



TO: Board of Estimates, Office of the Comptroller
FROM: Maggie Keenan, Assistant Director, BBMR
SUBMITTING AGENCY: Finance
DATE: 19 September 2022
SUBJECT: FY22 Year End Appropriation Adjustment Order (AAO) –
Supplemental - DOF

CONTRACT/GRANT NUMBER: N/A

ACTION REQUESTED OF B/E: Approval of FY22 Year End AAO – Supplemental
Appropriation Request for the Department of Finance

PERIOD OF CONTRACT/AGREEMENT: N/A

AMOUNT OF MONEY AND SOURCE: \$1,900,000

BACKGROUND/EXPLANATION: The City must close each fiscal year with sufficient appropriation to cover total expenditures. The Board of Estimates and the City Council approve the annual budget by Service. Since Service is the level of legal control, it is at this level that appropriation must be equal to or exceed total expenditures. This AAO seeks to increase appropriation to the Baltimore City Department of Finance. Please see attachments for additional information.

MBE/WBE PARTICIPATION: N/A

AFFECTED COUNCIL DISTRICT: N/A

EMPLOY BALTIMORE: N/A

LIVING WAGE: N/A

LOCAL HIRING: N/A

1% FOR PUBLIC ART: N/A

The headers below are for use by reviewing departments ONLY. Please leave them as blank spaces for official endorsements and signatures.

FINANCE HAS REVIEWED:

BBMR Approved, *Maggie Keenan*, 09.17.2022
Robert Cennamo 09/17/2022

LAW DEPARTMENT HAS REVIEWED:

Clerk, Board of Estimates

MWBOO HAS REVIEWED:

By Celeste Amato at 12:53:12 PM, 10/19/2022

FROM	NAME & TITLE	Robert Cennane, Chief <i>Robert Cennane</i>	CITY of BALTIMORE MEMO	
	AGENCY NAME & ADDRESS	Bureau of the Budget and Management Research Room 432, City Hall (410) 396-4941		
	SUBJECT	Appropriation Adjustment Order – Department of Finance – Supplemental Appropriation - \$1.9 million		

DATE:

TO

The Honorable President and Members
of the Board of Estimates

September 6, 2022

Dear President and Members:

ACTION REQUESTED OF B/E:

Approval of an Appropriation Adjustment Order (AAO), increasing appropriation in the General Fund budget of the Accounting bureau of the Department of Finance by \$1.9 million. This request increases the Department's final year end budget by 5%.

AMOUNT OF MONEY AND SOURCE OF FUNDS:

Service	Budget Account Number	Amount of Increase
Accounting	1001-000000-1423-160800-601001	\$1,900,000

This request is supported by a surplus of General Fund revenue, specifically in Recordation Taxes, collections of which exceeded what was anticipated in the budget by more than \$40 million.

Revenue Offset	Budget Account Number
Recordation Taxes	1001-000000-1500-104700-400400

BACKGROUND AND EXPLANATION:

At year end, the several of the Services in the Department's budget were over budget; the largest variance was in the Accounting Service, which was over budget by approximately \$3.2 million: approximately twice the amount of the adopted budget. The shortfall in the Accounting bureau reflects costs associated with Phase II of the Workday implementation. Phase II went live on August 8, 2022.

A portion of the shortfall was covered by transferring appropriation surpluses from other Services, including Payroll (\$2.8 million), Procurement (\$900,000), and Treasury (\$700,000).

MBE/WBE PARTICIPATION:

N/A

BALTIMORE CITY RESIDENTS FIRST (BCRF):

BCRF Applicable: ____yes ____x____no

M. Amato

Clerk, Board of Estimates

10/19/2022