



Takoma Park City Council Meeting – October 16, 2024 Agenda Items 4

Work Session

First Reading Ordinance Approving FY25 Budget Amendment No. 2

Recommended Council Action

Adopt the budget amendments.

The City Council adopted the Fiscal Year (FY) 2025 Budget on May 15, 2024, followed by Budget Amendment No. 1 on July 31, 2024. Since then, unforeseen operational needs and additional expenditures have arisen, requiring further adjustments to the FY 2025 budget. These adjustments include the receipt of two new grants, adjustment to Library Construction expenditures, and funding for office equipment and a staff engagement initiative. In the General Fund, the departmental operating budget will increase by \$32,000, while \$391,200.85, the remaining budget for Library Construction in FY24, is re-appropriated in this year.

Additionally, new federal compliance requirements for the American Rescue Plan Act (ARPA) have arisen, which were not accounted for in the FY 2025 budget. According to the United States Treasury's Final Rule, the entire ARPA award must be obligated by December 31, 2024, and fully spent by December 31, 2026. To meet this mandate, a reallocation of ARPA funds is necessary. This reallocation includes transferring \$1,236,922.62 from the General Fund, \$1,190,382.56 from the Speed & Red-Light Camera Fund, and an internal transfer and appropriation of \$97,537 within the ARPA Fund itself. The total inter-fund transfer is \$2,427,305.18.

In the Stormwater Fund, the budget adjustment reflects an expenditure reduction of \$268,128.44, due to the early completion of the Brahear's Run project in FY 2024. The budget amendment includes the items below.

*In general, the amount in brackets () represents budget decrease in expenditure and budget increase in revenue, which should have a positive effect on the reserve balances. The amount not in brackets 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 Expenditure				
Recreation Department	General Fund	Special Events	Budget increase to provide funds for the engineering work for Monster Bash road closure	\$6,000
<i>Recreation Department Expenditure Subtotal</i>				<i>\$6,000</i>
Housing Administration	General Fund	Office Equipment	Budget increase to provide funds for implementation of office renovation	\$20,000
<i>Housing & Community Development Expenditure Subtotal</i>				<i>\$20,000</i>
Inter-Departmental	General Fund	Recognition Non-Cash	Budget increase to provide funds for DEI&B and staff recognition initiative	\$6,000
<i>Inter-Departmental Expenditure Subtotal</i>				<i>\$6,000</i>
Capital Improvement	General Fund	Library Construction Expenditure	Budget re-appropriate to provide funds for the Library Construction project	\$391,200.85
<i>Capital Improvement Expenditure Subtotal</i>				<i>\$391,200.85</i>
General Fund Subtotal				\$423,200.85
Special Revenue Fund				
Public Works	Special Revenue Fund	Sligo Mill Road Project	Budget Increase in revenue due to new grant awarded for improvements of the Sligo Mill Road	(\$92,000)
Public Works	Special Revenue Fund	Sligo Mill Road Project	Budget Increase in expenditure due to new grant awarded for improvements of the Sligo Mill Road	\$92,000
Special Revenue Fund Subtotal				\$0
Grant Total				\$423,200.85
Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
General Fund Transfer To ARPA				
Police-Office of Chief	General Fund	Salaries	Reallocate the remaining salaries of four employees to ARPA Fund	(\$382,045.62)
Police-Office of Chief	ARPA Fund	Transfer Salaries	Reallocate the remaining salaries of four employees from the General Fund	\$382,045.62
Police-Parking Enforcement	General Fund	Salaries	Reallocate the remaining salaries of two employees to ARPA Fund	(\$94,500)
Police-Parking Enforcement	ARPA	Transfer Salaries	Reallocate the remaining salaries of two employees from General Fund	\$94,500

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
General Fund Transfer to ARPA				
Housing-Administration	General Fund	Salaries	Reallocate 60% salaries of the Grant Coordinator to ARPA Fund	(\$45,220)
Housing-Administration	ARPA	Transfer Salaries	Reallocate 60% salaries of the Grant Coordinator from General Fund	\$45,220
Housing-Community Development	General Fund	Salaries	Reallocate 65% salaries of the Community Engagement Specialist to ARPA Fund	(\$42,422)
Housing-Community Development	ARPA	Transfer Salaries	Reallocate 65% salaries of the Community Engagement Specialist from General Fund	\$42,422
Public Works-Sustainability	General Fund	Salaries	Reallocate 20% salaries of the Sustainability Manager to ARPA Fund	(\$22,735)
Public Works-Sustainability	ARPA	Transfer Salaries	Reallocate 20% salaries of the Sustainability Manager from General Fund	\$22,735
Housing-Community Development	General Fund	Contracts	Reallocate County contract for rental license inspections to ARPA Fund	(\$305,000)
Housing-Community Development	ARPA	Contracts	Reallocate County contract for rental license inspections from General Fund	\$305,000
Inter-Departmental	General Fund	HCD Grants	Reallocate Quality of Life Grant to ARPA Fund	(\$50,000)
Social Services Grant	ARPA	Grants to Non-profits	Reallocate Quality of Life Grant from General Fund	\$50,000
Capital Improvement Program	General Fund	Street Improvements	Reallocate Street Improvement project to ARPA	(\$100,000)
Capital Improvement Program	ARPA	Street Rehabilitation	Reallocate Street Improvement project from General Fund	\$100,000
Capital Improvement Program	General Fund	Sidewalks	Reallocate Sidewalks project to ARPA	(\$130,000)
Capital Improvement Program	ARPA	Sidewalks	Reallocate Sidewalks project from General Fund	\$130,000
Capital Improvement Program	General Fund	Equipment Replacement Expenditure	Reallocate purchase of roadway crack-filling machine to ARPA	(\$45,000)
Capital Improvement Program	ARPA	Equipment Replacement Expenditure	Reallocate purchase of roadway crack-filling machine from General Fund	\$45,000
Capital Improvement Program	General Fund	Capital Improvement Expenditure	Reallocate Streetlight replacements to ARPA	(\$20,000)
Capital Improvement Program	ARPA	Equipment Replacement Expenditure	Reallocate Streetlight replacements from General Fund	\$20,000
General Fund Reallocated Expenditure Subtotal				(\$1,236,922.62)

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
Reallocation within ARPA				
Contracts	ARPA	Document Management	Savings from final contract with selected vendor	(\$74,157)
Capital Improvement Program	ARPA	Public Space Management	Re-appropriate FY24 remaining balance from Public Space Management project	(\$23,380)
ARPA-Administration Salaries	ARPA	Transfer Salaries	Reallocate the project savings to support 20% administration salaries of the ARPA Fund	\$19,508
ARPA-Temporary Assistance	ARPA	Temporary Assistance	Reallocate the project savings to support 80% administration salaries of the ARPA Fund	\$78,029
Reallocation Project Savings to Admin Salaries Subtotal				(\$0.00)
Speed & Red-Light Camera Fund Transfer to APRA				
Salaries-Red Light	Speed & Red-Light Camera	Salaries	Reallocate the salaries and fringe benefits of Corporal position to ARPA Fund	(\$145,187.28)
Transfer Salaries	ARPA Fund	Transfer Salaries	Reallocate the salaries and fringe benefits of Corporal position from Speed Camera & Red-Light Camera Fund	\$145,187.28
Contracts	Speed & Red-Light Camera	Contracts	Reallocate remaining Speed Camera contract payments to APRA	(\$528,495.28)
Contracts	ARPA Fund	Contracts	Reallocation remaining Speed Camera contract payments from Speed Camera Fund	\$528,495.28
Contracts	Speed & Red-Light Camera	Contracts	Reallocate remaining Red-Light Camera contract payments to APRA	(\$266,700)
Contracts	ARPA Fund	Contracts	Reallocation remaining Red-Light Camera contract payments from Speed Camera Fund	\$266,700
Capital Improvement	Speed & Red-Light Camera	Capital Improvement Expenditure	Reallocate capital expenditure of Traffic Study, Sidewalks and Traffic Calming to APRA	(\$250,000)
Capital Improvement	ARPA Fund	Capital Improvement Expenditure	Reallocate capital expenditure of Traffic Study, Sidewalks and Traffic Calming from Speed Camera Fund	\$250,000
Speed & Red-Light Camera Reallocation Expenditure Subtotal				(\$1,190,382.56)
Total Inter-Fund Re-Allocation				(\$2,427,305.18)

Council Priority**Fiscally Sustainable Government**

By reallocating the General Fund and Speed & Red-light Camera Fund to the ARPA Fund, the City ensures that it fully utilizes the available ARPA award, preventing any unused federal funds from being forfeited. This reallocation helps meet federal compliance standards, reducing potential penalties or risks associated with non-compliance. Additionally, by drawing on both the General Fund and specific funds like the Speed & Red-Light Camera Fund, the City ensures a balanced and equitable distribution of financial responsibilities, preserving long-term fiscal health while addressing immediate funding needs for critical projects. This efficient use of resources strengthens the City's financial sustainability and ensures continued federal support.

Environmental Considerations

None of the items in this budget amendment directly promote energy efficiency practices; however, the City received a grant from Community Health and Safety Works program. This project will help to improve the Sligo Mill Road to reduce littering, and to improve the stormwater and recreation value of the site.

Fiscal Considerations

Funding Source	Budget Amendment Type
	FY25 Revenue & Expenditure
General Fund	\$ (1,204,922.62)
Speed Camera Fund	\$ (1,190,382.56)
ARPA Fund	\$ 2,427,305.18
Subtotal	\$ 0.00
Stormwater Fund	\$ (268,128.44)
Total	\$ (236,128.44)

Appropriation by Department	Budget Amount
General Fund Total	
Revenue	\$ 0.00
Revenue Subtotal	\$ 0.00
Expenditure	
General Government	\$
Police	\$ (476,545.62)
Public Works	\$ (22,735.00)
Recreation	\$ 6,000.00
Housing and Community Development	\$ (372,642.00)
Library	\$ -
Inter-Departmental	\$ (44,000.00)
Capital Improvement Program	\$ (295,000.00)
Expenditure Subtotal	\$ (1,204,922.62)
General Fund Total	\$ (1,204,922.62)
Special Revenue - Grants Total	
Public Works	\$ -
Housing and Community Development	\$ -
Library	\$ -
Grand Total	\$ 0.00
ARPA Fund- Total	
Inter-Governmental	\$ 50,000.00
Police	\$ 1,666,928.18
Public Works	\$ 22,735.00
Housing and Community Development	\$ 392,642.00
Capital Improvement Program	\$ 295,000.00
Grand Total	\$ 2,427,305.18
Stormwater Fund	
Public Work	\$ (268,128.44)
Grand Total	\$ (268,128.44)
Speed Camera Fund	
Police	\$ (1,190,382.56)
Grand Total	\$ (1,190,382.56)
Total	\$ (236,128.44)

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.

Attachments and Links

- Draft FY25 Budget Amendment Ordinances

General Fund FY25 Adopted Budget and 2nd Amendment				
	Adopted	1st Amendment	2nd Amendment	Current
	FY25	Budget Increase	Budget Increase	FY25
Total Revenues	30,616,257	0	0	30,616,257
EXPENDITURES				
General Government	4,788,886			4,788,886
Police	10,057,430		(476,546)	9,580,884
Public Works	6,262,525		(22,735)	6,239,790
Recreation	2,184,732		6,000	2,190,732
Housing and Community Development	2,562,859		(372,642)	2,190,217
Communications	917,374			917,374
Library	1,600,246			1,600,246
Inter-Departmental	1,576,357		(44,000)	1,532,357
Capital Outlay**	1,379,623	19,934	(295,000)	1,104,557
Debt Service	739,885			739,885
Total Expenditures	32,069,917	19,934	(1,204,923)	30,884,928
Net (deficiency) of revenues				
over expenditures	(1,453,660)	(19,934)	1,204,923	(268,671)
Unassigned Reserve	5,186,760			6,371,749
Unassigned Reserve Ratio	16.94%			20.81%
Estimated GF Ending Fund Balance	12,635,278			13,820,267

Note: In the FY25 second budget amendment, the City introduced two separate ordinances. The first ordinance follows the traditional format, with budget increases totaling \$32,000 and re-appropriations of \$391,200.85 in the General Fund. The second ordinance is specifically tailored for ARPA fund reallocations, transferring \$1,236,922.62 from General Fund expenditures to ARPA. The net result of both ordinances is a total expenditure reduction of \$1,204,923 in the General Fund. The estimated Unassigned Reserve balance would be \$6.4 million which represent 20.8% of the total General Fund Revenue.

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : All Department

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

General Fund Expenditure			Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Division	Account					
1	5500	68005	Office Equipment	\$ 4,000.00	\$ 20,000.00	\$ 24,000.00	Budget increase to provide funds for incomplete project for office construction. Project design done in FY24; funds needed for implementation.
2	4400	71005	Special Events	\$ 20,925.00	\$ 6,000.00	\$ 26,925.00	Budget Increase to provide funds for covering engineering work for closing streets for Monster Bash
Subtotal Departmental Expenditure Budget				\$ 24,925.00	\$ 26,000.00	\$ 50,925.00	
GF Non-Departmental Expenditure Account 9000			Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Department	Account					
1	9000	70001	Recognition Non Cash	\$ 28,000.00	\$ 6,000.00	\$ 34,000.00	Budget Increase for DEI&B and staff engagement initiative to promote the organic formation of employee resource/affinity groups. More information in staff cover memorandum.
2						\$ -	
3						\$ -	
4						\$ -	
Subtotal Non-Departmental Expenditure Budget				\$ 28,000.00	\$ 6,000.00	\$ 34,000.00	
GF Capital Expenditure Account 9100			Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Department	Account					
1	Library	0001-9100-80013	Library Construction Bond	\$ 775,447.00	\$ 391,200.85	\$ 1,166,647.85	Budget Re-appropriate attributed to FY24 invoices that are being paid in FY25. This is the amount remaining in the bond, which will be depleted in FY25.
2						\$ -	
3						\$ -	
Subtotal Capital Improvement Expenditure Budget				\$ 775,447.00	\$ 391,200.85	\$ 1,166,647.85	
Total General Fund Expenditure Budget				\$ 423,200.85		\$ 1,251,572.85	
Total General Fund Fund Balance				\$ 423,200.85		\$ -	

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : All Department

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

Special Revenue Fund -Revenues							
	SRF Revenues		Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Department	Account					
1	0010	33660	Sligo Mill Rd Project	\$ -	\$ (92,000.00)	\$ (92,000.00)	Budget Increase for new grant awarded -Community Health & Safety Works - Env Justice Grant for improvements to Sligo Mill Road to reduce littering and improve stormwater management
						\$ -	
SRF Departmental Revenue Budget				\$ -	\$ (92,000.00)	\$ (92,000.00)	
Special Revenue Fund -Expenditure							
	SRF Expenditure		Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
Items	Department	Account					
1	0010	68012	Sligo Mill Rd Project	\$ -	\$ 92,000.00	\$ 92,000.00	Budget Increase for new grant awarded -Community Health & Safety Works - Env Justice Grant for improvements to Sligo Mill Road to reduce littering and improve stormwater management
						\$ -	
SRF Departmental Expenditure Budget				\$ -	\$ 92,000.00	\$ 92,000.00	

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : All Department

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

Stormwater Fund							
Items	SWF Revenue & Expenditure		Budget Account Title	Approved FY25 Budget	Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Fund	Account					
1	0030	80001	Capital Expenditures	\$ 413,646.00	\$ (183,646.00)	\$ 230,000.00	Budget Reduction due to Brahear's Run project was completed in FY24 and paid for then
2	0030	53350	Outside Labor & Parts	\$ 354,176.00	\$ (84,482.44)	\$ 269,693.56	Budget Reduction due to Brahear's Run project was completed in FY24 and paid for then
3	0030					\$ -	
4	0030					\$ -	
5	0030					\$ -	
6	0030					\$ -	
Stormwater Fund Budget				\$ 767,822.00	\$ (268,128.44)	\$ 499,693.56	

Introduced by:

First Reading:

Second Reading:

Effective Date:

CITY OF TAKOMA PARK, MARYLAND

ORDINANCE NO. 2025-

FISCAL YEAR 2025 BUDGET AMENDMENT NO. 2

WHEREAS, the Fiscal Year (FY) 2025 budget was adopted by the City Council on May 15, 2024, and Budget Amendment No.1, was adopted on July 31, 2024; and

WHEREAS, since this date, certain expenditures are more or less than originally anticipated requiring modification to the Fiscal Year 2025 budget; and new operational needs have arisen that were not accounted for in the Fiscal Year 2025 budget including the receipt of grant funding, expenditure adjustments to Library Construction, street closure, office equipment and staff engagement initiative; 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 2025 budget for each funding source:

*In general, the amount in brackets () represents budget decrease in expenditure and budget increase in revenue, which should have a positive effect on the reserve balances. The amount not in brackets 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 Expenditure				
Recreation	General Fund	Special Events	Budget increase to provide funds for the engineering work for closing streets of Monster Bach	\$6,000
<i>Recreation Expenditure Subtotal</i>				<i>\$6,000</i>
Housing Administration	General Fund	Office Equipment	Budget increase to provide funds for implementation of office renovation	\$20,000
<i>Housing & Community Development Expenditure Subtotal</i>				<i>\$20,000</i>
Inter-Departmental	General Fund	Recognition Non-Cash	Budget increase to provide funds for DEI&B and staff recognition initiative	\$6,000
<i>Inter-Departmental Expenditure Subtotal</i>				<i>\$6,000</i>

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
Capital Improvement	General Fund	Library Construction Expenditure	Budget re-appropriate to provide funds for the Library Construction project	\$391,200.85
<i>Capital Improvement Expenditure Subtotal</i>				\$391,200.85
General Fund Subtotal				\$423,200.85
Special Revenue Fund				
Public Works	Special Revenue Fund	Sligo Mill Road Project	Budget Increase in revenue due to new grant awarded for improvements of the Sligo Mill Road	(\$92,000)
Public Works	Special Revenue Fund	Sligo Mill Road Project	Budget Increase in expenditure due to new grant awarded for improvements of the Sligo Mill Road	\$92,000
Special Revenue Fund Subtotal				\$0
Grant Total				\$423,200.85

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

SECTION 1. The Fiscal Year 2025 Budget is amended as follows:

General Fund – Expenditures

1. Appropriate \$20,000 to account 5500-68005, Office Equipment, to provide funds for the implementation of HCD office renovation.
2. Appropriate \$6,000 to account 4400-71005, Special Events, to provide funds for the engineering work for closing streets for the Monster Bash.
3. Appropriate \$6,000 to account 9000-70001, Recognition Non-Cash, to provide funds for DEI&B and staff recognition initiative.
4. Appropriate \$391,200.85 to account 9100-80013, Library Construction, to provide funds for the Library Construction project in FY25.

Special Revenue Fund – Revenues

1. Appropriate \$92,000 to account 0010-33660, Sligo Mill Road Project, to provide funds for new grant awarded to improve the stormwater management of the Sligo Mill Road.

Special Revenue Fund – Expenditures

1. Appropriate \$92,000 to account 0010-68012, Sligo Mill Road Project, to provide funds for new grant awarded to improve the stormwater management of the Sligo Mill Road.

SECTION 2. The City's Capital Improvement Program for FY 2025 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:

Introduced by:

First Reading:

Second Reading:

Effective Date:

CITY OF TAKOMA PARK, MARYLAND

ORDINANCE NO. 2025-

FISCAL YEAR 2025 BUDGET AMENDMENT NO. 2

WHEREAS, the Fiscal Year (FY) 2025 budget was adopted by the City Council on May 15, 2024, and Budget Amendment No.1, was adopted on July 31, 2024; and

WHEREAS, since this date, certain expenditures are more or less than originally anticipated requiring modification to the Fiscal Year 2025 budget; and Federal compliance needs have arisen for the Federal Aid -American Rescue Plan Act (ARPA) that were not accounted for in the Fiscal Year 2025 budget. United States Treasury Final Rule mandated the entire ARPA award must be obligated by December 31, 2024 and the funds awarded must be spent by December 31, 2026. To utilize the entire award, ARPA reallocation is required that includes the transfer of \$1,236,922.62 from the General Fund, the transfer of \$1,190,382.56 from the Speed & Red-Light Camera Fund, and the internal transfer and appropriation of \$97,537 within the ARPA Fund.

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 2025 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 Transfer To ARPA				
Police-Office of Chief	General Fund	Salaries	Reallocate the remaining salaries of four employees to ARPA Fund	(\$382,045.62)
Police-Office of Chief	ARPA Fund	Transfer Salaries	Reallocate the remaining salaries of four employees from the General Fund	\$382,045.62
Police-Parking Enforcement	General Fund	Salaries	Reallocate the remaining salaries of two employees to ARPA Fund	(\$94,500)

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
General Fund Transfer to ARPA				
Police-Parking Enforcement	ARPA	Transfer Salaries	Reallocate the remaining salaries of two employees from General Fund	\$94,500
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Public Works-Sustainability	ARPA	Transfer Salaries	Reallocate 20% salaries of the Sustainability Manager from General Fund	\$22,735
Housing-Community Development	General Fund	Contracts	Reallocate County contract for rental license inspections to ARPA Fund	(\$305,000)
Housing-Community Development	ARPA	Contracts	Reallocate County contract for rental license inspections from General Fund	\$305,000
Inter-Departmental	General Fund	HCD Grants	Reallocate Quality of Life Grant to ARPA Fund	(\$50,000)
Social Services Grant	ARPA	Grants to Non-profits	Reallocate Quality of Life Grant from General Fund	\$50,000
Capital Improvement Program	General Fund	Street Improvements	Reallocate Street Improvement project to ARPA	(\$100,000)
Capital Improvement Program	ARPA	Street Rehabilitation	Reallocate Street Improvement project from General Fund	\$100,000
Capital Improvement Program	General Fund	Sidewalks	Reallocate Sidewalks project to ARPA	(\$130,000)
Capital Improvement Program	ARPA	Sidewalks	Reallocate Sidewalks project from General Fund	\$130,000
Capital Improvement Program	General Fund	Equipment Replacement Expenditure	Reallocate purchase of roadway crack-filling machine to ARPA	(\$45,000)
Capital Improvement Program	ARPA	Equipment Replacement Expenditure	Reallocate purchase of roadway crack-filling machine from General Fund	\$45,000
Capital Improvement Program	General Fund	Capital Improvement Expenditure	Reallocate Streetlight replacements to ARPA	(\$20,000)
Capital Improvement Program	ARPA	Equipment Replacement Expenditure	Reallocate Streetlight replacements from General Fund	\$20,000
General Fund Reallocated Expenditure Subtotal				(\$1,236,922.62)

Department/Division	Funding Source	Account Title	Reason for Amendment	Amount
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Contracts	ARPA	Document Management	Savings from final contract with selected vendor	(\$74,157)
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Reallocation Project Savings to Admin Salaries Subtotal				(\$97,537)
Speed & Red-Light Camera Fund Transfer to APRA				
Salaries-Red Light	Speed & Red-Light Camera	Salaries	Reallocate the salaries and fringe benefits of Corporal position to ARPA Fund	(\$145,187.28)
Transfer Salaries	ARPA Fund	Transfer Salaries	Reallocate the salaries and fringe benefits of Corporal position from Speed Camera & Red-Light Camera Fund	\$145,187.28
Contracts	Speed & Red-Light Camera	Contracts	Reallocate remaining Speed Camera contract payments to APRA	(\$528,495.28)
Contracts	ARPA Fund	Contracts	Reallocation remaining Speed Camera contract payments from Speed Camera Fund	\$528,495.28
Contracts	Speed & Red-Light Camera	Contracts	Reallocate remaining Red-Light Camera contract payments to APRA	(\$266,700)
Contracts	ARPA Fund	Contracts	Reallocation remaining Red-Light Camera contract payments from Speed Camera Fund	\$266,700
Capital Improvement	Speed & Red-Light Camera	Capital Improvement Expenditure	Reallocate capital expenditure of Traffic Study, Sidewalks and Traffic Calming to APRA	(\$250,000)
Capital Improvement	ARPA Fund	Capital Improvement Expenditure	Reallocate capital expenditure of Traffic Study, Sidewalks and Traffic Calming from Speed Camera Fund	\$250,000
Speed & Red-Light Camera Reallocation Expenditure Subtotal				(\$1,190,382.56)
Total Inter-Fund Re-Allocation				(\$2,427,305.18)

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

SECTION 1. The Fiscal Year 2025 Budget is amended as follows:

General Fund to ARPA Fund Transfers

1. Transfer \$382,045.62 from 2100-40010, Salaries, to account 0070-40012, Transfer Salaries to reallocate funds for the four employees in the Police Office of Chief Division.
2. Transfer \$94,500 from 2600-40010, Salaries, to account 0070-40012, Transfer Salaries, to reallocate funds for the two employees in the Parking Enforcement Division.
3. Transfer \$45,220 from 5500-40010, Salaries, to account 0070-40012, Transfer Salaries, to reallocate funds for 60% salary of the Grants Coordinator in Housing Community Department.
4. Transfer \$42,422 from 5800-40010, Salaries, to account 0070-40012, Transfer Salaries, to reallocate funds for 65% salary of the HCD Community Engagement Specialist position.
5. Transfer \$22,735 from 3600-40010, Salaries, to account 0070-40012, Transfer Salaries, to reallocate funds for 20% salary of the Sustainability Manager in Public Works.
6. Transfer \$305,000 from 5800-61040, Contracts, to account 0070-61040, Contracts, to reallocate funds for County contract for rental license inspections.
7. Transfer \$50,000 from 9000-71700, HCD Grants, to account 0070-61048, Social Services-Grants to non-profits, to reallocate funds for the Quality of Life Grant.
8. Transfer \$100,000 from 9100-80007, Street Improvements, to account 0070-80007, Street Rehabilitation, to reallocate funds for Street Improvement Capital project.
9. Transfer \$130,000 from 9100-80009, Sidewalks, to account 0070-80008, Sidewalks, to reallocate funds for Sidewalks Capital project.
10. Transfer \$45,000 from 9100-80003, Equipment Replacement Expenditure, to account 0070-80010, Equipment Replacement Expenditure, to reallocate funds for the purchase of Crack filling Machine.
11. Transfer \$20,000 from 9100-80000, Capital Improvement Expenditure, to account 0070-80010, Equipment Replacement Expenditure, to reallocate funds for Street light Improvement project.

ARPA Fund to ARPA Fund Transfers

1. Reduce \$74,157 to account 0070-61044, Document Management, due to savings from the final contract with selected vendor.
2. Reduce \$23,380 to account 0070-80005, Public Space Management, due to savings from the prior year Public Space Management planning.
3. Appropriate \$19,508 to account 0070-40010, Administration Salaries, to reallocate fund to support 20% of the Administration Salaries of the ARPA programs.
4. Appropriate \$78,029 to account 0070-40700, Temporary Assistance, to reallocate fund to support 80% of the Administration Salaries of the ARPA programs.

Speed & Red-Light Camera Fund to APRA Fund Transfers

1. Transfer \$145,187.28 from 0060-40010, Salaries, to account 0070-40013, Transfer Salaries to reallocate funds for the salary and fringe benefits of the Corporal position.
2. Transfer \$528,495.28 from 0060-61040, Contracts, to account 0070-61041, Contracts, to reallocate funds for the remainder of annual contract payments of the Speed Camera account.

3. Transfer \$266,700 from 0060-61042, Contracts, to account 0070-61041, Contracts, to reallocate funds for the remainder of annual contract payments of the Red-light Camera account.
4. Transfer \$250,000 from 0060-80001, Capital Expenditure, to account 0070-80011, Capital Expenditure, to reallocate funds for the Traffic Study, Sidewalks and Traffic Calming projects.

SECTION 2. The City's Capital Improvement Program for FY 2025 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:

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : ARPA Reallocation

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

Items	General Fund Transfers		Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment * (Please explain in detail the reason for the requested amendment)
	Division	Account					
From	2100	40010	Salaries	\$ 560,570.17	\$ (382,045.62)	\$ 178,524.55	Reallocating the remaining salaries budget beginning November of four employees in the Office of Chief to the ARPA fund
To	0070	40012	Transfer Salaries-GF	\$ -	\$ 382,045.62	\$ 382,045.62	Reallocating the remaining salaries budget beginning November of four employees in the Office of Chief to the ARPA fund
From	2600	40010	Salaries	\$ 136,583.36	\$ (94,500.00)	\$ 42,083.36	Reallocating the remaining salaries budget beginning November of two employees in Parking Enforcement to the ARPA fund
To	0070	40012	Transfer Salaries-GF	\$ -	\$ 94,500.00	\$ 94,500.00	Reallocating the remaining salaries budget beginning November of two employees in Parking Enforcement to the ARPA fund
From	5500	40010	Salaries	\$ 288,608.13	\$ (45,220.00)	\$ 243,388.13	Reallocation of ARPA funds. Grants Coordinator (60%) of salary administering or 40% of total compensation for current ARPA funded programs.
To	0070	40012	Transfer Salaries-GF	\$ 261,924.35	\$ 45,220.00	\$ 307,144.35	Reallocation of ARPA funds. Grants Coordinator (60%) of salary administering or 40% of total compensation for current ARPA funded programs.
From	3600	40010	Salaries	\$ 105,396.88	\$ (22,735.00)	\$ 82,661.88	Reallocation of ARPA funds. Sustainability Manager (20%) of salary administering or 15% of the total compensation for the current ARPA funded programs.
To	0070	40012	Transfer Salaries-GF	\$ 261,924.35	\$ 22,735.00	\$ 284,659.35	Reallocation of ARPA funds. Sustainability Manager (20%) of salary administering or 15% of the total compensation for the current ARPA funded programs.
From	5800	40010	Salaries	\$ 350,512.86	\$ (42,422.00)	\$ 308,090.86	Reallocation of ARPA funds. HCD Community Engagement Specialist(65%) of salary administering or 40% of the total compensation for the current ARPA funded programs.
To	0070	40012	Transfer Salaries-GF	\$ 261,924.35	\$ 42,422.00	\$ 304,346.35	Reallocation of ARPA funds. HCD Community Engagement Specialist(65%) of salary administering or 40% of the total compensation for the current ARPA funded programs.

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : ARPA Reallocation

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

From	5800	61040	Contracts	\$ 345,000.00	\$ (305,000.00)	\$ 40,000.00	Reallocation of ARPA funds. County contract for rental license inspections.
To	0070	61040	Contract -County Rental Housing Agreement	\$ -	\$ 305,000.00	\$ 305,000.00	Reallocation of ARPA funds. County contract for rental license inspections.
From	9000	71700	HCD - Grants	\$ 180,000.00	\$ (50,000.00)	\$ 130,000.00	Reallocation of ARPA funds. In FY25 budget, \$50,000 Quality of Life Grant was funded through GF and \$60,000 through ARPA. Full \$110,000 funded through ARPA with this reallocation
To	0070	61048	2.34 TE Social Services-Grants to non-profits	\$ 60,000.00	\$ 50,000.00	\$ 110,000.00	Reallocation of ARPA funds. In FY25 budget, \$50,000 Quality of Life Grant was funded through GF and \$60,000 through ARPA. Full \$110,000 funded through ARPA with this reallocation
From	9100	80007	Street Improvements	\$ 100,000.00	\$ (100,000.00)	\$ -	Reallocation of ARPA funds. In FY25 budget, \$100,000 was funded through GF and \$550,000 through ARPA. Full \$650,000 funded through ARPA with this reallocation.
To	0070	80007	2.22 TE CIP-Street Rehabilitation	\$ 550,000.00	\$ 100,000.00	\$ 650,000.00	Reallocation of ARPA funds. In FY25 budget, \$100,000 was funded through GF and \$550,000 through ARPA. Full \$650,000 funded through ARPA with this reallocation.
From	9100	80009	Sidewalks	\$ 130,000.00	\$ (130,000.00)	\$ -	Reallocation of ARPA funds. In FY25 budget, \$130,000 was funded through GF and the remainder through ARPA. Full amended \$663,000 funded through ARPA with this reallocation.
To	0070	80008	2.22 TE CIP-Sidewalks	\$ 533,119.00	\$ 130,000.00	\$ 663,119.00	Reallocation of ARPA funds. In FY25 budget, \$130,000 was funded through GF and the remainder through ARPA. Full amended \$663,000 funded through ARPA with this reallocation.
From	9100	80003	Equip. Reserves-Expend.	\$ 2,164,111.19	\$ (45,000.00)	\$ 2,119,111.19	Reallocation of ARPA funds. Purchase of roadway crackfilling machine in ERR now to be funded through ARPA.
To	0070	80010	6.1 TE CIP-Equipment Replacement	\$ 195,571.00	\$ 45,000.00	\$ 240,571.00	Reallocation of ARPA funds. Purchase of roadway crackfilling machine in ERR now to be funded through ARPA.
From	9100	80000	Capital Equipment Expend	\$ 40,000.00	\$ (20,000.00)	\$ 20,000.00	Reallocation of ARPA funds. CIP - Street light replacements now to be funded through ARPA.
To	0070	80010	6.1 TE CIP-Equipment Replacement	\$ 195,571.00	\$ 20,000.00	\$ 215,571.00	Reallocation of ARPA funds. CIP - Street light replacements now to be funded through ARPA.
ARPA Fund Balance Increase due to GF Transfer					\$ 1,236,922.62		

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : ARPA Reallocation

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

ARPA Fund -Expenditure							
Items	ARPA Expenditure		Budget Account Title	Approved FY25 Budget	**Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Department	Account					
1	0070	61044	Document Management	\$ 222,200.00	\$ (74,157.00)	\$ 148,043.00	Savings from final contract with slected vendor
2	0070	80005	Public Space Management	\$ 23,380.00	\$ (23,380.00)	\$ -	FY24 Remaining balance from Public Space Management planning
3	0070	40010	ARPA Administration Salaries	\$ 261,924.35	\$ 19,508.00	\$ 281,432.35	Reallocation of savings from document and public space management for webmaster support. See staff cover memo for additional information. 20 percent of salary will support the administration of ARPA programs for Fiscal Year 2025
4	0070	40700	ARPA Salaries - Temp Assitance	\$ 261,924.35	\$ 78,029.00	\$ 339,953.35	Reallocation of savings from document and public space management for webmaster support. See staff cover memo for additional information. 80 percent of salary will support the administration of ARPA programs for Fiscal Year 2025
ARPA Fund Balance Decrease due to Transfer Within Fund				\$ 547,228.70	\$ -	\$ 769,428.70	

FY25 Fiscal Year

Budget Amendment No#2 Due September 25th

Department : ARPA Reallocation

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

Speed & Red Light Camera Fund							
Items	SCF/RLCF Transfers		Budget Account Title	Approved FY25 Budget	Requested Amendment	Amended FY25 Budget	Explanation of Requested Amendment (Please explain in detail the reason for the requested amendment)
	Fund	Account					
From	0060	40010	Salaries - Red Light	\$ 354,298.57	\$ (145,187.28)	\$ 209,111.29	Reallocation of ARPA funds. Salary & benefits of corporal position to ARPA fund. For ease of administration, all accounted within salary budget line.
To	0070	40013	Transfer Salaries-Speed & Red Light	\$ -	\$ 145,187.28	\$ 145,187.28	Reallocation of ARPA funds. Salary & benefits of corporal position to ARPA fund. For ease of administration, all accounted within salary budget line.
From	0060	61040	Contracts - Speed Camera	\$ 645,657.98	\$ (528,495.28)	\$ 117,162.70	Reallocation of ARPA funds. Remainder of annual contractual payments to be obligated with ARPA funds.
To	0070	61041	Contracts - Speed & Red Light Camera	\$ -	\$ 528,495.28	\$ 528,495.28	Reallocation of ARPA funds. Remainder of annual contractual payments to be obligated with ARPA funds.
From	0060	61042	Contracts - Red Light Camera	\$ 266,700.00	\$ (266,700.00)	\$ -	Reallocation of ARPA funds. Remainder of annual contractual payments to be obligated and spent through ARPA funds.
To	0070	61041	Contracts - Speed & Red Light Camera	\$ -	\$ 266,700.00	\$ 266,700.00	Reallocation of ARPA funds. Remainder of annual contractual payments to be obligated and spent through ARPA funds.
From	0060	80001	Capital Expenditures-Red Light Camera	\$ 320,500.00	\$ (250,000.00)	\$ 70,500.00	Reallocation of ARPA funds. Capital expenses - Sidewalks and Traffic Calming to be obligated and spent through ARPA funds.
To	0070	80011	Capital Expenditures-Red Light Camera	\$ -	\$ 250,000.00	\$ 250,000.00	Reallocation of ARPA funds. Capital expenses - Sidewalks and Traffic Calming to be obligated and spent through ARPA funds.
ARPA Fund Balance Increase due to SCF Transfer					\$ 1,190,382.56		

ARPA Fund Balance Adjustment due to Reallocation in 2nd Budget Amendment	\$ 2,427,305.18
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