



Takoma Park City Council Meeting – February 14, 2024

Agenda Item 2

Work Session

FY24 Budget Amendment No. 3

Recommended Council Action

Adopt the budget amendments.

The Fiscal Year (FY) 2024 Budget was adopted by the City Council on May 17, 2023. Budget Amendment No.1, was adopted on August 2, 2023, and Budget Amendment No.2 was adopted on December 6. Since the last amendment, either new operational needs have arisen with unforeseen costs, and additional expenditures need to be addressed which require changes to the approved Fiscal 2024 budget. In addition, the salary and fringe benefits increased due to promotion. Police staff overtime expenses have increased due to rise in serious crime and staff shortages. Staff from the Human Resources worked tirelessly to calculate the salaries and fringe benefits adjustment for the covering period. In Public Works, a new grant receipt is accounted for in this budget amendment.

Due to adjustment to the Fed Target Rate, the estimated interest and dividend revenues have increased in the General Fund, ARPA and Speed Camera Fund and, modification to the FY 2024 budget is required for the purposes. The budget amendment includes the items below. Note that the additional appropriation amount for the departmental operating budgets and Capital Improvement Project budget totals \$214,015.86, and the budget revenue increase is \$300,875. The net budget adjustment is \$86,859.14 in additional appropriation in the General Fund, \$198,000 in the ARPA Fund and \$80,000 in the Speed Camera Fund.

*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 the 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	Tree Fund	Adjustment to the revenue due to grant awarded from Montgomery County Forestry Board	(\$4,875)
Revenue	General Fund	Interest-Bond Trust	Adjustment to revenue due to the Bond Trust interest rate increase	(\$106,000)
Revenue	General Fund	Interest Dividend	Adjustment to revenue due to Fed Target Rate increase	(\$190,000)
<i>General Fund Revenue Total</i>				<i>(\$300,875)</i>
General Fund Expenditure				
General Government-Legislative	General Fund	Computer Inventory	Budget increase to provide funds for Councilmembers with new laptop computers	\$15,500

Department	Funding Source	Account Title	Reason for Amendment	Amount
General Government-Legislative	General Fund	Contracts	Budget increase to provide funds for internal legal review	\$12,650
General Government-Legislative	General Fund	Committee Stipends	Budget decrease due to fewer stipend payments than expected	(\$10,000)
General Government-Human Resources	General Fund	Recruit/Applicant Process	Budget decrease due to actual payment under budget for City Manager search	(\$40,000)
<i>General Government Expenditure Subtotal</i>				<i>(\$21,850)</i>
Police-Communications	General Fund	Overtime	Budget increase due to vacancies that increase the need for staff overtime	\$9,415
Police-Operation Patrol	General Fund	Overtime	Budget increase to provide funds for staff overtime due to the recent rise in violent crime	\$145,566
Police-Operation Patrol	General Fund	Overtime-Staff Shortage	Budget increase to provide funds for staff overtime due to staff vacancies resulting from retirement, and resignation	\$60,000
Police-CID Investigation	General Fund	Overtime	Budget increase to provide funds for staff overtime due to the recent rise in violent crime	\$80,000
Police-CID Investigation	General Fund	Overtime-Staff Shortage	Budget increase to provide funds for staff overtime due to staff vacancies resulting from retirement, and resignation	\$34,000
<i>Police Expenditure Subtotal</i>				<i>\$328,981</i>
Public Works-Right of Way	General Fund	Park Supplies	Budget increase to provide funds to purchase four dog waste receptacles, posts and signs	\$1,400
Public Works-Urban Forest	General Fund	Urban Forest Subcontract	Budget increase to provide funds for tree planting in the City	\$4,875
<i>Public Works Expenditure Subtotal</i>				<i>\$6,275</i>
Recreation-Youth Outreach	General Fund	Seasonal Salaries	Budget decrease due to program pause and funds not required for June 2024	(\$8,445.91)
<i>Recreation Expenditure Subtotal</i>				<i>(\$8,445.91)</i>
Housing Development-Planning	General Fund	Salaries	Budget increase to provide funds for promotion of Senior Planner	\$5,035.04
Housing Development-Planning	General Fund	Fringe Benefits	Budget increase to provide funds for promotion of Senior Planner	\$1,158.68
Housing Development-Economic Development	General Fund	Salaries	Budget decrease due to the unfilled Manager and Specialist positions since July 2023	(\$84,772.56)
Housing Development-Economic Development	General Fund	Fringe Benefits	Budget decrease due to the unfilled Manager and Specialist positions since July 2023	(\$41,885.89)

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
Housing Development-Arts & Humanities	General Fund	Salaries-Part Time	Budget increase to provide funds for the hour increase of the Arts & Humanities coordinator	\$12,220.71
Housing Development-Arts & Humanities	General Fund	Fringe Benefits	Budget increase to provide funds for the hour increase of the Arts & Humanities coordinator	\$5,000
Housing & Development- Arts & Humanities	General Fund	Intern Salaries	Budget decrease due to the removal of the Arts Intern position	(\$15,128.36)
Housing Development-Housing & Community	General Fund	Salaries	Budget increase to provide funds for promotion of Senior Housing Specialist	\$2,064
Housing Development-Housing & Community	General Fund	Fringe Benefits	Budget increase to provide funds for promotion of Senior Housing Specialist	\$364.15
<i>Housing & Community Development Expenditure Subtotal</i>				<i>(\$115,944.23)</i>
<i>Departmental Expenditure Subtotal</i>				<i>\$189,015.86</i>
Capital Improvement	General Fund	Building Maintenance Expenditure	Budget increase to provide funds for the emergency replacement of HVAC unit on 3 rd Floor of the Community Center	\$25,000
<i>Capital Improvement Expenditure Subtotal</i>				<i>\$25,000</i>
General Fund Subtotal				(\$86,859.14)
Special Revenue Fund				
Public Works	Special Revenue Fund	Stuart Armstrong Grant	Budget Increase in revenue due to new grant awarded for improvements of the garden	(\$15,000)
Public Works	Special Revenue Fund	Stuart Armstrong Grant	Budget Increase in expenditure due to new grant awarded for improvements of the garden	\$15,000
Special Revenue Fund Subtotal				\$0
ARPA Fund				
Revenue	ARPA Fund	Interest & Dividends	Budget increase due to interest rate increase to the ARPA Fund Bank Account	(\$198,000)
ARPA Fund Subtotal				(\$198,000)
Revenue	Speed Camera Fund	Interest & Dividends	Budget increase due to interest rate increase to the Speed Camera Fund Bank Account	(\$80,000)
Speed Camera Fund Subtotal				(\$80,000)
Grand Total				(\$364,859.14)

Council Priority
Fiscally Sustainable Government

Environmental Considerations

None of the items in this budget amendment directly promote energy efficiency practices; however, the City received a grant from Stuart Armstrong Maryland Communities program. This project will remove existing invasive plants, and replant with native plants and install wood chip pathways to improve the habitat, aesthetics and recreation value of the site.

Fiscal Considerations

Funding Source	Budget Amendment Type
	FY24 Revenue & Expenditure
General Fund	\$ (86,859.14)
Speed Camera Fund	\$ (80,000.00)
ARPA Fund	\$ (198,000.00)
Subtotal	\$ (364,859.14)
Stormwater Fund	\$ 0.00
Total	\$ (364,859.14)

Appropriation by Department	Budget Amount
General Fund Total	
Revenue	\$ (300,875.00)
Revenue Subtotal	\$ (300,875.00)
Expenditure	
General Government	\$ (21,850.00)
Police	\$ 328,981.00
Public Works	\$ 6,275.00
Recreation	\$ (8,445.91)
Housing and Community Development	\$ (115,944.23)
Library	\$ -
Inter-Departmental	\$ -
Capital Improvement Program	\$ 25,000.00
Expenditure Subtotal	\$ 214,015.86
General Fund Total	\$ (86,859.14)
Special Revenue - Grants Total	
Public Works	\$ -
Housing and Community Development	\$ -
Library	\$ -
Grand Total	\$ 0.00
ARPA Fund- Total	
General Government	\$ (198,000.00)
Public Works	\$ -
Housing and Community Development	\$ -
Library	\$ -
Grand Total	\$ (198,000.00)
Speed Camera Fund	
Police	\$ (80,000.00)
Grand Total	\$ (80,000.00)
Total	\$ (364,859.14)

Racial Equity Considerations

The ARPA items will assist members in the community that are disproportionately affected by COVID-19 through direct and indirect funding. The interest and dividends increase will help to

provide additional funds to current programs. These funds will assist the City in increasing the availability for more culturally specific programming.

FY24 General Fund Adopted Budget and Amendment

	Adopted FY24	1st Amendment	2nd Amendment	3rd Amendment	Current FY24
Total Revenues	29,021,811	20,000	0	300,875	29,342,686
EXPENDITURES					-
General Government	4,433,239	42,427		(21,850)	4,453,816
Police	9,299,721	3,000		328,981	9,631,702
Public Works	5,784,558			6,275	5,790,833
Recreation	2,160,020			(8,446)	2,151,574
Housing and Community Development	2,640,193			(115,944)	2,524,249
Communications	820,981	66,163			887,144
Library	1,491,232				1,491,232
Inter-Departmental	1,393,369	12,500	500,000		1,905,869
Capital Outlay**	2,529,377			25,000	2,554,377
Debt Service	741,663				741,663
Total Expenditures	31,294,353	124,090	500,000	214,016	32,132,459
Net (deficiency) of revenues over expenditures	(2,272,542)	(104,090)	(500,000)	86,859	(2,789,773)
Estimated General Fund Fund Balance	11,191,536	11,087,446	10,587,446	10,674,305.14	10,674,305.14
**Note: In the Adopted Budget of Fiscal Year 24, the total Capital Outlay is \$2.5 million, \$1 million is budgeted for the Library Construction which is funded partially by the 2017 Series Bond designated to the Restricted Bond Reserve.					

Attachments and Links

- Draft FY24 Budget Amendment Ordinance
- Memorandum: HCD Requests
- Memorandum: Police Department Items

Introduced by:

First Reading:

Second Reading:

Effective Date:

CITY OF TAKOMA PARK, MARYLAND

ORDINANCE NO. 2024-

FISCAL YEAR 2024 BUDGET AMENDMENT NO. 3

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 2024 budget including the receipt of grant funding, interest rate change to the investment accounts, staff overtime and promotion and 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:

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Speed Camera Fund Subtotal				(\$80,000)
Grand Total				(\$364,859.14)

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-Transfers

1. Transfer \$200 from 4200-40030, Youth Outreach-Overtime, to account 4100-40030, Recreation Admin-Overtime to provide funds for the overtime shortage in the Administration Division.
2. Transfer \$450 from 4400-40030, Community Program-Overtime, to account 4300-40030, Recreation Center-Overtime, to provide funds for the overtime shortage in the Recreation Center Division.
3. Transfer \$450 from 4400-40030, Community Program-Overtime, to account 4800-40030, Community Center-Overtime, to provide funds for the overtime shortage in the Community Center Division.
4. Transfer \$40,672 from 4100-40010, Recreation Administration-Salaries, to account 1120-40010, City Manager-Salaries, to provide funds for the transfer of Customer Service and Passport Technician to the City Manager's Office.
5. Transfer \$31,256 from 4100-40200, Recreation Administration-Fringe Benefits, to account 1120-40200, City Manager-Fringe Benefits, to provide funds for the transfer of Customer Service and Passport Technician to the City Manager's Office.
6. Transfer \$50,000 from 1140-61021, City Attorney-Contract, to account 1140-61020, Labor and Employment Services-Contract, to provide funds for the union negotiation and Human Resources Policy Development.

General Fund – Revenue

1. Appropriate \$4,875 to account 0001-36160, Tree Fund Revenue, due to the grant awarded from Montgomery County Forestry Board.
2. Appropriate \$106,000 to account 0001-36130, Interest Revenue-Bond Trust, due to the interest rate increase to the Bond Trust Account.
3. Appropriate \$190,000 to account 0001-36100, Interest & Dividends Revenue, due to the interest rate increase to the General Fund Bank Checking Accounting.

General Fund – Expenditures

1. Appropriate \$15,500 to account 1110-52900, Legislative-Computer Inventory, to provide funds for the purchase of laptop computers for the City Council.
2. Appropriate \$12,650 to account 1110-61040, Legislative-Contracts, to provide funds for the Internal Legal Review.
3. Reduce \$10,000 to account 1110-70017, Legislative-Committee Stipends, due to fewer stipend payments than expected.
4. Reduce \$40,000 to account 1160-70090, HR-Recruit & Applicant Process, due to the lower cost for the City Manager search.
5. Appropriate \$9,415 to account 2200-40030, Police Communications-Overtime, to provide funds for staff overtime due to vacancies in the Communications Division.
6. Appropriate \$145,566 to account 2300-40030, Police Operations-Overtime, to provide funds for staff overtime due to recent increase in violent crime.

7. Appropriate \$60,000 to account 2300-40035, Police Operations-OT Staff Shortage, to provide funds for staff overtime due to staff shortage as a result of resignation and retirement.
8. Appropriate \$80,000 to account 2400-40030, Police CID Investigations-Overtime, to provide funds for staff overtime due to recent increase in violent crime.
9. Appropriate \$34,000 to account 2400-40035, Police CID Investigations-OT Staff Shortage, to provide funds for staff overtime due to staff shortage as a result of resignation and retirement.
10. Appropriate \$1,400 to account 3400-52800, PW Right of Way-Park Supplies, to provide funds for purchasing four dog waste receptacles, posts and signs.
11. Appropriate \$4,875 to account 3800-61045, PW Urban Forest-Subcontractor, to provide funds for tree planting in the City.
12. Reduce \$8,445.91 to account 4200-40016, Recreation Youth Outreach-Seasonal Salaries, due to the pause of Summer Youth Employment Program begin at June 2024.
13. Appropriate \$5,035.04 to account 5400-40010, HCD Planning-Salaries, to provide funds for the promotion of Senior Planner.
14. Appropriate \$1,158.68 to account 5400-40200, HCD Planning-Fringe Benefits, to provide funds for the fringe benefit due to the promotion of Senior Planner.
15. Reduce \$84,772.56 to account 5600-40010, HCD Economic Development-Salaries, due to two unfilled positions-Manager and Specialist since the beginning of the fiscal year.
16. Reduce \$41,885.89 to account 5600-40200, HCD Economic Development-Fringe Benefits, due to two unfilled positions-Manager and Specialist since the beginning of the fiscal year.
17. Appropriate \$12,220.71 to account 5700-40015, HCD Arts & Humanities-Salary Part-time, to provide funds for the hour increase for the coordinator.
18. Appropriate \$5,000 to account 5700-40200, HCD Arts & Humanities-Fringe Benefits, to provide funds for the fringe benefits due to the hour increase for the coordinator.
19. Reduce \$15,128.36 to account 5700-40011, HCD Economic Development-Intern Salaries, due to the removal of the Arts Intern position.
20. Appropriate \$2,064 to account 5800-40010, HCD Housing Community-Salaries, to provide funds for the promotion of Senior Housing Specialist.
21. Appropriate \$364.15 to account 5800-40200, HCD Planning-Fringe Benefits, to provide funds for the fringe benefit due to the promotion of Senior Housing Specialist.
22. Appropriate \$25,000 to account 9100-80008, Building Maintenance Expenditure, to provide funds for the emergency replacement of HVAC unit of the 3rd Floor in the Community Center.

Special Revenue Fund – Revenues

1. Appropriate \$15,000 to account 0010-33760, Stuart Armstrong Grant, to provide funds for new grant awarded for garden area improvements.

Special Revenue Fund – Expenditures

1. Appropriate \$15,000 to account 0010-68025, Stuart Armstrong Grant, to provide funds for new grant awarded for garden area improvements.

ARPA Fund – Revenues

1. Appropriate \$198,000 to account 0070-36100, Interest & Dividends, due to the Fed Target Rate increase.

Speed Camera Fund – Revenues

- 1 Appropriate \$80,000 to account 0060-36100, Interest & Dividends, due to the Fed Target Rate increase.

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:



Internal Memorandum

DATE: February 7th, 2024
TO: Rob DiSpirito, City Manager
CC: Susan Cheung, Finance Director
FROM: Ira Kowler, Acting Director, HCD
SUBJECT: FY2024 Budget Amendment #3 – HCD Requests

City Manager DiSpirito-

In the upcoming Third Amendment to the Fiscal Year 2024 Budget, the Housing & Community Development (HCD) Department are requesting an expenditure reduction of \$115,944.23 across nine account codes in the Department. These adjustments are to account for staff changes throughout the fiscal year. Please see below for a brief explanation of the requested Amendments:

- **Senior Housing Specialist:** Per the approval of the City Manager's Office and HR Department, the amendment includes additional personnel funding for the promotion of the Housing Specialist into the Senior Housing Specialist.
- **Senior Planner:** Per the approval of the City Manager's Office and HR Department, the amendment includes additional personnel funding for the conversion of the Planner into the Senior Planner.
- **Economic Development Division Staffing Shortages:** Since the beginning of FY2024, both the Economic Development Manager and Economic Development Specialist positions have remained open but unfilled due to internal staffing changes and lack of qualified candidates. The Budget Amendment acknowledges the lack of spending for these positions from July-January of the fiscal year while still retaining funding to fill the positions in the second half of the fiscal year.
- **Arts & Humanities Staffing Changes:** The Arts Intern position has remained unfilled since October 2023. In order to adjust internal staffing arrangements and realize a savings for the FY2024 budget, HCD proposes eliminating the unfilled Intern position and increasing the Arts & Humanities Coordinator hours from 25 hours/week to 32 hours/week.



INTER-OFFICE MEMORANDUM

Takoma Park Police Department



Date: February 7, 2024

To: Robert DiSpirito, City Manager
From: Antonio B. DeVaul, Police Chief
Subject: FY24 3rd Budget Amendment, Police Department Items

The Police Department has several proposed budget amendments for the FY24 3rd Budget Amendment. All of the items are related to increased overtime costs. These costs are related to addressing the large increase in violent crime in the City and to cover staff shortages/vacancies. It should be noted that several of the overtime categories impacted by the amendments were reduced in FY24 to accommodate for the City imposed 2% costs savings per department.

The following is an overview of the requested amendments for the Police Department:

2200 (Communications) 40030 (Overtime):

FY24 approved budget- \$40,000
Requested amendment- \$9,415
Amended FY 24 budget- \$49,415

Explanation for the request:

We currently have one vacancy within the communication unit. This has resulted in shifts having to be covered by staff on overtime. This has resulted in higher than expected overtime costs in our communications section.

2300 (Operations)- 40035 (Staff Shortages):

FY24 approved budget- \$30,000
Requested amendment- \$60,000
Amended FY 24 budget- \$90,000

Explanation for the request:

Both units (2300 and 2400) were not and are not fully staffed due to staff shortages. This is due to three staff members who have retired/resigned, three that are on restricted/light duty, and one upcoming staff retirement. We started the year with 41 of our 43 sworn positions filled and 40 officers available for active duty. We now only have 35 officers available for active duty out of our sworn allotment of 43. This will be reduced to 34 with the staff retirement at the end of this month. This has led to the need to backfill staff shortages with OT. This has resulted in higher expected overtime costs for staff shortages in the patrol section.

2400 (Investigations)- 40035 (Staff Shortages):

FY24 approved budget- \$12,000
Requested amendment- \$34,000
Amended FY 24 budget- \$46,000

Explanation for the request:

Both units (2300 and 2400) were not and are not fully staffed due to staff shortages. This is due to three staff members who have retired/resigned, three that are on restricted/light duty, and one upcoming staff retirement. We started the year with 41 of our 43 sworn positions filled and 40 officers available for active duty. We now only have 35 officers available for active duty out of our sworn allotment of 43. This will be reduced to 34 with the staff retirement at the end of this month. This has led to the need to backfill staff shortages with OT. This has led to higher expected overtime costs for staff shortages in the patrol section.

2300 (Operations)- 40030 (Overtime):

FY24 approved budget- \$190,000

Requested amendment- \$145,666

Amended FY 24 budget- \$335,566

Explanation for the request:

The City of Takoma Park experienced a 49% increase in serious crime in 2023. To address this significant increase, the department deployed officers to high crime areas of the City on targeted overtime details. The details were selected based on crime intel and previous crime occurrences. Significant arrests were made by officers working these OT details and we saw reductions in overall crime where the details were conducted. The adjustments made to the 2300 and 2400 OT numbers assume the crime suppression details will remain in place for the remainder of FY24. This has resulted in higher expected overtime costs for the patrol section.

Crime details included robbery, burglary, carjacking and weapons discharge suppression details.

2400 (Investigations)- 40030 (Overtime):

FY24 approved budget- \$70,000

Requested amendment- \$80,000

Amended FY 24 budget- \$150,000

Explanation for the request:

The City of Takoma Park experienced a 49% increase in serious crime in 2023. To address this significant increase, the department deployed officers to high crime areas of the City on targeted overtime details. The details were selected based on crime intel and previous crime occurrences. Significant arrests were made by officers working these OT details and we saw reductions in overall crime where the details were conducted. The adjustments made to the 2300 and 2400 OT numbers assume the crime suppression details will remain in place for the remainder of FY24. Overtime in 2400-40030 was also related to the increased call outs for detectives for serious crimes. This has resulted in higher expected overtime costs in the investigations section.

Crime details included robbery, burglary, carjacking and weapons discharge suppression details.

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

Items	General Fund Transfers		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment * (Please explain in detail the reason for the requested amendment)
	Division	Account					
From	4200	40030	Overtime	\$ 700.00	\$ (200.00)	\$ 500.00	Transfer overtime to 4100
To	4100	40030	Overtime	\$ 600.00	\$ 200.00	\$ 800.00	Trnsfer due to overtime shortage
From	4400	40030	Overtime	\$ 1,500.00	\$ (450.00)	\$ 1,050.00	Transfer overtime to 4300
To	4300	40030	Overtime	\$ 800.00	\$ 450.00	\$ 1,250.00	Trnsfer due to overtime shortage
From	4400	40030	Overtime	\$ 1,500.00	\$ (450.00)	\$ 1,050.00	Transfer overtime to 4800
To	4800	40030	Overtime	\$ 1,000.00	\$ 450.00	\$ 1,450.00	Trnsfer due to overtime shortage
From	4100	40010	Salaries	\$ 385,940.73	\$ (40,672.00)	\$ 345,268.73	Customer Service & Passport Technician Transfer from Rec to City Manager's Office
To	1120	40010	Salaries	\$ 488,341.05	\$ 40,672.00	\$ 529,013.05	Customer Service & Passport Technician Transfer from Rec to City Manager's Office
From	4100	40200	Fringe Benefits	\$ 145,006.07	\$ (31,256.00)	\$ 113,750.07	Customer Service & Passport Technician Transfer from Rec to City Manager's Office
To	1120	40200	Fringe Benefits	\$ 194,187.30	\$ 31,256.00	\$ 225,443.30	Customer Service & Passport Technician Transfer from Rec to City Manager's Office
From	1140	61021	City Attorney	\$ 408,000.00	\$ (50,000.00)	\$ 358,000.00	Union Negotiations and HR Policy Development
To	1140	61020	Labor/Employment Services	\$ 56,100.00	\$ 50,000.00	\$ 106,100.00	Union Negotiations and HR Policy Development
Subtotal Departmental Transfer Budget				\$ 1,683,675.15	\$ -	\$ (500.00)	

* General Fund Transfers are done within the Account Type. Transfers should be done from one expenditure account to another expenditure account within the department only. No Transfer is allowed from personnel expenditure to operating expenditure or vice versa.

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

		General Fund Revenue		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Fund	Account						
1	0001	36160	Tree Fund Revenue	\$ -	\$ 4,875.00	\$ 4,875.00	City received a grant for tree planting from Montgomery County Forestry Board	
2	0001	36130	Interest-Bond Trust	\$ 20,000.00	\$ 106,000.00	\$ 126,000.00	Adjustment to the Bond Trust interest revenue due to Fed Target Rate Increase	
3	0001	36100	Interest Dividend	\$ 230,000.00	\$ 190,000.00	\$ 420,000.00	Adjustment to the GF Fund bank account interest revenue due to Fed Target Rate Increase	
Subtotal Departmental Revenue Budget				\$ 250,000.00	\$ 300,875.00	\$ 550,875.00		
		General Fund Expenditure		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Division	Account						
1	1110	52900	Computer Inventory	\$ -	\$ 15,500.00	\$ 15,500.00	As the Information Technology Director, I am requesting and advocating for the crucial initiative of equipping our city's elected officials with essential technology. Recognizing the dynamic nature of our modern world, it is imperative that our leaders have the necessary tools to effectively carry out their responsibilities.	
2	1110	61040	Contracts	\$ 43,765.00	\$ 12,650.00	\$ 56,415.00	Internal Legal Review	
3	1110	70017	Committee Stipends	\$ 18,000.00	\$ (10,000.00)	\$ 8,000.00	Reduction in committee stipend fund - fewer stipend payments than expected.	
4	1160	70090	Recruit/Applicant Process	\$ 121,963.22	\$ (40,000.00)	\$ 81,963.22	Amount under budget for City Manager search	
5	2200	40030	Overtime	\$40,000.00	\$9,415.00	\$49,415.00	Originally budgeted at \$48,195, reduced due to 2% budget cuts. Staff vacancy has increased need for overtime	
6	2300	40030	Overtime	\$ 190,000.00	\$ 145,566.00	\$ 335,566.00	additional overtime expenditures due to crime suppression details, based on current trends and rise in crime	
7	2300	40035	OT Staff Shortage	\$30,000.00	\$60,000.00	\$90,000.00	staff shortages due to three staff members who have retired/resigned, three that are on restricted/light duty, resulted in higher than expected overtime expenditures	
8	2400	40030	Overtime	\$ 70,000.00	\$ 80,000.00	\$ 150,000.00	additional overtime expenditures due to crime suppression details, based on current trends and rise in crime	
9	2400	40035	OT Staff Shortage	\$12,000.00	\$34,000.00	\$46,000.00	staff shortages due to three staff members who have retired/resigned, three that are on restricted/light duty, resulted in higher than expected overtime expenditures	
10	3400	52800	Park Supplies	\$ 50,000.00	\$ 1,400.00	\$ 51,400.00	Cost for purchasing 4 dog waste recepticals, posts and signs for Ward 6, per CM request	
11	3800	61045	Urban Forest Subcontract	\$ 220,500.00	\$ 4,875.00	\$ 225,375.00	Expenditure of grant funds for tree planting in the City	

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

12	4200	40016	Seasonal Salaries	\$ 23,168.00	\$ (8,445.91)	\$ 14,722.09	Summer Youth Employment program is paused for FY25 and we will not need the funds to start the program this coming June (FY24).
13	5400	40010	Salaries	\$ 200,878.07	\$ 5,035.04	\$ 205,913.11	Additional funds for promotion of Senior Planner
14	5400	40200	Fringe Benefits	\$ 96,933.29	\$ 1,158.68	\$ 98,091.97	Additional funds for promotion of Senior Planner
15	5600	40010	Salaries	\$ 169,545.12	\$ (84,772.56)	\$ 84,772.56	Budget decrease due to two unfilled positions- the Economic Development Manager and Economic Development Specialist in the Division since the beginning of the fiscal year.
16	5600	40200	Fringe Benefits	\$ 83,771.78	\$ (41,885.89)	\$ 41,885.89	Budget decrease due to two unfilled positions- the Economic Development Manager and Economic Development Specialist in the Division since the beginning of the fiscal year.
17	5700	40015	Salaries-Part Time	\$ 43,645.41	\$ 12,220.71	\$ 55,866.12	Additional funds for increase in Arts & Humanities Manager from 25 to 32 hours/week
18	5700	40200	Fringe Benefits	\$ 16,204.69	\$ 5,000.00	\$ 21,204.69	Additional funds for increase in Arts & Humanities Manager from 25 to 32 hours/week
19	5700	40011	Intern Salaries	\$ 19,760.00	\$ (15,128.36)	\$ 4,631.64	Removal of the Arts Intern position
20	5800	40010	Salaries	\$ 288,891.21	\$ 2,064.00	\$ 290,955.21	Additional funds for promotion of Senior Housing Specialist
21	5800	40200	Fringe Benefits	\$ 122,250.89	\$ 364.15	\$ 122,615.04	Additional funds for promotion of Senior Housing Specialist
22						\$ -	
Subtotal Departmental Expenditure Budget				\$ 1,861,276.68	\$ 189,015.86	\$ 2,050,292.54	

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

Items	GF Capital Expenditure		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Division	Account					
1	9100	80008	Building Maintenance Expenditure	\$ 107,000.00	\$ 25,000.00	\$ 132,000.00	Replace HVAC unit 3rd floor HR/Finance area
2	9100					\$ -	
3	9100					\$ -	
4	9100					\$ -	
5	9100					\$ -	
Subtotal Capital Improvement Expenditure Budget				\$ 107,000.00	\$ 25,000.00	\$ 132,000.00	
Total General Fund Revenue Budget				\$ 300,875.00	\$ 550,875.00		
Total General Fund Expenditure Budget				\$ 214,015.86	\$ 2,182,292.54		
Total General Fund Fund Balance				\$ 86,859.14	\$ -		

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

Special Revenue Fund -Revenues							
	SRF Revenues		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Fund	Account					
1	0010	33760	Stuart Armstrong Grant	\$ -	\$ 15,000.00	\$ 15,000.00	The City received grant funding for improvements to this garden area
2	0010					\$ -	
SRF Departmental Revenue Budget				\$ -	\$ 15,000.00	\$ 15,000.00	
Special Revenue Fund -Expenditure							
	SRF Expenditure		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Fund	Account					
1	0010	68025	Stuart Armstrong Grant	\$ -	\$ 15,000.00	\$ 15,000.00	Expenditures for the grant will be split \$5,400 in FY24 & balance (\$9,600) in FY25
2	0010					\$ -	
SRF Departmental Expenditure Budget				\$ -	\$ 15,000.00	\$ 15,000.00	

FY24 Fiscal Year

Department : All Departments

Note: ** For Requested Amendment Amount in both revenue and expenditure, please use (-) for amount reduction.

ARPA Fund -Revenues							
Items	APRA Revenues		Account Title	Approved FY24 Budget	**Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Fund	Account					
1	0070	36100	Interest & Dividends	\$ 1,100.00	\$ 198,000.00	\$ 199,100.00	Adjustment to the ARPA Fund bank account interest revenue due to Fed Target Rate Increase
2	0070					\$ -	
3	0070					\$ -	
4	0070					\$ -	
ARPA Departmental Revenue Budget				\$ -	\$ 198,000.00	\$ 199,100.00	

Speed Camera Fund							
Items	SCF Expenditure/ Revenue		Account Title	Approved FY24 Budget	Requested Amendment	Amended FY24 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Fund	Account					
1	0060	36100	Interest & Dividend	\$ 1,000.00	\$ 80,600.00	\$ 81,600.00	Adjustment to the SC Fund bank account interest rate due to Fed Target Rate Increase
2	0060					\$ -	
3	0060					\$ -	
4	0060					\$ -	
5	0060					\$ -	
6	0060					\$ -	
Speed Camera Fund Budget				\$ 1,000.00	\$ 80,600.00	\$ 81,600.00	