



Takoma Park City Council Meeting – September 22, 2021

Agenda Item 5

Work Session

Discussion of FY22 Budget Amendment No. 2

Recommended Council Action

Review Draft Ordinance for FY 2022 Budget Amendment No. 2.

Context with Key Issues

The Fiscal Year (FY) 2022 Budget was adopted by the City Council on May 19, 2021 and Budget Amendment No.1 was adopted on July 28, 2021. Since the last amendment, either new operational needs have arisen or delayed Fiscal 2021 budgeted expenditures need to be addressed which require changes to the approved Fiscal 2022 budget. In particular, for the Recreation Department, the annual adopted budget included funding for a planned January reopening; however, with the City's earlier July 2021 reopening enabled by COVID-19 recovery trends in the region, additional funding is needed for restoration of Recreation programming through January. In addition, in the Housing and Community Development Department, several grant receipts are accounted for in this budget amendment.

Department/Division	Funding Source	Account Title	Reason for Amendment	*Amount
General Government-Legislative	General Fund	City Commissions, etc.	Stipend to all members of Council-appointed City boards and committees	\$30,000
<i>General Government Subtotal</i>				<i>\$30,000</i>
Police-Criminal Investigation	General Fund	Fringe Benefits	Life insurance claim payment associated interest	\$19,933
Police	General Fund	Capital Equipment Expenditures	Addition of police vehicle for previously approved additional officer	\$65,000
<i>Police Subtotal</i>				<i>\$84,933</i>
Public Works	Special Revenue Fund	Transportation Grant	Retainage payment for Flower Avenue due from TAP Grant	\$52,017
Public Works	Special Revenue Fund	Transportation Grant – Reimbursement Offset	Reimbursement for the retainage payment for Flower Avenue due from TAP Grant	(\$52,017)
<i>Public Works Subtotal</i>				<i>\$0</i>
Recreation-Youth Outreach	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$4,275

Recreation-Youth Outreach	General Fund	Classes	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$5,500
Recreation-Youth Outreach	General Fund	Trips	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$900

Department	Funding Source	Account Title	Reason for Amendment	*Amount
Recreation-Youth Outreach	General Fund	Teen Programs	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$1,500
Recreation-Recreation Center	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$12,516
Recreation-Recreation Center	General Fund	Transportation	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$2,250
Recreation-Community Programs	General Fund	Special Events	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$5,000
Recreation-Community Programs	General Fund	Sports	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$8,450
Recreation-Before and After School Program	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$2,500
Recreation-Before and After School Program	General Fund	Transportation	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$1,700
Recreation-Before and After School Program	General Fund	Trips	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$2,800

Recreation-Community Center	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$5,000
Recreation-Community Center	General Fund	Contracts	Funds required to provide for additional classes and workshops for the July 6th opening versus the original opening date of January 2022.	\$21,830
<i>Recreation Subtotal</i>				\$74,221

Department	Funding Source	Account Title	Reason for Amendment	*Amount
Housing & Community Development	General Fund	Grants -STEAM	Appropriate funds for obligated grantees	\$7,500
Housing & Community Development	General Fund	Grants -STEAM	Appropriate funds to supplement Community STEAM Grant based on approved Council Resolution	\$25,000
Housing & Community Development	General Fund	Contracts	Appropriate funds for fair return petition consultant	\$7,000
Housing & Community Development	Special Revenue Fund	Streeterly MOU	Appropriate funds to provide for outdoor seating and equipment at Laurel and New Hampshire Avenue	\$45,410
Housing & Community Development	Special Revenue Fund	Streeterly MOU Reimbursement Offset	Reimbursement from Streeterly MOU to provide for outdoor seating and equipment at Laurel and New Hampshire Ave	(\$45,410)
Housing & Community Development	Special Revenue Fund	Safe Routes to School	Appropriate retainage amount to Lincoln Ave Grant	\$16,505
Housing & Community Development	Special Revenue Fund	Safe Routes to School Reimbursement Offset	Reimbursement to cover for the retainage amount to be received from Lincoln Avenue	(\$16,505)
<i>Housing and Community Development Subtotal</i>				\$39,500
Library	Special Revenue Fund	State Grant-Library	Reduction of FY22 original budget due to additional reimbursement received in FY21	\$116,071

Library	Special Revenue Fund	State Grant-Library Reimbursement Offset	Reduction of FY22 original budget due to additional expenditure in FY20	(\$116,071)
<i>Library Subtotal</i>				\$0
Grand Total				\$228,654

*In general, budget amounts in red brackets () represent an increase in revenue, and budget amounts without red brackets represent increases in expenditures. In the Special Revenue Fund (SRF), grant expenditure increases are offset by revenue (grant reimbursement) increases. Therefore, the net budget increase in Special Revenue Fund for this budget amendment is zero, as can be seen in the Fiscal Considerations section of this memo below.

Council Priority

Fiscally Sustainable Government

Environmental Considerations

None of the items in this budget amendment directly promote energy efficiency and sustainable practices.

Fiscal Considerations

Funding Source	Budget Amendment Type
	FY22 Expenditure Increase
General Fund	\$ 228,654.00
Special Revenue -Grants	\$ -
Special Revenue -ARPA	\$ -
Total	\$ 228,654.00

Appropriation by Department	Budget Amount
General Fund Total	\$ 228,654.00
General Government	\$ 30,000.00
Police	\$ 84,933.00
Public Works	\$ -
Recreation	\$ 74,221.00
Housing and Community Development	\$ 39,500.00
Library	
Special Revenue-Grants Total	\$ -
Public Works	\$ -
Housing and Community Development	\$ -
Library	\$ -
Grand Total	\$ 228,654.00

Racial Equity Considerations

The Community Grant items will assist people being disproportionately affected by COVID-19 via direct and indirect funding. The Flower Avenue Green Street project provided traffic calming, sidewalk and transit improvements, as well as stormwater treatment. The Lincoln Avenue project provided a safe sidewalk

Attachments and Links

- Draft Ordinance

Introduced by: Councilmember

First Reading:

Second Reading:

Effective Date:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2021-**

FY 2022 BUDGET AMENDMENT NO. 2

WHEREAS, the Fiscal Year (FY) 2022 budget was adopted by the City Council on May 19, 2021; and

WHEREAS, since this date, certain expenditures originally anticipated to occur during Fiscal Year 2021 were delayed, requiring modification to the Fiscal Year 2022 budget; and new operational needs have arisen that were not accounted for in the Fiscal Year 2022 budget including the receipt of grant funding; and

WHEREAS, those budget adjustments are listed in the table below by Department with an explanation for the adjustment and the amount to be adjusted in the Fiscal Year 2022 budget for each funding source;

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
General Government-Legislative	General Fund	City Commissions, etc.	Stipend to all members of Council - appointed City boards and committees	\$30,000
<i>General Government Subtotal</i>				<i>\$30,000</i>
Police-Criminal Investigation	General Fund	Fringe Benefits	Life insurance claim and associated interest	\$19,933
Police	General Fund	Capital Equipment Expenditures	Addition of police vehicle for previously approved additional officer	\$65,000
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Public Works	Special Revenue Fund	Transportation Grant	Retainage payment for Flower Avenue due from TAP Grant	\$52,017
Public Works	Special Revenue Fund	Transportation Grant	Reimbursement for the retainage payment for Flower Avenue due from TAP Grant	(\$52,017)
<i>Public Works Subtotal</i>				<i>\$0</i>
Recreation-Youth Outreach	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$4,275
Recreation-Youth Outreach	General Fund	Classes	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$5,500

Recreation-Youth Outreach	General Fund	Trips	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$900
Recreation-Youth Outreach	General Fund	Teen Programs	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$1,500

Department	Funding Source	Account Title	Reason for Amendment	Amount
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Recreation-Before and After School Program	General Fund	Transportation	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$1,700
Recreation-Before and After School Program	General Fund	Trips	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$2,800
Recreation-Community Center	General Fund	Part-Time Salaries	Funds required to supplement the July 6th opening versus the original opening date of January 2022.	\$5,000
Recreation-Community Center	General Fund	Contracts	Funds required to provide for additional classes and workshops for the July 6th opening versus the original opening date of January 2022.	\$21,830
<i>Recreation Subtotal</i>				\$74,221
Housing & Community Development	General Fund	Grants -STEAM	Appropriate funds for an obligated grantee-Historic Takoma	\$7,500
Housing & Community Development	General Fund	Grants -STEAM	Appropriate funds to supplement Community STEAM Grant based on Council Resolution	\$25,000

Housing & Community Development	General Fund	Contracts	Appropriate funds for fair return petition consultant	\$7,000
Housing & Community Development	Special Revenue Fund	Streeterly MOU	Appropriate funds to provide for outdoor seating and equipment at Laurel and New Hampshire Ave	\$45,410
Housing & Community Development	Special Revenue Fund	Streeterly MOU	Reimbursement from Streeterly MOU to provide for outdoor seating and equipment at Laurel and New Hampshire Ave	(\$45,410)

Department	Funding Source	Account Title	Reason for Amendment	Amount
Housing & Community Development	Special Revenue Fund	Safe Routes to School	Retainage amount to be received from Lincoln Ave	\$16,505
Housing & Community Development	Special Revenue Fund	Safe Routes to School	Reimbursement to cover for the retainage amount to be received from Lincoln Ave	(\$16,505)
<i>Housing and Community Development Subtotal</i>				<i>\$39,500</i>
Library	Special Revenue Fund	State Grant-Library	Reduction of FY22 original budget due to additional reimbursement received in FY21	\$116,071
Library	Special Revenue Fund	State Grant-Library	Reduction of FY22 original budget due to additional expenditure in FY21	(\$116,071)
<i>Library Subtotal</i>				<i>\$0</i>
Grand Total				\$228,654

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND THAT:

SECTION 1. The Fiscal Year 2022 Budget is amended as follows:

General Fund-Transfers

1. Transfer \$50,000 from 5800-40010, Salaries, to account 1160-40010, Salaries, to provide funds for temporary assistance in Human Resources.

General Fund – Expenditures

1. Appropriate \$30,000 to account 1110-70016, City Commissions, Etc., to provide funds for stipend to all members of City boards and committees.
2. Appropriate \$19,933 to account 2400-40200, Fringe Benefits, to provide funds for life insurance claim and associated interest expenses.

3. Appropriate \$4,275 to account 4200-40015, Part-Time Salaries, to provide funds for salary expenses of Youth Success staff.
4. Appropriate \$5,500 to account 4200-71007, Classes, to provide funds for extra expenses due to early opening on July 6th.
5. Appropriate \$900 to account 4200-71009, Trips, to provide funds for extra expenses due to early opening on July 6th.
6. Appropriate \$1,500 to account 4200-71100, Teen Programs, to provide funds for extra expenses due to early opening on July 6th.
7. Appropriate \$12,516 to account 4300-40015, Part-Time Salaries, to provide funds for extra expenses due to early opening on July 6th.
8. Appropriate \$2,250 to account 4300-63000, Transportation, to provide funds for extra expenses due to early opening on July 6th.
9. Appropriate \$5,000 to account 4400-71005, Special Events, to provide funds for extra expenses due to early opening on July 6th.
10. Appropriate \$8,450 to account 4400-71006, Sports, to provide funds for extra expenses due to early opening on July 6th.
11. Appropriate \$2,500 to account 4700-40015, Part-Time Salaries, to provide funds for extra expenses due to early opening on July 6th.
12. Appropriate \$1,700 to account 4700-63000, Transportation, to provide funds for extra expenses due to early opening on July 6th.
13. Appropriate \$2,800 to account 4700-71009, Trips, to provide funds for extra expenses due to early opening on July 6th.
14. Appropriate \$5,000 to account 4800-40015, Part-Time Salaries, to provide funds for extra expenses due to early opening on July 6th.
15. Appropriate \$21,830 to account 4800-61040, Contracts, to provide funds for extra expenses due to early opening on July 6th.
16. Appropriate \$7,500 to account 9000-70015, Grants, to provide funds for grantee in the Historic Takoma.
17. Appropriate \$25,000 to account 9000-70015, Grants, to provide funds for Community -STEAM Grants.
18. Appropriate \$7,000 to account 5800-61040, Contracts, to provide funds for Fair Return Petition Consultant.
19. Appropriate \$65,000 to account 9100-80000, Capital Equipment Expenditure, to provide funds for a new police vehicle for an additional police officer.

Special Revenue Fund – Revenues

1. Reduce \$116,071.14 to account 0010-33699, State Grant Library, to reduce the original budget due to reimbursement received in FY21.
2. Appropriate \$45,410 to account 0010-33636, Streeter MOU, to provide funds for outdoor seating and equipment.
3. Appropriate \$16,505 to account 0010-39210, Safe Routes to School, to provide funds for the retainage of Lincoln Avenue project.

4. Appropriate \$52,017 to account 0010-39160, Transportation Grants, to provide funds for retainage payment of the Flower Avenue project.

Special Revenue Fund – Expenditures

1. Reduce \$116,071.14 to account 0010-0010-68057, State Grant Library, to reduce the original budget due to expenditures incurred in FY21.
2. Appropriate \$44,249.95 to account 0010-0010-71765, Streeterly MOU, to provide funds for outdoor seating and equipment.
3. Appropriate \$1,160.05 to account 0010-0010-72430, Housing Emergency Assistant, to provide funds for outdoor seating and equipment.
4. Appropriate \$16,505 to account 0010-0010-72110, Safe Routes to School, to provide funds for the retainage of Lincoln Avenue project.
5. Appropriate \$52,017 to account 0010-0010-68026, Transportation Grants, to provide funds for retainage payment of the Flower Avenue project.

SECTION 2. The City’s Capital Improvement Program for FY 2022 shall be amended to reflect the aforementioned changes in the General Fund budget.

SECTION 3. This Ordinance shall become effective upon adoption.

Adopted this day of September, 2021 by Roll Call vote as follows:

AYE:

NAY:

ABSTAIN:

ABSENT: