

**General Fund Expenditures by Object**

(in millions)

	FY 2018 ACTUAL	FY 2019 BUDGET	FY2020 BUDGET	Change Fr FY19
Personal Services	\$31.3	\$35.3	\$35.9	1.7%
Contractual Services	10.0	11.7	11.9	1.7%
Commodities	2.5	3.2	3.4	6.2%
Other Charges	1.2	1.5	1.5	0.0%
Capital Outlay	0.5	1.0	1.8	80.0%
Debt Service	1.1	1.8	1.6	-11.1%
Transfers	4.5	3.2	3.1	-3.1%
	\$51.1	\$57.7	\$59.1	2.4%

**General Fund Budget Full Time Equivalent**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY2020 BUDGET	Change Fr FY19
	370.0	376.5	378.9	2.4

**General Fund Budget**

General Fund expenditures are summarized above by Object or type of expenditure. Personal Services are 61% of total expenditures and funds **414.7 FTEs**. An FTE is equal to one or more employees working a total of 37.5 hours or 40 hours per week.

The Transfers include funding for Capital Projects and the Equipment Acquisition and Replacement Funds.

**Capital Projects Fund**

The FY 2020 Capital Budget is \$5.6 million. The prominent capital projects are:

Chesapeake Bay Restoration assistance (\$1.5M), Bowie Heritage Trail (\$0.9M), Land Acquisition (\$0.8M), Allen Pond Park Development (\$.7M) and Emergency Operations Center (\$0.4M).

**City of Bowie Water and Sewer**

The Bowie Water & Sewer System (W & S) provides service to 7,900 customer accounts, which is less than 40% of the City’s households. The System is a separate financial entity, which means it is wholly supported by the customers and not by any tax revenue.

The Water System consists of:

- ◆ Water Treatment Plant
- ◆ 90 miles of water mains
- ◆ 3 water storage tanks
- ◆ 6 water wells

The Sewer System consists of:

- ◆ Wastewater Treatment Plant
- ◆ 85 miles of collection mains
- ◆ 8 pumping stations

and  
35.8 budgeted FTEs

The Proposed FY 2020 W & S Fund Budget is \$9.2 million, an increase of 23.7% above the FY 2019 Budget.

FY 2020 W & S Fund Revenue is projected at \$8.4 million plus \$0.8 million of the W & S Fund Balance will be used to cover FY 2020 W & S Fund Expenditures.

FY 2020 **water rate increase is \$.52** per thousand gallons and **\$.74 for sewer services**. This results in an estimated increase of **\$16.38 per quarter** for the average household, based on 13,000 gallons per quarter usage.

The City’s detailed budget is available on the City’s website, [www.cityofbowie.org](http://www.cityofbowie.org).

**CITY OF BOWIE  
BUDGET IN BRIEF  
Fiscal Year 2020**

The Proposed FY 2020 General Fund **Budget is \$59.1 million**, an increase of 2.4% above the FY 2019 Budget.

FY 2020 General Fund **Revenue is projected at \$53.2 million** plus \$5.9 million of the Fund Balance will be used to cover FY 2020 General Fund Expenditures.

The FY 2020 Property tax revenue is projected at \$31.0 Million, a **1.4 % growth in the City’s tax revenues**. The City’s tax base increased by **2.1%**. The FY 2020 real property tax rate is unchanged at \$.40 per \$100 of assessed value.



Finance Department  
301.809.3025

## FY 2020 Proposed Budget Highlights

The Real Property tax rate will remain at \$.40 per \$100 of assessed value for the 10th year.

The City's **Police Department** has grown from a Chief in 2006, to 67 sworn officers in 2020.

The City currently maintains a street network of 192 miles. Each year the city diligently focuses on resurfacing streets as well as traffic calming to encourage safer, more responsible driving and the reduction of traffic in highly traveled areas. This year \$1.8 million is dedicated to Street Resurfacing.

### The Budget Process

Each year, **City Manager and staff prepare an annual budget**, taking into account various master plans, Council policy statements, long-range studies, user group requests, and citizen committee recommendations.

#### December through March

City staff meets to develop annual Budget.

#### April through May

The **Council holds two public hearings** to solicit public comment and holds five budget work-sessions where the City Manager presents the Budget.

#### May

Council votes to adopt the Budget.  
The Adopted Budget becomes effective.

## Where the Dollars Come From

**Property Taxes** include both real property tax and business personal property tax. City Council sets the tax rates each year as part of the budget process.

The majority of revenue from **Other Levels of Government** consists of the City's share of State income and motor vehicle taxes. It also includes State and federal grants for youth services, police protection and senior housing rehabilitation.

**Service Charges and Permits** include such items as building permits, park use fees, and ice arena revenues.

**Other Revenues** include interest earnings, rents, donations, sales of recyclable materials, cable television franchise fees, and other miscellaneous items not classified elsewhere.

**Reserves** being used to provide funding for the current budget have accumulated over all years of the City's existence, when revenues have exceeded expenditures.

	FY 2018	FY 2019	FY 2020	Change
<u>Revenues</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Fr FY19</u>
Appropriated Fund Balance	\$0.0	\$6.8	\$5.9	-13.2%
Property Taxes	29.1	30.6	31.0	1.3%
Licenses and Permits	0.6	0.4	0.8	100.0%
Intergovernmental Revenues	13.6	14.1	15.0	6.4%
Charges for Services and Fines	3.8	3.9	3.8	-2.6%
Other Revenues and Sources	1.5	1.3	2.1	61.5%
Transfers from Other Funds	0.5	0.5	0.5	0.0%
<b>Total</b>	\$49.1	\$57.7	\$59.1	2.4%

## Where the Dollars Are Spent

**General Government** includes general management of government: Council, City Manager, City Clerk, Business Operations, Communication, Planning, Human Resources, Finance, and Information Technology.

**Public Safety** includes Police, Code Compliance and Animal Control.

**Social Services** includes Senior Services and the Youth Services Bureau.

**Public Works** includes Administration, Equipment Maintenance, Solid Waste, Stormwater Management and Streets.

**Parks, Culture and Recreation** includes Recreation and Parks, Parks and Grounds, Ice Arena, Bowtie Playhouse, Gymnasium and Historical Properties.

**Nondepartmental** includes those expenditures that are incurred to operate the City as a whole but cannot be directly associated with one cost center.

General Fund Expenditures by Function  
(in millions)

<u>Expenditures</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Fr FY19</u>
	FY 2018	FY 2019	FY 2020	Change
General Government	\$9.0	\$11.3	\$12.9	14.2%
Economic Development	0.5	0.8	0.7	-12.5%
Public Safety	13.0	14.1	14.6	3.5%
Public Works	13.5	15.4	15.4	0.0%
Social Services	2.3	2.7	2.7	0.0%
Parks, Culture & Rec.	6.7	7.7	7.5	-2.6%
Debt Service	1.1	1.8	1.6	-11.1%
Nondepartmental	0.5	0.8	0.8	0.0%
Transfers to Other Funds	4.5	3.2	3.1	-3.1%
<b>Total</b>	\$51.1	\$57.7	\$59.1	2.4%