

M E M O R A N D U M

TO: City Council

FROM: David J. Deutsch
City Manager

SUBJECT: Resolution R-35-08, Authorizing the Transfer of Certain Amounts
In the FY2007-2008 Budget

DATE: June 12, 2008

During the course of the fiscal year, it becomes necessary to transfer amounts within funds to provide for the proper operation of the City. Section 46 of the City Charter requires that any transfer of funds between appropriations proposed by the City Manager must be approved by the City Council before becoming effective. Resolution R-35-08 authorizes the transfer of certain amounts into accounts that, at year-end, will have an excess of expenditures over appropriations. Where applicable, the transfers have been taken from accounts within the same department. Other transfers have been taken from the reserves for contingencies.

In the Proposed Budget for Fiscal Year 2009, many of these proposed changes were communicated to City Council under the estimated FY2008 expenditures column. Since these estimates were originally prepared in February, some subsequent adjustments have also taken place from what was submitted to the City Council in the Proposed Budget.

These adjustments in total amount to approximately 2.3 percent of the adopted FY2008 final budget of \$53,343,000.

Transfers of at least \$25,000 are as follows:

GENERAL FUND

HOSPITALIZATION/MEDICAL PLANS – PLANNING - The allocation of fringe benefits for budget purposes has historically been developed as a city-wide percentage of fringe costs to gross payroll. The increase in this account is a result of actual costs attributable to this activity versus the city-wide average percentage.

OVERTIME – POLICE DEPARTMENT – Overtime expenses were higher than originally estimated.

OPERATING SUPPLIES – POLICE DEPARTMENT – Expenditures for operating supplies were higher than expected due to the increased cost of gasoline and parts to maintain the police vehicles.

SALARIES AND WAGES - F/T – PUBLIC WORKS ADMINISTRATION – This amount reflects the cost of living adjustment which was shown in the Nondepartmental section of the FY2008 Adopted Budget.

OPERATING SUPPLIES -- EQUIPMENT MAINTENANCE & GARAGE – Expenditures for operating supplies were higher than expected due to the increased cost of gasoline and the cost of parts to repair city vehicles and equipment.

PROFESSIONAL SERVICES – SOLID WASTE – Throughout the year, it becomes necessary to contract out for temporary laborers. The actual use of temporary laborers during the year was more frequent than originally anticipated. These additional costs are offset by reductions in the salaries and wages for full and part time employees.

STREET RESURFACING – STREETS – The costs for street resurfacing were higher than expected due in part to increased petroleum costs which increased the cost and delivery of the products used.

SALARIES AND WAGES – F/T – STORMWATER MANAGEMENT – Due to a budgetary oversight, the salary for the Stormwater Management Supervisor position and the cost of living adjustment were excluded from this account in the FY2008 Adopted Budget.

REPAIR AND MAINTENANCE BUILDING – SENIOR SERVICES – Higher than expected costs are the result of unanticipated repairs to the HVAC system and painting of the interior and exterior of the center.

OPERATING SUPPLIES – BOWIE PLAYHOUSE – RECREATION AND PARKS – This account includes all operating costs of the facility. The increase is mostly attributed to the major roof repair and replacement of stage lighting and light fixtures.

REPAIR AND MAINTENANCE BUILDING – HISTORICAL PROPERTIES – Higher than expected building repair costs were incurred at the various historic facilities, primarily at the Belair Mansion.

WATER AND SEWER FUND

REPAIR AND MAINTENANCE - PHYSICAL PLANT – WATER DIVISION – the cost of unanticipated repairs to Wells #3 and #5 have exceeded original estimates for this account.

DJD/RSP/esh

RESOLUTION

OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
AUTHORIZING THE TRANSFER OF CERTAIN
AMOUNTS IN THE 2007-2008 BUDGET

WHEREAS, during the course of the fiscal year, it becomes necessary for the City Manager to transfer certain amounts to provide for the proper operation of the City Government; and

WHEREAS, the City Manager has caused a study to be made for appropriation transfer which he deems necessary in the various accounts of the City; and

WHEREAS, the City Manager has certified that the amounts to be transferred are unencumbered balances; and

WHEREAS, before such transfers can become effective they must be authorized and approved by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Bowie, Maryland, that the City Manager be, and hereby is authorized and directed to make the following transfers in the 2007-2008 Budget:

GENERAL FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
	CITY COUNCIL	
01110 50110	Salaries and Wages - P/T	\$ 100
01110 50210	FICA	400
01110 50235	Workers' Compensation	200
01110 51205	Communications	200
01110 52005	Material, Supplies & Minor Equip.	1,800
	CITY MANAGER	
01120 50205	Contribution to Employees Annuity	22,800
01120 50220	Life & Weekly Indemnity	5,700
	PERSONNEL	
01125 50220	Life & Weekly Indemnity	4,900

01125	51215	Equipment Rental	100
01125	52005	Material, Supplies & Minor Equip.	1,000
ELECTIONS			
01130	51125	Professional Services	15,000
01130	51140	Supervisors, Clerks & Judges	1,300
01130	51215	Equipment Rental	600
01130	52005	Material, Supplies & Minor Equip.	100

GENERAL FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>	
	FINANCE		
01140	50215 Hospitalization/Medical Plans	2,200	
01140	51110 Auditing and Accounting	9,000	
INFORMATION TECHNOLOGY			
01145	51125 Professional Services	10,000	
01145	51235 Repair and Maint.-Buildings	6,000	
LEGAL SERVICES			
01150	51125 Professional Services	7,400	
PUBLIC INFORMATION			
01155	50110 Salaries and Wages - P/T	2,300	
01155	51125 Professional Services	300	
01155	55090 Subs. and Membership	1,200	
CITY CLERK			
01160	50105 Salaries and Wages - F/T	1,400	
01160	51145 Travel and Training	200	
COMMUNITY SERVICES			
01170	50105 Salaries and Wages - F/T	1,800	
01170	51230 Repair and Maint.	300	
PUBLIC BUILDINGS & GROUNDS			
01180	51220 Public Utility Services	1,200	
01180	52005 Material, Supplies & Minor Equip.	3,000	
01180	52010 Operating Supplies	600	

PLANNING

01195	50105	Salaries and Wages - F/T	1,400
01195	50215	Hospitalization/Medical Plans	31,300

HOUSING & PROPERTY INSPECTIONS

01210	51125	Professional Services	4,000
01210	51230	Repair and Maint.	3,500
01210	52010	Operating Supplies	1,900

POLICE DEPARTMENT

01230	50125	Overtime	100,000
01230	51230	Repair and Maint.	13,300
01230	51235	Repair and Maint.-Buildings	9,500
01230	52005	Material, Supplies & Minor Equip.	16,500
01230	52010	Operating Supplies	30,000
01230	52020	Protective Apparel	16,800

PUBLIC WORKS ADMINISTRATION

01310	50105	Salaries and Wages - F/T	26,200
01310	50215	Hospitalization/Medical Plans	13,000
01310	50235	Workers' Compensation	7,200
01310	52005	Material, Supplies & Minor Equip.	2,000

GENERAL FUND

Transfer To:

Account Number

Account and Activity

Amount

EQUIPMENT MAINTENANCE AND GARAGE

01320	51230	Repair and Maintenance	20,000
01320	52005	Material, Supplies & Minor Equip.	700
01320	52010	Operating Supplies	40,000

SOLID WASTE

01330	51125	Professional Services	39,200
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01330	51145	Travel & Training	500
01330	51220	Public Utility Services	5,400
01330	52005	Material, Supplies & Minor Equip.	4,300
STREETS			
01340	51235	Repair & Maint - Bldg.	300
01340	51250	Street Resurfacing	36,000
STORMWATER MANAGEMENT			
01341	50105	Salaries and Wages - F/T	60,200
01341	50110	Salaries and Wages - P/T	6,600
01341	50205	Contribution to Employees Annuity	300
01341	50210	FICA	5,000
01341	51230	Repair & Maint	1,000
01341	52020	Protective Apparel	1,700
SENIOR SERVICES			
01410	50105	Salaries and Wages - F/T	4,300
01410	50110	Salaries and Wages - P/T	15,700
01410	50215	Hospitalization/Medical Plans	16,700
01410	51145	Travel & Training	300
01410	51235	Repair and Maintenance - Bldg	33,300
01410	52005	Material, Supplies & Minor Equip.	17,600
01410	52020	Protective Apparel	300
01410	52030	Repair, Maint. & Supplies	2,600
YOUTH SERVICES			
01420	50105	Salaries and Wages - F/T	11,600
01420	50215	Hospitalization/Medical Plans	23,700
01420	50235	Workers' Compensation	14,400
ANIMAL CONTROL			
01460	51125	Professional Services	1,800
01460	52010	Operating Supplies	100
RECREATION AND PARKS			
01510	50105	Salaries and Wages - F/T	

			8,800
01510	50125	Overtime	23,400
01510	50215	Hospitalization/Medical Plans	5,700
01510	52010	Operating Supplies-Playhouse	26,300

GENERAL FUND

Transfer To:

<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
PARKS AND GROUNDS			
01520	51145	Travel & Training	900
01520	51215	Equipment Rental	7,100
01520	51235	Repair and Maintenance -Bldg	2,300
01520	52005	Material, Supplies & Minor Equip.	8,100
01520	52020	Protective Apparel	900
ICE ARENA			
01530	50105	Salaries and Wages - F/T	12,400
01530	50110	Salaries and Wages - P/T	17,600
01530	50215	Hospitalization/Medical Plans	11,500
01530	50235	Workers' Compensation	1,600
01530	51125	Professional Services	2,500
01530	52010	Operating Supplies	16,300
HISTORIC PROPERTIES			
01540	51220	Public Utility Services	1,400
01540	51235	Repair and Maintenance -Bldg	27,000
GYMNASIUM			
01550	50105	Salaries and Wages - F/T	7,400
01550	50110	Salaries and Wages - P/T	6,500
01550	51205	Communications	300
01550	51235	Repair & Maint. - Bldg	100
01550	52005	Material, Supplies & Minor Equip.	600

01550	52010	Operating Supplies	800
NONDEPARTMENTAL			
01910	51115	Insurance	4,800
01910	51125	Professional Services	5,500
01910	55020	Education Reimbursements	<u>7,000</u>
		Total	<u>\$ 951,100</u>

GENERAL FUND

Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>	
	CITY MANAGER		
01120	52005 Material, Supplies & Minor Equip.	1,600	
01120	55090 Subs. and Memberships	1,100	
PERSONNEL			
01125	51145 Travel and Training	3,000	
INFORMATION TECHNOLOGY			
01145	51230 Repair & Maint.	12,000	
01145	52005 Material, Supplies & Minor Equip.	4,000	

GENERAL FUND

Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>	
	COMMUNITY SERVICES		
01170	52005 Material, Supplies & Minor Equip.	4,000	
PUBLIC BUILDINGS & GROUNDS			
01180	52030 Repair & Maint. Supplies	4,300	
PLANNING			
01195	51125 Professional Services	65,000	
ECONOMIC DEVELOPMENT			
01197	51125 Professional Services	18,000	
01197	52005 Material, Supplies & Minor Equip.	5,000	
01197	55080 Revolving Loan Program		

			30,000
HOUSING INSPECTIONS & CODE COMPLIANCE			
01210	51145	Travel & Training	2,000
01210	52005	Material, Supplies & Minor Equip.	900
POLICE DEPARTMENT			
01230	50205	Contribution to Employees Annuity	75,900
01230	51125	Professional Services	50,000
01230	51145	Travel & Training	16,600
01230	51205	Communications	12,000
PUBLIC WORKS ADMINISTRATION			
01310	51125	Professional Services	5,000
SOLID WASTE			
01330	50105	Salaries and Wages - F/T	39,200
01330	51230	Repair and Maintenance	5,200
01330	52010	Operating Supplies	5,200
STREETS			
01340	51230	Repair & Maint.	3,600
01340	52005	Material, Supplies & Minor Equip.	1,800
01340	52010	Operating Supplies	14,000
STORMWATER MANAGEMENT			
01341	51125	Professional Services	7,600
01341	51215	Equipment Rental	12,900
01341	52005	Material, Supplies & Minor Equip.	3,000
SENIOR SERVICES			
01410	51105	Advertising	2,700
01410	51125	Professional Services	18,000
01410	51220	Public Utility Services	9,000
01410	51230	Repair & Maint.	3,900
01410	52010	Operating Supplies	12,000
YOUTH SERVICES			

01420	51125	Professional Services	6,000
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GENERAL FUND

Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
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RECREATION AND PARKS

01510	51125	Professional Services	11,400
01510	51145	Travel and Training	4,400
01510	51215	Equipment Rental	5,000
01510	52005	Material, Supplies & Minor Equip.	4,000
01510	52020	Protective Apparel	1,700

PARKS & GROUNDS

01520	51220	Public Utility Services	20,000
01520	52030	Repair & Maint Supplies	24,500

NONDEPARTMENTAL

01910	55070	Reserve-Contingencies	8,100
01910	55075	Reserve-Personnel Adjustments	<u>417,500</u>
		Total	<u>\$ 951,100</u>

EQUIPMENT ACQUISITION AND REPLACEMENT FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
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03201	57020	Machinery and Equipment	<u>\$ 81,300</u>
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Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
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03901	57020	Machinery and Equipment	<u>\$ 81,300</u>
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CAPITAL PROJECTS FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
10184	57015 Senior Center	\$ 300
10321	57015 Railroad Avenue Hiker/Biker Trail	5,000
10379	57015 Traffic Signal Improvements	<u>13,000</u>
	Total	<u>\$ 18,300</u>

Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
10319	57015 Hiker/Biker Trails	<u>18,300</u>
	Total	<u>\$ 18,300</u>

WATER AND SEWER FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
BILLING AND ACCOUNTING		
20141	51110 Auditing and Accounting	7,400
20141	51125 Professional Services	7,200
20141	52005 Material, Supplies & Minor Equip.	2,000
20141	55055 Postage	2,000
WATER		
20350	50215 Hospitalization/Medical Plans	23,300
20350	50235 Workers' Compensation	6,800
20350	51125 Professional Services	1,700
20350	51145 Travel and Training	200
20350	51235 Repair & Maint. - Physical Plant	37,000
20350	52010 Operating Supplies	2,100
20350	52020 Protective Apparel	3,000
20350	52030 Repair and Maintenance – Vehicles	

			5,000
20350	55090	Subs. and Memberships	200
		WASTEWATER	
20360	50215	Hospitalization/Medical Plans	21,800
20360	50235	Workers' Compensation	13,200
20360	51145	Travel and Training	700
20360	51210	Disposal Fees	3,100
20360	52005	Material, Supplies & Minor Equip.	5,300
20360	52020	Protective Apparel	2,200
20360	52030	Repair & Maint. Supplies	<u>11,000</u>
		Total	<u>\$ 155,200</u>

WATER AND SEWER FUND

Transfer From:

Account Number

Account and Activity

Amount

BILLING AND ACCOUNTING

20141	51230	Repair and Maintenance	5,000
		WATER	
20350	51220	Public Utilities	10,000
20350	52005	Material, Supplies & Minor Equip.	18,900
		NONDEPARTMENTAL	
20911	55030	Incentive Award	3,000
20911	55070	Reserve-Contingencies	67,400
20911	55075	Reserve-Personnel Adjustments	<u>50,900</u>
		Total	<u>\$ 155,200</u>

INTRODUCED AND PASSED by the Council of the City of Bowie, Maryland by at least a two-thirds vote at a Regular Meeting on June 16, 2008.

Attest:

Pamela A. Fleming
City Clerk

G. Frederick Robinson
Mayor