c).

If the amendments noted in this bill report are made, the Law Department can approve this bill for form and legal sufficiency.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Michele Toth".

Michele Toth
Assistant Solicitor

cc: Ebony M. Thompson
Ty'lor Schnella
Ethan Hasiuk
Hilary Ruley
Ashlea Brown
Desiree Luckey
Ahleah Knapp