

MEMORANDUM

TO: City Council

FROM: David J. Deutsch
City Manager

SUBJECT: Resolution R-34-10, Authorizing the Transfer of Certain Amounts
In the FY2009-2010 Budget

DATE: June 10, 2010

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-34-10 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 2011, many of these proposed changes were communicated to City Council under the estimated FY2010 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 FY2010 final budget of \$91,672,900.

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

GENERAL FUND

CONTRIBUTIONS TO EMPLOYEE ANNUITIES – CITY MANAGER'S OFFICE –
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 – STREETS DIVISION – Higher than expected costs are the result of greater than usual snowfall and subsequent cleanup.

EQUIPMENT RENTAL – STREETS DIVISION – Higher than expected costs are the result of the snow storms in February 2010.

CAPITAL PROJECTS FUND

BOND ISSUE COST – Expenditures to issue the Public Improvement Bonds of 2009 were higher than anticipated.

WATER AND SEWER FUND

DISPOSAL FEES – WASTEWATER DIVISION – Higher than expected costs are the result of a 10 percent increase in sludge disposal fees.

DJD/RSP

RESOLUTION

OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
AUTHORIZING THE TRANSFER OF CERTAIN
AMOUNTS IN THE 2009-2010 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 2009-2010 Budget:

			<u>GENERAL FUND</u>	
<u>Transfer To:</u>				
<u>Account Number</u>		<u>Account and Activity</u>		<u>Amount</u>
		CITY COUNCIL		
01110	50210	FICA		500
01110	50235	Workers' Compensation		100
01110	51125	Professional Services		1,000
01110	52005	Material, Supplies & Minor Equip.		1,000
01110	55090	Subs. and Membership		1,000
		CITY MANAGER		
01120	50105	Salaries and Wages - F/T		10,000
01120	50205	Contrib. To Employ. Annuity		28,400
01120	51125 21091	Professional Services		2,200
		HUMAN RESOURCES		
01125	51215	Equipment Rental		400
		ELECTIONS		
01130	51215	Equipment Rental		1,400
		FINANCE		
01140	50130	Paid Fringes		800
01140	51125	Professional Services		8,900
		INFORMATION TECHNOLOGY		
01145	51205	Communications		2,700
		LEGAL SERVICES		
01150	51125	Professional Services		22,200

GENERAL FUND**Transfer To:**

<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		CITY CLERK	
01160	52025	Reference Library	500
		PUBLIC BUILDINGS & GROUNDS	
01180	52030	Repair & Maint. Supplies	8,700
		ECONOMIC DEVELOPMENT	
01197	51105	Advertising	13,700
		HOUSING INSPECTION & CODE COMPLIANCE	
01210	52010	Operating Supplies	1,100
		POLICE DEPARTMENT	
01230	52005 02091	Material, Supplies & Minor Equip.	5,900
01230	55090	Subs. And Memberships	4,200
01230	57020 02091	Machinery and Equipment	5,500
		PUBLIC WORKS ADMINISTRATION	
01310	51125	Professional Services	3,100
		EQUIPMENT MAINTENANCE AND GARAGE	
01320	50105	Salaries and Wages - F/T	2,400
01320	50125	Overtime	6,000
01320	50210	FICA	1,900
01320	50235	Workers' Compensation	1,800
01320	52020	Protective Apparel	400
		SOLID WASTE	
01330	52020	Protective Apparel	2,500
		STREETS DIVISION	
01340	50125	Overtime	69,000
01340	51215	Equipment Rental	460,000
01340	51250	Street Resurfacing	500
		STORMWATER MANAGEMENT	
01341	52010	Operating Supplies	800
01341	52020	Protective Apparel	1,800
		SPECIAL TAXING DISTRICT - BOWIE TOWN CENTER	
01345	51125	Professional Services	1,100
		SPECIAL TAXING DISTRICT - HIGHBRIDGE	
01348	51125	Professional Services	1,800
		SPECIAL TAXING DISTRICT -GATEWAY CENTER	
01349	51125	Professional Services	1,200
		SPECIAL TAXING DISTRICT - PIN OAK	
01370	51125	Professional Services	2,100
		SPECIAL TAXING DISTRICT -ELDER OAKS	
01372	51125	Professional Services	2,100
		SPECIAL TAXING DISTRICT - COLLINGTON PLAZA	
01374	51125	Professional Services	1,800

GENERAL FUND**Transfer To:**

<u>Account Number</u>	<u>Account and Activity</u>	<u>Amount</u>
SENIOR SERVICES		
01410 51235	Repair and Maintenance - Bldg.	23,500
01410 52020	Protective Apparel	1,500
01410 52030	Repair, Maintenance & Supplies	800
01410 55090	Subs. And Memberships	100
YOUTH SERVICES BUREAU		
01420 50110	Salaries and Wages - P/T	3,000
01420 50205	Contrib. To Employ. Annuity	6,900
01420 50215	Hospitalization/Medical Plans	23,100
01420 51205	Communication	100
01420 51230	Repair and Maintenance	1,200
RECREATION AND PARKS		
01510 51145	Travel and Training	5,100
01510 51235	Repair and Maintenance - Bldg.	200
BOWIE PLAYHOUSE		
01511 50110	Salaries and Wages - P/T	3,700
01511 50125	Overtime	1,500
01511 50210	FICA	700
01511 50235	Workers' Compensation	500
01511 51205	Communication	600
01511 51220	Public Utility Services	9,800
01511 51235	Repair and Maintenance - Bldg.	5,100
01511 52005	Material, Supplies & Minor Equip.	6,000
PARKS AND GROUNDS		
01520 51235	Repair and Maintenance - Bldg.	8,900
ICE ARENA		
01530 50110	Salaries and Wages P/T	9,800
01530 50205	Contrib. To Employ. Annuity	3,000
01530 50210	FICA	3,900
01530 50215	Hospitalization/Medical Plans	5,200
01530 50235	Workers' Compensation	6,100
01530 55090	Subs. And Memberships	500
HISTORIC PROPERTIES		
01540 50105	Salaries and Wages - F/T	400
01540 50110	Salaries and Wages - P/T	3,300
01540 50205	Contrib. To Employ. Annuity	1,800
01540 51235	Repair and Maintenance - Bldg.	4,300
GYMNASIUM		
01550 50110	Salaries and Wages - P/T	19,000
01550 50210	FICA	2,200
01550 50235	Workers' Compensation	2,000
01550 51235	Repair and Maintenance - Bldg.	5,000
01550 55090	Subs. And Memberships	300
	Total	<u>\$ 849,600</u>

GENERAL FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		HUMAN RESOURCES	
01125	50105	Salaries and Wages - F/T	30,000
		ELECTIONS	
01130	51125	Professional Services	1,400
		FINANCE DEPARTMENT	
01140	51110	Auditing and Accounting	9,700
		INFORMATION TECHNOLOGY	
01145	50105	Salaries and Wages F/T	20,000
01145	50215	Hospital/Medical Plans	6,700
01145	52005	Material, Supplies & Minor Equip.	10,000
		PUBLIC INFORMATION	
01155	52005	Material, Supplies & Minor Equip.	10,000
		PUBLIC BUILDINGS & GROUNDS	
01180	50125	Overtime	13,200
01180	51220	Public Utility Services	5,000
01180	51235	Repair & Maintenance - Bldg	5,600
		PLANNING	
01195	50105	Salaries and Wages F/T	65,000
		ECONOMIC DEVELOPMENT	
01197	51125	Professional Services	40,000
		HOUSING INSPECTION & CODE COMPLIANCE	
01210	50105	Salaries and Wages F/T	30,000
		POLICE DEPARTMENT	
01230	50125	Overtime	20,000
01230	50205	Contrib. To Employ. Annuity	140,000
01230	51115	Insurance	5,000
01230	51125	Professional Services	5,000
01230	51145	Travel & Training	5,000
01230	51145 02091	Travel & Training	11,400
01230	51230	Repair & Maintenance	5,000
01230	52010	Operating Supplies	7,500
01230	52020	Protective Apparel	5,000
		EQUIPMENT MAINTENANCE AND GARAGE	
01320	51220	Public Utility Services	15,900
01320	51230	Repair & Maintenance	6,200
01320	52005	Material, Supplies & Minor Equip.	400
		SOLID WASTE DIVISION	
01330	50105	Salaries and Wages F/T	25,000
01330	51125	Professional Services	8,000
01330	51210	Disposal Fees	22,700
01330	51230	Repair & Maintenance	10,000
01330	52010	Operating Supplies	66,600

GENERAL FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		SENIOR SERVICES	
01410	51220	Public Utility Services	20,500
01410	52010	Operating Supplies	13,800
		YOUTH SERVICES BUREAU	
01420	51125	Professional Services	20,000
		PARKS AND GROUNDS	
01520	50105	Salaries and Wages - F/T	5,000
01520	52010	Operating Supplies	15,000
		ICE ARENA	
01530	51220	Public Utility Services	10,000
01530	51235	Repair and Maintenance - Bldg.	3,000
		NONDEPARTMENTAL	
01910	51115	Insurance	60,000
01910	51125	Professional Services	35,000
01910	55030	Incentive Awards	12,000
01910	55075	Reserve-Personnel Adjustments	50,000
		Total	<u>\$ 849,600</u>

EQUIPMENT ACQUISITION AND REPLACEMENT FUND

<u>Transfer To:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
03201	57020	Public Safety	<u>\$ 19,000</u>

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
03101	57020	General Government	<u>\$ 19,000</u>

CAPITAL PROJECTS FUND

<u>Transfer To:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
10189	57010	Harmel House	\$ 6,300
10193	57015 00002	OTB Redevelopment	500
10199	57015	Bowie Railroad Museum	7,100
10511	57010	Bowie Playhouse	23,700
10921	58025	Bond Issue Expense	25,800
		Total	<u>\$ 63,400</u>

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
10192	57010	New City Hall	63,400
		Total	<u>\$ 63,400</u>

WATER AND SEWER FUND

<u>Transfer To:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		WATER	
20350	50130	Paid Fringe Benefits	9,200
20350	50205	Contrib. To Employ. Annuity	7,500
20350	51125	Professional Services	600
20350	51145	Travel and Training	700
20350	51220	Public Utility Services	21,300
20350	51230	Repair and Maintenance-Vehicles	2,000
20350	52020	Protective Apparel	300
		WASTEWATER	
20360	51210	Disposal fees	29,000
20360	51220	Public Utility Services	12,200
20360	51230	Repair and Maintenance	14,000
20360	52020	Protective Apparel	500
		DEBT SERVICE	
20809	58025	Bond Issue Expense	10,200
		Total	<u>\$ 107,500</u>

WATER AND SEWER FUND

<u>Transfer From:</u>			
<u>Account Number</u>		<u>Account and Activity</u>	<u>Amount</u>
		NONDEPARTMENTAL	
20911	55030	Incentive Award	3,000
20911	55070	Reserve-Contingencies	100,500
20911	55075	Reserve-Personnel Adjustments	4,000
		Total	<u>\$ 107,500</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 7, 2010.

Attest:

 Pamela A. Fleming
 City Clerk

 G. Frederick Robinson
 Mayor