

Introduced by: Councilmember

First Reading:
Second Reading:
Effective Date:

CITY OF TAKOMA PARK, MARYLAND

ORDINANCE NO. 2023-

FISCAL YEAR 2024 BUDGET AMENDMENT NO. 1

WHEREAS, the Fiscal Year (FY) 2024 budget was adopted by the City Council on May 17, 2023; and

WHEREAS, since this date, certain expenditures are more or less than originally anticipated requiring modification to the Fiscal Year 2024 budget; and new operational needs have arisen that were not accounted for in the Fiscal Year 2023 budget including the receipt of grant funding and delay of capital improvement projects; 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 2024 budget for each funding source:

*In general, the amount in bracket () represents budget decrease in expenditure and budget increase in revenue, which should have a positive effect on the reserve balances. The amount not in bracket represents budget increase in expenditure and budget decrease in revenue. In Special Revenue Fund (SRF), the grant expenditure increases must coincide with revenue (grant reimbursement) increases within the same fiscal/accounting period. Refer to the "reason for amendment" column for budget item descriptions. The items highlighted in light orange represent budget increase items.

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
General Fund Revenue				
Revenue	General Fund	Railroad & Utility Tax	Adjustment to the assessable base as of June	(\$20,000)
<i>General Fund Revenue Total</i>				<i>(\$20,000)</i>
General Fund Expenditure				
General Government-City Manager	General Fund	Severance Pay Expenses	Budget increase to provide severance pay for the prior City Manager	\$31,950
General Government-City Manager	General Fund	Fringe Benefits	Budget increase to provide fringe benefits for the prior City Manager	\$10,477
General Government-Human Resources	General Fund	Software	Carryover unspent funds to provide for HRIS system implementation	\$248,440.14
<i>General Government Expenditure Subtotal</i>				<i>\$290,867.14</i>

Department	Funding Source	Account Title	Reason for Amendment	Amount
Public Works	General Fund	Contracts	Carryover the unused balance of the Multi-Family Grant	\$48,162
Public Works	General Fund	Engineering Services	Carryover funds for Stormwater Resiliency Study	\$95,000
<i>Public Works Expenditure Subtotal</i>				\$143,162
Housing & Community Development	General Fund	Office Equipment	Carryover for planned built out of HCD Manager's office	\$20,000
Housing & Community Development	General Fund	Contracts	Carryover for contract cost of Rental Licensing Software	\$15,000
<i>Housing and Community Development Expenditure Subtotal</i>				\$35,000
Communications	General Fund	Salaries	Budget increase to provide funds for the reclassification of Communications Manager to Communications Director	\$49,887.16
Communications	General Fund	Salaries	Budget increase to provide additional funds for the reclassification of Communications Manager to Communications Director	\$12,471
Communications	General Fund	Fringe Benefits	Budget increase to provide funds for the reclassification of Communications Manager to Communications Director	\$8,805.08
Communications	General Fund	Conference	Budget decrease due to staff inability to attend	(\$5,000)
<i>Communications Expenditure Subtotal</i>				\$66,163.24
<i>Departmental Expenditure Subtotal</i>				\$535,192.38
Inter-Departmental	General Fund	Legal Liability	Budget increase to provide funds for additional LGIT insurance coverage	\$6,000
Inter-Departmental	General Fund	Property	Budget increase to provide funds for additional LGIT insurance coverage	\$6,500
<i>Inter-Departmental Expenditure Subtotal</i>				\$12,500
Capital Improvement	General Fund	Capital Equipment Expenditure	Carryover for prior year Police Fleet Camera	\$50,358
Capital Improvement	General Fund	Equipment Replacement Expenditure	Carryover from FY22 due to delay in delivery of five police vehicles	\$210,000
Capital Improvement	General Fund	Equipment Replacement Expenditure	Carryover from FY23 due to production delay of the three police vehicles	\$151,845
Capital Improvement	General Fund	Equipment Replacement Expenditure	Carryover due to delivery delay of the Aerial Lift	\$38,551
<i>Capital Improvement Expenditure Subtotal</i>				\$450,754
General Fund Subtotal				\$978,446.38

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
Special Revenue Fund				
Housing & Community Development	Special Revenue Fund	Pepco Grant	Carryover unused funds due to project delay	\$4,500
Housing & Community Development	Special Revenue Fund	Pepco Grant	Carryover reimbursement to cover for the grant expenditure	(\$4,500)
Housing & Community Development	Special Revenue Fund	MD State Arts Grant B	Carryover unused funds due to project delay	\$4,615.68
Housing & Community Development	Special Revenue Fund	MS State Arts Grant B	Carryover reimbursement to cover for the grant expenditure	(\$4,615.68)
Housing & Community Development	Special Revenue Fund	Washington McLaughlin School	Carryover unused funds due to project delay	\$71,605
Housing & Community Development	Special Revenue Fund	Washington McLaughlin School	Carryover reimbursement to cover for the grant expenditure	(\$71,605)
Housing & Community Development	Special Revenue Fund	CDBG Neighborhood Improvements	Carryover unused funds due to project delay	\$141,000
Housing & Community Development	Special Revenue Fund	CDBG Neighborhood Improvements	Carryover reimbursement to cover for the grant expenditure	(\$141,000)
Housing & Community Development	Special Revenue Fund	CDBG Neighborhood Improvements	Budget Increase due to new grant awarded	\$91,000
Housing & Community Development	Special Revenue Fund	CDBG Neighborhood Improvements	Budget Increase due to new grant awarded	(\$91,000)
Housing & Community Development	Special Revenue Fund	Tenant Opportunity to Purchase Support Fund	Budget Increase due to new grant awarded	\$500,000
Housing & Community Development	Special Revenue Fund	Tenant Opportunity to Purchase Support Fund	Budget Increase due to new grant awarded	(\$500,000)
Housing & Community Development	Special Revenue Fund	Safe Routes to School Enhancing Biking	Budget Increase due to new grant awarded	\$48,960
Housing & Community Development	Special Revenue Fund	Safe Routes to School Enhancing Biking	Budget Increase due to new grant awarded	(\$48,960)
Housing & Community Development	Special Revenue Fund	New Avenue Bikeway Section A	Carryover unused funds due to project delay	\$92,500
Housing & Community Development	Special Revenue Fund	New Avenue Bikeway Section A	Carryover reimbursement to cover for the grant expenditure	(\$92,500)

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
Housing & Community Development	Special Revenue Fund	New Avenue Bikeway Section B	Carryover unused funds due to project delay	\$33,725
Housing & Community Development	Special Revenue Fund	New Avenue Bikeway Section B	Carryover reimbursement to cover for the grant expenditure	(\$33,725)
Cable TV	Special Revenue Fund	Cable Grants-Capital Improvement Projects	Carryover unused funds due to project delay 1) Auditorium AV Integration \$20,000; 2) Auditorium Lighting \$20,000; 3) City TV Video \$ 110,000.	\$150,000
Special Revenue Fund Subtotal				\$150,000
ARPA Fund				
Housing & Community Development	ARPA Fund	Multifamily Property Rehabilitation	Carryover unused funds by the grantees for current year expenditure	\$108,274
Housing & Community Development	ARPA Fund	Emergency Rental Assistance	Remaining fund from FY23 for the Rental Assistance Program	\$3,644.31
Housing & Community Development	ARPA Fund	Neighborhood Commercial Center	Carryover unused funds for current year expenditure	\$61,700.27
Housing & Community Development	ARPA Fund	Public Space Management	Carryover unused funds due to delay in completion of the plan	\$23,380
Public Works	ARPA Fund	Community Center Renovation	Carryover unused funds for Atrium infill project due to start delayed	\$1,000,000
ARPA Fund Subtotal				\$1,196,998.58
Grand Total				\$2,325,444.96

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

SECTION 1. The Fiscal Year 2024 Budget is amended as follows:

General Fund – Revenue

1. Appropriate \$20,000 to account 0001-30300, Railroad & Utility Tax, due to the adjustment of the assessable base.

General Fund – Expenditures

2. Appropriate \$31,950 to account 1120-40013, Severance Pay, to provide funds for severance pay to Jamal Fox.
3. Appropriate \$10,477 to account 1120-40200, Fringe Benefits, to provide funds for fringe benefits for Jamal Fox.

4. Appropriate \$248,440.14 to account 1160-61041, Software, to provide funds for HRIS System implementation.
5. Appropriate \$48,162 to account 3600-61040, Contract, to provide funds for Multi-Family Grants in the Sustainability Division.
6. Appropriate \$95,000 to account 3900-61005, Engineering Services, to provide funds for Stormwater Resiliency Study.
7. Appropriate \$20,000 to account 5500-68005, Office Equipment, to provide funds for planned buildout for the additional HCD Manager's offices.
8. Appropriate \$15,000 to account 5800-61040, Contracts, to provide funds for implementation of the Rental Licensing Software.
9. Appropriate \$49,887.16 account 6000-40010, Salaries, to provide funds for the position reclassification of the Communications Manager to Communications Director.
10. Appropriate \$12,471.00 to account 6000-40010, Salaries, to provide additional funds for the position reclassification of the Communications Manager to Communications Director.
11. Appropriate \$8,805.08 to account 6000-40200, Fringe Benefits, to provide funds for the position reclassification of the Communications Manager to Communications Director.
12. Reduction of \$5,000 to account 6000-70025, Conference, due to staff inability to attend.
13. Appropriate \$6,000 to account 9000-66017, Legal Liability Expenditure, to provide funds for the LGIT insurance increase.
14. Appropriate \$6,500 to account 9000-66020, Property Expenditure, to provide funds for the LGIT insurance increase.
15. Appropriate \$50,358 to account 9100-80000, Capital Equipment Expenditure, to provide funds for the Police Fleet Camera for the new vehicle purchases.
16. Appropriate \$400,396 to account 9100-80003, Equipment Reserve Expenditure, to provide funds for:
 - a. \$210,000 for the police vehicles from FY22 due to back order.
 - b. \$38,551 for the Aerial Lift purchase from FY23.
 - c. \$151,845 for three police vehicle purchases from FY23.

Special Revenue Fund-Transfers

1. Transfer \$4,898 revenue from 0010-33670, Maryland Arts Grant A, to account 0010-33671, Maryland Arts Grant B, for grant account consolidation.
2. Transfer \$4,898 expenditure from 0010-68020, Maryland Arts Grant A, to account 0010-68021, Maryland Arts Grant B, for grant account consolidation

Special Revenue Fund – Revenues

1. Appropriate \$4,500 to account 0010-33760, Pepco Grant, to provide fund for new grant awarded.
2. Appropriate \$4,615.68 to account 0010-33671, MD State Arts Grant B, to provide fund for the grant fund.

3. Appropriate \$71,605 to account 0010-37100, Washington McLaughlin School, to provide fund for the school project.
4. Appropriate \$141,000 to account 0010-33650, CDBG Neighborhood Improvements, to provide fund for improvement program.
5. Appropriate \$91,000 to account 0010-33650, CDBG Neighborhood Improvements, to provide fund for the new grant awarded.
6. Appropriate \$500,000 to account 0010-37170, Tenant Opportunity to Purchase Support Fund, to provide fund for the new grant awarded.
7. Appropriate \$48,960 to account 0010-39211, Safe Routes to School Enhancing Biking, to provide fund for new grant awarded.
8. Appropriate \$92,500 to account 0010-39162, New Avenue Section A, to provide fund to complete the final design plans.
9. Appropriate \$33,725 to account 0010-39163, New Avenue Section B, to provide fund to complete the final design plans.

Special Revenue Fund – Expenditures

1. Appropriate \$4,500 to account 0010-68024, Pepco Grant, to provide fund for new grant fund.
2. Appropriate \$4,615.68 to account 0010-68021, MD State Arts Grant B, to provide fund for the grant fund.
3. Appropriate \$71,605 to account 0010-68033, Washington McLaughlin School, to provide fund for the school project.
4. Appropriate \$141,000 to account 0010-68056, CDBG Neighborhood Improvements, to provide fund for improvement program.
5. Appropriate \$91,000 to account 0010-68056, CDBG Neighborhood Improvements, to provide fund for the new grant awarded.
6. Appropriate \$500,000 to account 0010-68003, Tenant Opportunity to Purchase Support Fund, to provide fund for the new grant awarded.
7. Appropriate \$48,960 to account 0010-72120, Safe Routes to School Enhancing Biking, to provide fund for new grant awarded.
8. Appropriate \$92,500 to account 0010-68029, New Avenue Section A, to provide fund to complete the final design plans.
9. Appropriate \$33,725 to account 0010-68030, New Avenue Section B, to provide fund to complete the final design plans.
10. Appropriate \$150,000 to account 0010-72411, Cable Grant CIP Expenditure, to provide funds for:
 - a. \$20,000 for the auditorium Hybrid Meeting AV Integration.
 - b. \$20,000 for the Auditorium Lighting.
 - c. \$110,000 for the City TV Video.

ARPA Fund-Transfers

1. Transfer \$27,600 expenditure from 0070-40010, Salaries, to account 0070-40700, Temporary Assistance, due to delay in hiring of finance position.

ARPA Fund – Expenditures

1. Appropriate \$108,274 to account 0070-61047, Multi-Family Property Rehab, to provide funds for grantees.
2. Appropriate \$23,380 to account 0070-80005, Public Space Management, to provide funds for the operation plan of the project.
3. Appropriate \$61,700.27 to account 0070-80006, Neighborhood Commercial Center, to provide funds for the rolling grant program.
4. Appropriate \$3,644.31 to account 0070-61043, Emergency Rental Assistance, to provide funds for the Rental Assistance Program.
5. Appropriate \$1,000,000 to account 0070-80004, Community Center Renovation, to provide funds for the Atrium infill project.

SECTION 2. The City’s Capital Improvement Program for FY 2024 shall be amended to reflect the aforementioned changes in the General Fund budget.

SECTION 3. This Ordinance shall become effective upon adoption.

Adopted this _____ by Roll-Call vote as follows:

AYE:

NAY:

ABSTAIN:

ABSENT: