

M E M O R A N D U M

TO: City Council

FROM: David J. Deutsch
City Manager

SUBJECT: Resolution R-32-09, Authorizing the Transfer of Certain Amounts
In the FY2008-2009 Budget

DATE: June 11, 2009

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-32-09 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 2010, many of these proposed changes were communicated to City Council under the estimated FY2009 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 less than one percent of the adopted FY2009 final budget of \$87,239,800.

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

GENERAL FUND

PROFESSIONAL SERVICES – LEGAL SERVICES – Legal services have been higher than anticipated due to additional legal services required throughout the fiscal year.

REPAIR AND MAINTENANCE BUILDING – SENIOR SERVICES – Higher than expected costs are the result of unanticipated repairs to the center.

RESOLUTION

OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
AUTHORIZING THE TRANSFER OF CERTAIN
AMOUNTS IN THE 2008-2009 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 2008-2009 Budget:

GENERAL FUND

Transfer To:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
CITY COUNCIL		
01110 51125	Professional Services	23,000
01110 52005	Material, Supplies & Minor Equip.	600
CITY MANAGER		
01120 50110	Salaries and Wages - P/T	4,000
PERSONNEL		
01125 51215	Equipment Rental	400
FINANCE		
01140 52005	Material, Supplies & Minor Equip.	600
LEGAL SERVICES		
01150 51125	Professional Services	85,900
PUBLIC INFORMATION		
01155 55090	Subs. and Membership	100
COMMUNITY SERVICES		
01170 51230	Repair and Maintenance.	1,000
PUBLIC BUILDINGS & GROUNDS		
01180 52005	Material, Supplies & Minor Equip.	1,000
PLANNING		
01195 50105	Salaries and Wages - F/T	20,500
01195 50205	Contributions to Employees Annuity	5,100
01195 50215	Hospitalization/Medical Plans	16,900
01195 50230	Prescrip/Drug Program	100

GENERAL FUND**Transfer To:**

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
HOUSING & PROPERTY INSPECTIONS		
01210	51125 Professional Services	17,900
01210	51230 Repair and Maintenance	500
01210	52010 Operating Supplies	1,200
EMERGENCY MANAGEMENT		
01220	55090 Subscription and Membership	1,000
POLICE DEPARTMENT		
01230	51115 Insurance	3,000
01230	51145 Travel and Training	6,300
01230	52005 Material, Supplies & Minor Equip.	11,000
01230	52016 Operating Supplies - Explorers	3,000
01230	55090 Subs. And Memberships	1,100
01230	57020 Machinery and Equipment	5,400
PUBLIC WORKS ADMINISTRATION		
01310	50205 Contributions to Employees Annuity	1,500
01310	50215 Hospitalization/Medical Plans	7,800
01310	52005 Material, Supplies & Minor Equip.	500
EQUIPMENT MAINTENANCE AND GARAGE		
01320	52020 Protective Apparel	1,000
SOLID WATSE		
01330	52020 Protective Apparel	5,000
STORMWATER MANAGEMENT		
01341	52010 Operating Supplies	100
01341	52020 Protective Apparel	200
SPECIAL TAXING DISTRICT -GATEWAY CENTER		
01349	51125 Professional Services	100
SENIOR CITIZEN SERVICES		
01410	51235 Repair and Maintenance - Bldg.	28,700
01410	52010 Operating Supplies	7,300
01410	52020 Protective Apparel	1,300
01410	52030 Repair, Maintenance & Supplies	1,500
01410	55090 Subs. And Memberships	100
YOUTH SERVICES BUREAU		
01420	50105 Salaries and Wages - F/T	17,200
01420	50215 Hospitalization/Medical Plans	27,500
01420	51205 Communications	200
01420	52005 Material, Supplies & Minor Equip.	900
01420	51230 Repair and Maintenance	1,300
01420	55090 Subscription and Membership	500
ANIMAL CONTROL		
01460	51230 Repair and Maintenance	400

GENERAL FUND**Transfer To:**

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>	
RECREATION AND PARKS			
01510	50105	Salaries and Wages - F/T	4,800
01510	50115	Salaries and Wages - P/T	300
01510	50120	Salaries and Wages - P/T	4,700
BOWIE PLAYHOUSE			
01511	50110	Salaries and Wages - P/T	21,600
01511	50125	Overtime	4,300
01511	50210	FICA	2,300
01511	51205	Communication	100
01511	51220	Public Utility Services	7,100
01511	51230	Repair & Maintenance.	10,000
01511	52005	Material, Supplies & Minor Equip.	3,500
01511	52010	Operating Supplies	2,500
PARKS AND GROUNDS			
01520	51145	Travel and Training	200
01520	51235	Repair and Maintenance - Bldg.	2,000
01520	52005	Material, Supplies & Minor Equip.	500
01520	52020	Protective Apparel	1,500
ICE ARENA			
01530	50110	Salaries and Wages - P/T	8,700
01530	50130	Paid Fringes	1,300
01530	50205	Contributions to Employees Annuity	4,600
01530	50210	FICA	3,300
01530	50215	Hospitalization/Medical Plans	4,100
01530	50235	Workers' Compensation	1,800
01530	51125	Professional Services	4,000
01530	52010	Operating Supplies	7,900
HISTORIC PROPERTIES			
01540	50205	Contributions to Employees Annuity	3,400
01540	50220	Life and Weekly Indemnity	400
01540	50230	Prescrip/Drug Program	3,600
01540	51235	Repair and Maintenance - Bldg.	11,000
01540	52030	Repair & Maintenance - Supplies	400
GYMNASIUM			
01550	50110	Salaries and Wages - P/T	15,000
01550	51235	Repair and Maintenance - Bldg.	16,200
01550	52005	Material, Supplies & Minor Equip.	200
		Total	<u>\$ 464,000</u>

GENERAL FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		COMMUNITY SERVICES	
01170	52005	Material, Supplies & Minor Equip.	500
		PUBLIC BUILDINGS & GROUNDS	
01180	50125	Overtime	5,000
01180	51220	Public Utility Services	15,000
01180	52030	Repair & Maintenance Supplies	1,000
		PLANNING	
01195	51125	Professional Services	44,900
		ECONOMIC DEVELOPMENT	
01197	50105	Salaries and Wages F/T	14,100
		HOUSING INSPECTIONS & CODE COMPLIANCE	
01210	51145	Travel & Training	2,700
01210	55090	Subs. And Memberships	500
		EMERGENCY MANAGEMENT	
01220	50215	Hosp/Medical Plans	4,300
		POLICE DEPARTMENT	
01230	50205	Contributions to Employees Annuity	93,100
01230	51230	Repair and Maintenance	3,400
		PUBLIC WORKS ADMINISTRATION	
01310	51125	Professional Services	6,000
01310	51145	Travel & Training	500
01310	55090	Subs. And Memberships	1,500
		EQUIPMENT MAINTENANCE AND GARAGE	
01320	50125	Overtime	4,500
01320	51220	Public Utility Services	10,200
01320	52010	Operating Supplies	900
		STREETS	
01340	51245	Street Lighting	17,600
		SENIOR SERVICES	
01410	51125	Professional Services	3,800
01410	51220	Public Utility Services	27,200
01410	51230	Repair & Maintenance	5,000
01410	52005	Material, Supplies & Minor Equip.	5,000
		ANIMAL CONTROL	
01460	51145	Travel and Training	300
		RECREATION AND PARKS	
01510	52020	Protective Apparel	4,000
		BOWIE PLAYHOUSE	
01511	51215	Equipment Rental	600
01511	52020	Protective Apparel	300
		PARKS & GROUNDS	
01520	51215	Equipment Rental	200
01520	51230	Repair and Maintenance	600
01520	52010	Operating Supplies	500

GENERAL FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
ICE ARENA			
01530	51105	Advertising	4,000
01530	51145	Travel and Training	1,200
01530	51220	Public Utility Services	26,500
01530	51235	Repair and Maintenance - Bldg.	5,000
HISTORIC PROPERTIES & MUSEUMS			
01540	52005	Material, Supplies & Minor Equip.	1,000
01540	52010	Operating Supplies	1,000
01540	52015	Operating Supplies - Mansion	5,100
01540	57020	Machinery and Equipment	3,300
GYMNASIUM			
01550	51105	Advertising	1,500
01550	51125	Professional Services	8,500
01550	51145	Travel and Training	1,000
01550	51205	Communications	200
01550	51220	Public Utility Services	20,200
01550	52010	Operating Supplies	1,000
NONDEPARTMENTAL			
01910	51125	Professional Services	15,400
01910	55020	Education Reimbursements	2,300
01910	55030	Incentive Awards	23,800
01910	55070	Reserve-Contingencies	20,000
01910	55075	Reserve-Personnel Adjustments	49,800
		Total	<u>\$ 464,000</u>

EQUIPMENT ACQUISITION AND REPLACEMENT FUND

<u>Transfer To:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
03301	57020	Machinery and Equipment	<u>\$ 13,000</u>

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
03201	57020	Machinery and Equipment	<u>\$ 13,000</u>

CAPITAL PROJECTS FUND**Transfer To:**

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
10184	57015 Senior Center	\$ 1,400
10191	57010 Parks Maintenance Building	4,000
10337	57015 Sediment Control-Gateway	12,600
10511	57010 Bowie Playhouse	161,700
10521	57015 Whitemarsh Park	1,000
10532	57015 Ice Arena	1,500
	Total	<u>\$ 182,200</u>

Transfer From:

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
10515	57015 Allen Pond Park	169,600
10337	57015 Neighborhood Drainage Solution	12,600
	Total	<u>\$ 182,200</u>

WATER AND SEWER FUND**Transfer To:**

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
BILLING AND ACCOUNTING		
20141	50105 Salaries and Wages - F/T	1,800
20141	50215 Hospitalization/Medical Plans	2,900
20141	52005 Material, Supplies & Minor Equip.	6,600
WATER		
20350	50205 Contributions to Employees Annuity	10,700
20350	50215 Hospitalization/Medical Plans	9,200
20350	51125 Professional Services	2,200
20350	51235 Repair & Maintenance - Physical Plant	10,000
20350	52010 Operating Supplies	3,200
20350	52020 Protective Apparel	2,000
20350	52030 Repair and Maintenance – Vehicles	4,400
20350	55090 Subs. and Memberships	100
20350	57020 Machinery & Equipment	5,400
WASTEWATER		
20360	50105 Salaries and Wages - F/T	24,800
20360	50205 Contributions to Employees Annuity	10,800
20360	51145 Travel and Training	800
20360	51210 Disposal Fees	11,600
20360	52005 Material, Supplies & Minor Equip.	5,000
20360	52010 Operating Supplies	9,000
20360	52020 Protective Apparel	700
20360	52030 Repair and Maintenance – Supplies	<u>12,000</u>

Total

\$ 133,200

WATER AND SEWER FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
NONDEPARTMENTAL			
20911	55070	Reserve-Contingencies	<u>133,200</u>
		Total	<u>\$ 133,200</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 15, 2009.

Attest:

Pamela A. Fleming
City Clerk

G. Frederick Robinson
Mayor

HOSPITALIZATION/MEDICAL PLANS – YOUTH SERVICES BUREAU – 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.

CAPITAL PROJECTS FUND

BUILDINGS – BOWIE PLAYHOUSE – Expenditures for renovating the playhouse were higher than expected. In addition to interior renovation the existing roof was replaced, two basement restrooms were remodeled, along with replacement of the exterior vinyl siding.

DJD/RSP