



## Memorandum

**TO:** City Council

**FROM:** Alfred Lott, City Manager

**SUBJECT:** Adoption of Fiscal Year 2023 Budget and CIP  
FY2023 Budget Ordinance O-1-22 and Capital Improvements Program Resolution R-12-22

**DATE:** 05/12/2022

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**ATTACHMENTS:**

1. 20220516- Ordinance O-1-22 Amended
2. 20220516 - Resolution R-12-22 Amended

**ORDINANCE**  
**OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND**  
**APPROVING AND ADOPTING A BUDGET FOR THE**  
**FISCAL YEAR BEGINNING JULY 1, 2022 AND**  
**ENDING JUNE 30, 2023**

**WHEREAS**, in accordance with Section 44 of the City Charter, it is the determination of the City Council that an ordinance should be enacted to budget and appropriate funds for the several objects and purposes for which the City of Bowie must provide in the fiscal year beginning July 1, 2022, and ending June 30, 2023 (“Fiscal Year 2023”); and,

**WHEREAS**, the City Manager, as required by the City Charter, between the 10<sup>th</sup> and the 15<sup>th</sup> of April, 2022 presented to the City Council a proposed budget outlining the anticipated expenditures and transfers for Fiscal Year 2023. The budget includes the estimated revenues and other financing sources required; establishes the proposed tax rate for all real property taxes, and establishes the tax rates for the various taxing districts; and,

**WHEREAS**, the Council held scheduled budget worksessions and two public hearings on April 11, 2022 and May 2, 2022 after two weeks’ notice thereof in a newspaper or newspapers having general circulation in Bowie.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Bowie, Maryland, with at least four of the total elected membership concurring:

Section 1: That from and out of the moneys and balances known to be in the General Fund, Equipment Acquisition and Replacement Fund, Capital Projects Fund, and Water and Sewer Fund, of the City of Bowie, Maryland, and from all moneys anticipated to come into all funds during the twelve (12) month period ending June 30, 2023, there shall be, and hereby are, appropriated the following sums for use by the several departments and offices of the City, and for the objects and purposes for which the City must provide during Fiscal Year 2023.

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Underlining indicates amendments to ordinance.

~~Strike out~~ indicates matter stricken from the ordinance by amendment.

**APPROPRIATION ORDINANCE**  
**THE CITY OF BOWIE, MARYLAND**

**GENERAL FUND**

ESTIMATED REVENUES

Real Property Taxes:

Assessed Value of Land and  
Improvements subject to Taxation \$8,285,400,000

Tax Rate .400/\$100 of Assessed Value .00400 \$33,141,600

Special Taxing District 1 -

There is hereby established a levy in the amount of \$.096 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as University of Maryland Science and Technology Center Storm Water Management Special Taxing District as more particularly described in Ordinance Number O-19-87 and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and  
Improvements Subject to Taxation \$181,359,500

Tax Rate .096/\$100 of Assessed Value .00096 174,100

Special Taxing District 2 -

There is hereby established a levy in the amount of \$.008 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as Bowie Town Center Storm Water Management Special Taxing District as more particularly described in Ordinance Number O-20-87 and as amended by Ordinance Numbers O-11-91, O-4-96 and O-20-98 and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and		
Improvements Subject to Taxation	\$292,140,400	
Tax Rate .008/\$100 of Assessed Value	.00008	<u>23,400</u>

Special Taxing District 5 -

There is hereby established a levy in the amount of \$.007 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as Highbridge Storm Water Management Special Taxing District as more particularly described in Ordinance Number O-28-88 and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and		
Improvements Subject to Taxation	\$16,903,900	
Tax Rate .007/\$100 of Assessed Value	.00007	<u>1,200</u>

Special Taxing District 6 -

There is hereby established a levy in the amount of \$.025 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as International Renaissance Center Storm Water Management Special Taxing District as more particularly described in Ordinance Number O-2-89 and as amended by Ordinance Numbers O-11-91 and O-22-98 and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and		
Improvements Subject to Taxation	\$158,063,600	
Tax Rate .025/\$100 of Assessed Value	.00025	<u>39,500</u>

Special Taxing District 7-

There is hereby established a levy in the amount of \$.039 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as Pin Oak Plaza Storm Water Management Special Taxing District as more particularly described

in Ordinance Number O-16-90, and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and Improvements Subject to Taxation	\$16,831,600	
Tax Rate .039/\$100 of Assessed Value	<u>.00039</u>	<u>6,600</u>

Special Taxing District 8-

There is hereby established a levy in the amount of \$.008 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as Elder Oaks Apartments Storm Water Management Special Taxing District as more particularly described in Ordinance Number 0-17-90, and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and Improvements Subject to Taxation	\$64,742,800	
Tax Rate .008/\$100 of Assessed Value	<u>.00008</u>	<u>5,200</u>

Special Taxing District 11-

There is hereby established a levy in the amount of \$.026 per hundred dollars of assessed valuation for all real property, subject to taxation within that special taxing district of the City of Bowie described as Collington Plaza Storm Water Management Special Taxing District as more particularly described in Ordinance Number 0-7-95, and for those properties which are currently within the district or which will subsequently be placed within the district.

Assessed Value of Land and Improvements Subject to Taxation	\$29,702,900	
Tax Rate .026/\$100 of Assessed Value	<u>.00026</u>	<u>7,700</u>

Personal Property Tax:

Assessed Value of Tangible Personal  
Property of Ordinary Incorporated and  
Unincorporated Businesses, Operating  
Property (except land) of Public  
Utilities and Contract Carriers,  
and/or Operating Property (except  
land) of Railroads. \$231,710,000

Tax Rate 1.000/\$100 of Assessed Value .01000 2,317,100

Total Real & Personal Property Tax Revenue		35,716,400
Total All other Anticipated Revenue		23,139,600
Appropriated Fund Balance	18,506,400	<u>10,163,100</u>
<b>TOTAL REVENUES</b>	<b>77,362,400</b>	<b><u>\$69,019,400</u></b>

APPROPRIATIONS BY ACTIVITY

City Council	\$	\$378,100
City Manager		1,429,000
Human Resources		798,500
Elections		500
Finance	1,467,400	1,481,500
Information Technology		3,994,100
Legal Services		200,000
Communications	970,200	1,042,500
Business Operations		1,692,000
City Clerk		233,800
Community Services		1,220,700
Building Maintenance		1,530,600
Planning and Sustainability Division	880,100	909,100
Economic Development Division	1,005,100	1,175,100
Housing Inspection and Code Compliance		1,028,300
Emergency Management		527,400
Police Department		14,894,800
Public Works Administrative Division	2,314,300	2,336,800
Equipment Maintenance and Garage Division		872,000
Solid Waste Division		7,451,900
Street Maintenance Division		7,228,200
Storm Water Management Division		763,300
Storm Water Management Division - Special Tax Districts		14,600
Senior Services		1,423,200
Youth Services Bureau		1,423,500
Animal Control Program		260,600
Recreation and Parks		1,355,600
Bowie Playhouse		199,300
Parks and Grounds		4,249,800

		<b>Amended O-1-22</b>
Ice Arena		1,183,000
Historic Properties		710,900
Gymnasium		900,800
Debt Service		2,262,600
Unclassified and Non-departmental		926,700
Transfers	11,571,500	<u>2,920,600</u>
<b>TOTAL APPROPRIATIONS</b>	<b>77,362,400</b>	<b><u>\$69,019,400</u></b>
Total General Fund Revenues	77,362,400	<u>\$69,019,400</u>
Total General Fund Appropriations	77,362,400	<u>\$69,019,400</u>
Difference		<u>\$ NONE</u>

### **EQUIPMENT ACQUISITION AND REPLACEMENT FUND**

#### **ESTIMATED REVENUES**

Appropriated Fund Balance		\$ 951,400
Transfers from General Fund		2,920,600
Total All other Anticipated Revenue		<u>107,900</u>
<b>TOTAL REVENUES</b>		<b><u>\$3,979,900</u></b>

#### **APPROPRIATIONS**

General Government		\$ 363,000
Public Safety		426,900
Public Works		582,700
Parks and Recreation		290,000
Reserve for Replacements		<u>2,317,300</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$ 3,979,900</u></b>

Total Equipment Acquisition Fund Revenues		<u>\$3,979,900</u>
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Total Equipment Acquisition Fund Appropriations		<u>\$3,979,900</u>
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Difference		<u>\$ NONE</u>
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### **CAPITAL PROJECTS FUND**

#### **ESTIMATED REVENUES**

Appropriated Fund Balance	1,270,300	\$ 10,421,200
Intergovernmental Revenues	1,446,600	2,949,600
Other Revenues		<u>22,600</u>
<b>TOTAL REVENUES</b>	<b>11,393,400</b>	<b><u>\$13,393,400</u></b>

**Amended  
O-1-22**

APPROPRIATIONS

Land Acquisition		\$ 1,526,700
Bowie Ice Arena	800,000—	1,300,000
Senior Center		105,000
Kenhill Center		495,000
Energy Efficiency Improvements		50,000
Emergency Operations Center		50,000
Facility Preventive Maintenance		746,600
Stormwater Management		401,300
Sediment Control-Maryland Science and Technology Center		126,300
Sediment Control-Bowie Town Center		57,600
Sediment Control-Gateway		36,900
Sediment Control-Pin Oak Plaza		5,200
Sediment Control-Elder Oaks		2,900
Sediment Control-Collington		5,500
Sediment Control-Reserve City Parcel		15,200
Bowie Playhouse		206,000
Golf Course		2,510,000
Public Works Main Facility		242,100
Solid Waste Administration Facility		50,500
Chesapeake Bay		2,191,600
Belair Mansion		30,000
Allen Pond Park Development		260,000
Belair Stable Museum		37,000
Hiker-Biker Trails		307,000
Tanglewood Park		25,000
Bowie Racetrack Recreational Facility		1,500,000
Parks and Grounds Annex		80,000
Glen Allen Park		225,000
City Hall		25,000
Public Art		125,000
Bowie Heritage Trail		30,000
Bowie Trails Master Plan		125,000
Facility Security		<u>500,000</u>
TOTAL APPROPRIATIONS	<del>11,393,400</del>	<u>\$13,393,400</u>
Total Capital Projects Fund Revenues	<del>11,393,400</del>	<u>\$13,393,400</u>
Total Capital Projects Fund Appropriations	<del>11,393,400</del>	<u>\$13,393,400</u>
Difference		<u>\$ NONE</u>



**WATER AND SEWER FUND**

Section 2: That the following water and sewerage rate structure shall be effective for all water consumption and sewerage service used after July 1, 2022:

Water Consumption Charge

Residential and all other users - \$5.97 per 1,000 gallons of water used.

Sewerage Surcharge – 143.4% of Water Charge

Residential and all other users - \$8.56 per 1,000 gallons of water billed.

Section 3: That the following additional charges shall be imposed upon all users of the system based upon service meter size except that users providing service to individual customers, lessees, homeowners, or other persons, by a master meter system shall pay the minimum user fee for each customer, lessee, homeowner or other person served, and the revenues derived from the assessment based upon minimum users fees equals or exceeds that which would be assessed from an assessment based upon meter size.

<u>Minimum Charges - Both Water and Sewer</u>		<u>Water or Sewer Only</u>	
1 inch meter	\$ 120 Annually	\$ 60	Annually
1-1/2 inch meter	480 Annually	240	Annually
2-inch meter	780 Annually	390	Annually
3-inch meter	1,440 Annually	720	Annually
4-inch meter	2,400 Annually	1,200	Annually
6-inch meter	4,800 Annually	2,400	Annually
8-inch meter	9,600 Annually	4,800	Annually
10-inch meter	15,000 Annually	7,500	Annually

Section 4: Each new customer applying for service shall pay an Account Processing Fee of \$50.00, such fee being nonreturnable.

Section 5: That from the effective date of this Ordinance all new users of the Bowie Water and Sewer System shall be required to place a security advance with the City, such advance to be applied to the users' final bill upon discontinuing service.

3/4, 5/8 and/or 1 inch meter	\$ 50.00
1-1/2-inch meter	200.00
2-inch meter	300.00
3-inch meter	500.00
4-inch meter	750.00
6-inch meter	1,000.00
8-inch meter	2,000.00
10-inch meter	3,000.00

Section 6: That from the effective date of this Ordinance all new users applying for initial connection to the Water and/or Sewer System shall before connection be required to pay a nonrefundable charge as follows:

3/4, 5/8 and/or 1 inch meter	\$ 1,000.00
1-1/2-inch meter	1,500.00
2- and 3-inch meters	2,000.00
4-inch meter	3,000.00
6-inch meter	4,000.00
8-inch meter	5,000.00
10-inch meter	6,000.00

Section 7: Each customer applying for installation of a submeter to measure outside water usage shall obtain a City of Bowie Permit. A nonrefundable account processing fee of \$50.00 will be charged for this permit. Also, the homeowner will pay to the City the cost of the submeter according to meter size. Customers with a submeter installed shall be exempt from sewerage surcharges for outside water use.

Section 8: That the date of payment for all services rendered shall not exceed 20 days from date of billing. Failure to pay within this period will subject the user to the payment of a \$15.00 late charge, and failure to pay within forty-five (45) days from billing date will subject the user to disconnection of service. Any check tendered as payment of an account and returned because of Insufficient Funds, is considered nonpaid and subject to late charge of \$15.00,

returned check charge of \$45.00, and disconnection. There shall be a \$40.00 reconnection charge for all disconnections due to nonpayment.

Section 9: That any user requesting a meter replacement or testing of a meter shall be required to pay a fee of \$120.00 when such test indicates that the meter was operating within normal limits as established by the manufacturer.

Section 10: That each user will pay a quarterly charge of \$22.75 to cover the cost associated with the Water Distribution System Recapitalization Program.

**OPERATING BUDGET**

**ESTIMATED REVENUES**

Water Sales	\$ 3,064,300
Sewerage Surcharge	3,731,900
Minimum Charges	1,040,000
Other Revenues	461,800
Renewal/Replacement	718,900
Proceeds -Loan	2,635,800
Federal Grant	2,744,200
State Grants – Projects	132,700
Appropriated Retained Earnings	<u>558,700</u>
<b>TOTAL REVENUES</b>	<b><u>\$15,088,300</u></b>

**APPROPRIATIONS**

Billing and Accounting	\$ 700,900
Water Supply Division	9,000,600
Wastewater Division	4,375,800
Debt Retirement	300,000
Miscellaneous and Non-departmental	177,300
Transfers to General Fund	<u>533,700</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$15,088,300</u></b>

Total Water & Sewer Fund Revenues \$15,088,300

Total Water & Sewer Fund Appropriations \$15,088,300

Difference \$NONE

Section 11: That should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

Section 12: The Budget Document is hereby approved, which includes the Plan of Compensation, City Rental and User Fees Schedule, Classification Plan, Protective Inspection and Licensing Fee and the Permit Fee Schedule. Furthermore, the Budget Document is hereby incorporated by reference into this Ordinance.

Section 13: Outstanding encumbrances at Fiscal Year 2022 year end shall be considered revenues for Fiscal Year 2023 at June 30, 2022 and re-appropriated, by this budget ordinance, in Fiscal Year 2023 for the purposes set forth in the budget ordinance for the Fiscal Year 2022, unless otherwise appropriated by the City Council.

Section 14: That any transfer of funds between appropriations by the City Manager must be approved by the City Council in the form of an ordinance by at least a two-thirds vote before becoming effective.

Section 15: The City Manager is hereby directed to establish and incorporate in the accounting system of the City a reserve account for the accumulation of funds for future preventative maintenance of City facilities. Such account shall be recorded in the Capital Projects Fund.

Section 16: **BE IT FURTHER ORDAINED**, that this Ordinance shall become effective twenty (20) days after its enactment by the Council of the City of Bowie, Maryland provided that a fair summary of this Ordinance is published at least once prior to the date of passage and at least once within ten (10) days after the date of passage in a newspaper having general circulation in the City.

**INTRODUCED** by the Council of the City of Bowie, Maryland at a Special Meeting on April 11, 2022.

**PASSED** by the Council of the City of Bowie, Maryland by a favorable vote of at least a majority of the total elected membership of the Council at a Regular Meeting on May 16, 2022.

**ATTEST:**

**THE CITY OF BOWIE, MARYLAND**

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Awilda Hernandez  
City Clerk

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Timothy J. Adams  
Mayor

**APPROVED AS TO FORM AND  
SUFFICIENCY:**

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Elissa D. Levan, City Attorney

**RESOLUTION**  
**OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND**  
**ADOPTING A CAPITAL IMPROVEMENTS PROGRAM**  
**FOR THE FISCAL YEARS 2023-2028**

**WHEREAS**, Section 43 of the City Charter requires that the City Manager prepare a proposed Capital Improvements Program; and

**WHEREAS**, the Capital Improvements Program must include a listing of all capital improvements proposed to be undertaken during the next six years, including funding sources, recommended time schedules, and cost estimates; and

**WHEREAS**, the City Council is required to adopt a Capital Improvements Program at the same time as the adoption of the City Operating Budget; and

**WHEREAS**, the City Manager is required to include in his proposed Operating Budget, those Capital Improvement Projects adopted by the City Council for the ensuing fiscal year; and

**WHEREAS**, the City Manager has prepared and presented to the City Council the required proposed Capital Improvements Program, which has been included as a portion of the Fiscal Year 2023 Proposed Budget Document.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Bowie, Maryland that the Capital Improvements Program for Fiscal Years 2023-2028, as reflected in the City's FY2023 Proposed Budget Document as amended by Council, is hereby adopted.

**INTRODUCED** by the Council of the City of Bowie, Maryland at a Special Meeting on April 11, 2022.

**PASSED** by the Council of the City of Bowie, Maryland at a Regular Meeting on May 16, 2022, after public hearings on April 11, 2022, and May 2, 2022.

**ATTEST:**

**THE CITY OF BOWIE, MARYLAND**

\_\_\_\_\_  
Awilda Hernandez  
City Clerk

\_\_\_\_\_  
Timothy J. Adams  
Mayor