



TO: Board of Estimates, Office of Comptroller
FROM: AGC4500 - M-R Office of Employment Development
DATE: 02/23/2026
Submission #: SB-26-10147
SUBJECT: Governmental/Charitable Gift Solicitation Application: 2026 Youthworks

ACTION REQUESTED OF BOARD OF ESTIMATES:

The Board is requested to endorse a governmental/charitable solicitation application for submission to the Board of Ethics of Baltimore City for the Mayor's Office of Employment Development's 2026 Youth Works, Youth Opportunity (YO) Academy, and the Financial Empowerment Center programs.

PERIOD OF 01/01/2026 to 12/31/2026
CONTRACT/AGREEMENT:

AMOUNT AND SOURCE OF FUNDS:

Transaction Amount: \$ 0.00

Project Fund	Amount
--------------	--------

BACKGROUND/EXPLANATION:

Persons to be solicited include private and non-profit employers, philanthropic organizations, citizens as well as city and state employees. Solicitation strategies to these groups will include: media outreach as well as direct mail from the Mayor, the Mayor's personnel, staff of the Mayor's Office of Employment Development and the MOED Leadership Team. Solicitation will occur through presentations and support of special fundraising activities with proceeds going to support the Youth Works.

A potential donor list will be comprised of individuals and corporate entities that contribute to the economic, social, and cultural vitality of Baltimore City. Most of the individual and corporate entities fitting that description are not controlled donors. However, those potential donors who are controlled donors with respect to the City or the Board of Estimates will not be targeted or singled out in any way and will be solicited, if at all, in the same manner as the other potential donors.

Once the approval of the Endorsement of the various programs are received by the Board of Estimates, a formal application will be submitted to the Board of Ethics of Baltimore City, which will note the Mayor's Office of Employment Development will be soliciting donations.

Baltimore City Code Article 8, Section 6-26, prohibits solicitation or facilitating the solicitation of a gift. An exception was enacted in 2005 to permit certain solicitations that are for the benefit of an official government program or activity, or a City-endorsed charitable function or activity that has been approved by the Ethics Board. Ethic Regulation 96.26B sets out the standards for approval, which includes the requirement that the program, function, or activity to be benefited and the proposed solicitation campaign must be endorsed by the Board of Estimates or its designees.

SMBA&D Participation not required / Not applicable to charitable solicitation applications.

COUNCIL DISTRICT: Citywide

EMPLOY BALTIMORE:	LIVING WAGE:	LOCAL HIRING:	PREVAILING WAGE:
----------------------	--------------	---------------	---------------------

N/A	N/A	N/A	N/A
-----	-----	-----	-----

1% FOR PUBLIC ART:	N/A.
--------------------	------

ENDORSEMENTS:



Clerk, Board of Estimates

02-18-2026



BALTIMORE CITY ETHICS BOARD

100 N. Holliday Street, Suite 635 / Baltimore, MD

21202 ethics@baltimorecity.gov / 410-396-7986

GOVERNMENTAL/CHARITABLE GIFT SOLICITATION WAIVER - APPLICATION FOR APPROVAL DIRECTIONS AND GENERAL INFORMATION

Note: *Bold-italicized terms* are defined at the end of these directions.

I. BACKGROUND

Section 6-26 {"Gifts: Solicitation prohibited"} of the Baltimore City Public Ethics Law, contained in Article 8 of the City Code, prohibits any ***public servant*** from soliciting or facilitating the solicitation of a ***gift***, "whether on the public servant's own behalf or on behalf of another ***person***". § 6-27 {"Gifts: Acceptance prohibited"} further prohibits any ***public servant*** from accepting a ***gift***, even if unsolicited, from any ***person*** that the ***public servant*** "knows or has reason to know" is a ***controlled donor***.

Exceptions to this general prohibition are provided in § 6-26 (b), which permits solicitation if the gift is (1) for the benefit of an official governmental program or activity or a City-endorsed charitable function or activity; and (2), it either:

- (i) is expressly allowed by a rule or regulation of the Ethics Board; or
- (ii) otherwise has been approved in advance by the Ethics Board, on the written request of the ***public servant*** and the respective ***City agency***.

Conditions for the approval of such solicitations are outlined in Board Regulation 06.26. I to standardize and clarify the requirements and procedures for invoking this exception. (The full text of the Regulation is available on the Ethics Board's website:

<https://ethics.baltimorecity.gov/gift-solicitation-waivers.>)

II. GENERAL STANDARDS FOR APPROVAL

Ethics Board Regulation 06.26.1(B) provides the following general standards for Ethics Board approval:

1. The solicitation must be for the exclusive benefit of a governmental or charitable function, program, or activity.
2. The program, function, or activity to be benefitted and the proposed solicitation campaign must have been endorsed by the Board of Estimates or its designee(s).

3. The solicitation must be directed at a broad range of potential donors and may not specially target **controlled donors**.
4. The campaign must be designed and conducted so as to avoid any suggestion that contributors might receive special access or favored treatment from any **City agency** or any **public servant**. [See, "NOTE", *infra*.]
5. The solicitation must be approved in advance by the Ethics Board, on written request of the **sponsoring agency**.
6. The solicitation must be conducted in accordance with the terms and conditions of the Ethics Board's approval.

NOTE: In general, every solicitation should contain language stating that (1) contributing to the campaign will not result in special benefits or advantages to the donor and that (2) not contributing to the campaign will not result in a detriment or disadvantage to the party that is being solicited.

III. WHEN AND WHERE TO APPLY

An application for Ethics Board approval must be submitted to the Ethics Board ethics@baltimorecity.gov at least 45 days before any **controlled donor** is solicited, directly or indirectly.

IV. ACTIVITY REPORTS AND RECORDS

The **sponsoring agency** must periodically report solicitation activities to the Ethics Board, in a form consistent with generally accepted standards in the practice of accounting ¹, as follows:

1. A Final, Cumulative Report must be filed within 30 days after all solicitations have been made and anticipated donations received.
2. Interim Reports must be filed on the following schedule, depending on the aggregate value of donations sought by the campaign:
 - (i) for campaigns seeking \$50,000 or more in donations, once every 3 months;
 - (ii) for campaigns seeking between \$5,000 and \$50,000, once every 6 months; and
 - (ii) for campaigns seeking less than \$5,000, only the Final, Cumulative Report is required.

The **sponsoring agency** must make and maintain detailed records to assure complete reporting of all of the information required to be disclosed in the Reports. Activity reports must be signed as accurate by the **sponsoring agency** and **fiscal sponsor**. (See Form 627.)

V. FORMS AND INFORMATION

Additional forms and instructions for the application and activity reports are available on the Board's website at <https://ethics.baltimorecity.gov/gift-solicitation-waivers>.

Any questions about the waiver application and/or reporting process should be directed to Ethics Board staff at ethics@baltimorecity.gov or 410-396-7986.

¹ You may review the Governmental Accounting Standards on the Governmental Accounting Standards Board's website, accessible [here: https://gars.gasb.org/](https://gars.gasb.org/). For free access, choose "Basic View."

DEFINITION OF TERMS

All defined terms are indicated by ***bold italics***.

“Agency”/ “City agency”

- (a) ***General.*** “Agency” or “City agency” means any department, board, commission, council, authority, committee, office, or other unit of City government.
- (b) ***Inclusions.*** “Agency” or “City agency” includes:
- (1) Baltimore Children and Youth Fund;
 - (2) Baltimore City Parking Authority;
 - (3) Baltimore Development Corporation;
 - (4) Baltimore Police Department; Enoch Pratt Free Library of Baltimore City;
 - (5) Housing Authority of Baltimore City;
 - (6) Local Development Council, South Baltimore Video Lottery Terminal;
 - (7) Pimlico Community Development Authority;
 - (8) South Baltimore Gateway Community Impact District Management Authority; and
 - (9) any individual not embraced in a unit of City government who exercises authority comparable to that of the head of a unit of City government.

“Controlled donor”

“Controlled donor” means any ***person that:***

- (1) does or seeks to do business of any kind, regardless of amount:
 - (i) with an ***agency***;
 - (ii) or with another ***person*** in connection with or in furtherance of that other ***person’s*** contract with an ***agency***;
- (2) engages in an activity that is regulated or controlled by an ***agency***;
- (3) is a lobbyist with respect to matters within the jurisdiction of an ***agency***;
- (4) has a financial interest that might be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of the official duties of an ***agency***; or
- (5) is an owner, partner, officer, director, trustee, employee, or agent of any ***person*** described in items (1) through (4).

“Fiscal Sponsor”

“Fiscal sponsor” means the person who is responsible for the custody, accounting, and distribution of donations. The fiscal sponsor may not be an individual employed by the sponsoring agency.

“Gift”

“Gift” means the transfer of any thing or any service of economic value, regardless of the form, for less than adequate, identifiable, and lawful consideration. “Gift” does not include political contributions that are regulated under state law.

“Person”

“Person” means:

- (1) an individual;
- (2) a receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind; and
- (3) partnership, firm, association, corporation, or other entity of any kind;
- (4) except as used in the City Code, Article 8, Subtitle 9, for the imposition of criminal penalties, a governmental entity or an instrumentality or unit of a governmental entity.

“Public Servant”

“Public servant” means any official or employee of the City of Baltimore or of any ***agency*** of the City.

“Sponsoring agency”

“Sponsoring agency” means:

- (1) the City ***agency*** that, under the City Code, Article 8, § 6-26(b) and R 06.26.1, seeks to conduct a solicitation for an official governmental program or activity or for a charitable function or activity; or
- (2) if more than one City ***agency*** is involved, the ***agency*** designated to coordinate the solicitation.



BALTIMORE CITY ETHICS BOARD
635 City Hall, Baltimore, Maryland 21202
Phone: 410-396-7986
Email: ethics@baltimorecity.gov

Date Received: 12/31/25

GOVERNMENTAL/CHARITABLE GIFT SOLICITATION WAIVER – APPLICATION FOR APPROVAL

Name of Benefitted Program/Charity:

MOED programming identified in Part B-I

PART A. SPONSORING AGENCY.

Agency Name: Mayor's Office of Employment Development

Contact Person/Coordinator: MacKenzie Garvin

Address: 417 E. Fayette Street Suite 468
Baltimore, MD 21202

Phone: (410) 396-1910

Email: mackenzie.garvin@baltimorecity.gov

PART B. PURPOSE OF PROPOSED SOLICITATION.

I. Identify the specific governmental or charitable program, function, or activity for which solicitations will be made.

* MOED's Youth Services Division administers programming for Baltimore City youth and young adults ages 14-26. Programs include the YouthWorks summer job program and year-round internships; the Youth Opportunity (YO) network for disconnected young adults; Blueprint in-school career counseling services; Grads2Careers career training for recent high school graduates; youth internships; and others.

* The Financial Empowerment Center (FEC) assists City residents ages 18 and up with budgeting, credit recovery, and savings strategies.

II. Describe the specific purposes to which contributions and other receipts will be applied.

Donations for Youth Services will be used to pay for youth wages, supportive services, training expenses, and/or youth engagement in service operations and design. Support for FEC will provide additional staffing and training in financial counseling.

III. Select the appropriate range for the aggregate value of the contributions sought:

- ☒ \$500,000 or more
☐ Between \$150,000 and \$500,000
☐ Between \$50,000 and \$150,000
☐ Between \$5,000 and \$50,000
☐ Less than \$5,000

Part C. WHEN AND HOW SOLICITATION TO BE CONDUCTED.

I. Proposed starting date of solicitation: January 1, 2026

II. Proposed ending date of solicitation: December 31, 2026

III. Describe the categories of persons to be solicited and by whom and how those solicitations will be made.

People to be solicited include representatives of philanthropic organizations and private and non-profit employers. Our strategies will include media outreach, direct appeals, and programmatic presentations made by the individuals listed below.

IV. Identify all *public servants* and other individuals at the request of the *sponsoring agency* who will solicit contributions.

Most solicitation activities will be conducted by MOED leadership and staff, including MacKenzie Garvin, Kumasi Vines, Donnice Brown, Yvette Clark, Deidre Webb, and Angela Harrison. Additional individuals who may solicit contributions may include Mayor Brandon Scott; John D. Merrill, Deputy Chief of Staff; Baltimore City Communications staff; and HyeSook Chung, President, Baltimore Civic Fund.

V. Describe measures to be taken to ensure that the solicitation (i) will be directed at a broad range of donors and (ii) will not specially target *controlled donors*.

MOED deploys a broad range of strategies that have successfully attracted various donors in the past, including national and local philanthropies as well as private and non-profit businesses.

VI. Describe measures to be taken to avoid any suggestion that contributors might receive special access or favored treatment from any *agency* or *public servant* of the City.

MOED deploys a broad outreach and solicitation strategy, and provides specific proposals and budgets for all solicited donations.

PART D. FISCAL SPONSOR (PERSON RESPONSIBLE FOR CUSTODY, ACCOUNTING, AND DISTRIBUTION OF DONATIONS)

NOTE: The *fiscal sponsor* may not be an individual employed by the *sponsoring agency*.

Entity Name: Baltimore Civic Fund, Inc.

Contact Person: Christina Gatto

Address: 8 Market Place, Suite 300, Baltimore, MD 21202

Phone: 443-326-8176

Email: christina@baltimorecivicfund.org

I. Disclose the person or persons within the distributing entity who will be responsible for fund distribution and accounting.

The Baltimore Civic Fund's Chief Operations Officer is responsible for fund distribution and accounting, supported by the Civic Fund finance team and an outside CPA firm. The Civic Fund maintains a web-based accounting system which is accessible by the President, the Director of Finance, the finance team, and the CPA firm. The Partnership Managers are able to view the information, but not make edits. The Civic Fund's Partnership Managers are responsible for reviewing and approving all disbursements and providing reports and other information about program account use.

II. Describe how the funds will be held pending distributions, e.g., held in a trust or other dedicated account, in a general account, co-mingled with other funds, etc.

The Baltimore Civic Fund monitors incoming deposits daily and assigns individual funding codes to each source upon receipt. All funding is held in a general operating account but differentiated by funding code. A master list of funding codes matched to program accounts is held and updated by the Director of Finance and the Director of Partnerships. Funding codes apply to all funding types: donations, grants, public funds, philanthropic funds.

III. What measures will be taken by the distributing entity to ensure that the donations will actually be used for the intended purpose?

The Baltimore Civic Fund keeps records of all supporting documentation related to a program's scope of work and funding sources. All disbursements are initiated by a payment request form completed by City agency staff and signed by the agency's authorized signatory (Agency Director or designated staff). Partnership Managers review payment requests to ensure the request fits within the scope of work for the program as well as within any fiduciary restrictions. Requests are denied if they do not align with the program purpose or if relevant restrictions exist on the funding source. Agencies have an opportunity to amend the request if applicable.

IV. What measures are in place to account for the donations? In the event that donations exceed the charitable need, please state how the additional funds will be allocated or dispersed.

Donations are collected (1) by a web-based donation site and directly deposited into the general account; (2) by check received by mail and deposited into the general account; or (3) by ACH in the general account. All supporting documentation is uploaded into the web-based accounting system and saved with program files. Donors who use the web-based donation site receive an automated acknowledgment email and those received by other means may be acknowledged by a gift letter. Donations receive a funding code for tracking purposes and remain in the program's account to be used in accordance with the scope of the program and the purpose of the donation unless otherwise directed by the donor. Once the charitable need is reached, the web-based donation site link will be turned off. In the event the donation exceed the charitable need, Civic Fund will make every effort to contact the donors to receive authorization for a change of purpose.

V. Please provide details about the measures that will be taken by the distributing entity to ensure that *controlled donors* will not receive preferential treatment.

All disbursements require approval by the City agency's authorized signatory, as well as the Civic Fund's Partnership Managers, financial team, Director of Finance, and outside accounting firm. Sufficient supporting documentation and alignment with the program's scope of work and donation's restrictions are required. All disbursements are made in accordance with the IRS guidelines for nonprofits.

PART E. FISCAL SPONSOR SIGNATURE AND AFFIRMATION.

Part E should be completed by the *Fiscal Sponsor* upon completion of the application.

I, HyeSook Chung [Name], on behalf of Baltimore Civic Fund, Inc.

[*Sponsoring Agency*], affirm under the penalties of perjury that the contents of this application and all accompanying attachments are accurate to the best of my knowledge, information, and belief.


HyeSook Chung (Jan 7, 2026 12:17:37 EST)

Signature

Jan 7, 2026

Date

PART F. SIGNATURE AND AFFIRMATION.

Part F should be completed by the *sponsoring agency* upon completion of the application.

I, MacKenzie Garvin [Name], on behalf of Mayor's Office of Employment Development

[*Sponsoring Agency*], affirm under the penalties of perjury that the contents of this application and all accompanying attachments are accurate to the best of my knowledge, information, and belief.



Signature

01/07/2026

Date

PART G. CITY ENDORSEMENT [ONLY TO BE COMPLETED BY BOE OR DESIGNEE].

Part G should only be completed by the Board of Estimates or its designee(s).

☐

Endorsed by the Board of Estimates

☐

Endorsed by the Designee of the Board of Estimates:

Clerk Signature

McAmato

02-18-2026

Date

Waiver Application Form 626 (rev 2023.7.6) Part D MOED approved 12-30-25

Final Audit Report

2026-01-07

Created:	2026-01-07
By:	Christina Gatto (christina@baltimorecivicfund.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3Po-vH_L4ZapJSYy_ej0GW3e4cnC4KU_

"Waiver Application Form 626 (rev 2023.7.6) Part D MOED approved 12-30-25" History

-  Document digitally presigned by Nitro Software
2026-01-07 - 3:45:43 PM GMT
-  Document created by Christina Gatto (christina@baltimorecivicfund.org)
2026-01-07 - 4:50:07 PM GMT
-  Document emailed to HyeSook Chung (hyesook@baltimorecivicfund.org) for signature
2026-01-07 - 4:51:02 PM GMT
-  Email viewed by HyeSook Chung (hyesook@baltimorecivicfund.org)
2026-01-07 - 5:17:24 PM GMT
-  Document e-signed by HyeSook Chung (hyesook@baltimorecivicfund.org)
Signature Date: 2026-01-07 - 5:17:37 PM GMT - Time Source: server
-  Agreement completed.
2026-01-07 - 5:17:37 PM GMT