Amendment 2 to Council Bill No. 25-2020

BY: Chairperson at the request of the County Executive

Legislative Day No. 8 Date: May 27, 2020

Amendment No. 2

(Related to the Fire and Rescue Reserve Fund, this amendment does the following:

- 1. Makes a technical correction to reduce the fire tax transfer to capital projects by \$50,000 to be consistent with the proposed CIP budget;
- 2. Increases the appropriation to fund balance by \$50,000 accordingly.)
- 1 In the operating budget, attached to the Bill as prefiled:
- 2
- 3 On pages 64 and 156 make the revisions shown in the attached revised pages 64 and 156.

Governmental Funds

Fire & Rescue Tax

Description

Council Bill 9-2012 created a single fire tax for the County. The fire tax provides funding for the operation of the Department of Fire & Rescue Service and support for the eleven volunteer organizations. The proposed Fire Tax for FY 2020 is 23.60 cents for real property and 59.00 cents for personal property. Fiscal year 2013 was the first year under a single fire tax. In Fiscal Year 2020, the Department began collecting EMS transport fees pursuant to Council Bill 9-2019.

	FY2019 Actual	FY2020 Estimated	FY2021 Proposed <u>Budget</u>
Revenues:			
Property taxes	97,627,767	134,860,868	138,023,678
Fire inspections & services	278,923	3,000-<u>153,000</u>	300,000
EMS Transport Fee	0	150,000	2,000,000
Miscellaneous	678,548	2,230,000	2,530,000
Total Revenues	98,585,238	137,243,868	142,853,678
		<u>137,393,868</u>	
Expenses:			
Metro Fire District	97,015,318	110,117,267	122,741,060
Capital equipment & constructions	0	0	0
Contigency	0	0	2,500,000
Total Expenses	97,015,318	110,117,267	125,241,060
Other Financing Sources/(Uses): Appropriation to Fund Balance General Fund Chargeback	4,757,202 (5,319,994)	0 (6,446,727)	(9,916,405) <u>(9,966,495)</u> (6,188,108)
Transfers out to Capital	175,000	(16,438,000)	(0)200)200) (450,000) (400,000)
Transfers out (Lease Payments)	(1,182,128)	(1,256,334)	(1,058,105)
Total Other Financing Sources/(Uses)	(1,569,920)	(24,141,061)	(17,612,618) (17,612,708)
Fund Balance:			
Beginning Fund Balance	13,383,064	12,386,254	15,371,794 <u>15,521,794</u>
Net Change from Current Year Operations	0	2,985,540 <u>3,135,540</u>	0
Elimination of Encumbrances	3,760,392	0	0
Appropriation to Fund Balance	(4,757,202)	0	9,916,405 <u>9,966,495</u>
Fund Balance - Ending	12,386,254	15,371,794	25,288,199
		<u>15,521,794</u>	<u>25,488,289</u>

Howard County, MD Fiscal Year 2021

FY 2021 Proposed

Fund: 203000000 - Fire & Rescue Fund Center: 170000000 - Administration 50 - Personnel Costs 2,193,396 51 - Contractual Services 2,193,396 52 - Supplies and Materials 36,900 58 - Expense Other 9,946,4955 9,965,005 99 - Contingencies 2,500,000 Total 15,407,999 15,457,999 Total 15,407,999 15,457,999 Fund Center: 1710000000 - Administration Bureau 15,407,999 15,457,999 99 - Contingencies 2,500,000 Total 15,407,999 15,457,999 Fund Center: 1710000000 - Logistics Bureau 9999999999999999990 - Administration 90999999999999999990 - Administration 2,226,400 50 - Personnel Costs 1,297,396 51 - Contractual Services 387,766 52 - Supplies and Materials 2,326,400 53 - Capital Outlay 4,228,000 54 - Expense Other 2,116,792 69 - Operating Transfers 4,008,405 3,855,105 Total 14,364,453 14,314,455 Fund Center: 171000000 - Information & Technology Bureau 14,364,453 14,314,455 9999999999999900 - Admi	Fund : 05 - Fire & Rescue Reserve Fund	
Fund Center: 170000000 - Administration 999999999999999999999999999999999999	Department : 1700 - Department of Fire and Rescue Services	
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Total 15,457,999 15,457,999 Total 170000000 - Administration Bureau 15,407,999 15,457,999 Fund Center: 171000000 - Logistics Bureau 999999999999999999999999999999999999	58 - Expense Other	9,916,405 <u>9,966,405</u>
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53 - Capital Outlay 4,228,000 58 - Expense Other 2,116,792 69 - Operating Transfers 4,008,105 3,958,102 Total 144,364,453 14,314,453 Total 171000000 - Logistics Bureau 144,364,453 14,314,453 Fund Center: 1711000000 - Information & Technology Bureau 999999999999999999999999900 - Administration 50 50 - Personnel Costs 599,837 51 - Contractual Services 3,525,852 52 - Supplies and Materials 180,027 180,027 58 - Expense Other 153,178 180,027 58 - Expense Other 153,178 180,027 58 - Expense Other 153,178 180,027 59 - Personnel Costs 180,027 180,027 58 - Expense Other 153,178 180,027 Total 4,458,882 180,027 Total 1711000000 - Information & Technology Bureau 4,458,882 Fund Center: 1712000000 - Training Bureau 999999999999999999999999999999999999	51 - Contractual Services	387,760
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Total 14,364,453 14,314,453 Total 171000000 - Logistics Bureau 14,364,453 14,314,453 Fund Center: 1711000000 - Information & Technology Bureau 999999999999999999999999999999999999	58 - Expense Other	2,116,792
Total 171000000 - Logistics Bureau 14,364,453 14,314,453 Fund Center: 1711000000 - Information & Technology Bureau 999999999999999999999999999999999999	69 - Operating Transfers	4,008,105 <u>3,958,105</u>
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51 - Contractual Services 422,670	50 - Personnel Costs	1,597,449
	51 - Contractual Services	422,670