



City of Bowie

Regular City Council Meeting

Monday, February 6, 2023
Council Chambers - 8 p.m.

AGENDA

- I. CALL MEETING TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. QUORUM**
- IV. AGENDA ADDITIONS/DELETIONS/AMENDMENTS**
- V. CITIZEN PARTICIPATION**
- VI. PRESENTATIONS**
 - A. Adoption of Proclamation P-2-23 Recognizing Keivonn Woodard for His Many Achievements
- VII. CITY BOARDS AND COMMITTEES**
 - A. Appointments/Reappointments/Swearing-In
- VIII. COUNCIL ANNOUNCEMENTS**
- IX. CITY MANAGER'S REPORT**
- X. CONSENT AGENDA**
 - A. Approval of January 17, 2023 Meeting Minutes
 - B. Approval of January 21, 2023 Special Meeting Minutes
 - C. Approval of January 28, 2023 Special Meeting Minutes
 - D. Approval of January 30, 2023 Special Meeting Minutes
 - E. Adoption of Proclamation P-1-23 Proclaiming February 2023 as Black History Month in the City of Bowie
 - F. Adoption of Resolution R-10-23 Supporting an Application to the Prince George's County Planning Department's Planning Assistance to Municipalities and Communities (PAMC) Program for a State of Place Analysis
- XI. OLD BUSINESS**
 - A. Adoption of Ordinance O-1-23 Amending Bowie City Code, Chapter 13, "Environmental Noise Control", to Amend Sec. 13-1 "Definitions" to Alter the Hours for Daytime and Nighttime, to Add Definitions of "Owner," "Plainly Audible", "Unreasonably Loud Noise" and "Receiving Property," and to Amend the Definition of Other Terms to Conform to the Definitions Thereof in State Regulations; to Amend Sec. 13-3 "Additional Noise" to Clarify Those Noises Emanating From Cars and Loud Speakers That are Violations of the Section; to Create Sec. 13-5 "Commercial Establishments Adjacent to Residential

Property”; and to Amend Sec. 13-6 “Penalty” to Increase Certain Fines for Violations of Chapter 13 - **Public Hearing/Eligible for Action**

- B. Adoption of Ordinance O-2-23 Amending Bowie City Code, Chapter 12, “Cable Communications”; to Provide that the City may, by Ordinance, Approve a Cable Franchise Agreement That Varies From the Requirements of This Chapter and That, in Such Case, the Terms of the Franchise Agreement Shall Take Precedence Over the Terms of This Chapter Where There is an Irreconcilable Conflict - **Public Hearing/Eligible for Action**

XII. NEW BUSINESS

- A. EDC on Old Town Bowie - The Economic Development Committee will present recommendations for Old Bowie revitalization and place making
- B. Auditor's Presentation of the City of Bowie's FY2022 Annual Comprehensive Financial Report
- C. Adoption of Resolution R-1-23 Adopting the Citizen Participation Plan (CPP) for the Consolidated Plan For Housing and Community Development for Fiscal Years 2024-2028 (HUD FY23-27) - **Public Hearing/Eligible for Action**
- D. Police Department Update - The Police Chief will brief Council on the status of various matters in the Police Department

XIII. ADJOURNMENT AND MOVE TO CLOSE SESSION

To adjourn to closed session under the statutory authority of the Md. Annotated Code, General Provisions Article §3-305(b)(7): “To consult with counsel to obtain legal advice”.

Note: The Ethics Commission has advised that under certain circumstances, members of the public may qualify as lobbyists when they testify before the City Council. If so, the Bowie Ethics Ordinance requires that certain information be filed with the Ethics Commission. Please review the information about lobbying that is provided with the City Clerk. If you have any questions about lobbying, please contact the Ethics Commission or the Assistant City Manager.

This meeting will be televised live on Verizon Channel 10 and Comcast Channel 71 and 996, repeated on 2/8/23 and 2/11/23 at 7:00 p.m., and [web-streamed live](#).

For a closed-captioned version of the meeting video, please go to <https://www.youtube.com/user/cityofbowiemd/playlists> and select the 2023 Council Meetings list. Once the meeting video opens, be sure to click on “CC” button to turn on closed captioning.

NEXT SPECIAL MEETING OF THE BOWIE CITY COUNCIL - TUESDAY, FEBRUARY 7, 2023 - COUNCIL CHAMBERS - 8:00 P.M.



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Proclamation P-2-23

DATE: 02/02/2023

Proclamation P-2-23 recognizes Keivonn Woodard for his many achievements.

ATTACHMENTS: 1. 20230206 - Proclamation P-2-23

PROCLAMATION
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
RECOGNIZING KEIVONN WOODARD FOR HIS MANY ACHIEVEMENTS

WHEREAS, Keivonn Woodard is a nine year old deaf hockey player for the Bowie Hockey Club; and

WHEREAS, Keivonn has been skating since he was four years old and is doing very well on the ice; and

WHEREAS, Keivonn wants to become the first Black deaf hockey player in the National Hockey League; and

WHEREAS, Keivonn, in addition to his hockey achievements, most recently gained the spotlight for guest starring in the new HBO show, *The Last of Us*; and

WHEREAS, Keivonn, with the help of his family, teammates, coach, interpreter, and others, is following his dreams, both on and off the ice; is breaking barriers; and is an inspiration for others to do the same.

NOW, THEREFORE, BE IT PROCLAIMED that the Council of the City of Bowie, Maryland hereby recognizes and commends Keivonn Woodard for his hard work and dedication to hockey and acting which has resulted in many achievements. The Council of the City of Bowie, Maryland is pleased to show their support for Keivonn and wishes him well with all his future endeavors.

INTRODUCED AND PASSED by the Council of the City of Bowie, Maryland at a Regular Meeting on February 6, 2023.

Attest:

Timothy J. Adams, Mayor

Awilda Hernandez, City Clerk



Memorandum

TO: City Council

FROM: Awilda Hernandez, City Clerk

SUBJECT: City Committee Appointments/Reappointments/Swearing-In

DATE: 02/02/2023

Committee Appointments and Swearing-in:

1. Mr. Koné Faulkner was interviewed on January 17 for appointment to the Diversity Committee. Council concurred to appoint him to the committee as a member for a 2-year term. Please move to appoint him.

ATTACHMENTS: None

REGULAR CITY COUNCIL MEETING MINUTES

TUESDAY, JANUARY 17, 2023

CALL MEETING TO ORDER:

The Regular Meeting of the Bowie City Council was held on Tuesday, January 17, 2023, in the Council Chambers at City Hall. Councilmember Woolfley called the meeting to order at 8:04 p.m.

PLEDGE OF ALLEGIANCE TO THE FLAG:

Councilmember Woolfley led the Pledge of Allegiance to the Flag.

QUORUM:

In attendance were Mayor Adams (virtually, arrived 8:13 p.m.), Councilmembers Estève, Gardner (virtually), and Woolfley, City Manager Lott, City Attorney Levan (virtually), and Assistant to the City Clerk Fifer.

CITY BOARDS AND COMMITTEES:

A. Appointments/Reappointments/Swearing-In:

1. Councilmember Estève moved to appoint Adrienne Bigelow Lewis to the Economic Development Committee for a two-year term. Councilmember Gardner seconded the motion and it carried 3-0 (Mayor Adams not yet present). Adrienne Bigelow Lewis was sworn-in by Councilmember Woolfley.
2. Councilmember Estève moved to appoint Kara Hunt to the Diversity Committee for a two-year term. Councilmember Gardner seconded the motion and it carried 3-0 (Mayor Adams not yet present).

COUNCIL ANNOUNCEMENTS:

Councilmember Estève thanked staff for continuing to provide services on-time and professionally, along with many events, despite several staff shortages. Councilmember Estève also provided an update on the Council vacancies application interviews, sharing the schedule and decision-making process.

Councilmember Woolfley shared his gratitude and appreciation for all those who assisted at Sacred Heart Chapel this past weekend helping with identifying grave sites, many of which are thought to be for enslaved people or their descendants. He stated this will be an ongoing effort in coordination with an archeologist.

Mayor Adams thanked everyone who applied for the District 3 and At-Large vacancies. He also thanked his fellow Councilmembers for their time.

CONSENT AGENDA:

Councilmember Estève made a motion to approve Consent Agenda items: A) Approval of November 21, 2022 Meeting Minutes; B) Approval of January 3, 2023 Meeting Minutes; C) Introduction of Ordinance O-1-23 Amending Bowie City Code, Chapter 13, "Environmental Noise Control", to Amend Sec. 13-1 "Definitions" to Alter the Hours for Daytime and Nighttime, to Add Definitions of "Owner," "Plainly Audible", "Unreasonably Loud Noise" and "Receiving Property," and to Amend the Definition of Other Terms to Conform to the Definitions Thereof in State Regulations; to Amend Sec. 13-3 "Additional Noise" to Clarify Those Noises Emanating From Cars and Loud Speakers That are Violations of the Section; to Create Sec. 13-5 "Commercial Establishments Adjacent to Residential Property"; and to Amend Sec. 13-6 "Penalty" to Increase Certain Fines for Violations of Chapter 13; and D) Introduction of Ordinance O-2-23 Amending Bowie City Code, Chapter 12, "Cable Communications"; to Provide that the City may, by Ordinance, Approve a Cable Franchise Agreement That Varies From the Requirements of This Chapter and That, in Such Case, the Terms of the Franchise Agreement Shall Take Precedence Over the Terms of This Chapter Where There is an Irreconcilable Conflict. Councilmember Gardner seconded the motion. Motion passed 3-0 (Mayor Adams not yet present).

ADJOURNMENT:

Councilmember Estève motioned to adjourn the Regular City Council meeting. Councilmember Gardner seconded the motion. Motion passed 4-0. The meeting adjourned at 8:16 p.m.

Respectfully submitted,

Carolyn Fifer, CMC
Assistant to the City Clerk

SPECIAL CITY COUNCIL MEETING MINUTES

SATURDAY, JANUARY 21, 2023

CALL MEETING TO ORDER:

The Special Meeting of the Bowie City Council was held on Saturday, January 21, 2023, in the Council Chambers at City Hall. Mayor Adams called the meeting to order at 8:31 a.m.

PLEDGE OF ALLEGIANCE TO THE FLAG:

Mayor Adams led the Pledge of Allegiance to the Flag.

QUORUM:

In attendance were Mayor Adams, Councilmembers Esteve, Gardner (arrived 8:43 a.m.) and Woolfley, City Manager Lott, and City Clerk Hernandez.

ADJOURNMENT AND MOVE TO CLOSE SESSION:

Councilmember Woolfley motioned to adjourn the Special City Council meeting and move to Closed Session under the statutory authority of the Md. Annotated Code, General Provisions Article §3-305(b)(1): "To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals. Councilmember Esteve seconded the motion and it carried 3-0. The meeting was adjourned at 8:33 a.m. and Council began to conduct interviews of 15 applicants who applied for the At-Large Council seat vacancy. List of applicants is attached and their applications are on file in the City Clerk's office.

Respectfully submitted,

Awilda Hernandez, MMC
City Clerk

CITY OF BOWIE
INTERVIEWS FOR VACANT AT-LARGE SEAT
Conducted on January 21, 2023

- Hisham Amin – Heather Hills
- Rhonda Billingslea – Devonshire
- Jumanne Bradford – Northview
- Dennis Brady – Pointer Ridge
- Carl Brown – Tall Oaks Crossing
- Frank Bryant – Saddlebrook West
- Charles Campbell - Somerset
- Heath Carelock – Long Ridge
- John Day – Whitehall
- Elveeda Dixon – Rolling Hills
- Valerie DuBreuil – Whitehall
- Gary Gaskins, Jr. – Buckingham
- Gary Goldberg – Meadowbrook
- Jarryd Hawkins – Pointer Ridge
- Joseph Mead – Old Town Bowie (Huntington)
- Angela Meggs – Saddlebrook Estates

SPECIAL CITY COUNCIL MEETING MINUTES

SATURDAY, JANUARY 28, 2023

CALL MEETING TO ORDER:

The Special Meeting of the Bowie City Council was held on Saturday, January 28, 2023, in the Council Chambers at City Hall. Mayor Adams called the meeting to order at 8:47 a.m.

PLEDGE OF ALLEGIANCE TO THE FLAG:

Mayor Adams led the Pledge of Allegiance to the Flag.

QUORUM:

In attendance were Mayor Adams, Councilmembers Esteve, Gardner (arrived 8:53 a.m.), Ndebumadu (arrived 8:55 a.m.) and Woolfley, City Manager Lott, and City Clerk Hernandez.

ADJOURNMENT AND MOVE TO CLOSE SESSION:

Councilmember Woolfley motioned to adjourn the Special City Council meeting and move to Closed Session under the statutory authority of the Md. Annotated Code, General Provisions Article §3-305(b)(1): "To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals. Councilmember Esteve seconded the motion and it carried 3-0. The meeting was adjourned at 8:49 a.m. and Council began to conduct interviews of 22 applicants who applied for the At-Large and District 3 Council seat vacancies. List of applicants is attached and their applications are on file in the City Clerk's office.

Respectfully submitted,

Awilda Hernandez, MMC
City Clerk

CITY OF BOWIE
INTERVIEWS FOR VACANT AT-LARGE AND DISTRICT 3 SEATS
Conducted on January 28, 2023

At-Large

- Piero Mellits – Buckingham
- Dave Morgan – Highbridge Park
- Craig Muckle – Grovehurst
- Patrice Murray – Collington Station
- Enechukwu Nwankwo – Tall Oaks Crossing
- Monica Roebuck – Belair Town
- Nedrea Scott – Saddlebrook West
- Preston Thomas III – Tall Oaks Crossing
- Taisha Williams-Johnson – Glen Allen
- Rhonda Wood – Saddlebrook West

District 3

- Babatunde Alegbeleye – Northview
- Tanya Bennett – Pin Oak Village
- Allison Dunn Wilson – Longleaf
- Arthur Elkins, Jr. – Woodmore Highlands
- Lottie Graham – Enfield Chase
- Keisha Hassell – Essington
- Iyamide House – Princeton Square
- Jeremiah Hughes – Northview
- Sonia Huntley – Princeton Square
- Haile Yancy – Woodmore Estates

SPECIAL CITY COUNCIL MEETING MINUTES

MONDAY, JANUARY 30, 2023

CALL MEETING TO ORDER:

The Special Meeting of the Bowie City Council was held on Monday, January 30, 2023, in the Council Chambers at City Hall. Mayor Adams called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE TO THE FLAG:

Mayor Adams led the Pledge of Allegiance to the Flag.

QUORUM:

In attendance were Mayor Adams, Councilmembers Esteve, Gardner (arrived 7:04 p.m.), Ndebumadu and Woolfley, City Manager Lott, and City Clerk Hernandez.

ADJOURNMENT AND MOVE TO CLOSE SESSION:

Councilmember Woolfley motioned to adjourn the Special City Council meeting and move to Closed Session under the statutory authority of the Md. Annotated Code, General Provisions Article §3-305(b)(1): "To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals. Councilmember Esteve seconded the motion and it carried 4-0. The meeting was adjourned at 7:03 p.m. and Council began to conduct interviews of 6 applicants who applied for the District 3 Council seat vacancies. List of applicants is attached, and their applications are on file in the City Clerk's office.

Respectfully submitted,

Awilda Hernandez, MMC
City Clerk

CITY OF BOWIE
INTERVIEWS FOR VACANT DISTRICT 3 COUNCIL SEAT
Conducted on January 30, 2023

District 3

- Brittany Bunn – Governor’s Green
- Erynn Jenkins Powers - Oakpond
- Wanda Rogers – Woodmore Highlands
- Regina Spruill – Old Stage
- Clinton Truesdale, Sr. – Longleaf
- Megan Weeks – Northview



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Black History Month
Proclamation P-1-23

DATE: 02/02/2023

Proclamation P-1-23 proclaims February 2023 as Black History Month in the City of Bowie.

ATTACHMENTS: 1. 20230206 - Proclamation P-1-23

PROCLAMATION
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
PROCLAIMING FEBRUARY 2023 AS BLACK HISTORY MONTH
IN THE CITY OF BOWIE

WHEREAS, in 1926, Carter G. Woodson, the child of slave parents, established “Negro History Week” to celebrate and study the accomplishments of black Americans; and

WHEREAS, this event evolved into Black History Month in the United States, a month-long recognition each February, of the many and diverse contributions to our country, of African Americans; and

WHEREAS, as Carter G. Woodson valued education and believed that it was never too late to learn, it is beneficial for all Americans to continue to learn about the heritage and the experiences of all Americans; and

WHEREAS, it is through learning that we are enlightened and come to understand each other more clearly.

NOW, THEREFORE, BE IT PROCLAIMED that the Council of the City of Bowie, Maryland hereby proclaims February 2023 as Black History Month in the City of Bowie.

INTRODUCED AND PASSED by the Council of the City of Bowie, Maryland at a Regular Meeting on this 6th day of February, 2023.

Attest:

Timothy J. Adams, Mayor

Awilda Hernandez, City Clerk



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Planning Assistance to Municipalities and Communities (PAMC) Application
Resolution R-10-23

DATE: 02/02/2023

Attached is Resolution R-10-23, supporting an application to the Prince George's County Planning Department's Planning Assistance to Municipalities and Communities (PAMC) Program for a State of Place Analysis. At the January 3rd, City Council meeting, City Planning staff presented the background regarding State of Place and requested Council's support for an application that would fund consulting services to conduct an analysis of the Bowie Town Center area, Old Town Bowie and potentially other areas of the City. Council concurred with staff filing an application. As part of the project, the consultant will generate urban design and walkability recommendations for future improvements. In addition, the current economic development strategy of the City reinforces the need to pursue placemaking opportunities in the Bowie Town Center. Funding from the approved Economic Development Division budget may be used to supplement the State of Place analysis and generate detailed recommendations for the Bowie Town Center.

Recommendation

It is recommended that Council ADOPT Resolution R-10-23.

ATTACHMENTS: 1. 20230206 - Resolution R-10-23

RESOLUTION
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
SUPPORTING AN APPLICATION TO THE PRINCE GEORGE’S COUNTY
PLANNING DEPARTMENT’S PLANNING ASSISTANCE TO MUNICIPALITIES
AND COMMUNITIES (PAMC) PROGRAM FOR A STATE OF PLACE ANALYSIS

WHEREAS, the Maryland-National Capital Park and Planning Commission, serving as the Prince George’s County Planning Department, offers financial assistance to municipalities under their "Planning Assistance to Municipalities and Communities" (PAMC) program for worthy planning projects that provide a benefit to the community; and

WHEREAS, at its regular meeting of January 3, 2023, the City Council reviewed a presentation from City staff regarding a potential opportunity under the PAMC program to conduct a State of Place community planning assessment of the Bowie Center and other areas of the City and directed staff to file an application; and

WHEREAS, in the City’s September 2021 letter to the Prince George’s County District Council and Planning Board regarding the Preliminary Bowie-Mitchellville and Vicinity Area Master Plan, Council expressed a desire to have further analyses conducted of the Bowie Center, and the State of Place product will generate evidence-based urban design recommendations based on the economic outcomes the City wishes to optimize; and

WHEREAS, the PAMC Program will fund this effort, which may be supplemented with City economic development strategy implementation funding, and it would include a one-year subscription for the City to use the vendor software to perform additional analyses.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Bowie, Maryland, that the Council expresses its support for application to the Prince George’s County Planning Department for PAMC funding of a State of Place analysis for the community.

INTRODUCED AND PASSED by the Council of the City of Bowie, Maryland at a meeting on February 6, 2023.

ATTEST:

THE CITY OF BOWIE, MARYLAND

Awilda Hernandez
City Clerk

Timothy J. Adams
Mayor



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Ordinance O-1-23
Amending Chapter 13, Environmental Noise Control

DATE: 02/02/2023

The attached Ordinance O-1-23 has been prepared by the City Attorney, in conjunction with the Code Compliance staff to amend Chapter 13 of the Bowie City Code. The amendment as proposed will help address both community and Council concerns about noise generated by party houses and commercial properties by providing for higher penalties for non-compliance with the sections pertaining to those properties. The amendment also includes revising Daytime and Nighttime hours to be consistent with the County's definitions; amending and adding other definitions conforming with state regulations; adding regulations for sound amplification emanating from vehicles; and adding regulations for commercial properties abutting residential property to address community disturbance issues.

The most impactful change in this amendment is the increase in fine amounts for certain violations. Penalties for commercial properties are currently the same as residential properties; \$100 for the first violation and \$200 for any subsequent violation. These amounts are usually insignificant to a commercial establishment so increasing the penalties should help to deter violations of the noise ordinance. Use of residential property for short-term rental purposes or pool rental has resulted in several cases where properties have been used for large and loud parties, disturbing multiple neighborhoods in Bowie. Comparatively, the current penalties for noise violations generated from these parties are immaterial compared to the profits made by the rental. Increasing the fines for the sections of the noise ordinance that these parties violate should help to combat these uses.

Your approval is requested.

ADL/DNS

ATTACHMENTS: 1. 20230117 - Ordinance O-1-23

ORDINANCE
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
AMENDING BOWIE CITY CODE, CHAPTER 13, “ENVIRONMENTAL NOISE
CONTROL”, TO AMEND SEC. 13-1 “DEFINITIONS” TO ALTER THE HOURS
FOR DAYTIME AND NIGHTTIME, TO ADD DEFINITIONS OF “OWNER,”
“PLAINLY AUDIBLE”, “UNREASONABLY LOUD NOISE” AND “RECEIVING
PROPERTY,”AND TO AMEND THE DEFINITION OF OTHER TERMS TO
CONFORM TO THE DEFINITIONS THEREOF IN STATE REGULATIONS; TO
AMEND SEC. 13-3 “ADDITIONAL NOISE” TO CLARIFY THOSE NOISES
EMINATING FROM CARS AND LOUD SPEAKERS THAT ARE VIOLATIONS OF
THE SECTION; TO CREATE SEC. 13-5 “COMMERCIAL ESTABLISHMENTS
ADJACENT TO RESIDENTIAL PROPERTY”; AND TO AMEND SEC. 13-6
“PENALTY” TO INCREASE CERTAIN FINES
FOR VIOLATIONS OF CHAPTER 13

WHEREAS, pursuant to Md. Code Ann., Local Government, § 5-202, the Council of the City of Bowie, Maryland (hereinafter “the City”) has the general power to adopt such ordinances as it may deem necessary in order to assure the good government of the City, to protect and preserve the City's rights, property, and privileges, to preserve peace and good order, to secure persons and property from danger and destruction, and to protect the health, comfort and convenience of the residents of the City; and

WHEREAS, Md. Code Ann., Environment Article, Title 3 “Noise Control” (“Title 3”), does not limit the power of a political subdivision to adopt noise control ordinances, rules, or regulations, except that a political subdivision may not adopt any noise control ordinance, rule, or regulation that is less stringent than the environmental noise standards, sound level limits, and noise control rules and regulations adopted under Title 3; and

WHEREAS, pursuant to this authority the City enacted Chapter 13 “Environmental Noise Control” of the Bowie City Code; and

WHEREAS, the City desires to amend the definitions of daytime and nighttime to comport with the definitions of these terms established by Prince George’s County; and

UNDERLINED SMALL CAPS: Indicate language added to the existing law.

*** Asterisks: Indicate language contained in the existing law that remains unchanged and is not reproduced in the ordinance.

~~Strikethrough~~: Indicates language deleted from the existing law.

WHEREAS, pursuant to Title 3, § 3-401, when adopting sound level limits and noise control rules and regulations, the City is required to consider the residential, commercial, or industrial nature of the area affected; and

WHEREAS, it has come to the attention of the City that commercial properties located adjacent to residential properties are permitting their trash removal services to be provided between the hours of 1:00 a.m. and 5:00 a.m., which routinely disturbs the peace, health, comfort and convenience of City residents; and

WHEREAS, the City desires to adopt regulations to specifically address noise created from commercial properties directly abutting or adjacent to residential properties, as well as address complaints received about loud noises generated from and/or by vehicles that disturb the peace, health and comfort of City residents.

Section 1. **NOW, THEREFORE, BE IT ORDAINED AND ENACTED**, by the Council of the City of Bowie, Maryland, that Chapter 13, “Environmental Noise Control,” of the Bowie City Code be and hereby is amended as follows:

CHAPTER 13.

ENVIRONMENTAL NOISE CONTROL

Sec. 13-1. Definitions.

(a) "Commercial Land Use." Property zoned or used for the sale of goods or services or for office uses.

(b) "dBA." Abbreviation for ~~the sound level in~~ decibels OF SOUND AS determined by the A-weighting network of a sound level meter or by calculations from octave band or 1/3 octave band data.

(c) "Daytime." ~~Between~~ THE HOURS FROM 7:00 a.m. ~~and TO 10:00~~ 9:00 p.m., local time.

* * *

(f) "Nighttime." ~~Between~~ THE HOURS FROM ~~10:00~~ 9:00 p.m. ~~and TO~~ 7:00 a.m., local time.

(g) “OWNER.” THE PERSON LISTED ON THE PROPERTY TAX RECORDS OF PRINCE GEORGE’S COUNTY AND/OR MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION AS THE PROPERTY OWNER.

UNDERLINED SMALL CAPS: Indicate language added to the existing law.

*** Asterisks: Indicate language contained in the existing law that remains unchanged and is not reproduced in the ordinance.

~~Strikethrough:~~ Indicates language deleted from the existing law.

~~(g)~~ (H)"Person." Any individual, group, firm, association, agency or other entity.

(I) "PLAINLY AUDIBLE." ANY SOUND THAT CAN BE HEARD BY THE COMPLAINING PERSON; HOWEVER, WORDS OR PHRASES NEED NOT BE DISCERNIBLE AND THE ENFORCEMENT OFFICER NEED NOT DETERMINE THE TITLE OF A SONG, SPECIFIC WORDS, OR THE ARTIST PERFORMING THE SONG. THE DETECTION OF THE RHYTHMIC BASS COMPONENT OF THE MUSIC IS SUFFICIENT TO CONSTITUTE A PLAINLY AUDIBLE SOUND.

(J) "RECEIVING PROPERTY." ANY REAL PROPERTY WHERE PEOPLE LIVE OR WORK AND WHERE NOISE IS HEARD, INCLUDING AN APARTMENT, CONDOMINIUM UNIT OR COOPERATIVE BUILDING UNIT.

~~(h)~~ (K)"Residential Land Use." Property zoned or used for dwellings.

~~(i)~~ (L)"Sound." An oscillation in pressure, particle displacement, particle velocity or other physical parameter, in a medium with internal forces that causes compression and rarefaction of that medium. The description of sound may include any characteristic of such sound, including duration, intensity and frequency.

~~(j)~~ (M)"Sound Level." IN DECIBELS, THE THE weighted sound pressure level obtained MEASURED by the use of a sound level meter. and frequency weighting network, such as A, B, or C as specified in American National Standards Institute specifications for sound level meters (ANSI S1.4-1971, or the latest approved revision thereof). If the frequency SOUND LEVEL AND NOISE LEVEL ARE SYNONYMOUS. THE weighting employed is not indicated, the A-weighting shall apply SHALL ALWAYS BE SPECIFIED.

~~(k)~~ (N)"Sound Level Meter." ~~designed to measure noise levels, meeting American National Standards Institute S1-4-1971 – Specifications for Type 2 Sound Level Meters~~ AN INSTRUMENT MEETING INTERNATIONAL ELECTROTECHNICAL COMMISSION AND AMERICAN NATIONAL STANDARDS INSTITUTE STANDARDS COMPRISING A MICROPHONE, AN AMPLIFIER, AN OUTPUT METER, AND FREQUENCY WEIGHTING NETWORK(S) THAT IS USED FOR THE MEASUREMENT OF SOUND PRESSURE LEVELS IN A SPECIFIED MANNER.

(O) "UNREASONABLY LOUD NOISE" MEANS NOISE OF SUCH INTENSITY, FREQUENCY, DURATION AND CHARACTER OF SOUND THAT IT MAY HARM THE PUBLIC HEALTH, SAFETY OR GENERAL WELFARE OR SIGNIFICANTLY INTERFERE WITH THE ENJOYMENT OF LIFE AND/OR PROPERTY. UNREASONABLY LOUD NOISE INCLUDES, BUT IT NOT LIMITED TO, NOISE THAT RESULTS IN HEARING LOSS, INTERFERES WITH SLEEP, COMMUNICATION, OR WORK OR OTHER DAILY ACTIVITIES.

Sec. 13-2. Noise exceeding measurable standards.

(a) It is prohibited for any person located within the City to make any noise or operate any sound amplifier on any property owned or occupied by such person, or to permit any noise to

UNDERLINED SMALL CAPS: Indicate language added to the existing law.

*** Asterisks: Indicate language contained in the existing law that remains unchanged and is not reproduced in the ordinance.

~~Strikethrough:~~ Indicates language deleted from the existing law.

be made or any sound amplifier to be operated on property owned or occupied by such person, ~~so as to be clearly audible to any person located beyond the property line of such property at a level higher than those set forth in subsection (b) of this section;~~ AND THAT IS PLAINLY AUDIBLE TO ANY PERSON BEYOND THE PROPERTY LINE OF SUCH PROPERTY. ~~as such~~ SUCH sound may be measured from (a) any point along the front line of the property or any part of the perimeter property line upon which the noise is being made or generated or (b) any place on adjacent property, provided that the person measuring the sound shall first obtain the permission of the adjacent property owner to enter upon said property.

* * *

Sec. 13-3. Additional noise.

(a) In addition to the prohibition set forth in Section 13-2 of this Chapter, it shall be unlawful, at any hour during the daytime or nighttime, for any owner or occupant of real property located within the City to make or generate any loud or raucous sound on said property, or to permit any loud or raucous sound to be made or generated on said property, or for any person to make or generate any loud or raucous sound on public property, so as to cause unreasonable annoyance to or disturbance to others living or located nearby. The following, among others, are declared to be loud and unnecessary noises in violation of this ~~ordinance~~ SECTION, but said enumeration shall not be deemed to be exclusive, namely:

(1) Horns, signaling devices, etc. The sounding of any horn or signaling device on any automobile, motorcycle, or other vehicle on any street or public place of the City, except as a danger warning; the creation by means of any such signaling device of any unreasonably loud or harsh sound; and the sounding of any such device for an unnecessary and unreasonable period of time. The use of any signaling device except one operated by hand or electricity; the use of any horn, whistle or other device operated by engine exhaust; and the use of any such signaling device when traffic is for any reason held up.

(2) Loud speakers, amplifiers ~~for advertising.~~ ~~The using~~ USING, operating or permitting to be played, used, or operated ~~of~~ any radio receiving set, musical instrument, phonograph, loudspeaker, sound amplifier, TAPE RECORDER or other machine or device for the producing or reproducing of sound which is ~~broadcast upon the public streets for the purpose of commercial advertising~~ ADVERTISES A COMMERCIAL ENTERPRISE or ~~attracting~~ ATTRACTS the attention of the public to any PROPERTY, building or structure, ~~or for any other purpose so as to annoy the quiet, comfort or repose of persons in any office or in any dwelling, hotel or other type of residence, or of any persons in the vicinity~~ EXCEPT AS AUTHORIZED BY THE GOVERNMENT OR IN PUBLIC EMERGENCIES.

* * *

UNDERLINED SMALL CAPS: Indicate language added to the existing law.

*** Asterisks: Indicate language contained in the existing law that remains unchanged and is not reproduced in the ordinance.

~~Strikethrough:~~ Indicates language deleted from the existing law.

(7) Loading, unloading, opening boxes. The creation of a loud ~~an~~ AND excessive noise in connection with loading or unloading any vehicle, DUMPSTER OR CONTAINER or the opening and destruction of bales, boxes, crates, and SIMILAR CONTAINERS DURING THE NIGHTTIME.

(8) Construction or repairing of buildings. The erection (including excavation), demolition, alteration or repair of any building or structure other than between the following hours:

Monday through Friday	7:00 a.m. and 6:00 p.m.
Saturday and Sunday	9:00 a.m. and 6:00 p.m.

* * *

(14) NO PERSON OPERATING OR OCCUPYING A MOTOR VEHICLE ON ANY STREET, HIGHWAY, ALLEY, PARKING LOT, OR DRIVEWAY, PUBLIC PLACE OR PRIVATE PROPERTY, SHALL OPERATE OR PERMIT THE USE OR OPERATION OF ANY SOUND AMPLIFICATION SYSTEM, INCLUDING, BUT NOT LIMITED TO, ANY RADIO, TAPE PLAYER, COMPACT DISC PLAYER, LOUD SPEAKER, OR ANY OTHER DEVICE USED FOR THE PRODUCTION, REPRODUCTION OR AMPLIFICATION OF SOUND FROM WITHIN THE MOTOR VEHICLE SO THAT THE SOUND IS PLAINLY AUDIBLE AT A DISTANCE OF FIFTY OR MORE FEET FROM THE VEHICLE OR, IN THE CASE OF A MOTOR VEHICLE ON PRIVATE PROPERTY, BEYOND THE PROPERTY LINE. PROHIBITIONS CONTAINED IN THIS SECTION SHALL NOT BE APPLICABLE TO EMERGENCY OR PUBLIC SAFETY VEHICLES, VEHICLES OWNED AND OPERATED BY A GOVERNMENT OR ANY UTILITY COMPANY, FOR SOUND EMITTED UNAVOIDABLY DURING JOB-RELATED OPERATION.

(b) The generation of noise prohibited by subsection (a) of the section is a municipal infraction subject to the penalty set forth in Section 13-5 6 of this Chapter; provided however that no municipal infraction citation shall be issued except upon the observation of circumstances constituting a violation of this section by a City Code Compliance ENFORCEMENT Officer or upon the submission of written complaints to the City, on an affidavit form obtained from the City, by at least two witnesses residing in separate households, each of whom must be at least eighteen years of age and have personal knowledge of the alleged violation.

Sec. 13-4. Exemptions.

(a) This Chapter shall not apply to activities or events conducted or sponsored by the City, COUNTY OR STATE, including, without limitation, the Ice Rink, the Allen Pond concerts, the 4th of July parade and fireworks, and the like including functions at the Belair Mansion and Belair Stables.

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(b) The provisions of this Chapter shall not apply to sound equipment used by Public Service Companies as defined in THE PUBLIC UTILITIES Article 78 of the Annotated Code of Maryland, or to federal, state or local governmental agencies.

*

*

*

(e) This Chapter shall not apply to lawn care and snow removal equipment when maintained in accordance with the manufacturer's specifications and used between the hours of 7:00 a.m. and ~~10:00~~ 9:00 p.m. Monday through Friday, and between the hours of 9:00 a.m. and ~~10:00~~ 9:00p.m. Saturdays and Sundays.

(f) This Chapter shall not apply to household tools and portable appliances in normal usage between the hours of 7:00 a.m. and ~~10:00~~ 9:00 p.m. Monday through Friday, and between 9:00 a.m. and ~~10:00~~ 9:00 p.m. Saturdays and Sundays.

(g) This Chapter shall not apply to household generators used during an emergency or for which routine testing or maintenance is being performed between the hours of 9:00 a.m. and 7:00 p.m.

Sec. 13-5. COMMERCIAL ESTABLISHMENTS ADJACENT TO RESIDENTIAL PROPERTY.

IT SHALL BE UNLAWFUL FOR ANY PERSON OWNING, OPERATING OR MANAGING A COMMERCIAL ESTABLISHMENT WITHIN THE CITY TO PERMIT UNREASONABLY LOUD AND UNNECESSARY NOISE FROM THE PREMISES, INCLUDING ANY OUTDOOR AREA THAT IS PART OF OR UNDER THE CONTROL OF THE ESTABLISHMENT, BETWEEN THE HOURS OF 9:00 P.M. AND 7:00 A.M. WHEN THE NOISE HAS UNREASONABLE ADVERSE EFFECTS ON ADJACENT OR NEARBY RESIDENTS. THOSE NOISES PROHIBITED BY SECTIONS 13-2(A) AND 13-3(A) OF THIS CHAPTER AND THE SOUND CREATED BY GARBAGE, TRASH, SOLID WASTE AND RECYCLING COLLECTION ACTIVITIES BY COMMERCIAL PROPERTY OWNERS AND OPERATORS ARE DECLARED TO BE UNREASONABLY LOUD AND UNNECESSARY NOISES IN VIOLATION OF THIS SECTION.

SEC. 13-~~5~~ 6. Penalty.

(a) Violations of this Chapter are municipal infractions, subject to the penalty and enforcement provisions of Chapter 1, Section 1-6 ~~and 2-6(a)~~ of this Code, except that:

(I) any violation of Section 13-3(a)(8) of this Chapter as a result of new residential or commercial development shall be subject to a fine of ~~\$250.00~~ \$500.00 for the first violation, and \$1000.00 for each subsequent violation;

(II) ANY VIOLATION OF SECTION 13-3(A)(2) OR (3) OF THIS CHAPTER SHALL BE SUBJECT TO A FINE OF \$500 FOR THE FIRST VIOLATION AND \$1,000 FOR EACH SUBSEQUENT VIOLATION; AND

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(III) ANY VIOLATION OF SECTION 13-5 OF THIS CHAPTER SHALL BE SUBJECT TO A FINE OF \$750 FOR THE FIRST VIOLATION AND \$1,000 FOR EACH SUBSEQUENT VIOLATION.

(b) Each hour during which a violation of sections 13-2 and 13-3 of this Chapter shall continue to exist shall constitute a separate and additional violation. EACH DAY THAT A VIOLATION OF SECTION 13-5 OCCURS IS A SEPARATE OFFENSE.

Section 2. BE IT FURTHER ORDAINED that this Ordinance shall become effective thirty (30) days after its enactment by the Council of the City of Bowie, Maryland provided that a fair summary of this Ordinance is published at least once prior to the date of passage and at least once within ten (10) days after the date of passage in a newspaper having general circulation in the City.

INTRODUCED by the Council of the City of Bowie, Maryland at a Regular Meeting on the _____ day of _____, 2023.

PASSED by the Council of the City of Bowie, Maryland at a Regular Meeting on the _____ day of _____, 2023.

ATTEST:

THE CITY OF BOWIE, MARYLAND

Awilda Hernandez
City Clerk

Timothy J. Adams
Mayor

**APPROVED AS TO FORM AND
SUFFICIENCY:**

Elissa D. Levan, City Attorney

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~~Strikethrough:~~ Indicates language deleted from the existing law.



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Ordinance O-2-23 Amending Chapter 12, "City Cable Communications Regulatory Code" of the City Code

DATE: 02/02/2023

Purpose:

It is the purpose of this memo to introduce Ordinance O-2-23, amending Chapter 12, "City Cable Communications Regulatory Code" of the City Code per Md. Code Ann., Local Gov't. § 5-202 which grants the City Council the power to enact ordinances to protect and preserve the municipality's rights, property, and privileges.

In September of 1999, the City under the authority of the Md. Code Ann., Local Gov't. § 5-204, enacted legislation related to the use of City rights of way to provide cable services, impose franchise fees, and adopt rules and regulations designated to protect the public and to ensure that all franchise operate in the public interest. Chapter 12, "*City Cable Communications Regulatory Code*" of the City Code was adopted by O-5-99.

Recently, the City negotiated a proposed renewal cable franchise agreement with Comcast of Maryland LLC. The City's staff and legal counsel have deemed the terms of the proposed agreement to be favorable to the City, notwithstanding certain terms contained therein that may conflict with the requirements of the existing Chapter 12. Therefore, the City wishes to amend the existing Chapter 12 to include a provision for how a potential conflict between Chapter 12 and the franchise agreement will be resolved. The proposed language states that in the event of a conflict, the language and terms contained in the cable franchise agreement will prevail.

Recommendation:

In keeping with the best interests of the City and its residents and businesses, the staff recommends amending Chapter 12 to permit the City to enter into the proposed franchise agreement.

ATTACHMENTS: 1. 20230206 - Ordinance O-2-23

ORDINANCE
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
AMENDING BOWIE CITY CODE, CHAPTER 12, “CABLE
COMMUNICATIONS”; TO PROVIDE THAT THE CITY MAY, BY
ORDINANCE, APPROVE A CABLE FRANCHISE AGREEMENT THAT
VARIES FROM THE REQUIREMENTS OF THIS CHAPTER AND THAT,
IN SUCH CASE, THE TERMS OF THE FRANCHISE AGREEMENT
SHALL TAKE PRECEDENCE OVER THE TERMS OF THIS CHAPTER
WHERE THERE IS AN IRRECONCILABLE CONFLICT

WHEREAS, pursuant to Md. Code Ann., Local Govt. Art. § 5-202, the Council of the City of Bowie, Maryland (hereinafter “the City”) has the power to enact ordinances it deems necessary to preserve peace and good order and to protect the convenience of the citizens of the municipality; and

WHEREAS, pursuant to Md. Code Ann., Local Gov’t Art., § 5-204, the City has the authority to enact legislation relating to the use of City rights of way to provide cable services; and may impose franchise fees; and may adopt rules, and regulations; and

WHEREAS, pursuant to the foregoing authority the City enacted Chapter 12, “Cable Communications” of the City Code; and

WHEREAS, the City has negotiated a proposed renewal cable franchise agreement with Comcast of Maryland LLC, and the City deems the terms of the proposed agreement to be favorable to the City, notwithstanding certain terms contained therein that conflict or may conflict with the requirements of Chapter 12; and

WHEREAS, the City Council finds that the best interests of the City and its residents and businesses will be served by entering into the proposed franchise agreement and, to that end, desires to amend Chapter 12 to permit the City to enter into franchise agreements with terms that are or may be in conflict with Chapter 12.

NOW THEREFORE:

Section 1. **BE IT ORDAINED AND ENACTED**, by the Council of the City of Bowie, Maryland, that Chapter 12, “Cable Communications,” Section 12-22, “Miscellaneous Provisions”, of the Bowie City Code, be and hereby is amended to read as follows:

12-22 Miscellaneous provisions

A. Compliance with laws. (1) Each franchisee shall comply with all federal, state, and local laws and regulations heretofore and hereafter adopted or established during the entire term of its franchise.

* * *

G. RESOLUTION OF CONFLICTS. NOTWITHSTANDING ANY PROVISION OF THIS CHAPTER TO THE CONTRARY, TO THE EXTENT THAT ANY TERM OF A CABLE FRANCHISE AGREEMENT WITH A CABLE OPERATOR THAT IS APPROVED BY THE CITY COUNCIL BY ORDINANCE IRRECONCILABLY CONFLICTS WITH ANY PROVISION OF THIS CHAPTER, THE TERM OF THE FRANCHISE AGREEMENT SHALL SUPERSEDE THE CONFLICTING PROVISION OF THIS CHAPTER.

Section 2. **BE IT FURTHER ORDAINED** that this Ordinance shall become effective thirty (30) days after its enactment by the Council of the City of Bowie, Maryland, provided that a fair summary of this Ordinance is published at least once prior to the date of passage and at least once within ten (10) days after the date of passage in a newspaper having general circulation in the City.

INTRODUCED by the Council of the City of Bowie, Maryland at a regular meeting on the ____ day of _____, 2023.

PASSED by the Council of the City of Bowie, Maryland at a regular meeting on the ____ day of _____, 2023.

<u>UNDERLINED SMALL CAPS</u>	:	Indicate matter added to existing law.
Asterisks * * *	:	Indicate that text is retained from existing law but omitted herein.

ATTEST:

THE CITY OF BOWIE, MARYLAND

Awilda Hernandez, City Clerk

By:

Timothy J. Adams, Mayor

**APPROVED AS TO FORM AND
SUFFICIENCY:**

Elissa D. Levan, City Attorney

UNDERLINED SMALL CAPS

Asterisks * * *

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Indicate matter added to existing law.

:

Indicate that text is retained from existing law but omitted
herein.



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Economic Development Committee About Old Town Bowie

DATE: 02/02/2023

The Economic Development Committee (EDC) will present recommendations for Old Town Bowie (OTB) revitalization and placemaking.

The EDC held and participated in several public meetings over the past year. Those meetings resulted in recommendations to Council.

The meetings were:

- March 2022 – OTB overview and Town of Kensington briefing
- March 2022 – EDC letter to Council about Kensington
- June 2022 – Town of Kensington presentation to Bowie City Council
- August 2022 – Kensington Tour
- September 2022 – Architect and Engineer View of OTB
- October 2022 – OTB general discussion
- November 2022 – OTB general discussion
- December 2022 – OTB stakeholders' presentations
- January 2023 – EDC approves and signs letter to Council

ATTACHMENTS:

- 1. 20230206 - Bowie EDC Jan 11 2023 Ltr to Council -OTB
- 2. 20230206 - OTB Commercial Area Map
- 3. 20230206 - Old Bowie Historic Sites
- 4. 20230206 - Main Street Maryland Program Requirements
- 5. 20230206 - A&E District Requirements
- 6. 20230206 - Old Town Bowie Facade Grant Program from 2002



City of Bowie

15901 Fred Robinson Way
Bowie, Maryland 20716

January 11, 2023

City Council
City of Bowie
15901 Fred Robinson Way
Bowie, MD 20716

Dear Council:

The City of Bowie Economic Development Committee (EDC) focused several meetings on the revitalization of Old Town Bowie. We have eight (8) recommendations for the City Council, in priority order:

1. Have City staff take the lead now with County and State agencies that own the infrastructure to repair and maintain roads, curbs, the bridge, and street lighting on the bridge and in the neighborhoods. The City staff should aggressively lead their counterparts in other agencies to find and fix infrastructure problems.
2. Provide budget funding in FY 2024 for a city staff person to coordinate the 13 plus stakeholders' groups and the various district-designation applications necessary for revitalization success.
3. Continue budget funding to support an annual festival.
4. Continue budget funding to support robust concert programming and to create a second farmer's market on the same day as the concert programming.
5. Actively pursue Main Street Maryland designation with an action plan draft ready by September 2023.
6. Actively pursue Art & Entertainment District designation with an action plan draft ready by September 2023.
7. Provide budget funding in FY2024 for a commercial building façade program.
8. Schedule biannual briefings from staff and community leaders on actions and results to date.

FOR THE ECONOMIC DEVELOPMENT COMMITTEE:

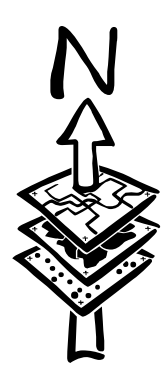

Andrew M. Roud
Chair, EDC

cc: EDC

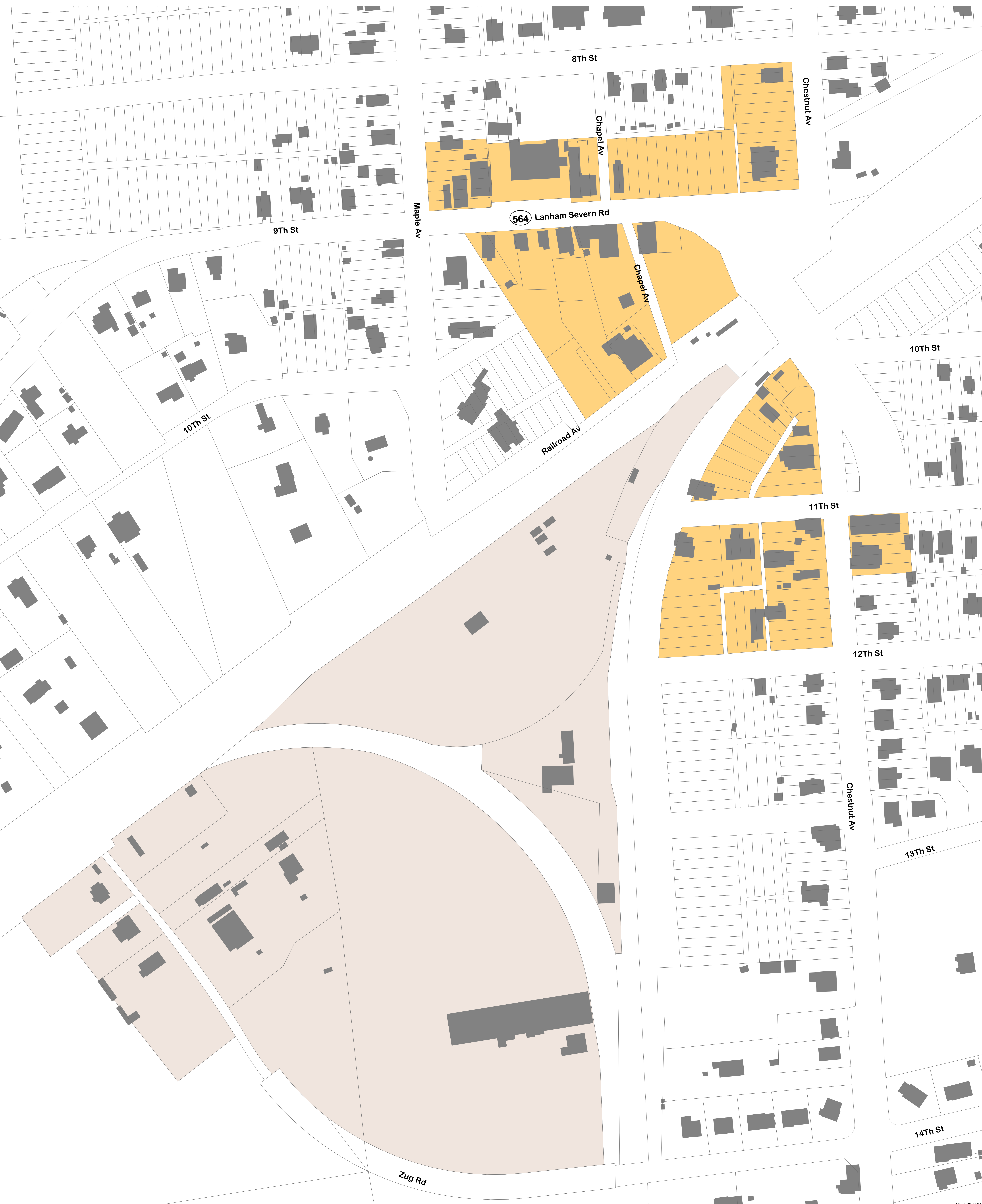
MAYOR Timothy J. Adams

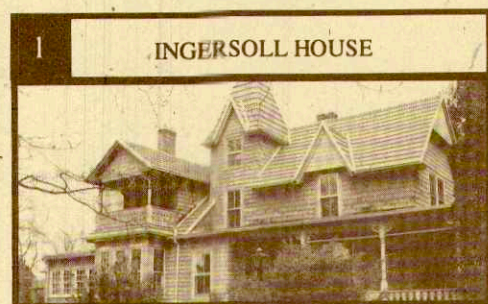
COUNCIL Michael P. Esteve • Henri Gardner • Roxy Ndebumadu • Dufour Woolfley CITY MANAGER Alfred D. Lott
City Hall (301) 262-6200 FAX (301) 809-2302 TDD (301) 262-5013 WEB www.cityofbowie.org

1 inch = 60 feet



Old Town Bowie Commercial & Industrial Zones

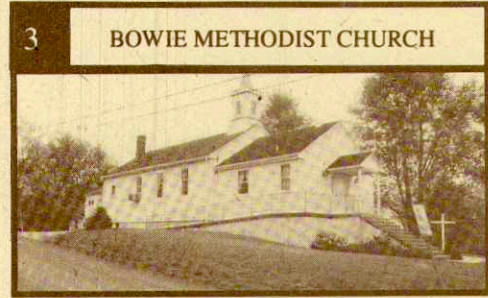




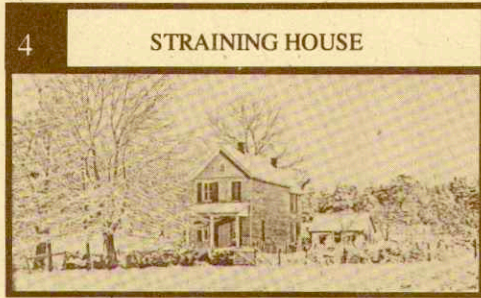
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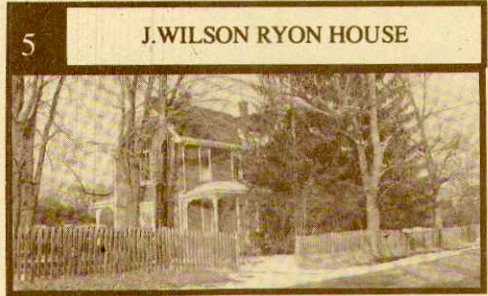
2 FIRST LUTHERAN CHURCH



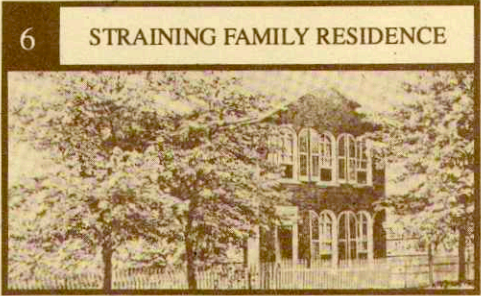
3 BOWIE METHODIST CHURCH



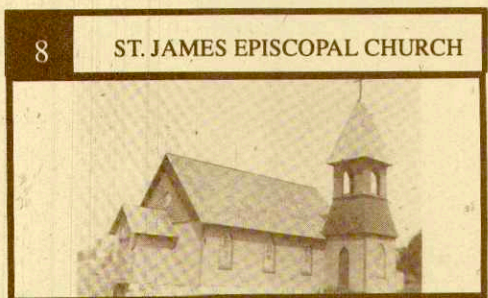
4 STRAINING HOUSE



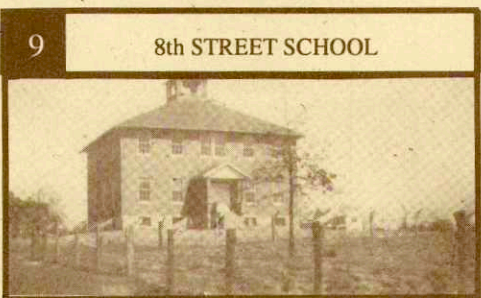
5 J. WILSON RYON HOUSE



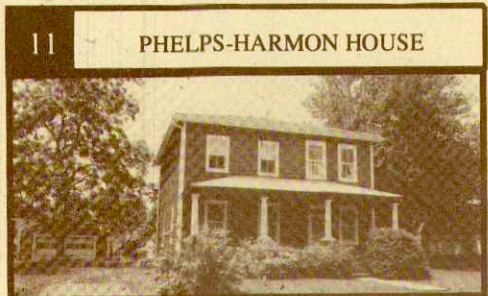
6 STRAINING FAMILY RESIDENCE



8 ST. JAMES EPISCOPAL CHURCH



9 8th STREET SCHOOL



11 PHELPS-HARMON HOUSE



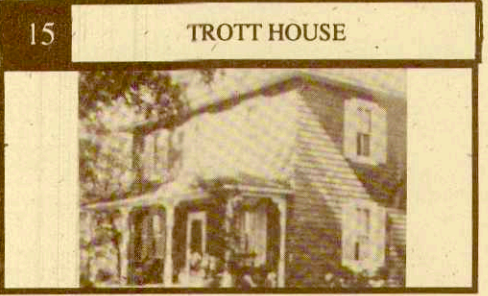
12 OLD FIRE HOUSE



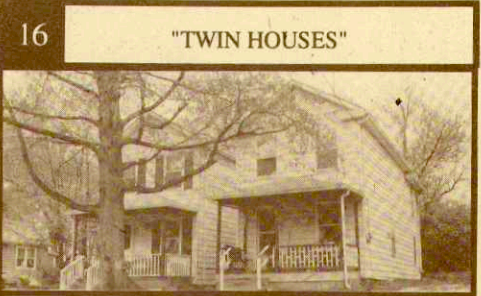
13 LUERS/WRIGHT STORES



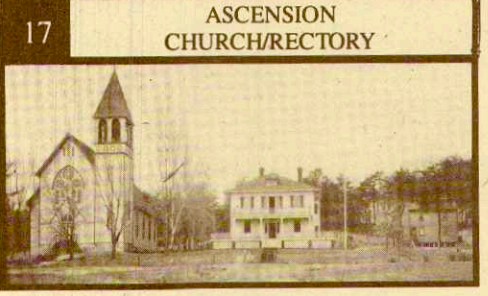
14 POST OFFICE



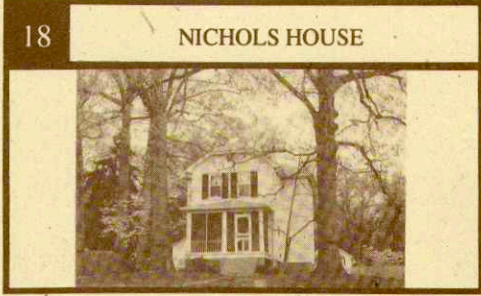
15 TROTT HOUSE



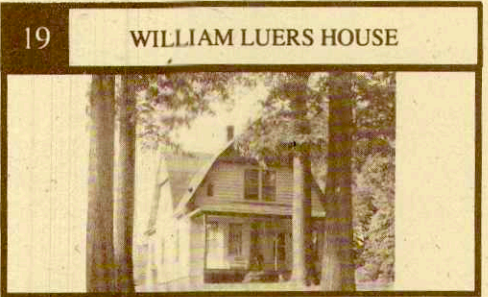
16 "TWIN HOUSES"



17 ASCENSION CHURCH/RECTORY



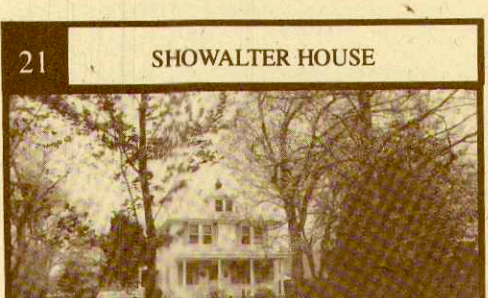
18 NICHOLS HOUSE



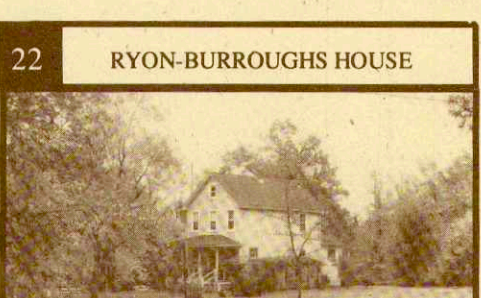
19 WILLIAM LUERS HOUSE



20 THIRLES BUNGALOW

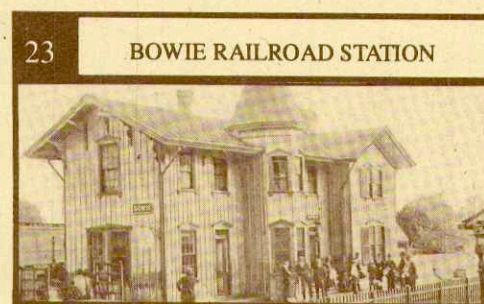
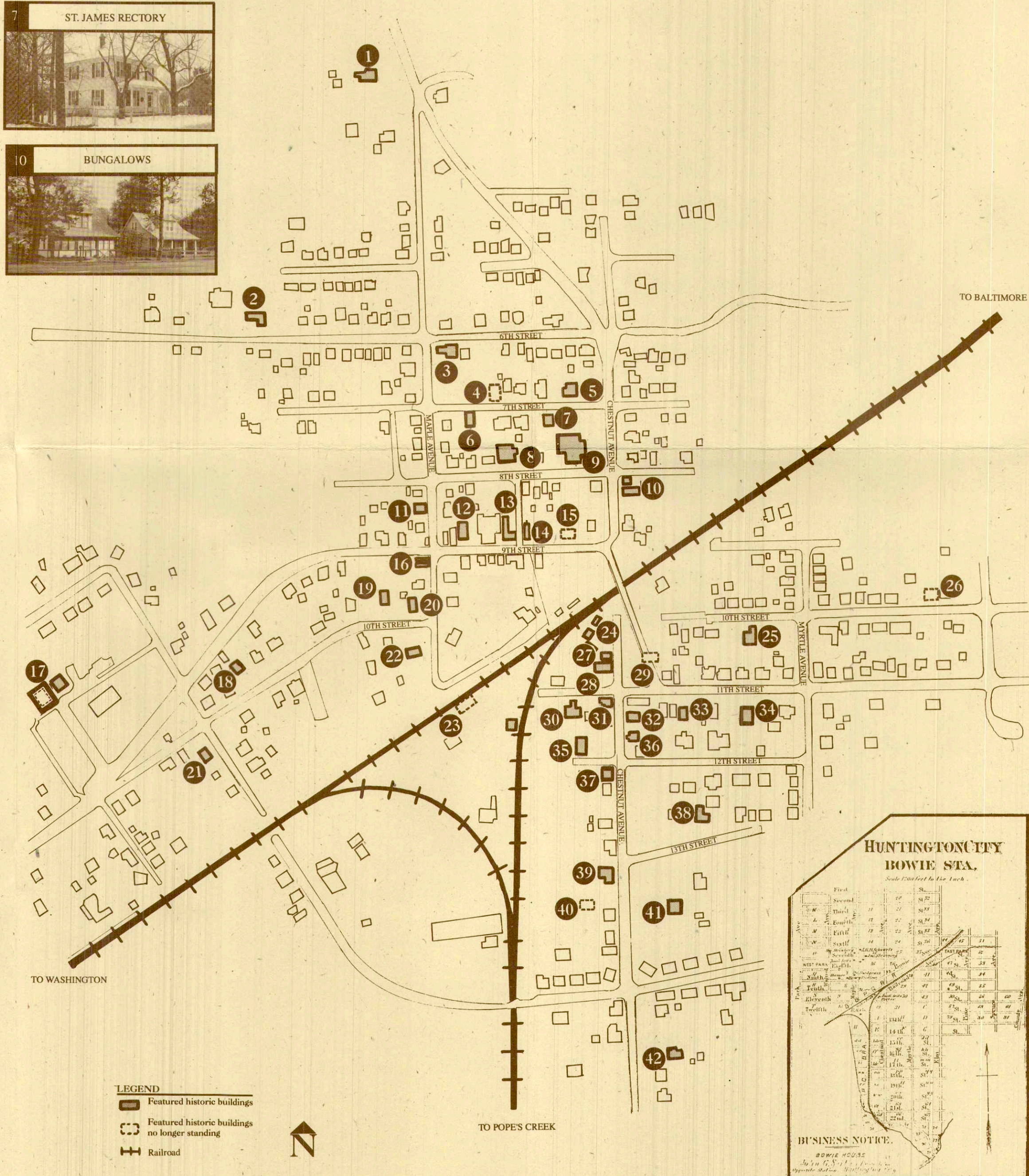


21 SHOWALTER HOUSE



22 RYON-BURROUGHS HOUSE

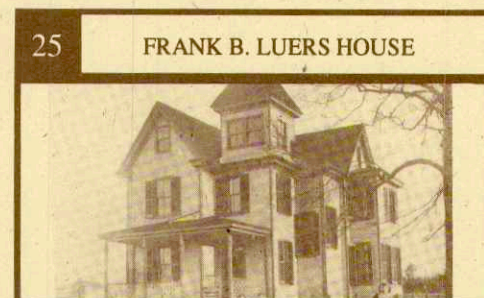
OLD BOWIE HISTORIC SITES



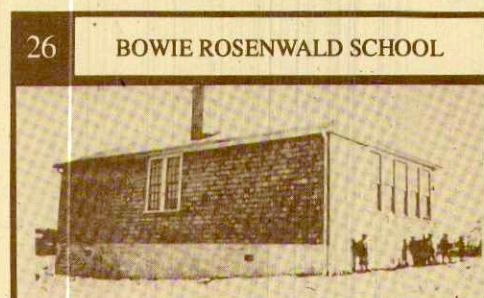
23 BOWIE RAILROAD STATION



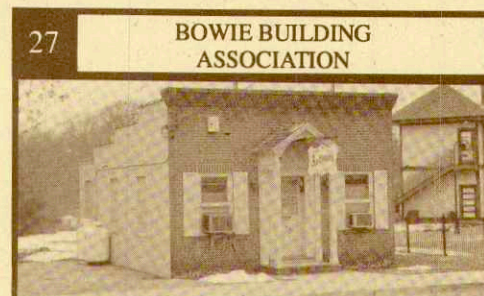
24 HUNTINGTON RAILROAD MUSEUM



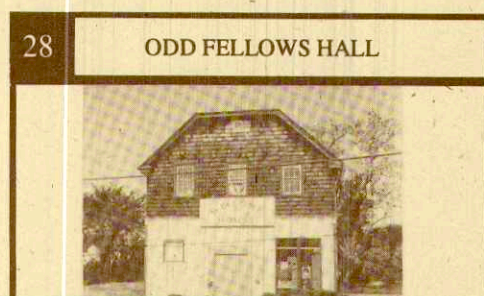
25 FRANK B. LUERS HOUSE



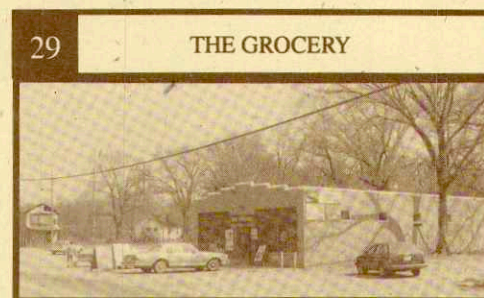
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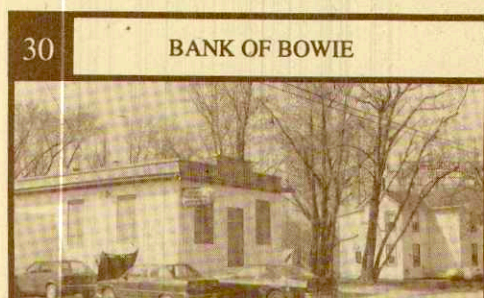
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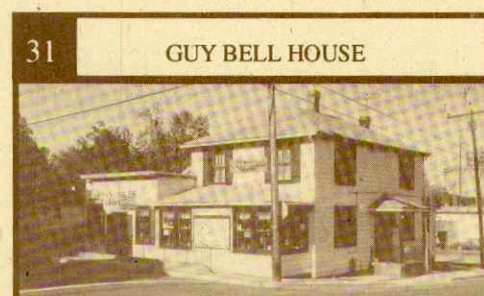
28 ODD FELLOWS HALL



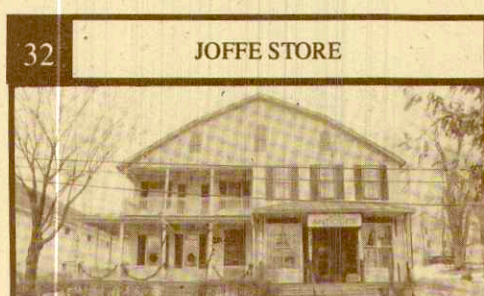
29 THE GROCERY



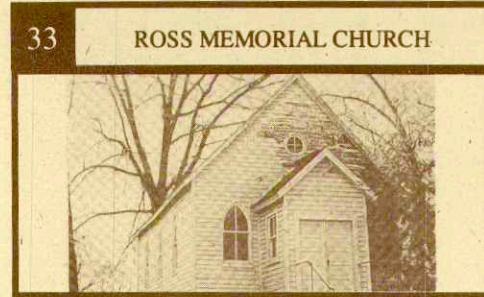
30 BANK OF BOWIE



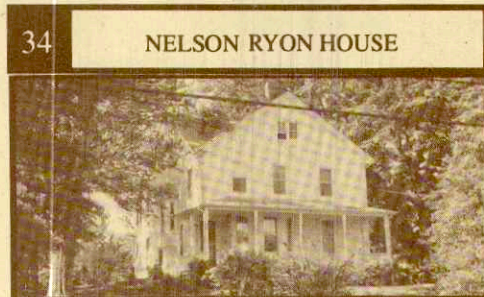
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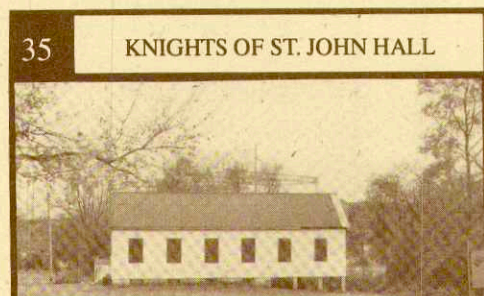
32 JOFFE STORE



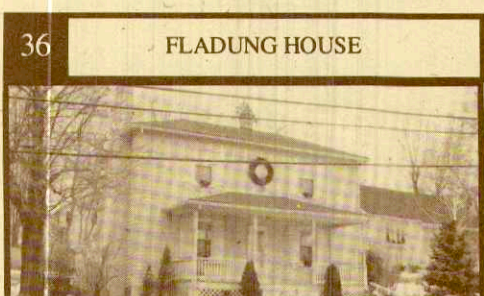
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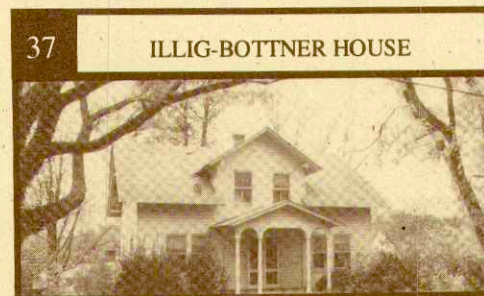
34 NELSON RYON HOUSE



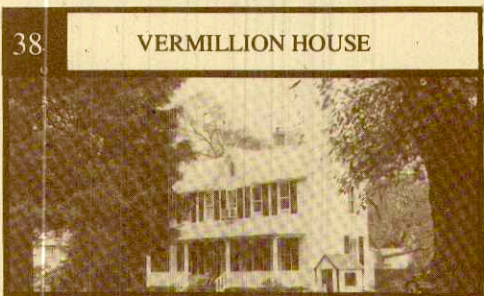
35 KNIGHTS OF ST. JOHN HALL



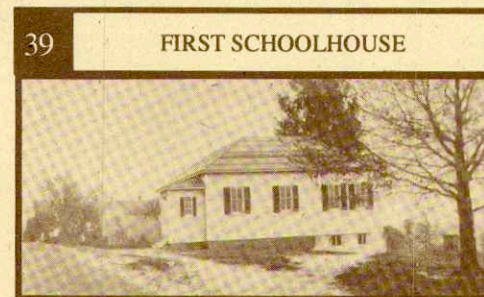
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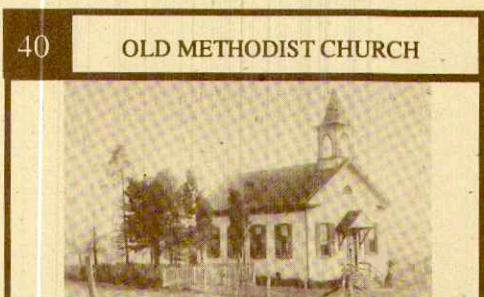
37 ILLIG-BOTTNER HOUSE



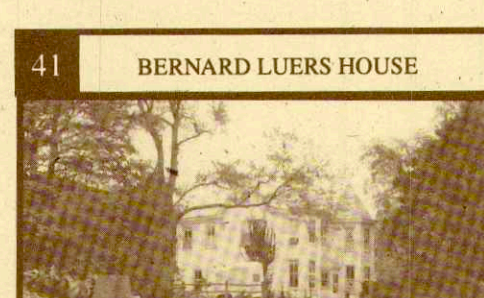
38 VERMILLION HOUSE



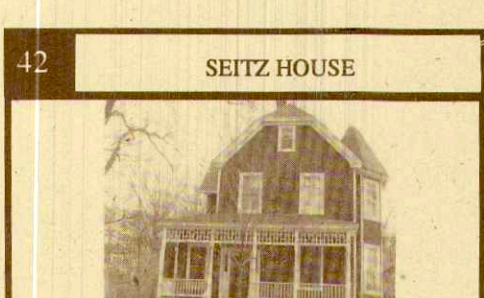
39 FIRST SCHOOLHOUSE



40 OLD METHODIST CHURCH



41 BERNARD LUERS HOUSE



42 SEITZ HOUSE

1 INGERSOLL HOUSE

This Victorian frame dwelling with three-story tower, verandas and fine gables was built circa 1890 for the family of Emma and Joseph Ingersoll.

2 FIRST LUTHERAN CHURCH

This small front-gabled church was built in 1913 of decorative concrete blocks, and had the first German-language services in Prince George's County; the wings were added in 1937 and 1957.

3 BOWIE METHODIST CHURCH

This church was built in 1924 to replace the 1884 church near the railroad (see #40). The 1924 church stands on the site of the 18th-century stone dwelling of the Peach family which was standing when the town of Bowie was first platted in 1870.

4 STRAINING HOUSE

This front-gabled frame dwelling was built circa 1904 as an investment property for the Straining family, who lived in the Italianate brick dwelling (see #6) across the street.

5 J. WILSON RYON HOUSE

This handsome cross-gabled frame house was built circa 1900 for J. Wilson Ryon, a railroad employee active in the early Bowie community.

6 STRAINING FAMILY RESIDENCE

This red brick town dwelling was built in the 1870s with Italianate decorative detail. One of the oldest houses in Bowie, it was the site of Methodist meetings before 1884, and was for 70 years the home of the Strainings, a family of German merchants.

7 ST. JAMES RECTORY

This frame dwelling of foursquare form has an oriel window and a two-story porch. It was built in 1911 by R. Herbert Sansbury who worked as a railroad engineer. Since 1964, it has served as the Rectory of St. James Episcopal Church.

8 ST. JAMES EPISCOPAL CHURCH

This Gothic-Revdival-style frame chapel, of the 18th-century stone dwelling of the family of local builder Millard Schater. The stained-glass windows, was built in 1906 with three-story tower and pointed-arch parallel complementary parish hall was built in 1923.

9 8TH STREET SCHOOL

This brick schoolhouse, of Foursquare form with an open belfry at the peak of the roof, was built in 1912, with additions in 1925 and 1934, and a modern entryway in 1982. The second Bowie school for white students, it now serves as a Community Center.

10 BUNGALOWS

These two originally identical bungalows were built circa 1920; they exemplify the most popular house style in the period after World War I.

11 PHELPS-HARMON HOUSE

The left (south) half of this house was one of the early (1870s) dwellings built in Bowie; it was doubled in size circa 1915 to become an example of the then-popular Foursquare type of house, an unusual illustration of building evolution.

12 OLD FIRE HOUSE

This red brick fire station was built in 1939, partially supported by W.P.A. funds, to replace the earlier volunteer fire company. When first built, this building served not only as the fire house, but also as the Town Hall.

13 LUERS/WRIGHT STORES

The Luers Store, built in 1919, and the post office originally stood where the dry goods store was later built.

14 POST OFFICE

The present Post Office was built in the 1930s, replacing the earlier post office just to the west. It has a decorative stepped parapet and panel decorations.

15 TROTT HOUSE

This handsome example of the Foursquare house form stood on the property which is now Huntington Park. It was built circa 1915 for W. C. Crandall and was later home to the family of William Trott.

16 "TWIN HOUSES"

These two front-gabled frame dwellings stand side-by-side, originally identical. One of the oldest surviving houses in the town of Bowie.

17 ASCENSION CHURCH/RECTORY

The Gothic Revival frame church pictured here was built in 1893/94, center of the Jesuit order from nearby pre-Revolutionary White Marsh Catholic Church. The 1893 church was destroyed by fire in 1977, and a new neo-Gothic church now stands in its place. The Rectory was built in 1903 by the Wyll Brothers, builders from Upper Marlboro.

18 NICHOLS HOUSE

This frame house was built circa 1914 for the family of railroad employee Vinton Nichols; it is distinguished by the hip and clipped-gable rooflines.

19 WILLIAM LUERS HOUSE

This handsome frame cross-gambrel cottage with ornamental shingles and oriel window was built circa 1908 for the family of railroad employee William Luers.

20 THIRLES BUNGALOW

This multi-gable frame bungalow is enlivened with sick-style brackets and semi-lancette windows; it was built in 1921 for the Thirls family.

21 SHOWALTER HOUSE

This is a handsome example of a compact Foursquare-plan dwelling, built circa 1914 for the family of telegraph operator William Showalter.

22 RYON-BURROUGHS HOUSE

This frame house is an example of the larger front-gabled dwellings popular in the early 20th century, built in 1915 by Joseph Ryon. It was for many years the home of the Burroughs family.

23 BOWIE RAILROAD STATION

This handsome Victorian station with octagonal tower, board-and-batten siding and ornamental brackets was built circa 1880 for the new railroad town of Bowie.

24 HUNTINGTON RAILROAD MUSEUM

This complex includes three railroad buildings from the first third of the 20th century (the freight house/ticket office, signal tower and passenger waiting shed), moved from their original locations in 1992, and restored to serve as a railroad museum.

25 FRANK/B. LUERS HOUSE

This handsome cross-gabled house with three-story tower was built 1893/94 for the family of government employee Frank Luers. Possibly based on a pattern-book plan, it was constructed by John Schater, a local carpenter/builder.

26 BOWIE ROSEWALD SCHOOL

This two-classroom frame school was built in 1927, with support from the Rosewald Fund, for the black students of the Bowie area. After the school was closed in 1954, the building was converted into dwelling units, and was demolished in the late 1980s.

27 BOWIE BUILDING ASSOCIATION

This small brick and block building, constructed circa 1930, was the office of the Bowie Building Association which financed much of the development in the community. The building now houses an antique shop.

28 ODD FELLOWS HALL

This large clipped-gable frame building was constructed by local carpenter/builder Millard Schater in 1930 to serve as the lodge for the Independent Order of Odd Fellows. It now houses an antique shop.

29 THE GROCERY

This one-story concrete block building with stepped-gable front was built for commercial use circa 1930. It housed a grocery store until it was demolished in 1991 for construction of the new railroad bridge.

30 BANK OF BOWIE

This one-story, flat-roof building of modified concrete block was constructed in 1925 to house the new Bank of Bowie. It now houses the Bowie Transmission car repair shop.

31 GUY BELL HOUSE

This two-story frame Foursquare was built circa 1916 for the family of J. Guy Bell. In 1920, one of its rooms housed the newly established Bank of Bowie until the new bank was built immediately to the west (see #30).

32 JOFFE STORE

This unusual gambrel-roof building was constructed in 1898 for combined commercial and residential use. The south half served as Simon Joffe's general store, while the north half was the Joffe family home. Both sections now house antique and craft shops.

33 ROSS MEMORIAL CHURCH

This frame chapel was built in 1909 for Bowie's black Methodist community, and named for its first pastor, Nathan Ross. Altered for residential use in the 1960s, it was renovated in the 1980s as Faith Independent Baptist Church.

34 NELSON RYON HOUSE

This cross-gabled frame house was built in 1903 for the family of Dr. Nelson Ryon, and has since served as the home and office of two other physicians. The house is distinguished by its variation in wall surfaces and its oriel window.

35 KNIGHTS OF ST. JOHN HALL

This one-story frame building was built in 1907 as a social hall and gathering place for the black communicants of Ascension Catholic Church (see # 17).

36 FLADUNG HOUSE

This frame dwelling is the family home of storekeeper Mary Fladung. Built circa 1925 to house the new Bank of Bowie, it remained in the family.

37 ILLIG-BOTTNER HOUSE

This side-gabled frame dwelling was built by local carpenter Henry Bottner in 1932 for members of his family. Its decorative German decorative motifs in Bottner's buildings.

38 VERMILLION HOUSE

This house was built in 1904 for the family of railroad conductor John Vermillion. A good example of the most popular farmhouse form adapted for urban living, it remained in the family for more than 40 years.

39 FIRST SCHOOLHOUSE

This was the first schoolhouse for white children, built circa 1881, and rebuilt after it was struck by lightning in 1906. It was renovated to serve as a residence in 1912 when the brick school on 8th Street was opened.

40 OLD METHODIST CHURCH

This meetinghouse-style frame church was built, close to the Pope's Creek line of the railroad, in 1884. It was destroyed when the new church was built in 1924 (see #3), and only the small graveyard remains to mark its site.

41 BERNARD LUERS HOUSE

This Victorian house, distinguished by the two semi-octagonal towers which flank the central entrance, was built in the 1880s for the family of Bernard Luers, a German shoemaker.

42 SEITZ HOUSE

This late Victorian house has a clipped gable roof and corner tower. It was built in 1901 for Jacob Seitz, who worked for the Bureau of Engraving, on land which his father, Henry Seitz, had purchased in 1878.

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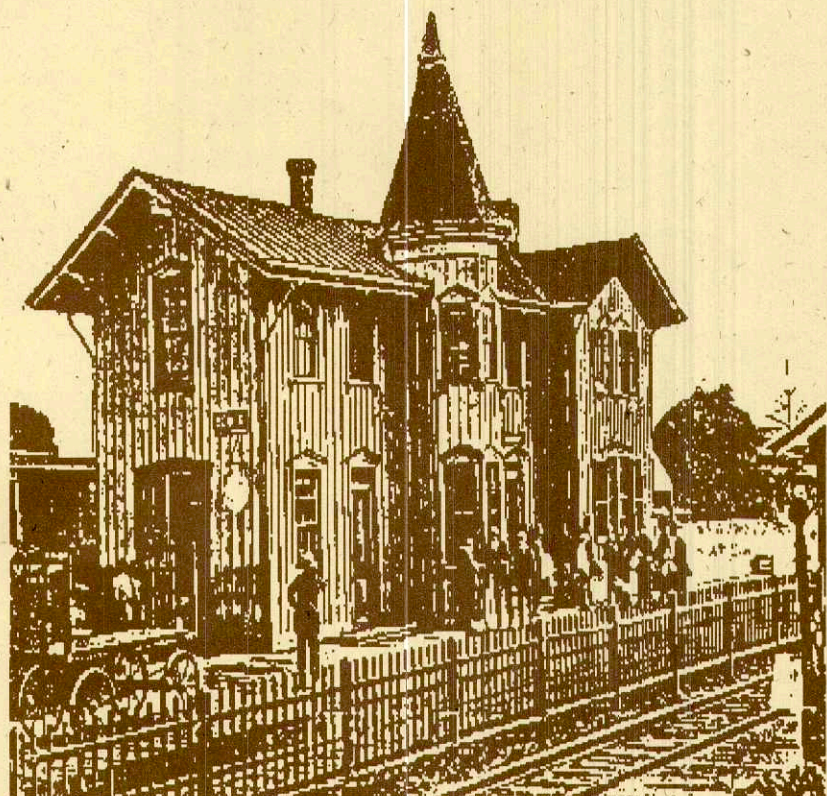
44 SEITZ HOUSE

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HISTORIC TOWN OF BOWIE
A SELF-GUIDED TOUR



BOWIE RAILROAD STATION 1880-1930

Huntington Railroad Museum 8614 Chestnut Avenue
For information and appointments contact the Curator of Bowie Museums at 301-806-3088.



THE CITY OF BOWIE



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

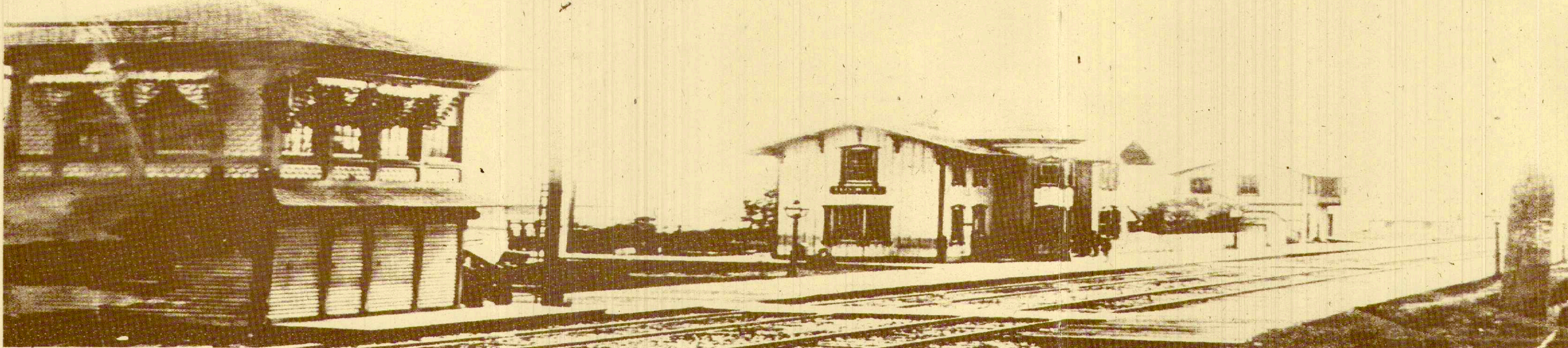
Today the City of Bowie encompasses 16 square miles of attractive residential development, shopping and office centers, and unsurpassed educational, recreational, and cultural opportunities. In the midst of a rapidly growing community, whose character has evolved from rural settlement to vibrant city, Old Bowie has retained its early charm and appeal. The handsome dwellings, churches, parks, and commercial center of antique and craft shops create a popular tourist destination and lively backdrop for festivals held throughout the year.

A detailed history of Old Bowie has been compiled by the Huntington Heritage Society in the book entitled, "Town of Bowie Maryland: 1870-1960." The book is available for purchase at the Huntington Railroad Museum and several area shops.



For more information on the Historic Town of Bowie, contact the Bowie Planning Department at 301-262-6200.
www.cityofbowie.org.

1997



Main Street Maryland Program

Main Street Maryland is a comprehensive downtown revitalization program created in 1998 by the Maryland Department of Housing and Community Development.

The program strives to strengthen the economic potential of Maryland's traditional main streets and neighborhoods. Designated Main Street Maryland communities have made a commitment to improve the economy, appearance and image of their traditional downtown business districts. To accomplish Main Street goals, the department has partnered with the [National Trust for Historic Preservation's National Main Street Center](#), which developed the Main Street Approach for community-driven, comprehensive revitalization.

Main Street Maryland emphasizes the importance of working simultaneously in the following areas:

- **DESIGN:** Enhancing the physical appearance of the commercial district by rehabilitating historic buildings, encouraging supportive new construction, developing sensitive design management systems, and long-term planning
- **ORGANIZATION:** Building consensus and cooperation among the many groups and individuals who have a role in the revitalization process
- **PROMOTION:** Marketing the traditional commercial district's assets to customers, potential investors, new businesses, local citizens and visitors
- **ECONOMIC RESTRUCTURING:** Strengthening the district's existing economic base while finding ways to expand it to meet new opportunities and challenges from outlying development
- **CLEAN, SAFE, and GREEN:** Enhancing the perception of a neighborhood through the principles of Smart Growth and sustainability

Eligibility Criteria

Maryland communities meeting the following criteria may apply for designation as a state recognized Main Street:

- A minimum population of 1,000 based on the most recent U.S. Census survey
- Commitment to employ a program manager
- Commitment to organize and maintain a volunteer board of directors/advisory committee and committees made up of public and private sector individuals
- Commitment to provide a sustainable program budget
- Must be a Sustainable Community approved by the State of Maryland
- Must have a defined, walkable central business district with a significant number of historic commercial buildings.

ARTS & ENTERTAINMENT DISTRICTS DESIGNATION GUIDELINES (extracted from State Application 2022)

Who Can Apply?

Maryland counties and municipal corporations.

County Applicants: A county may apply for A&E District designation of an area within its corporate or political boundaries. If all or any portion of the area is within a municipal corporation, the governing body of the municipal corporation must consent. The county must state in its application that, if the district is designated, it will offer a property tax credit and exemption from the admissions and amusements tax. Written consent from the municipal corporation must be obtained before submitting the application, and the consent document should be included as part of the application. (See application Section 1 below.)

Municipal Applicants: A municipal corporation may apply for designation of an area if, before it applies, the municipal corporation:

- Obtains acknowledgement in the form of a letter or resolution from the county in which it is located that the income tax subtraction modification to be offered in the district may affect the county's income. The county's acknowledgement must be included in the application.
- Obtains a statement from the county as to whether, if the district is designated, the county will offer a property tax credit and the exemption from the admissions and amusement tax.
- The municipal corporation shall state in its consent, if the district is designated, what property tax credits it will offer and acknowledge the exemption from the admissions and amusement tax and the income tax subtraction modification.
- Written consent shall be in the form required by local law or the governing body of the municipal corporation, or both. This is generally a resolution.

Note: Two or more political subdivisions may apply jointly if the proposed area is within each of their common boundaries.

Pre-Application Requirements

Meet with Program Staff: Prospective applicants are strongly encouraged to meet with Maryland State Arts Council (MSAC) program staff prior to beginning work on an intent to apply or application. Staff are able to provide technical assistance in

all phases of application preparation and can make connections with existing districts and provide resources to help strengthen applications.

Submit an Intent to Apply Form: Prospective applicants must submit an Intent to Apply form via Smart Simple. Once this form is received, program staff will work with the prospective applicant to arrange a tour of the proposed A&E District and a meeting with key personnel.* The tour and meeting allow program staff and A&E District Advisory Committee members to provide appropriate guidance and assistance prior to the application deadline.

The information collected in the online Intent to Apply form includes:

- Name of County or Municipality Applying
 - Type of Applicant (county or municipality)
 - Proposed District Name
 - Contact Name, Title, Email, and Phone Number
 - A brief description of the applicant's goals for the proposed A&E district
 - Lists of Proposed District Assets, including:
 - Anchor Attraction(s) in the proposed district
 - Other arts, cultural, and entertainment enterprises within the proposed district
 - Signature events or festivals held within the proposed district
 - Other designations that overlap the proposed district's boundaries
 - A statement about the potential that exists in the proposed district for affordable housing and/or studio, performance, or exhibition space
 - A description of the agency, office, or entity that will manage the district once designated and who (or what position) will be tasked with overseeing district activities
 - A map of the proposed district's boundaries and its approximate acreage
- The Intent to Apply form is available on SmartSimple at Marylandarts.smartsimple.com.
- Create an account as a government entity or organization and contact program staff
 - Once staff creates a form, login and from the Grantee Home page, click In Progress
 - Next to Arts & Entertainment - Designation, click Open
 - Complete the form and click Submit LOI
 - MSAC staff will be in touch within ten business days with further instructions.

Intent to Apply Deadline: Rolling - Applicants may submit an intent to apply at any time, up to 90 days before the application deadline.

**A tour and meeting in no way implies or guarantees that the application for designation as an A&E District will be considered complete or eligible or that the designation as an A&E District will be granted.*

Eligibility/Criteria

To be eligible, the applicant should be able to document a threshold level of existing arts and cultural assets. To be designated, the applicant must present a compelling, arts-based case for designation. Elements considered when reviewing applicant eligibility and applications include:

- A high concentration of artistic, cultural, or entertainment enterprises
- Well-established anchor attraction(s)
- A number of signature events and/or festivals, including seasonal events and festivals
- Boundary overlap and coordination plans with other revitalization designations (e.g. Maryland Main Street, Heritage Area, etc.)
- Inclusion of arts and entertainment in the area's current and/or future revitalization strategy(ies)
- Potential for affordable housing (rental or purchase) and studio, exhibition, or performance space
- Transportation and accessibility plans for the proposed district
- Availability of local government and private redevelopment resources
- Incentives capable of increasing the number of residents and businesses
- Measurable goals and objectives specifically for arts and entertainment
- Viable strategies for reaching stated goals and objectives
- Strong leadership and a well-articulated management plan
- Defined management budget with realistic associated income and expense projections with identified income sources
- Professional paid personnel dedicated in total or in part to the A&E District operations and programming

Old Town Bowie Façade Matching Grant June 2002 (extract)

What we want to accomplish in Old Town Bowie by facade improvement:

The Matching Grant Program [is] established to improve the visual and aesthetic appearance of Old Town Bowie. These visual and aesthetic improvements are the basis for enhancing Old Town Bowie's marketability and viability as a commercial center.

The Old Town Bowie design theme describes the desired visual qualities in the revitalized Old Town Bowie:

Make the most of the current architectural style of each existing building, and, recreate the positive visual qualities of Huntington, the railroad town of the 1880's through the 1920's in the design and construction of new buildings.

"Façade" is defined as:

For the purposes of this Old Town Bowie program, *façade* is defined as any part of the exterior of a building, or its grounds, that is visible to someone looking from outside the building or grounds. Façade components include the visible exterior elements that affect perception by the viewer, such as fundamental architectural details (e.g. siding, trim, moldings, windows and doors, etc.), secondary details (such as shutters, awnings, signage, etc.), finish treatments (such as paint, stucco or brick veneer, etc.), landscaping elements of an enduring nature (such as ornamental fencing, planter boxes, etc.), and any other design or functional element as approved by the consultant.

Old Town Bowie Matching Grant Program

1. This matching grant program is for business owners or property owners in the Revitalization Plan Area, as designated in the September 1999 Master Plan for Redevelopment of Old Town Bowie, to do facade improvement work. The City will prepare a list of owners eligible for the program. Owners who are subject to an Order of Abatement issued by the District Court in connection with the issuance of municipal infractions issued by a City of Bowie or Prince George's County Code Compliance Officer are NOT eligible for a matching grant.
2. The City will provide limited architectural consultant services to each building owner or business owner to ensure the owners' ideas and plans fit with the overall design theme for Old Town Bowie. These architectural services will be provided within existing budget allocations for consulting services. These architectural services are not intended to replace any advisory services the owner would need beyond the limited scope of work the architectural consultant can provide.
3. The architectural consultant will provide a written proposal including conceptual drawings to the owner for building exterior improvements consistent with the "design theme". The City encourages use of "green building" materials and techniques. The purpose of the grant is to fund the implementation of the proposal.
4. The owner is responsible for having the work done. A business owner must have the written permission of the property owner to do the work.
5. The city will match on a dollar for dollar basis the payments by an owner up to \$5,000 per owner. The entire amount of \$5,000 does not have to be requested at once; it may be requested in parts for up to two years from the first request, or until the grant program is terminated, whichever date comes first. There is a \$5,000 maximum grant per separate (discrete) property, whether requested by the business or property owner.
6. Owners will receive the City's match upon proof of payment of the owner's share or in accordance with a payment schedule. This proof can be in the form of a vendor or contractor's invoice; or a written payment schedule between the owner and the contractor or service vendor. The owner is solely responsible for obtaining all necessary approvals and permits.
7. OTBRC members will actively promote participation in this program by personal contact with owners. The City will provide a list of all eligible owners and will mail them an initial notice about the program. The City staff is ultimately responsible for the successful implementation of this program.
8. Funding for this program is limited. Projects will be funded on a first come, first funded basis.
9. A team consisting of at least one City official and one OTBRC member will verify that the work is done, either in accordance with a schedule or in its entirety, before any interim or final grant payment is made.



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: Auditor's Presentation of the City of Bowie's FY2022 Annual Comprehensive Financial Report

DATE: 02/02/2023

The Finance Department will discuss the auditor's presentation of the City of Bowie's FY2022 Annual Comprehensive Financial Report to the Council.

ATTACHMENTS:

1. 20230206 - Bowie Audit Results 2022
2. 20230206 - City of Bowie ACFR 2022



The City of Bowie, Maryland

Results of June 30, 2022

Financial Statement Audit



Agenda

- Our audit approach
- Audit results
- Required communications



Our Audit Approach

- Approach – Risk Based with emphasis on assessment of key internal controls
- Communication – Frequent, including regular formal status meetings, and informal communications



Audit Results

- **Auditors' Opinion on Financial Statements**

Unmodified “clean” opinion

- **New Auditing Standard - GASB 87: *LEASES***

- **GFOA certificate**



Audit Results

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

No material weaknesses or significant deficiencies identified

Single Audit – In Process

- Major Program: Coronavirus State and Local Fiscal Recovery Funds (CSLFR and ARP)

Required Communications

- **Auditors' Responsibility Under Generally Accepted Auditing Standards:**
 - The financial statements are the responsibility of management. Our audit was performed for the purpose of forming opinions as to whether the Financial Statements have been prepared in accordance with GAAP.



Required Communications

- **Qualitative Aspects of Accounting Practices**
 - Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies are disclosed in the Summary of Significant Accounting Policies in Note 1 of the Financial Statements.



Required Communications (continued)

- The preparation of the Financial Statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
 - Depreciable lives of capital assets
 - Pension liability and other post-employment benefits liability are based on computations performed by outside specialists.



Required Communications (continued)

- We concluded that management has a reasonable basis for significant judgments and estimates that impact the Financial Statements.
- No sensitive Financial Statement disclosures.



Required Communications (continued)

- **Difficulties Encountered in Performing the Audit**
 - No significant difficulties were encountered during the audit.
- **Disagreements with Management**
 - There were no disagreements with management on financial accounting and reporting matters, auditing procedures, or other matters.
- **Representations from Management**
 - The representation letter was signed by management.



Required Communications (continued)

- **Consultations with Other Accountants**
 - We were informed by management that they made no consultations on the applications of GAAP and GAAS.
- **Significant Issues Discussed with Management Prior to Retention**
 - There were no significant issues discussed with management prior to retention as the auditors.
- **Other Significant Findings or Issues**
 - There were no additional findings or issues not previously discussed.



Required Communications (continued)

- **Uncorrected misstatements** There were no uncorrected misstatements identified.
- **Corrected misstatements** There were no material misstatements detected as a result of audit procedures, either individually or in the aggregate, to the financial statements taken as a whole.



Required Communications (continued)

- **Other Information in Documents Containing Audited Financial Statements**
 - We do not express an opinion on required supplemental information or supplemental information.



**Thank you to the City staff for
their assistance during the
engagement!**



Greg Bussink, CPA, Principal

Greg.Bussink@CLAconnect.com

Aires Coleman, CPA, Director

Aires.Coleman@CLAconnect.com





Create Opportunities

CLA exists to
create opportunities —
for our clients, our people,
and our communities.



CITY OF BOWIE

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022

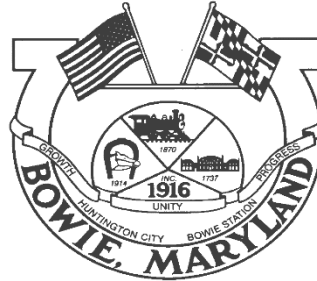


Represented on the Cover Page

The top picture on the front cover depicts the Robert V. Setera Amphitheater located at Allen Pond Park, which is used by organizations for special events, such as Bowiefest performances. Allen Pond Park is the City's premier 85-acre multi-use park which is also home to the Bowie Ice Arena, Bowie Skate Park, and Allen Pond, a 10-acre stocked pond. Allen Pond is one of the two major parks in the City, the second being Whitemarsh Park.

The bottom left picture depicts an aerial view of Opportunity Park, located in Allen Pond Park. Opportunity Park offers 100% accessible experiences at its preschool and school-aged playground.

The bottom right picture depicts a structure of candy-like pieces, located in Bowie's Whitemarsh Park. Whitemarsh Park is a 182-acre multi-use park which includes the Bowie Playhouse, four lighted ballfields (one multi-use synthetic turf football/lacrosse field, one multi-use practice field, one combo field, and one adult softball field), and a family picnic area.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Issued By

City of Bowie, Prince George's County

Maryland

For Fiscal Year

July 1, 2021 thru June 30, 2022

Prepared By Department of Finance

H. Byron Matthews, CPA, CGFM, CGMA Finance Director

Lola Ogunremi, CPA, Assistant Finance Director

Shahnaz Ariff, CPFO, Accountant



“Growth, Unity, Progress”

CITY OF BOWIE, MARYLAND
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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CITY OF BOWIE, MARYLAND

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SECTION I – INTRODUCTORY

CITY COUNCIL

TIMOTHY J. ADAMS, MAYOR

**ADRIAN BOAFO, MAYOR PRO TEM
DISTRICT 3 COUNCILMEMBER**

**MICHAEL P. ESTEVE
DISTRICT 1
COUNCILMEMBER**

**DUFOUR WOOLFLEY
DISTRICT 2
COUNCILMEMBER**

**ROXY NDEBUMADU
DISTRICT 4
COUNCILMEMBER**

**HENRI GARDNER
AT-LARGE
COUNCILMEMBER**

**INGRID S. HARRISON
AT-LARGE
COUNCILMEMBER**

=====

CITY MANAGER

ALFRED D. LOTT, CPM

ASSISTANT CITY MANAGER

DANIEL J. MEARS

CITY ATTORNEY

ELISSA D. LEVAN

FINANCE DIRECTOR

H. BYRON MATTHEWS, CPA, CGFM, CGMA

ASSISTANT FINANCE DIRECTOR

LOLA OGUNREMI, CPA



CITY OF BOWIE

December 20, 2022

Honorable Members of the Bowie City Council:

State law requires that all municipalities publish within four months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a certified public accountant. Pursuant to that requirement and the provisions of the City's Charter, Section 40, we hereby issue the Annual Comprehensive Financial Report (ACFRs) for the City of Bowie, Maryland, for the year ended June 30, 2022.

This report consists of management's representations concerning the finances of the City of Bowie, Maryland. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Bowie, Maryland has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Bowie, Maryland statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Bowie, Maryland's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

CliftonLarsonAllen, LLP, a firm of licensed certified public accountants, has audited the City of Bowie, Maryland's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the City of Bowie, Maryland for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Bowie, Maryland financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with GAAP. The independent

auditor's report is presented as the first component of the Financial Section of the ACFR. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Bowie, Maryland's MD&A can be found immediately following the report of the independent auditor in the Financial Section of the ACFRs.

PROFILE OF THE GOVERNMENT

The City of Bowie is 20 square miles in size and located halfway between Washington, DC, and Baltimore, Maryland. Founded in 1870 and incorporated as a town in 1916, Bowie has grown from a small railroad stop to the largest municipality in Prince George's County, and the fifth largest city in the State of Maryland, with an estimated population of 58,643. The town was first called Huntington City, though its train station was named in honor of local resident, Governor Oden Bowie, president of the Baltimore and Potomac Railroad. The town was subsequently rechartered as Bowie. In the early days, the land was subdivided by developers into more than 500 residential building lots to create a large town site at a junction of the Baltimore and Potomac's main line to southern Maryland, and the branch line to Washington, DC.

In 1957, the firm of Levitt and Sons acquired the nearby Belair Estate, the original colonial plantation of Governor Samuel Ogle, where it developed the residential community of "Belair at Bowie". Two years later the Town of Bowie annexed the Levitt properties, and it re-incorporated as a city in 1963.

Today, the City of Bowie represents 7.6 percent of the total Prince George's County assessable base and 28 percent of the total municipal assessable base within the County.

The City of Bowie operates under a Council/Manager form of government. Policy-making and legislative authority are vested in a governing Council consisting of seven members (Mayor and six Council members). The governing Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's manager and attorney. The government's manager is responsible for carrying out the policies and ordinances of the governing Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The Council is elected on a non-partisan basis. All seven members serve four-year terms. Four of the Council members are elected by district. The Mayor and the two remaining Council members are elected at large.

The City provides a range of municipal services including, but not limited to, the following: housing and property inspections; solid waste and recycling collection; police; storm drainage; street and bike trail maintenance; snow removal and street lighting; parks and recreation; youth counseling; senior services and animal control. In addition,

the City also provides water and sewer services to approximately 7,953 customers, of which 97% are residential households.

ECONOMIC CONDITION AND OUTLOOK

The City is located in the northern part of Prince George's County at the crossroads of Highways 3/301 and 50. Although considered to be in the Washington, DC metropolitan area, the City's location also gives it easy access to Baltimore and Annapolis. The greater Washington, DC area continues to outperform many of the other major metropolitan areas across the country. Proximity to the Baltimore/Washington area, a large and diverse tax base, strong wealth and income levels, very strong reserves, and low debt burden are all factors contributing to the City's stable outlook. The City's financial position is strong, as demonstrated by the recent affirmation of the City's Aaa rating from Moody's, AAA Standard and Poor's and AAA Fitch Ratings.

The Maryland Department of Labor, Licensing and Regulation reported the unemployment rate in Bowie at 4.6 percent, Prince George's County and the State at 5.3 percent and 4.7 percent, respectively, as of June 30, 2022. The median household income for the City of Bowie for the period of 2017 - 2021 was \$127,029 according to the United States Census Bureau. This income level exceeds the State of Maryland \$91,431 and the United States \$69,021 (United States Census Bureau, State and County QuickFacts). According to the Federal Housing Financing Agency, Maryland ranked thirty-ninth in the nation for home price appreciation during the last year.

The City's total assessed value increased by 3.6 percent in FY2022. No permits for new home construction were issued during FY2022. The majority of homes in the City are owner-occupied single-family homes that the 2017 - 2021 American Community Survey of the United States Census Bureau placed in the price range of \$300,000 to \$499,999 with a median value of \$362,800.

The expected growth in state income tax for FY2023 is estimated at 3.7 percent. Uncertainty surrounding the effects due to the Coronavirus and State of Maryland's budget, stresses the need for the City to maintain its fiscally conservative policy.

The City prepares long-term financial forecasts which are used in the development of the annual operating budget and six-year capital improvements program. The assumptions used in the financial forecasts are reviewed with the City Council as background for decisions about revenue projections and estimated costs. As a result of years of conservative budgeting and the City Council's implementation of fiscal policies, which include maintaining healthy unrestricted fund balance levels of no less than 25 percent of expenditures, the City should be able to maintain its strong economic position.

LONG-TERM FINANCIAL PLANNING

Users of this document as well as others interested in the programs and services offered by the City are encouraged to read the City's Adopted Fiscal Year 2022-2023 Budget. The document details the City's long-term goals and financial policies, describes the various activities, accomplishments and initiatives, and outlines the City's capital improvement program. The City's budget also includes a five-year forecast of revenues and expenditures. The budget can be obtained from the City of Bowie's Finance Department. The budget can also be found on the City's web site at www.cityofbowie.org.

RELEVANT FINANCIAL POLICIES

Over the years, the City Council has adopted many fiscal and debt policies that have assisted in maintaining the City's strong financial position. The City adopted a policy to maintain the General Fund balance at a level of at least 25 percent of expenditures. The City strives to maintain a high reliance on pay-as-you-go financing for its equipment acquisition and capital improvements to minimize debt levels. Whenever possible, the City will first attempt to fund capital projects with general revenues before considering issuing debt. The City does not use long-term borrowing to finance current operations or normal maintenance expenses. In recognition of the City's significant capital investment in its public facilities and structures, the City established a facility preventive maintenance account to set aside funds annually for major maintenance items. The concept of setting aside funds annually first began with the Equipment Acquisition and Replacement Fund and has proven to be very successful. Other fiscal and debt policies are described in the City's budget.

MAJOR INITIATIVES

The following activities highlight some of the City's major accomplishments during FY2022:

- Collaborated with Emergency Manager to manage the relocation and reunification of 83 patients after the Larkin Chase Nursing Home fire on June 14, 2022.
- Brought back Bowiefest after 2 years with attendance of over 12,000.
- Conducted two low-cost rabies vaccination and microchip clinic in FY22.
- Held multiple COVID home test kit distribution events with DCS staff and Neighbors Helping Neighbors volunteers.
- Installed solar lighting posts at 10th Street Park in Old Bowie.
- Bowie Golf Course , Phase 1 – Strategic tree removals are ongoing to open up fairways, enhancing the health and condition of the grass.

- Completed construction of major capital improvements at Whitemarsh Park, including extension of the City sanitary sewer to park facilities; and construction of a pedestrian plaza, playground and a new restroom/concessions building.
- Construction of a one-story, 61,809 square foot, 60-bed (Phase 1) in-patient physical rehabilitation facility (Encompass Health) at Melford.
- Construction of 8,167 square foot retail building at Melford.
- Construction of a 34,560 square foot flex building at Melford.
- Completion of roadway and utilities for Lake Melford Boulevard.
- Construction of The Aspen, a 388-unit/461,819 square foot, multi-family apartment building and a 1,152 square foot bath house at Melford.
- Completion of a bank kiosk/ATM (Chase) at Collington Plaza.
- Construction of townhouse dwelling units at South Lake.
- Grading and utility installation for 1,035 dwelling units (344 detached single-family units, 563 townhouse units and 128 two-family attached units), a 5,272 sq. ft. clubhouse and other recreational amenities on 282.97 acres at South Lake.
- Completion of a 19,982 square foot flex building at Collington Park on Old Annapolis Road.
- Construction of a three-story/48,708 sq.ft./478-unit addition to an existing storage building (EZ Storage) on 4.3 acres on Gallant Fox Lane.
- Maintained police services under severe staff shortages caused by openings, injuries, and COVID.
- Assumed responsibilities for Commercial Robberies, which were previously handled by Prince George's County Police Department.
- Visited almost 100 residences to test water for eligibility for the Water Filtration Rebate Program.
- Media Lane tank painting project was completed and brought back into service in October 2021.
- Wastewater treatment plant switchgear upgrade project has been successfully completed in FY22.
- Wastewater treatment plant electrical upgrade design was successfully completed under budget in FY22.
- Wastewater treatment plant Phase I SCADA implementation is near completion in FY22.
- The City of Bowie was awarded the **Certificate of Achievement for Excellence in Financial Reporting** by the Government Finance Officers Association of the United States and Canada (GFOA). The recognition was for the City's annual comprehensive financial report for the fiscal year ended June 30, 2021.
- The Government Finance Officers Association of the United States and Canada (GFOA) presented a **Distinguished Budget Presentation Award** to City of Bowie, for its Annual Budget for the fiscal year beginning July 1, 2022.

Future developments include:

- Combine the International Festival and Old Bowie Celebrates Festival into one new, larger than life Old Bowie event.
- Establish additional EV charging station for expansion of EV fleet.
- Expansion of CCTV security infrastructure to include Water Treatment facilities, City Hall, and specific recreation sites.
- Design new 1 sheet Ice Rink to be located adjacent to the Bowie Golf Course.
- Construction of a multi-family building containing 225 residential rental units at Bowie Marketplace.
- Continuing construction of major capital improvements at Whitemarsh Park, to include: (1) parking improvements and modifications to playing fields; (2) additional parking and pedestrian circulation improvements in the main parking lot; and (3) access road improvements and additional parking to support the Bowie Playhouse.
- Completion of 8,167 square foot retail building at Melford.
- Construction of 249 townhouses at Melford.
- Continuing construction of multi-family residential units at Melford.
- Continuing construction of retail commercial development at Melford.
- Completion of 34,560 square foot flex building at Melford.
- Construction of 30,040 square foot flex building at Melford
- Grading for Mill Branch Crossing, including the creation of lots for the development of 77,635 sq. ft. of retail space, a 150-room hotel, 193 townhouse units and 347 multifamily units on 70.10 acres.
- Continuing construction of residential dwelling units at South Lake.
- Construction of retail commercial development at South Lake.
- Completion of the Jericho Park Trail section of The Bowie Heritage Trail system.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Bowie, Maryland, for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the forty seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA, pursuant to an approved extension request, to determine its eligibility for another certificate.

DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Bowie for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only.

ACKNOWLEDGMENTS

Our sincere appreciation is extended to the staff of the Finance Department, whose efficient and dedicated support throughout the year has culminated in the completion of this report. A word of thanks also goes to the City staff for their continuing cooperation. We thank the City Council for its interest and support in the planning and implementing of the financial operations of the City. A special acknowledgment is given to all members of the department for their efforts in the completion of this report.

Respectfully submitted,



Alfred D. Lott, ICMA-CM, CPM
City Manager



H. Byron Matthews, CPA, CGFM, CGMA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Bowie
Maryland**

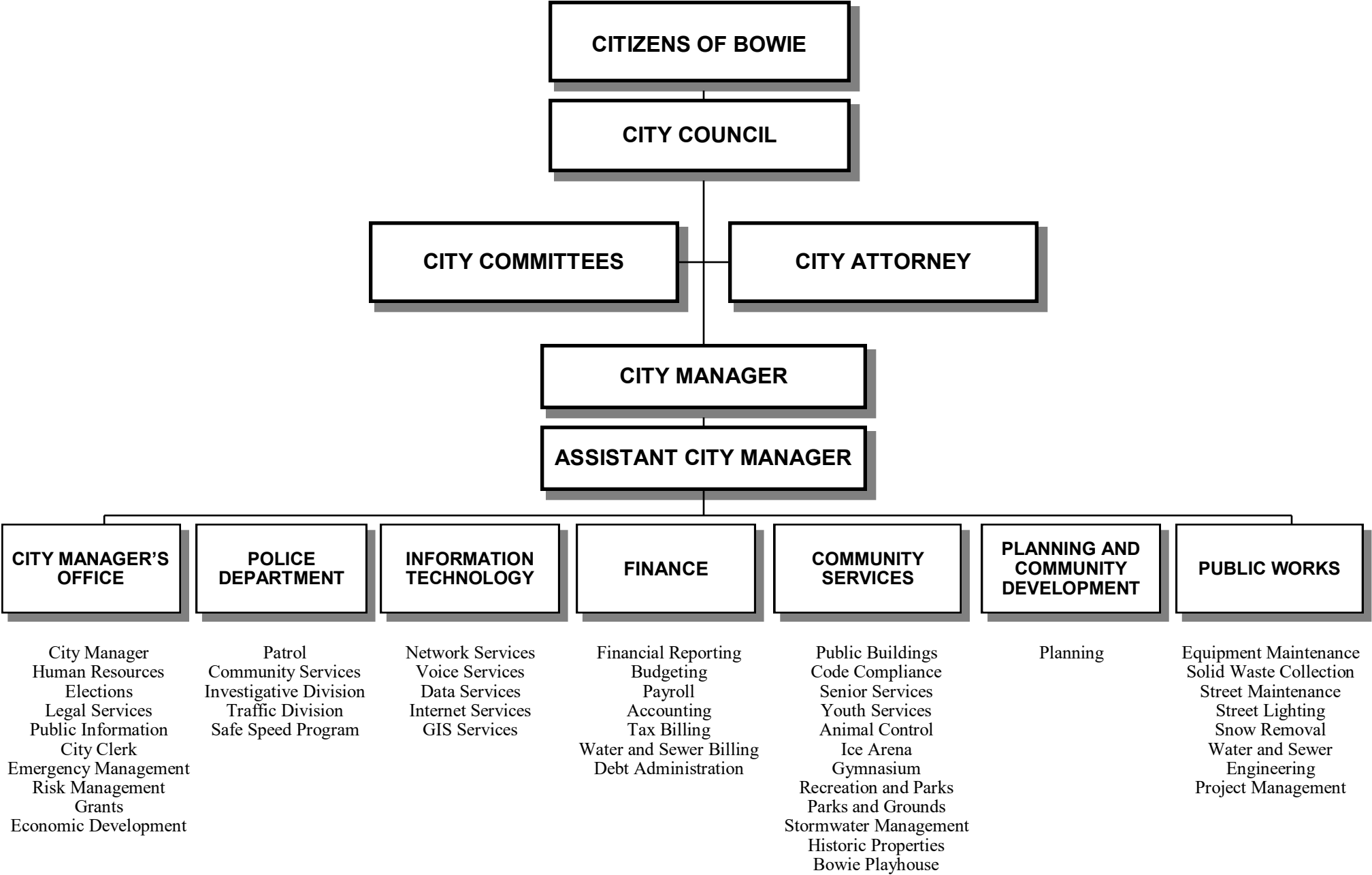
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrell

Executive Director/CEO

**CITY OF BOWIE, MARYLAND
ORGANIZATION CHART**



SECTION II – FINANCIAL



INDEPENDENT AUDITORS' REPORT

The Honorable Mayor, Members of
the City Council, and City Manager
City of Bowie, Maryland

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Bowie, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Bowie's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Bowie, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bowie and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The Honorable Mayor, Members of
the City Council, and City Manager
City of Bowie, Maryland

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bowie's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Bowie's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bowie's ability to continue as a going concern for a reasonable period of time.

The Honorable Mayor, Members of
the City Council, and City Manager
City of Bowie, Maryland

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information and management's discussion and analysis, as identified in the accompanying table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bowie's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

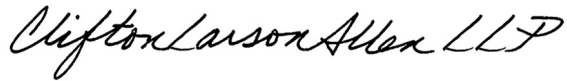
Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section, as identified in the accompanying table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

The Honorable Mayor, Members of
the City Council, and City Manager
City of Bowie, Maryland

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2022 on our consideration of the City of Bowie's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Bowie's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Bowie's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Greenbelt, Maryland
December 20, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) of the City of Bowie's Annual Comprehensive Financial Report (ACFRs) presents a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2022. The information presented here should be considered in conjunction with additional information provided in the letter of transmittal.

Financial Highlights

The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at June 30, 2022, by \$167 million (net position). The majority of the City's net positions of \$112.8 million are capital assets that generally do not directly generate revenue; nor can they be sold to generate liquid capital. The remaining \$53.8 million is unrestricted and may be used to meet the City's future obligations.

The City expenditures were higher than last year's expenditures due mostly to returning to the new normal after the COVID-19 pandemic. The City's net position for governmental activities increased in FY2022 compared to FY2021 by \$1.2 million.

The total of nonexpendable, committed, assigned and unassigned fund balances for the general fund, was \$42.3 million and represents 76.9 percent of total General Fund expenditures compared to the Council-adopted target of 25 percent.

In comparison with the prior fiscal year, the City's total net position increased by \$4.6 million from \$162 million to \$166.6 million. Net position of governmental activities increased \$1.2 million from \$135.5 million to \$136.6 and net position of business-type activities increased by approximately \$3.5 million from \$26.5 million to \$30 million.

General fund revenues were \$57.9 million in FY2022 excluding transfers in of \$560,300 as compared to \$515,600 in FY2021, and other sources of revenue totaling 203,426. The increase in total revenues is mostly attributed to increases in property taxes. The City's property tax, the major source of revenue, increased by \$1.2 million or 3.6 percent. The increase in property taxes reflects growth in the City's tax base as property tax rates have remained unchanged since fiscal year 2011.

The City's Water and Sewer Fund net position increased by \$3.5 million or 13.1 percent from \$26.5 million to \$30 million. The increase in net position is attributed to a 5 percent water and sewer rate increase - despite a decrease in overall water consumption. The fund also received \$2,377,105 in US treasury Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).

The City implemented GASB 87 in FY2022 which establishes leases as financing of the right-to-use an asset in which lessees recognize an intangible right-to-use an asset and a lease liability, while lessors recognize a lease receivable and a deferred inflow of resources. Lease receivable for Governmental activities as of June 30, 2022 was \$3,335,348, while lease receivable for Business-type activities was \$5,139,584 as a result of the GASB 87 implementation. The lease liability at the end of FY2022 was \$182,246. Lease-related Deferred Inflow of Resources for Governmental activities amounted to \$3,299,176, while lease-related Deferred Inflows of Resources from Business Activities were \$4,997,099.

During the current fiscal year, the City's total long-term debt decreased by \$1,508,796 during fiscal year 2022.

Overview of the Financial Statements

The financial section of the ACFRs consists of three parts: management's discussion and analysis (this section), the basic financial statements and required supplementary information. This discussion and analysis are intended to serve as an introduction to the City of Bowie's basic financial statements. The City of Bowie's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the City's overall financial status similar to a private-sector business.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Bowie's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting.

The Statement of Net Position presents information on all of the City's assets and liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Bowie include general government, economic development, public safety, social services, public works, parks, culture and recreation, and interest expense. Business-type activities are limited to the City's water and sewer system.

Fund financial statements. Traditional readers of government financial statements will find the fund financial statement presentation more familiar. The focus is on the City's most significant funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate fiscal accountability. The City uses governmental and proprietary fund financial statements to provide more detailed information about the City's most significant funds rather than the City as a whole.

Governmental funds. Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements focus on near-term outflow and inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the Statement of Revenue, Expenditures and Changes in Fund Balances.

Proprietary funds. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which costs are recovered primarily through user charges. Proprietary fund financial statements, like government-wide financial statements, provide both short-term and long-term financial information. The fund financial statements provide more detail and additional information, such as cash flows for the City's enterprise fund (one type of proprietary fund). The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water and sewer operations.

Notes to the Basic Financial Statements. The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's obligations related to provide pension and other post employee benefits to its employees, and budgetary comparison schedule has been provided for the General Fund.

Other Supplementary Information. Budgetary comparison schedules have been provided for the following funds to demonstrate compliance with their budgets:

- Equipment Acquisition and Replacement Fund
- Capital Projects Fund
- Water and Sewer Fund

Statistical Section

The statistical section provides supplemental financial and statistical information intended to provide a broader understanding of the City's financial and economic environment. Much of the data presented is multi-year and some of it is derived from records external to the City's accounting records; therefore, the statistical section is unaudited.

Financial Analysis of the City as a Whole

Government-wide Financial Analysis

The City's financial statements are prepared in conformity with the reporting model required by Governmental Accounting Standards Board Statement No. 34 (GASB 34), Basic Financial Statements – and Management's Discussion and Analysis (MD&A) for State and Local Governments. MD&A includes prior fiscal year results for the purpose of providing comparative information.

City of Bowie, Maryland Net Position

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 89,828,677	\$ 84,405,540	\$ 13,691,145	\$ 7,491,926	\$ 103,519,822	\$ 91,897,466
Capital assets, net	102,254,601	102,590,852	23,999,362	22,928,326	126,253,963	125,519,178
Total assets	192,083,278	186,996,392	37,690,507	30,420,252	229,773,785	217,416,644
Deferred outflows of resources	5,628,022	6,272,114	44,505	48,700	5,672,527	6,320,814
Long-term liabilities outstanding	43,185,998	49,009,322	1,173,246	1,462,765	44,359,244	50,472,087
Other liabilities	7,112,211	6,153,395	1,545,355	2,485,399	8,657,566	8,638,794
Total liabilities	50,298,209	55,162,717	2,718,601	3,948,164	53,016,810	59,110,881
Deferred inflows of resources	10,767,276	2,615,521	5,032,483	7,771	15,799,759	2,623,292
Net Position						
Net Investment in capital assets	89,686,905	90,147,539	23,116,669	21,943,837	112,803,574	112,091,376
Restricted	11,169	-	-	-	11,169	-
Unrestricted	46,947,741	45,342,729	6,867,256	4,569,180	53,814,997	49,911,909
Total net position	\$ 136,645,815	\$ 135,490,268	\$ 29,983,925	\$ 26,513,017	\$ 166,629,740	\$ 162,003,285

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At June 30, 2022, the City's assets exceeded liabilities by \$166.6 million. Current and other assets include \$17.2 million in unspent bond proceeds issued for the construction of various capital projects.

By far the largest portion of the City's net position (68 percent) reflects its investment in capital and right to use assets, less any related debt used to acquire those assets. Capital and Right to Use assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital and right to use assets themselves cannot be used to liquidate these liabilities. The remaining balance of \$53,826,166, \$11,163, are restricted federal funds of the Green Housing Rehabilitation Program and \$53,814,997 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all categories of net position, both for the government as a whole as well as governmental and business-type activities. The same situation held true for the prior fiscal year.

The governmental activities investment in capital assets decreased by \$336,251 due to retirement of assets.

The business-type activities investment in capital assets increased by \$1.1 million or 4.7 percent. The increase in capital assets accounts for the pipe replacement project and purchase of new components at the Water and Wastewater Treatment Plants.

The following table summarizes the City's change in net position for the year ended June 30, 2022:

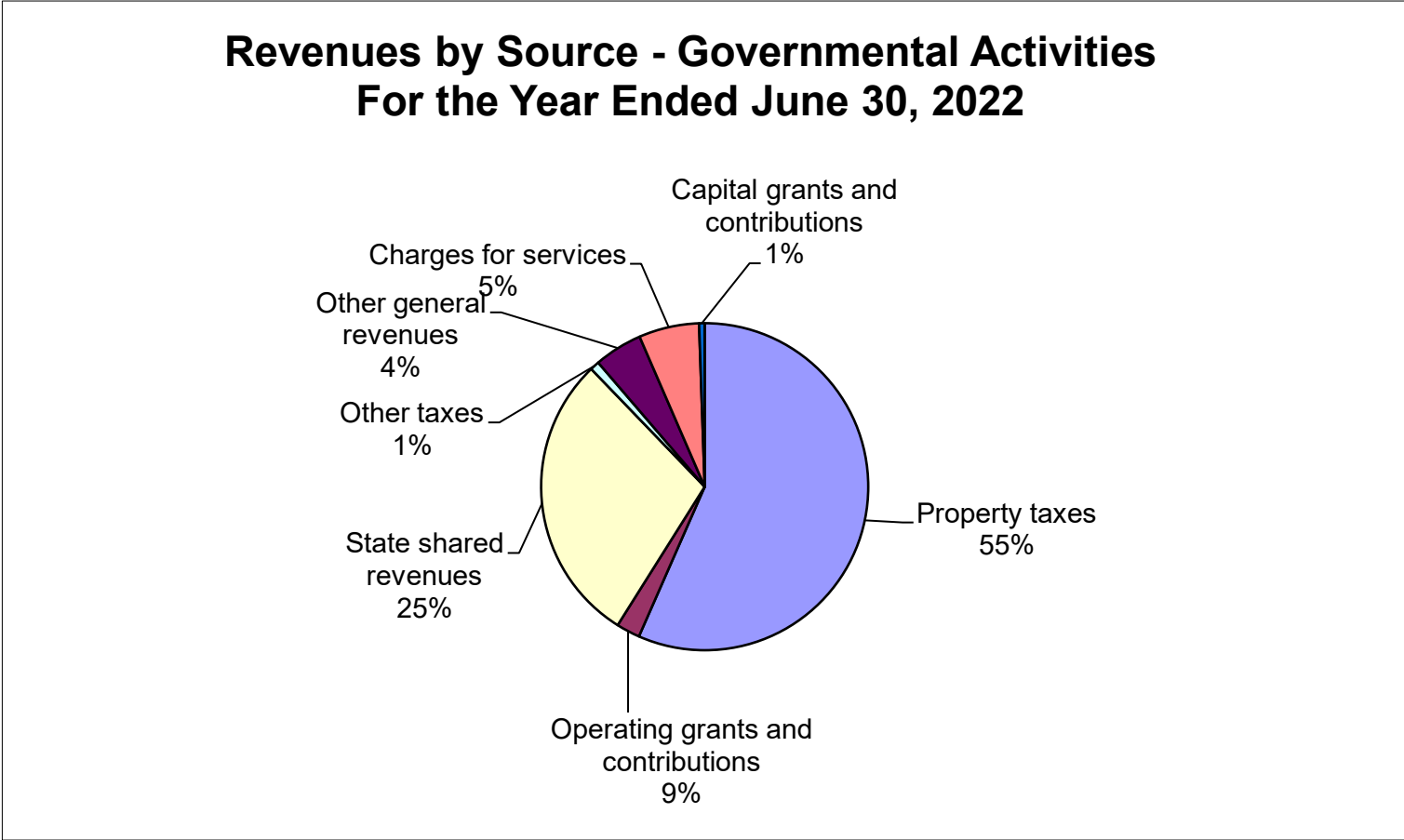
Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,593,160	\$ 2,564,543	\$ 8,016,448	\$ 7,869,740	\$ 11,609,608	\$ 10,434,283
Operating grants and contributions	1,411,916	5,680,605	132,757	99,000	1,544,673	5,779,605
Capital grants and contributions	332,281	444,272	2,377,105	-	2,709,386	444,272
General revenues:						
Property taxes	34,099,464	32,900,811	-	-	34,099,464	32,900,811
State shared revenues	17,390,237	15,362,107	-	-	17,390,237	15,362,107
Other taxes	554,337	363,585	-	-	554,337	363,585
Other general revenues	2,313,723	2,403,126	472,492	300,323	2,786,215	2,703,449
Total revenues	59,695,118	59,719,049	10,998,802	8,269,063	70,693,920	67,988,112
Expenses:						
General government	13,531,730	12,488,892	-	-	13,531,730	12,488,892
Economic development	799,917	890,208	-	-	799,917	890,208
Public safety	16,212,448	16,520,018	-	-	16,212,448	16,520,018
Social services	2,471,344	2,125,831	-	-	2,471,344	2,125,831
Public works	16,510,494	16,373,848	-	-	16,510,494	16,373,848
Parks, culture and recreation	8,688,547	7,690,373	-	-	8,688,547	7,690,373
Interest on long-term debt	885,391	921,253	-	-	885,391	921,253
Water and wastewater	-	-	6,967,594	6,659,964	6,967,594	6,659,964
Total expenses	59,099,871	57,010,423	6,967,594	6,659,964	66,067,465	63,670,387
Increase (Decrease) in net position before transfers	595,247	2,708,626	4,031,208	1,609,099	4,626,455	4,317,725
Transfers	560,300	515,600	(560,300)	(515,600)	-	-
Increase (Decrease) in net position	1,155,547	3,224,226	3,470,908	1,093,499	4,626,455	4,317,725
Net position - beginning,	135,490,268	132,266,042	26,513,017	25,419,518	162,003,285	157,685,560
Net position - ending	\$ 136,645,815	\$ 135,490,268	\$ 29,983,925	\$ 26,513,017	\$ 166,629,740	\$ 162,003,285

The overall increase in the City's net position amounted to \$4.6 million during the fiscal year. These increases are explained in the governmental and business-type activities discussion that follows.

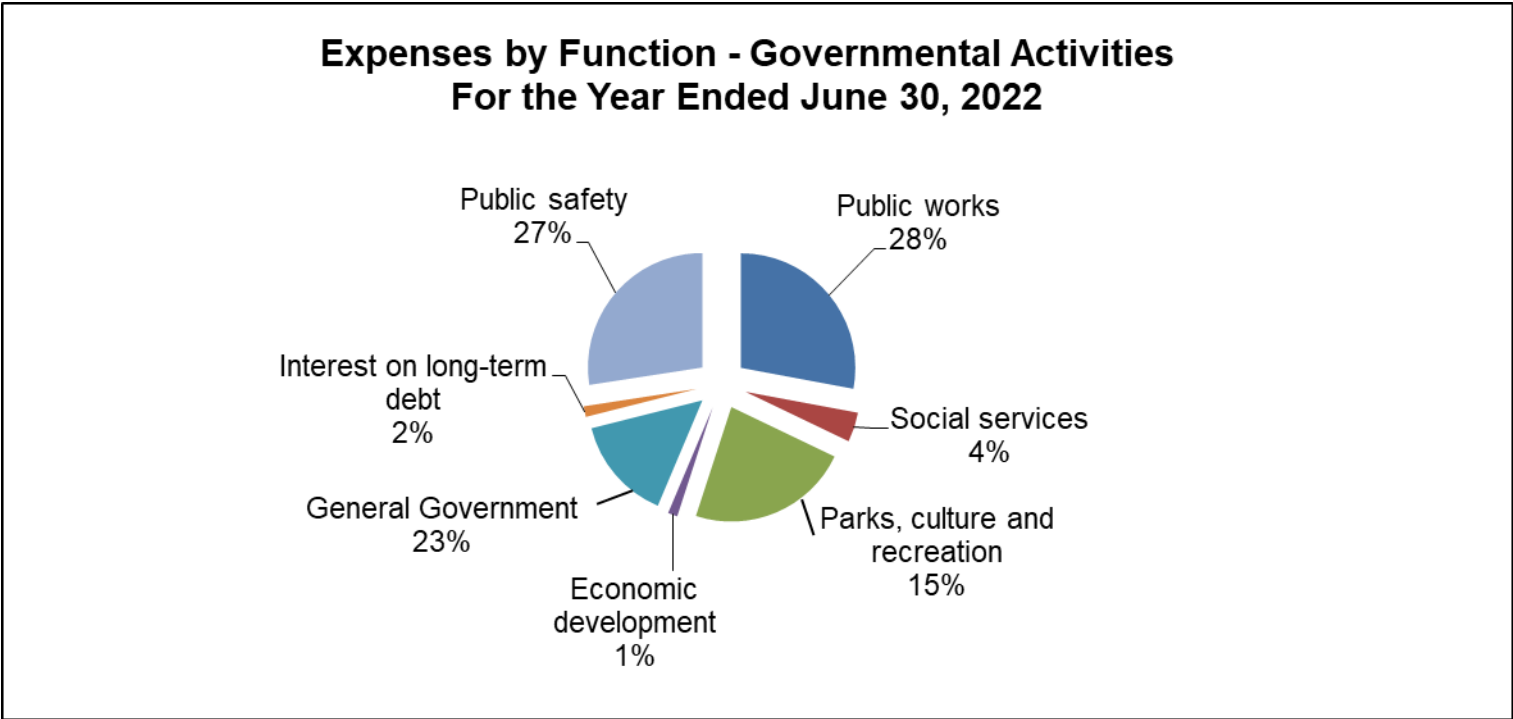
Governmental Activities

Governmental activities increased the City’s net position by \$1.1 million. Total revenues and transfers of \$60.2 million are comprised of program revenues totaling \$5.3 million, or 8.9 percent, and general revenues and transfers of \$54.9 million, or 91.1 percent. General revenues are the principal source of funding for the major activities of the City. During the year both general revenues and program revenues increased by \$22,890 compared to last fiscal year. Sources of revenue are comprised of the following items:



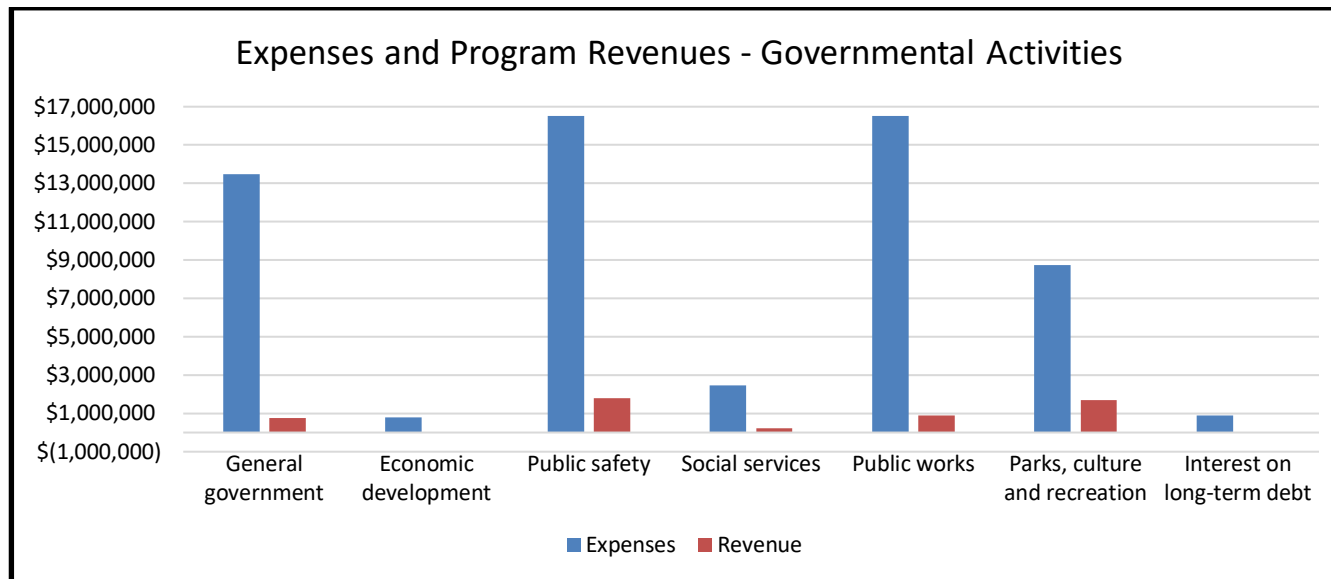
A more detailed discussion of the City’s revenue results for FY2022 as compared to what was budgeted can be found in the General Fund Budgetary Highlights section of this MD&A.

The cost of all governmental activities for FY2022 was \$59.1 million. As the following chart indicates, Public Works constitutes the City’s largest program, totaling \$16.5 million. Public Safety expenses totaled \$16.2 million, while General Government, the third largest expense for the City, totaled \$13.5 million. Total expense increased by \$2.1 over last fiscal year.



The following table presents the cost and program revenues of each of the City’s programs – general government, economic development, public safety, social services, public works and parks, culture, and recreation – as well as each program’s net cost (total cost less fees generated by the activities and program-specific grants and contributions). The table also includes interest on long-term debt and other expenses not directly associated with a specific program.

As shown in the chart below, revenues generated by the City of Bowie’s programs are not sufficient to cover costs. The City relies on property taxes, intergovernmental revenues, investment income and other general revenue to cover the costs associated with the various programs.



Net Cost of City's Governmental Activities

	Expenses		Program Revenues		Net Cost of Services	
	2022	2021	2022	2021	2022	2021
General government	\$ 13,531,730	\$ 12,488,892	\$ 739,564	\$ 4,932,166	\$ 12,792,166	\$ 7,556,726
Economic development	799,917	890,208	-	-	799,917	890,208
Public safety	16,212,448	16,520,018	1,790,149	1,621,830	14,422,299	14,898,188
Social services	2,471,344	2,125,831	212,594	146,483	2,258,750	1,979,348
Public works	16,510,494	16,373,848	901,302	684,611	15,609,192	15,689,237
Parks, culture and recreation	8,688,547	7,690,373	1,693,748	1,304,330	6,994,799	6,386,043
Interest on long-term debt	885,391	921,253	-	-	885,391	921,253
Total	<u>\$ 59,099,871</u>	<u>\$ 57,012,444</u>	<u>\$ 5,337,357</u>	<u>\$ 8,689,420</u>	<u>\$ 53,762,514</u>	<u>\$ 48,321,003</u>

Business-type Activities

The City's water and sewer operation is reported here. Charges for services represent the principal revenue source for the City's business-type activities. During the current fiscal year, revenue from business-type activities totaled \$8.3 million. Expenses and transfers for these activities totaled \$7.2 million and resulted in an increase in net position of \$1.2 million.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is valuable in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Unassigned fund balance provides a reserve for emergencies, enables the City Council to stabilize tax rates, and provides working capital from which to pay City bills between tax collection due dates. Types of major governmental funds reported by the City include the General Fund, Equipment Acquisition and Replacement Fund and the Capital Projects Fund.

At the end of FY2022, the City's governmental funds reported combined ending fund balances of \$77.1 million. Of the total ending fund balances, \$22.2 million constitutes the unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the primary operating fund of the City. At the end of FY2022 unassigned fund balance of the General Fund was \$22.2 million, while the total fund balance was \$42.3 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total available fund balance to total fund expenditures. Unassigned fund balance represents 38.5 percent of the total General Fund expenditures and transfers out total available fund balance represents 73.2 percent of the same amount.

The General Fund balance increased by \$0.922 million during the current fiscal year. General property tax revenue increased by \$1.2 million, while Intergovernmental revenues and Fines and Fees decreased by \$2.1million and \$0.646 respectively. Other major revenue source declined such as business taxes decreased by \$0.3 million, Fees and Fines by \$0.2 million, Interest income decreased by \$0.5 million and other general revenue increased by \$0.711 million. The net reduction in revenue in the above-mentioned categories reflects the impact of one-time revenue from the US Treasury State and Local Fiscal Recovery Fund (SLFRF).

Expenditures increased by \$3.1 million primarily as a result of the following:

- General Government increased by \$0.779 million.
- Economic Development decreased by \$90,000.
- Public Safety increased \$0.6 million, reflecting staff vacancies for a police department authorized with 67 sworn officers.
- Social Service increased by \$0.3 million in personal service and operating costs
- Public Works increased by \$0.6 million in personal service and operating costs.
- Debt Service decreased by \$27,190 in principal and interest payments.
- Parks, Culture and Recreation increased by \$0.6 million in personal service and operating cost.
- Unclassified expenditures decreased by \$0.4 million in contractual services and use of the reserve for contingencies
- Transfers to Capital Projects Fund and the Equipment Acquisition and Replacement Fund decreased by \$2.8 million.

The Equipment Acquisition and Replacement Fund has a total fund balance of \$8.1 million, which is assigned by the City Council for future years' expenditures. The net increase in fund balance during the current year was \$1.2 million. The required transfer from the General Fund was \$1.3 million more than the previous year. Expenditures increased by \$0.3 million.

The Capital Projects Fund, had an \$1.9 million decrease in fund balance during the current fiscal year. Of the total ending fund balances of \$26.8 million, \$6.7 million is either committed to liquidate contracts for the prior period or to account for the fund balances of each stormwater special taxing district enacted by the City Council and is not available for new spending. Of the remaining \$20 million, \$10.4 million was appropriated for capital project expenditures schedule for FY2023.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide statements but include more detail.

The Water and Sewer Fund had no restricted net position at the end of the year. After a transfer to the General Fund of \$0.6 million, the fund ended FY2022 with an increase in net position of \$3.5 million. This increase is mostly attributed to \$2.3 million in US Treasury State and Local Fiscal Recovery Funds (SLFRF). The federal funding will offset the cost of replacing 7.5 miles of the City's water main system to improve flow and water quality.

A discussion of enterprise fund long-term debt can be found in the Debt Administration section presented later in this MD&A. Other factors concerning the finances of the enterprise fund are addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

During the year, the City issued two budget amendments increasing the appropriation for the following departments and activities Communications, Economic Development and Non-departmental increasing the budget by \$512,200. The increase funding authorized a new branding strategy for the City of Bowie, the purchase of machinery and equipment for the Bowie Golf Course and development of an economic development strategy and action plan. There was no need for any additional amendments to increase either the original estimated revenue or original budgeted appropriations. However, amendments to reallocate appropriations among departments was approved for the following:

- increase \$90,000 – Communication for professional services cost for the City's branding strategy.
- increase \$105,000 – Economic Development for professional services cost to develop an economic strategy action plan.
- decrease \$21,000 – Emergency Management lower than anticipated cost of materials supplies and minor equipment.
- increase \$155,000 – Public Works Administration for professional services costs for the implementation of an engineering cost estimating process for all capital projects.
- decrease \$59,000 – Equipment Maintenance and Garage for lower than anticipated repair and maintenance and operating supply cost.
- decrease \$26,000 – Solid Waste for lower than anticipated disposal fees and repair and maintenance costs.

- decrease \$70,000 – Streets Maintenance for lower than anticipated street resurfacing costs.
- increase \$24,600 – Stormwater Management higher than expected hospital and medical service costs.
- Increase \$30,000 – Youth Service Bureau for higher-than-expected public utility services and operating supplies costs.
- decrease \$16,000 – Recreation and Parks for lower than anticipated professional service and travel and training costs.
- increase \$32,000 – Parks and Grounds for higher-than-expected public utility service and repair and maintenance costs.
- decrease \$16,000 – Historic Properties and Museums for lower the anticipated professional services, repair and maintenance building and operating supplies cost.
- increase \$52,000 – Non-departmental for higher than anticipated cost for contingency items

Actual expenditures and other financing uses were \$6.6 million less than the final amended budget. The more significant differences are briefly summarized as follows primarily due to COVID-19 related closures and reduction in activities as well as the following:

- Business Operations expenditures were \$1 million lower, primarily due to project delays. The installation of citywide security cameras was delayed due to re-design issues.
- Information Technology expenditures were \$0.6 million lower than expected due to lower than anticipated operating costs.
- Building Maintenance expenditures were \$0.2 million lower than expected due to lower repair and maintenance costs.
- Police Department expenditures were \$0.6 million less than expected, due to vacancies and lower than anticipated operating costs.
- Senior Citizen Services expenditures were \$0.5 million due to vacancies and lower than anticipated operating costs.
- Public Works expenditures were \$1.5 million less, primarily due to lower than anticipated costs in several departments. \$0.3 million in Administration, and \$0.7 in Street Maintenance division due to lower than anticipated costs for personal services, street resurfacing, repair and maintenance and equipment rental and \$0.1 million in Stormwater Management. Solid Waste expenditures were lower by \$0.4 million due to lower than anticipated due vacancies and lower than expected operating costs.
- Parks, Culture and Recreation expenditures were \$0.8 million lower than expected across all departments.
- The remaining differences were spread across the various other activities of the General Fund and were relatively minor within each activity.

Revenues and other financing sources amounted to \$58.5 million in fiscal year 2022, a decrease of \$0.1 million from fiscal year 2021.

General property taxes produced \$1.2 million more revenue than in fiscal year 2021, an increase of 3.6 percent. The assessable tax base increased to \$8.1 billion, an increase of 5.1 percent.

Expenditures and transfers amounted to \$57.7 million, an increase of \$1.1 million, or 1.9 percent from fiscal year 2021.

Transfers decreased by \$2.1 million due to a decrease of \$3.1 million to the Capital Projects Fund and \$1.3 million increase to the Equipment Acquisition and Replacement Fund.

Capital Assets and Debt Administration

Capital and Right to Use Assets

The City's capital assets for its governmental and business-type activities as of June 30, 2022 amounted to \$126.3 million (net of accumulated depreciation and amortization). Capital assets include land, historical treasures, building and improvements, improvements other than buildings, machinery and equipment, infrastructure, and other capital assets (intangible assets). The total net increase in the City's capital assets for the current fiscal year was \$0.7 million (a decrease of \$0.4 million in governmental activities and an increase of \$1.1 million for business-type activities) as shown in the following table.

Capital Assets, Net of Depreciation and Amortization						
	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Nondepreciable assets:						
Land	\$ 15,291,852	\$ 15,070,272	\$ 1,489,192	\$ 1,489,192	\$ 16,781,044	\$ 16,559,464
Historical treasures	492,846	492,846	-	-	492,846	492,846
Construction in progress	8,663,417	16,308,826	5,488,982	3,358,098	14,152,399	19,666,924
Depreciable/amortizable assets:						
Buildings and improvements	32,345,403	33,688,713	9,314,095	9,858,954	41,659,498	43,547,667
Improvements other than buildings	12,453,312	4,553,761	1,234,399	1,472,473	13,687,711	6,026,234
Machinery and equipment	7,155,447	7,192,750	1,760,381	1,902,442	8,915,828	9,095,192
Right-to-use leased equipment	182,246	-	-	-	182,246	-
Infrastructure	25,470,054	25,039,304	4,712,313	4,847,167	30,182,367	29,886,471
Other capital assets	200,024	244,380	-	-	200,024	244,380
Total	\$ 102,254,601	\$ 102,590,852	\$ 23,999,362	\$ 22,928,326	\$ 126,253,963	\$ 125,519,178

Under the Governmental Activities Capital Assets, the balance of \$8,663,417 for Construction in Progress includes \$4,151,904 for design, engineering and construction of a new concession and restroom facility at White Marsh Park; \$2,215,384 for improvements to the various Trail Systems; \$973,161 for design and engineering improvements at Allen Pond Park; \$ 923,791 for HVAC at Gymnasium; \$146,591 for Security Upgrade in various City facilities and \$252,586 for various other projects.

The other significant additions to Governmental Activities Capital Assets included \$407,733 for underground gas storage tank; \$196,352 for Phone upgrades; \$189,639 for bleachers and press box at Whitemarsh park; \$134,885 for Server at City Hall; \$61,446 for van; \$206,577 for four Police cars with upfitting; \$411,919 for two refuse trucks for Solid Waste division and one Pick-Up truck for Public Works Administration. \$28,414 for a message board for Senior Center; \$233,003 for three Regular cabs and one Bobcat Tractor Machine for use in Parks and Grounds. \$126,560 for Golf carts and other equipment for use in Golf Course. The City leased 75 Golf carts from Yamaha Corporation for \$188,530.

Under Business-type Activities Capital Assets, the most significant additions included are \$82,128 for Ford F-550 and \$79,651 for sewer lateral replacements.

More detailed information about the City's capital assets is presented in Note 3D to the basic financial statements.

Debt Administration

At fiscal year-end, the City had \$31.1 million in bonds, State of Maryland financing outstanding, and other debt versus \$32.4 million last year, a decrease of \$1,285,924 as shown in the following table:

Outstanding Long-Term Liability

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
General obligation bonds (backed by the City)	\$ 30,005,305	\$ 31,428,359	\$ -	\$ -	\$ 30,005,305	\$ 31,428,359
Long-term financing with State of Maryland	-	-	882,693	984,489	882,693	984,489
Notes	56,695	-	-	-	56,695	-
Leases	182,231	-	-	-	182,231	-
OPEB liability	2,854,384	2,934,317	261,806	269,327	3,116,190	3,203,644
Pension liability	11,438,856	15,526,975	-	-	11,438,856	15,526,975
Compensated absences	1,905,441	1,897,677	170,091	208,949	2,075,532	2,106,626
Total outstanding debt	<u>\$ 46,442,912</u>	<u>\$ 51,787,328</u>	<u>\$ 1,314,590</u>	<u>\$ 1,462,765</u>	<u>\$ 47,757,502</u>	<u>\$ 53,250,093</u>

Neither Maryland State law nor the City Charter mandates a limit on municipal debt. The City Council adopted a policy to limit debt, exclusive of amounts being repaid by the Water and Sewer System, to 0.8 percent of assessed value of taxable property. At June 30, 2022, assessed value of such property totaled \$8,115,498,350, the debt limit was \$64,923,987 and the amount of debt applicable to the limit was \$30,244,231, or approximately 46.6 percent of the debt limit. The debt policy also states that the ratio of debt service expenditures as a percentage of General Fund revenues, exclusive of debt repaid by the Water and Sewer Fund, shall not exceed 10 percent. In FY2022, the ratio of debt service expenditures, totaling \$2,02,910, as a percentage of General Fund revenues, totaling \$58,670,289, was 4 percent. The City's general obligation bond rating is AAA from Standard and Poor's, Aaa from Moody's Investor Service, and AAA from Fitch Ratings. Other obligations include accrued vacation leave and other post-employment benefit liabilities. More detailed information about the City's long-term liabilities is presented in Note 3R to the basic financial statements.

Economic Factors and Next Year's Budget and Rates

The City prepares a financial forecast as a component in the process of developing the annual operating budget and the six-year capital improvements program. The assumptions in the forecast are reviewed with the City Council as background for decisions about revenue projections and estimated costs.

In FY2022 the impact of the Covid-19 emergency, lessen the financial impact on revenue and expenditures for the City's FY2023 budget. The budget reflects revenue recovery and a proximation of expenditure increases due to supply chain issues and the ongoing increases on goods and services influence by unstable inflation resulting from the pandemic. As businesses reopen and and jobs are filled, the City's non-major revenue sources will be positively impacted. The City's major revenue source property taxes is anticipated to grow by 4 percent in FY2023. Revenues from Income Taxes are expected increase by 2.5 percent while revenue from Hotel/Motel and Admission and Amusement Taxes are expected to be stable in fiscal year 2023.

At the end of the current fiscal year, the unassigned fund balance in the general fund was \$22.2 million. The City has appropriated \$10.2 million of this amount for spending in the 2022-2023 fiscal year budget.

For the thirteenth consecutive year, real and personal property tax rates remain at \$0.40 and \$1.00 per \$100 of assessed valuation, respectively, in the FY2023 adopted budget. General Fund revenues and transfers from other funds in FY2023 are budgeted to increase 6.4 percent from the FY2022 budget year. General property taxes make up approximately 61 percent of budgeted General Fund revenues and transfers from other funds. State-administered income tax proceeds, the City's largest source of intergovernmental revenue, are expected to increase by 8 percent in FY2022. General Fund expenditures and transfers to other funds are budgeted to increase by 6.4 percent from the FY2022 budget year.

As for the City's business-type activities, water and sewer rates increased by 5 percent to \$14.53 per 1,000 gallons in FY2023.

Requests for Information

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Finance Department, Attn: Finance Director, at 15901 Fred Robinson Way, Bowie, Maryland 20716, or call (301) 809-3025.

BASIC FINANCIAL STATEMENTS

CITY OF BOWIE, MARYLAND
Statement of Net Position
June 30, 2022

	Governmental activities	Primary Government Business-type activities	Total
Assets:			
Cash and equivalents	\$ 74,567,946	\$ 7,012,401	\$ 81,580,347
Investments	116,348	-	116,348
Property taxes receivable, net	259,169	-	259,169
Lease receivable	3,335,348	5,139,584	8,474,932
Other receivables, net	888,921	1,504,342	2,393,263
Due from other governments	9,561,571	-	9,561,571
Other assets	1,099,374	34,818	1,134,192
Capital and right to use assets:			
Land, historical treasures and construction in progress	24,448,115	6,978,174	31,426,289
Other capital assets, net of accumulated depreciation/amortization	77,806,486	17,021,188	94,827,674
Total assets	<u>192,083,278</u>	<u>37,690,507</u>	<u>229,773,785</u>
Deferred Outflows of Resources:			
Pension related	4,737,897	-	4,737,897
OPEB related	475,048	44,505	519,553
Deferred charge on advance refunding	415,077	-	415,077
Total deferred outflow of resources	<u>5,628,022</u>	<u>44,505</u>	<u>5,672,527</u>
Liabilities:			
Accounts payable and accrued liabilities	2,604,773	824,470	3,429,243
Accrued interest payable	848,698	9,917	858,615
Deposits and customer advances	174,746	440,565	615,311
Due to other governments	227,080	129,059	356,139
Noncurrent liabilities:			
Due within one year:			
Long-term debt payable	1,686,525	102,846	1,789,371
Compensated absences	1,561,199	38,498	1,599,697
Due in more than one year:			
Long-term debt payable	28,557,706	779,847	29,337,553
Total other postemployment benefits	2,854,384	261,806	3,116,190
Net pension liability	11,438,856	-	11,438,856
Compensated absences	344,242	131,593	475,835
Total liabilities	<u>50,298,209</u>	<u>2,718,601</u>	<u>53,016,810</u>
Deferred Inflows of Resources			
OPEB related	378,450	35,387	413,837
Pension related	7,089,650	-	7,089,650
Lease receivable	3,299,176	4,997,099	8,296,275
Total deferred inflow of resources	<u>10,767,276</u>	<u>5,032,486</u>	<u>15,799,762</u>
Net Position:			
Net investment in capital assets	89,686,905	23,116,669	112,803,574
Restricted for:			
Senior Citizen "Green Housing Rehabilitation Program"	11,169	-	11,169
Unrestricted	46,947,741	6,867,256	53,814,997
Total net position	<u>\$ 136,645,815</u>	<u>\$ 29,983,925</u>	<u>\$ 166,629,740</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business- type Activities	
Primary Government:							
Governmental activities:							
General government	\$ 13,531,730	\$ 412,631	\$ 326,933	\$ -	\$ (12,792,166)	\$ -	\$ (12,792,166)
Economic development	799,917	-	-	-	(799,917)	-	(799,917)
Public safety	16,212,448	1,185,300	604,849	-	(14,422,299)	-	(14,422,299)
Social services	2,471,344	-	212,594	-	(2,258,750)	-	(2,258,750)
Public works	16,510,494	751,426	149,876	-	(15,609,192)	-	(15,609,192)
Parks, culture and recreation	8,688,547	1,243,803	117,664	332,281	(6,994,799)	-	(6,994,799)
Interest on long-term debt	885,391	-	-	-	(885,391)	-	(885,391)
Total governmental activities	59,099,871	3,593,160	1,411,916	332,281	(53,762,514)	-	(53,762,514)
Business-type activities:							
Water and wastewater	6,967,594	8,016,448	132,757	2,377,105	-	3,558,716	3,558,716
Total primary government	\$ 66,067,465	\$ 11,609,608	\$ 1,544,673	\$ 2,709,386	(53,762,514)	3,558,716	(50,203,798)
General revenues:							
Property taxes					34,099,464	-	34,099,464
Unrestricted state shared revenues					17,390,237	-	17,390,237
Other taxes					554,337	-	554,337
Franchise fees (gross receipts)					1,806,304	-	1,806,304
Unrestricted investment income					274,657	84,349	359,006
Miscellaneous					232,762	388,143	620,905
Transfers					560,300	(560,300)	-
Total general revenues and transfers					54,918,061	(87,808)	54,830,253
Change in net position					1,155,547	3,470,908	4,626,455
Net position - beginning					135,490,268	26,513,017	162,003,285
Net position - ending					\$ 136,645,815	\$ 29,983,925	\$ 166,629,740

The notes to the basic financial statements are an integral part of this statement.



“Growth, Unity, Progress”

FUND FINANCIAL STATEMENTS

CITY OF BOWIE, MARYLAND
Balance Sheet
June 30, 2022

	General Fund	Equipment Acquisition and Replacement Fund	Capital Projects Fund	Total
Assets:				
Cash and cash equivalents	\$ 40,098,366	\$ 7,603,455	\$ 26,866,125	\$ 74,567,946
Other investments	116,348	-	-	116,348
Property taxes receivable, net	259,169	-	-	259,169
Lease receivable	3,335,348	-	-	3,335,348
Other receivables	840,100	26,058	22,763	888,921
Due from other governments	9,561,571	-	-	9,561,571
Other assets	674,374	425,000	-	1,099,374
Total assets	\$ 54,885,276	\$ 8,054,513	\$ 26,888,888	\$ 89,828,677
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 2,467,065	\$ 2,620	\$ 135,088	\$ 2,604,773
Deposits	174,746	-	-	174,746
Due to other governments	227,080	-	-	227,080
Total liabilities	2,868,891	2,620	135,088	3,006,599
Deferred Inflows of Resources:				
Unavailable revenue-income taxes	6,409,334	-	-	6,409,334
Unavailable revenue-senior housing	11,169	-	-	11,169
Lease related	3,299,176	-	-	3,299,176
Total deferred inflows of resources	9,719,679	-	-	9,719,679
Fund Balances:				
Nonspendable	674,374	-	-	674,374
Committed	8,823,675	-	6,744,575	15,568,250
Assigned	10,570,347	8,051,893	20,009,225	38,631,465
Unassigned	22,228,310	-	-	22,228,310
Total fund balances	42,296,706	8,051,893	26,753,800	77,102,399
Total liabilities, deferred inflows of resources and fund balances	\$ 54,885,276	\$ 8,054,513	\$ 26,888,888	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	102,254,601
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds	4,580,425
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds	(47,291,610)
Net position of governmental activities	\$ 136,645,815

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Equipment Acquisition and Replacement Fund	Capital Projects Fund	Total
Revenues:				
Taxes	\$ 34,099,464	\$ -	\$ -	\$ 34,099,464
Licenses and permits	1,247,874	-	-	1,247,874
Intergovernmental revenues	17,853,022	-	332,281	18,185,303
Fees and fines	3,736,301	-	-	3,736,301
Contributions	48,401	-	-	48,401
Interest income	204,698	13,774	56,185	274,657
Rental income	459,292	-	-	459,292
Other revenues	257,511	-	-	257,511
Total Revenues	57,906,563	13,774	388,466	58,308,803
Expenditures:				
Current:				
General government	11,272,966	-	-	11,272,966
Economic development	798,461	-	-	798,461
Public safety	14,725,552	-	-	14,725,552
Social services	2,257,904	-	-	2,257,904
Public works	15,558,033	-	-	15,558,033
Parks, culture and recreation	7,116,899	-	-	7,116,899
Other - unclassified	874,308	-	-	874,308
Debt service:				
Principal	1,415,095	-	-	1,415,095
Interest	887,515	-	-	887,515
Paying and fiscal agent fees	300	-	-	300
Capital outlay	142,925	1,609,871	2,513,663	4,266,459
Total Expenditures	55,049,958	1,609,871	2,513,663	59,173,492
Excess (deficiency) of revenues over (under) expenditures	2,856,605	(1,596,097)	(2,125,197)	(864,689)
Other financing sources (uses):				
Sale of capital assets	12,775	276,675	-	289,450
Lessee	188,530	-	-	188,530
Notes	58,491	-	-	58,491
Transfers in	560,300	2,519,000	235,400	3,314,700
Transfers out	(2,754,400)	-	-	(2,754,400)
Total other financing sources (uses)	(1,934,304)	2,795,675	235,400	1,096,771
Net change in fund balance	922,301	1,199,578	(1,889,797)	232,082
Fund balances - beginning	41,374,405	6,852,315	28,643,597	76,870,317
Fund balances - ending	\$ 42,296,706	\$ 8,051,893	\$ 26,753,800	\$ 77,102,399

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balance - total governmental funds	\$	232,082
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense and amortization. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	5,855,514	
Depreciation and amortization expense	(5,914,614)	
Capital outlay exceeded depreciation and amortization expense in the current period:		(59,100)

In the statement of activities, the loss on the disposition of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by costs of the capital assets sold less any accumulated depreciation.

Proceeds on sale of capital assets	(289,450)	
Gain on sale of capital assets	12,299	
Book value of assets sold		(277,151)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

1,374,016

Pension Benefits reported in the statement of activities require the use of current financial resources, and therefore, are reported as expenditures in governmental funds.

Deferred outflows change	(547,619)	
Deferred inflow change	(4,559,078)	
Change to the Net Pension liability	4,088,119	
Pension expense adjustment		(1,018,578)

Other Post-Employment Benefits reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Deferred outflows change	(44,588)	
Deferred inflows change	(293,501)	
Net OPEB liability change	79,933	
OPEB expense adjustment		(258,156)

CITY OF BOWIE, MARYLAND
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2022

(Continued)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payment on general obligation debt	1,407,000	
Principal payment on notes	1,796	
Principal payment on lease	6,299	
Leases	(188,530)	
Notes	(58,491)	
Less deferred amount refunding	(51,885)	
Amortization of bond premium	<u>16,054</u>	1,132,243

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the governmental funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the statement of activities is the result of accrued interest on the long-term debt.

37,955

In the statement of activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, compensated absences earned exceeded amounts used.

(7,764)

Change in Net Position of governmental activities

\$ 1,155,547

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Statement of Net Position
Proprietary Fund
June 30, 2022

	Enterprise Fund
	Water and Sewer
	Fund
Assets:	
Current assets:	
Cash, cash equivalents and investments	\$ 7,012,401
Prepaid Expenses	34,818
Accounts receivable, net	544,960
Unbilled accounts receivable	947,738
Lease Receivable	172,139
Accrued interest receivable	11,644
Total current assets	<u>8,723,700</u>
Noncurrent assets:	
Capital assets:	
Lease Receivable - noncurrent	4,967,445
Land and construction in progress	6,978,174
Other capital assets, net of accumulated depreciation	17,021,188
Total noncurrent assets	<u>28,966,807</u>
Total assets	<u>37,690,507</u>
 Deferred Outflow of Resources	
Deferred amount on OPEB related	44,505
Total deferred outflow of resources	<u>44,505</u>
 Liabilities:	
Current liabilities:	
Accounts payable and accrued liabilities	824,470
Intergovernmental payable	129,059
Accrued interest payable	9,917
Escrow deposits	51,533
Customer advances for service	389,032
Long-term debt payable - current	102,846
Compensated absences - current	38,498
Total current liabilities	<u>1,545,355</u>
Noncurrent liabilities:	
Long-term debt payable	779,847
Compensated absences -noncurrent	131,593
Other post-employment benefits	261,806
Total noncurrent liabilities	<u>1,173,246</u>
Total liabilities	<u>2,718,601</u>
 Deferred inflows of resources	
Deferred amount on lease related	4,997,099
Deferred amount on OPEB related	35,387
Total deferred inflow of resources	<u>5,032,486</u>
 Net position:	
Net investment in capital assets	23,116,669
Unrestricted	6,867,256
Total net position	<u>\$ 29,983,925</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2022

	<u>Enterprise Fund</u> <u>Water and Sewer</u> <u>Fund</u>
Operating revenues:	
Water sales and sewerage surcharges	\$ 6,701,436
Minimum charges	1,058,982
Forfeited discounts and penalties	91,110
Processing fees	27,900
Other operating income	137,020
Total operating revenues	<u>8,016,448</u>
Operating expenses:	
Water supply	2,243,735
Sewage treatment	2,650,196
Administrative and general	669,237
Miscellaneous	114,251
Depreciation	1,275,129
Total operating expenses	<u>6,952,548</u>
Operating Income	<u>1,063,900</u>
Nonoperating revenues (expenses):	
Operating contributions - State Grant	132,757
Interest income	84,349
Lease revenue	388,143
Interest expense and fiscal agent charges	(15,046)
Total nonoperation revenues (expenses)	<u>590,203</u>
Income before transfers	<u>1,654,103</u>
Capital contributions - Federal	2,377,105
Transfers out	<u>(560,300)</u>
Change in net position	3,470,908
Net position - beginning	26,513,017
Net position - ending	<u><u>\$ 29,983,925</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF BOWIE, MARYLAND
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

	Enterprise Fund Water and Sewer Fund
Cash flows from operating activities:	
Receipts from customers	\$ 7,974,132
Operating Grant - Federal	2,377,105
Operating Grant - State	132,757
Other operating revenues	521,605
Payments to suppliers	(1,960,701)
Payments to employees	(3,526,924)
Net cash provided by operating activities	<u>5,517,974</u>
Cash flows from noncapital financing activities:	
Transfers to other funds	<u>(560,300)</u>
Cash flows from capital and related financing activities:	
Purchases and construction of capital assets	(3,669,529)
Principal paid on capital debt	(101,796)
Interest paid on capital debt	(15,570)
Net cash used in capital and related financing activities	<u>(3,786,895)</u>
Cash flows from investing activities:	
Interest income - Leases	68,979
Interest income	3,859
Net cash provided by investing activities	<u>72,838</u>
Net increase in cash and cash equivalents	1,243,617
Cash and cash equivalents - beginning	<u>5,768,784</u>
Cash and cash equivalents - ending	<u><u>\$ 7,012,401</u></u>

CITY OF BOWIE, MARYLAND
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

(Continued)

Reconciliation of operating income to net cash provided
by operating activities:

Operating income	<u>\$ 1,063,900</u>
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:	
Rental income - tower leases	81,529
Lease revenue	306,614
Depreciation and Amortization	1,275,129
Provision for uncollectible accounts	(1,186)
Operating grant	2,509,862
Change in assets and liabilities:	
Decrease in accounts receivable	231,497
(Increase) in prepaid expenses	(34,818)
Increase in accounts payable	172,950
Increase in intergovernmental payable	9,203
Increase in accrued liabilities	57,027
(Decrease) in compensated absences	(38,858)
(Decrease) in OPEB liability	(7,521)
Increase in customer advances	2,300
Increase in revenue collected in advance	1,020
Increase in deferred inflow (OPEB related)	27,616
Decrease in deferred outflow (OPEB related)	4,195
Changes in deferred inflow (lease related)	<u>(142,485)</u>
Total adjustments	<u>4,454,074</u>
Net cash provided by operating activities	<u><u>\$ 5,517,974</u></u>

Noncash investing, capital and financing activities:

Included in additions to Business-type capital assets are construction payables of \$398,973

The notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of Significant Accounting Policies

The City of Bowie, Maryland is a municipal corporation governed by an elected mayor and six-member council. The City was incorporated in 1916 and adopted its present Charter in 1963. The City operates under a Council-Manager form of government, and although not a full-service City, provides the following services: public works, social services, police, culture and recreation, community development, code enforcement, and planning and economic development. In addition, the City owns and operates a water and sewer system that services approximately forty percent of its residents. The Washington Suburban Sanitary Commission provides water and sewer services to residents outside the City's franchise area. Prince George's County provides a number of services to City residents that include police and fire protection, public library, and emergency health care. The Prince George's County Board of Education provides for elementary and secondary education within the City. The Maryland - National Capital Park and Planning Commission contributes additional parks and recreational services within the City.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) recognized in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

A. Reporting Entity

The accompanying financial statements present the government and its departments for which the government is considered to be financially accountable. GASB has set forth criteria to be considered in determining financial accountability.

Government-wide and Fund Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's public works, parks and recreation, general administrative services, public safety, economic development, and social services are classified as governmental activities. The City's water and sewer services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column; and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts: net investment in capital assets, restricted net position, and unrestricted net positions. The City generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available.

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions, (public works, parks and recreation, general administrative services, etc.) that are otherwise being supported by general government revenues (general property taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public works, parks and recreation, etc.) or a business-type activity. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported as general revenues. The City does not allocate indirect expenses. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net costs (by function or business-type activity) are normally covered by general revenue (general property taxes, intergovernmental revenues, interest income, etc.).

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are overhead charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the costs and revenues reported for the various functions concerned.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financing resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustment necessary to reconcile the fund financial statements to the government-wide financial statements.

The following is a brief description of the specific funds used by the City in FY2022.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed.

General Fund – The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those properly accounted for in another fund. The principal sources of revenues for this fund are property taxes, intergovernmental grants, and state shared revenues.

Equipment Acquisition and Replacement Fund – The Equipment Acquisition and Replacement Fund receives amounts transferred from other funds, not only to acquire and replace equipment during the current year, but to accumulate amounts appropriated each year to replace equipment scheduled for replacement in future years.

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

The Equipment Acquisition and Replacement Fund is considered a major fund for government-wide reporting purposes.

Capital Projects Fund – The Capital Projects Fund accounts for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds. The Capital Projects Fund is considered a major fund for government-wide reporting purposes.

Proprietary Funds – Proprietary Funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and payments relating to the government's business activities are accounted for through proprietary funds. The focus is on determination of net position, changes in net position and cash flows. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Enterprise Fund – The Enterprise Fund accounts for operations that are financed in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered entirely or predominantly through user charges. The City's Enterprise Fund accounts for the operations of the City's water and sewer system.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds' statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the current funds.

The government-wide statements of net position, statements of activities and proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

The statements of net position, statement of activities, and financial statements of the Proprietary Funds are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The fund financial statements of the General, Equipment Acquisition and Replacement, and Capital Projects Funds are maintained and reported on the modified accrual basis of accounting using the current financial resources

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

measurement focus. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The term “available” is limited to collection within sixty days of the fiscal year-end. Property taxes are the primary source of revenues susceptible to accrual. Other revenue of material amounts that are accrued include intergovernmental revenues, interest, and rental income. Building permits, fees, fines, and miscellaneous revenues are recorded when received, as they are generally not measurable until actually received. Any revenues received in advance are recorded as unearned. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the related fund liabilities are incurred. Principal and interest on general long-term debt, including lease liabilities are recorded as fund liabilities when due or when amounts have been accumulated for payments to be made in the subsequent year.

D. Assets, Liabilities and Net Position or Equity

CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash within the various funds is combined to form a cash and investment pool. Investments and interest earnings are recorded in the individual funds. Funds available for short periods are transferred to an interest-bearing bank account. Funds available for longer periods are invested in certificates of deposit or the Maryland Local Government Investment Pool.

For purposes of statement presentation, all highly liquid investments with an original maturity of three months or less when acquired are considered to be cash equivalents.

TAXES RECEIVABLE

Taxes Receivable are comprised of the uncollected taxes for the past five years. The estimated amount of uncollectible taxes of \$324,907 is equal to the total of the outstanding receivables of the four oldest years.

ACCOUNTS RECEIVABLE

The Water and Sewer Fund accounts receivable are comprised of the uncollected water and sewer charges for the past two years. The estimated amount uncollectible of \$2,607 is equal to the outstanding receivables of the past two years.

2.UNBILLED ACCOUNTS RECEIVABLE

The Water and Sewer Fund unbilled accounts receivable are for services rendered, but not billed for the billing period April 1, 2022, to June 30, 2022. Unbilled revenue for the fiscal year ended June 30, 2022 totals \$947,738.

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as other assets in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditure/expense when consumed rather than when purchased.

CAPITAL AND RIGHT TO USE ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at time of receipt. Interest costs incurred in proprietary funds, related to construction of capital assets, are capitalized if material. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Capital assets are depreciated/amortized using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15-50
Improvements other than buildings	10-50
Machinery and equipment	5-25
Right-to-use lease equipment	5-25
Public domain infrastructure	7-100
Water distribution system	10-100
Sewage collection system	10-100

The City has a collection of historical treasures. The true value of the historical treasures is expected to either be maintained at cost or appreciate over time, and thus, the historical treasures are not depreciated. If individual pieces are lost or destroyed, the loss is recorded. Right to Use Assets are recorded at the present value of the lease agreement and amortized of the life of the lease agreement.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred Outflows of Resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until the future period. The government has three items that qualifies for reporting in this category. They include pension and OPEB related items and deferred

CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

A deferred inflow of resources represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has three items, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet.

	Unavailable
Unavailable revenue-income taxes	\$ 6,409,334
Unavailable revenue-urban development	11,169
Unavailable revenue-lease related	<u>3,299,176</u>
	\$ 9,719,679

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the Maryland State Retirement and Pension System (System) and additions to/deductions from the plans fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) - For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources, and expense associated with the City's OPEB Plan, information about the plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

COMPENSATED ABSENCES

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid accumulated vacation leave balances. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. The current portion of this liability is estimated based on historical trends. Compensated absences are reported in governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement), while the proprietary funds report the liability as it is incurred.

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Employees are permitted to accumulate earned but unused vacation leave. All vacation leave is accrued when incurred in the government-wide and proprietary fund financial statements. Annual leave is adjusted to current salary cost at June 30, plus salary-related payments associated with the payment of compensated absences. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Annual leave payable at termination of employment is limited to 30 days.

As part of a flexible benefit plan, all employees receive six personal days each year. The personal and supplemental days are not accrued and unused days that exceed eighty (80) hours are forfeited. The employees hired prior to July 1, 1988, who elected not to participate in the flexible benefit plan, accumulate sick leave at the rate of 1 1/4 days per month or 15 days a year. There is no restriction on the accumulation of sick leave. However, no payment is made for the accumulated amount upon separation and no accrued liability is recorded.

LONG-TERM DEBT

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

EQUITY CLASSIFICATIONS

Government-wide statements – Equity is classified as net position and displayed in three components:

- Net investment in capital assets – consists of capital and the right to use assets including restricted capital assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

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- **Unrestricted net position** – consists of all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund statements – In the fund financial statements, governmental funds report the following classifications of fund balance:

- **Nonspendable** – Resources that are nonspendable and are not available for appropriation or are legally restricted by outside parties or creditors for use for a specific purpose. The nonspendable fund balance reported in the General Fund consists of prepaid costs totaling \$674,374.
- **Restricted** – Resources that have constraints placed on use by external parties such as creditors, grantors, contributors, or other levels of government. The City record \$11,169 in restricted fund balance for the year ended June 30, 2021.
- **Committed** – Resources that can only be used for specific purposes due to formal action of the City’s highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of an ordinance, commit fund balance. Committed also includes resources that are committed by contract, in which existing/current resources have been specifically committed for satisfying the contract.

Committed fund balance for governmental funds is further classified as follows:

Committed for:	General Fund	Capital Projects Fund	Total
Scholarship Fund	\$ 30,438	\$ -	\$ 30,438
Friends of Belair	47,756	-	47,756
Council Chambers Audio/Video	161,331	-	161,331
Sold Waste	776,432	-	776,432
Historical Properties	152,422	-	152,422
Chesapeake Bay Restoration	-	857,502	857,502
Golf Course	-	1,570,559	1,570,559
Bowie Hertiage Trail	-	142,072	142,072
Institutional Network	7,420,686	-	7,420,686
Special Taxing Districts	-	3,675,820	3,675,820
Other projects	234,610	498,622	733,232
Committed fund balance	<u>\$ 8,823,675</u>	<u>\$ 6,744,575</u>	<u>\$ 15,568,250</u>

- **Assigned** – Resources that can only be used for specific purposes due to the City’s intent but are not restricted or committed and may be subject to change by the City Council or the City Manager. The City’s charter

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designates the City Manager as the chief financial officer of the City and states that the financial powers of the City shall be exercised by the City Manager. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

Assigned fund balance for governmental funds is further classified as follows:

Assigned for:	General Fund	Equipment Acquisition and Replacement Fund	Capital Projects Fund	Total
Subsequent year's budget	\$ 10,163,400	\$ 8,051,893	\$ 20,009,225	\$ 38,224,518
General Government	116,329	-	-	116,329
Senior Center	3,147	-	-	3,147
Public Safety	54,218	-	-	54,218
Public Works	176,253	-	-	176,253
Recreation and Parks	57,000	-	-	57,000
Assigned fund balance	<u>\$ 10,570,347</u>	<u>\$ 8,051,893</u>	<u>\$ 20,009,225</u>	<u>\$ 38,631,465</u>

- **Unassigned** – A residual classification for the General Fund, and for negative fund balance in a governmental fund, other than the General Fund. This classification consists of resources that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

The City has also adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the City in such a manner that available fund balance is at least equal to or greater than 25% of budgeted expenditures. Any portion of the general fund balance in excess of 25% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the City in a future budget.

The City generally considers committed amounts to be used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

LEASES

In June 2017, the Governmental accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources based on the payment provision of the contract. It establishes a single model for lease accounting based on the foundation principle that leases are financings of the right to use and underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

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The City of Bowie adopted the requirements of the guidance effective July 1, 2021 and had applied the provisions of the standard to the beginning of the period of adoption.

In Fiscal Year 2022, the City of Bowie entered into a lease agreement for the right to use leased golf carts in the amount of \$188,530. The lease payments are scheduled for the first day of each month at an interest rate of 3.48 percent. The City of Bowie established several long-term leases at various interest rates as Lessor for the use of land, buildings, and infrastructure. The lessees are required to make either fixed monthly or fixed annual payments as applicable to the City of Bowie. Lease Receivable and Deferred Inflow of Resources for Governmental Activities as of July 1, 2021 summed up to \$3,630,409; while Lease Receivable and Deferred Inflow of Resources for Business-Type Activities totaled \$5,303,713.

The amount of inflows of resources relating to leases recognized in the current fiscal year for which the City was the lessor are as follows:

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Lease Revenue	\$ 331,233	\$ 306,614	\$ 637,847
Interest Revenue	\$ 33,893	\$ 63,903	\$ 97,796

Fiscal Year	<u>Business-Type Activities</u>		Total Payments
	<u>Principal Payments</u>	<u>Interest Payments</u>	
2023	172,139	67,294	239,433
2024	186,316	65,090	251,406
2025	201,274	62,701	263,975
2026	217,055	60,119	277,174
2027	233,700	57,333	291,033
2028 - 2032	1,451,661	236,886	1,688,547
2033 - 2037	1,283,499	141,979	1,425,478
2038 - 2042	793,607	76,278	869,885
2043 - 2047	600,333	13,770	614,103

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Fiscal Year	Governmental Activities		Total Payments
	Principal Payments	Interest Payments	
2023	298,085	39,163	337,248
2024	305,986	36,769	342,755
2025	272,940	34,353	307,293
2026	278,053	31,903	309,956
2027	216,747	29,464	246,211
2028 - 2032	676,709	119,137	795,846
2033 - 2037	263,635	88,176	351,811
2038 - 2042	240,005	70,620	310,625
2043 - 2047	278,882	50,493	329,375
2048 - 2052	320,900	27,225	348,125
2053 - 2056	183,406	3,844	187,250

E. Revenues, Expenditures and Expenses

PROPERTY TAX REVENUE RECOGNITION

Property tax revenue is recognized in the year in which taxes have been levied and become available to meet current expenditures. Recognized revenues are expected to be collected within the current period.

STATEMENT PRESENTATION

The Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds is prepared on a basis consistent with generally accepted accounting principles under which method encumbrances are considered a reservation of fund balance and charged to operations in the year liquidated. All intergovernmental revenues applicable to these encumbrances are recorded as unearned for the current period and earned for the subsequent period in which the reservation of fund balance is liquidated.

2. Reconciliation of Government-wide and Fund Financial Statements

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and the net position for governmental activities as shown on the government-wide statement of net position is presented on the face of the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and accrual basis of accounting.

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Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

Capital and right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Capital and right to use assets	\$ 181,612,079
Less: Accumulated depreciation/amortization	<u>(79,357,478)</u>
Total	<u>\$ 102,254,601</u>

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Unavailable revenue - income taxes	\$ 6,409,334
Unavailable revenue-senior housing	11,169
Deferred outflows - refunding bonds	415,077
Deferred outflows - pension expense	4,737,897
Deferred inflows - pension expense	(7,089,650)
Deferred inflows - OPEB expense	(378,450)
Deferred outflows - OPEB expense	475,048
Total	<u>\$ 4,580,425</u>

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Long-term debt	\$ (30,244,231)
Accrued interest payable	(848,698)
Pension liability	(11,438,856)
Other Post Employment Benefits	(2,854,384)
Compensated absences	(1,905,441)
Total	<u>\$ (47,291,610)</u>

3. Detailed Notes on All Funds

ASSETS, LIABILITIES AND FUND EQUITY

A. Cash, Cash Equivalents and Investments - The State of Maryland Code allows municipalities to invest surplus funds in financial institutions within the State of Maryland if the financial institution provides collateral with a fair value that equals or exceeds the amount by which a deposit exceeds the deposit insurance. Collateral is limited to obligations of or guarantees by the United States government; State, County or Municipal Obligation; obligations of the Inter-American Development Bank; or obligations of the World Bank. Municipalities may also invest in federal obligations or repurchase

CITY OF BOWIE, MARYLAND
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agreements those obligations secure. The State of Maryland Code requires municipalities to have an investment policy. By resolution passed by the City Council, an investment policy has been adopted. Management has decided to restrict investments to the use of an interest-bearing cash account for readily available funds, and the Maryland Local Government Investment Pool (MLGIP) or certificates of deposit on a pooled basis for cash amounts that are available for longer periods. Only financial institutions covered by the Federal Deposit Insurance Corporation (FDIC) are used.

Investments are stated at fair value, in accordance with GASB Statement No. 72, except for MLGIP which is valued at amortized cost. All accrued interest is recorded as a receivable for the period earned and reported separately on the balance sheet.

For purposes of this note disclosure, cash and cash equivalents are classified as either deposits or investments. Deposits include cash in checking accounts, savings accounts, certificates of deposit and undeposited cash. Investments consist of amounts invested in the MLGIP.

Deposits - At fiscal year-end, the carrying amount of the City's deposits was \$3,082,874, and the bank balances were \$3,432,046. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2022, the City's bank balances were exposed to custodial credit risk since all deposits were not fully collateralized. Of the bank balances, \$1,000,000 was covered by federal depository insurance, and \$1,190,540 covered by collateral pledged to the City and held in the City's name by the pledging bank's trust department. The City had undeposited cash, checks and gift cards in the amount of \$14,405. On July 1, 2022 the posted pledged collateral totaled \$3,059,490.

Investments - Statutes authorize the City to invest in obligations of the United States government, federal government agency obligations, repurchase agreements, certificates of deposit or time deposits insured by the FDIC, and the MLGIP, which invests in United States Treasuries.

The City holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the City's mission, the disclosures related to these investments only need to be disaggregated by major type. The City of Bowie categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurement, which are level 1 inputs as of June 30, 2022:

Certificates of Deposits	\$ 5,000
Equity	116,347

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The City's investments are pooled in the State-created MLGIP. The City's investment in the pool is carried at amortized cost. These funds are part of an external investment pool. The investments at June 30, 2022, are shown below:

Investments carried at amortized cost

Mutual Funds

General Fund	\$ 37,052,196
Equipment Acquisition and Replacement Fund	7,603,455
Capital Projects Fund	26,866,125
Water and Sewer Fund	<u>6,975,697</u>
Total investments carried at amortized cost	<u>\$ 78,497,473</u>

There is no custodial credit risk for these investments as the amounts are fully collateralized. In addition, there is no interest rate risk as the interest rates are adjusted periodically. It should also be noted that the City does not have any foreign currency risk associated with any investments. There are no limitations or restrictions on participate withdrawals. Participants may withdraw the full principal amount of the investment at any time.

The City follows Government Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants", which requires disclosure of specific criteria regarding external investment pools. The City maintains a cash and investment pool that is available for use by all funds. The City is governed by the deposit and investment limitations of Maryland Law. Article 95 §22G of the Annotated Code of Maryland established the Maryland Local Government Investment Pool. The pool has an "AAAm" rating from Standard and Poor's and maintains a \$1.00 per share value. An MLGIP Advisory Committee of current participants was formed to review, on a quarterly basis, the activities of the pool and to provide suggestions to enhance the pool. The Pool, under the administrative control of the State Treasurer and is managed by PNC Capital Advisors, LLC and custodied by PNC Bank, N.A.. As of June 30, 2022 all pool holdings are in cash and cash equivalents with a weighted average maturity of 37 days. Financial statements and required supplemental information for the MLGIP are available from:

Maryland Local Government Investment Pool
C/O PNC Institutional Investments Group
One East Pratt Street
Baltimore, Maryland 21202

www.mlgip.com

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- B. Property Taxes** - Real and personal property taxes are levied at a rate consistent with State law requiring that the State Department of Assessments and Taxation's constant yield tax rate cannot be exceeded without notice to the public of such an intent, and then, only after public hearings are held. The City Council levies the rate, adopted in the appropriations ordinance, based on the assessed value of the property as determined by the State Department of Assessments and Taxation.

By action of the Maryland General Assembly, triennial assessment in the State became effective in fiscal years after 1980. This act provides that only 1/3 of all property be reassessed every year with all property being reassessed every three years. The assessment increase is phased in over the three-year period. Taxable assessment increases were limited to 5 percent this fiscal year.

Taxes are levied as of July 1, become a lien on that date, and are due and payable by October 1, except principal residences, which are due and payable in semiannual installments at July 1 and December 31. Semiannual installments due on December 31 become delinquent January 1. Monthly interest at the rate of 2/3 of 1 percent and a penalty of 1 percent is added to all unpaid taxes. Sale of property for delinquent taxes or tax liens is conducted by the County during the month of May. Delinquent taxes at June 30, 2022 amounting to \$324,907 are 0.009 percent of levy. The City's tax rates for fiscal year 2022 were \$0.40 per \$100 of assessed valuation for real property and \$1.00 per \$100 of assessed valuation for business personal property.

- B. Due from/to Other Governments** - The following represent amounts due as of June 30, 2022, from/to other governmental units to the City of Bowie:

1. General Fund - Due from Other Governments

United States Government -- US Treasury	\$ 1,909
State of Maryland - Admissions and Amusement Tax	192,881
State of Maryland - Income Tax	7,560,902
State of Maryland - MVA	309
State of Maryland - State Aid and Protection	140,965
State of Maryland - Motor Vehicle and Highway User Revenues	1,336,399
State of Maryland - Traders and Peddlers License Fees	11,174
Prince George's County - Landfill Rebate	37,469
Prince George's County - Youth Program	135,931
Prince George's County - Hotel/Motel Tax	143,632
Total	<u>\$ 9,561,571</u>

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Due from Other Governments - The following represent amounts due as of June 30, 2022, from/to other governmental units to the City of Bowie:

2 . General Fund - Due to Other Governments

State of Maryland - Diesel Fuel Tax	\$ 2,564
State of Maryland - Public Safety	185
State of Maryland - State Tax	557
State of Maryland - Unemployment	993
Bowie State University - Bowie Business Innovation Center	10,000
State of Maryland - Environmental Services	20,906
Prince George's County - Board of Education	20,000
W.S.S.C.	1,179
Prince George's County - Landfill Tipping Fees	115,942
Prince George's County - Bowie Volunteer Fire Department	54,754
Total	<u>\$ 227,080</u>

3 . Water and Sewer Fund – Due to Other Governments

State of Maryland - Bay Restoration Fund	\$ 129,059
Total	<u>\$ 129,059</u>

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D. Capital Assets

Capital asset activity for the year ended June 30, 2022, was as follows:

<i>Governmental Activities Capital Assets:</i>					
<i>Governmental Activities Capital Assets:</i>					
Class	July 1, 2021	Additions	Deductions	Transfers	Balance June 30, 2022
Capital and right to use assets, not being depreciated:					
Land	\$ 15,070,272	\$ -	\$ -	\$ 221,580	\$ 15,291,852
Construction in Progress	16,308,826	1,433,795	(250,000)	(8,829,204)	8,663,417
Historical Treasures	492,846	-	-	-	492,846
Total capital assets, not being depreciated	31,871,944	1,433,795	(250,000)	(8,607,624)	24,448,115
Capital and right to use assets, being depreciated/amortized:					
Building & improvements	59,717,111	65,110	-	225,296	60,007,517
Improvements other than buildings	14,623,694	417,149	-	8,382,328	23,423,171
Machinery & equipment	19,504,563	1,709,810	(876,727)	-	20,337,646
Infrastructure	49,973,922	2,041,120	-	-	52,015,042
Other Capital Assets	1,192,058	-	-	-	1,192,058
Right-to-use leased equipment	-	188,530	-	-	188,530
Total capital assets, being depreciated	145,011,348	4,421,719	(876,727)	8,607,624	157,163,964
Less: accumulated depreciation and amortization for:					
Building & improvements	(26,028,398)	(1,633,716)	-	-	(27,662,114)
Improvements other than buildings	(10,069,933)	(899,926)	-	-	(10,969,859)
Machinery & equipment	(12,311,813)	(1,719,962)	849,576	-	(13,182,199)
Infrastructure	(24,934,618)	(1,610,370)	-	-	(26,544,988)
Other Capital Assets	(947,678)	(44,356)	-	-	(992,034)
Right-to-use leased equipment	-	(6,284)	-	-	(6,284)
Total accumulated depreciation and amortization	(74,292,440)	(5,914,614)	849,576	-	(79,357,478)
Total capital right to use assets, being depreciated, net	70,718,908	(1,492,895)	(27,151)	8,607,624	77,806,486
Governmental activities capital assets, net	\$ 102,590,852	\$ (59,100)	\$ (277,151)	\$ -	\$ 102,254,601

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Capital Assets (continued)

<i>Business-type Activities Capital Assets:</i>					
Class	Balance June 30, 2021	Additions	Deductions	Transfers	Balance June 30, 2022
Capital assets, not being depreciated:					
Land	\$ 1,489,192	\$ -	\$ -	\$ -	1,489,192
Construction in Progress	3,358,098	2,133,159	-	(2,275)	5,488,982
Total capital assets, not being depreciated	4,847,290	2,133,159	-	(2,275)	6,978,174
Capital assets, being depreciated:					
Building & improvements	21,104,818	-	-	-	21,104,818
Improvements other than buildings	7,164,905	-	-	-	7,164,905
Machinery & equipment	4,359,929	146,228	(162,750)	2,275	4,345,682
Infrastructure	11,362,757	79,651	-	-	11,442,408
Total capital assets, being depreciated	43,992,409	225,879	(162,750)	2,275	44,057,813
Less: accumulated depreciation for:					
Building & improvements	(11,245,864)	(544,859)	-	-	(11,790,723)
Improvements other than buildings	(5,692,432)	(238,074)	-	-	(5,930,506)
Machinery & equipment	(2,457,487)	(277,691)	149,877	-	(2,585,301)
Infrastructure	(6,515,590)	(214,505)	-	-	(6,730,095)
Other Capital Assets	-	-	-	-	-
Total accumulated depreciation	(25,911,373)	(1,275,129)	149,877	-	(27,036,625)
Total capital assets, being depreciated, net	18,081,036	(1,049,250)	(12,873)	2,275	17,021,188
Business-type activities capital assets, net	\$ 22,928,326	\$ 1,083,909	\$ (12,873)	\$ -	\$ 23,999,362

CITY OF BOWIE, MARYLAND
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Depreciation expense was charged to functions/programs of the City for the fiscal year ended June 30, 2022:

Governmental activities:	
General government	\$ 1,307,902
Public works	2,281,676
Public safety	306,968
Social services	203,370
Parks, culture & recreation	1,814,698
Total	<u>\$ 5,914,614</u>
 Business-type activities:	
Water	\$ 377,520
Waste water	897,609
Total	<u>\$ 1,275,129</u>

E. Construction and Other Significant Commitments - As of June 30, 2022, the City had outstanding construction and other commitments in excess of \$100,000 as follows:

<u>Project</u>	<u>Original Contract Amounts</u>	<u>Remaining Contract Amounts</u>
Irrigation replacement - Golf course	\$ 1,415,000	\$ 1,415,000
Council Chambers	241,997	161,331
Church Road drainage	118,600	118,600
Stormwater management	986,215	204,998
Glen Allen Pond	439,480	439,480
Street repair	650,000	391,041
Total	<u>\$ 3,851,292</u>	<u>\$ 2,730,450</u>

Encumbrances – Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

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General Fund	\$ 1,640,775
Equipment Acquisition and Replacement Fund	548,127
Capital Projects Fund	<u>3,089,341</u>
Total	<u>\$ 5,278,243</u>

- F. **Retirement Plans** - The City provides coverage for all its employees under the Federal Social Security System. In addition, the City established a defined contribution employees savings plan in accordance with Section 401(k) of the Internal Revenue Code (IRC). The City has the authority to establish and amend the benefit provisions of the savings plan, including contribution requirements of the employees and employer. The trustee for the plan is the Mission Square Retirement, formerly known as ICMA Retirement Corporation. Plan investments are reported at fair value. The fair value of investments is based on quoted market prices.

The defined contribution plan establishes individual accounts for each participant and specifies how the contributions to the participants' accounts are to be determined. In a defined contribution plan, the benefits a participant receives will depend on the amount contributed to the participant's account and the earnings from investment of these contributions.

All City employees, except for police officers, who work in a full-time status may choose to participate. To receive a City matching contribution, a minimum employee contribution of 1% of gross pay, exclusive of overtime or bonuses, is required by the plan. The City matches employee contributions on a variable percentage scale, based upon years of service, to a maximum of 6%.

A participant is at all times vested in their own contributions to the plan, plus any interest earned on these contributions. A participant's vested percentage in the City's contribution amount is determined from the following table based on years of service:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	25%
3	50%
4	75%
5 or more	100%

An additional employer contribution of 4% of gross pay, exclusive of overtime and bonuses, is made for all employees with one year of service, who complete 1,000 hours of service during the plan year and are employed on the last day of the plan year. No contributions are required by the employees to receive this 4% annual contribution. At the time of making the contribution, the City may, at its discretion, designate that all or a portion of the contribution is fully vested when made. In the absence of such a designation, the vesting schedule for the 4% contribution is as follows:

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<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	25%
3	50%
4	75%
5 or more	100%

The plan allows withdrawals for death, disability, retirement, and hardship. The plan also has a loan option to enable participants to borrow from their own contributions. Loans may not exceed the lesser of: (1) Fifty thousand dollars (\$50,000) reduced by the excess of the highest outstanding loan balance during the one-year period preceding the date of the loan over the outstanding balance of loans on the day the loan is made, or (2) the greater of \$10,000 or 50 percent of the participant's vested interest in the plan. All loans must have a repayment schedule not to exceed five years. The plan year is from January 1 to December 31.

Employee contributions and the City's matching funds are transferred to Mission Square Retirement on a bi-weekly basis. The annual 4% City contribution was made in May following the plan year-end. The April 2022 contribution was \$684,731. The City's required and actual matching contributions for fiscal year 2022 amounted to \$687,430. Employee contributions totaled \$1,114,247 in fiscal year 2022.

Mission Square Retirement held no securities of the City on behalf of the retirement plan during or at the close of the fiscal year.

G. Pension Plan – State of Maryland Retirement

Summary

The City previously adopted GASB Statement No. 68 – Accounting and Financial Reporting for Pensions (GASB 68). The City participates in the Maryland State Retirement and Pension System, (the "System") and qualifies as a Participating Governmental Unit ("PGU"). The State Retirement Agency (the "Agency") is the Plan administrator and fiduciary. GASB 68 requires that a PGU recognize its proportionate share of the System's net pension liability (i.e. unfunded pension liability) and pension expense. The System is comprised of the Teachers' Retirement and Pension Systems, Employees' Retirement and Pension Systems, State Police Retirement Pension System, Judges' Retirement System, and the Law Enforcement Officers' Pension System (the LEOPS). The City's proportionate share for employees participating in the LEOPS approximates 0.07625 percent, increase from 0.0687 percent as of the measurement date of June 30, 2021.

The City also previously adopted GASB No. 71– Pension Transition for Contribution Made Subsequent to the Measurement Date–An amendment of GASB Statement No. 68 ("GASB 71"), requires that contributions to the pension plan subsequent to the measurement date be recognized as a deferred outflow of resources. The City's FY2022 contribution in December

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2021 for employees participating in the LEOPS, of \$1,757,832, is therefore recognized as a pension-related deferred outflow of resources.

The City's employees participate in the System and contributed 7 percent of their compensation during FY2021 as stipulated by the System. For the employees participating in the LEOPS, the City contributed \$1,757,832 to the System for FY2021 which was actuarially determined based on statutory provisions. In relation to these employees, the City has also recognized in Pension Expense its proportionate share of the net difference between projected and actual investment earnings on pension plan assets and its proportionate share of the System's deferred outflows of resources (a decrease in Pension Expense) attributable to changes in assumptions.

Basis of presentation and basis of accounting

1. Employers participating in the System's cost-sharing multiple-employer defined benefit plans are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with GASB Statement No.68, Accounting and Financial Reporting for Pensions. The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (pension allocation schedules) provide employers with the required information for financial reporting. The underlying financial information used to prepare the pension allocation schedules is based on the System's financial statements. The System's financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.
2. Actual employer contributions billed to participating government units for the years ended June 30, 2021 and 2020, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations. Because the State of Maryland contributes 100% of the actuarial determined contribution, there were no adjustments for the year ended June 30, 2021.
3. The components of the calculation of the net pension liability for the System as of June 30, 2022, calculated in accordance with GASB Statement No. 67, are shown in the following table:

Total Pension Liability	\$ 82,606,805,000
Plan Fiduciary Net Position	\$ 67,604,500,000
Net Pension Liability	\$ 15,002,305,000
Plan fiduciary net position as a percentage of total pension liability	81.84%

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Actuarial Assumptions

- Actuarial – Entry Age Normal
- Amortization Method – Level Percentage of Payroll, Closed
- Inflation – 2.25% general, 2.75% wage
- Salary Increase – 2.75% to 9.25% including wage inflation
- Discount rate – 6.80%
- Investment Rate of Return – 6.80%
- Mortality – Fully generational – Pub-2010/MP2018
- Retirement Age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2019 valuation pursuant to the 2018 experience study for the period July 1, 2014 to June 30, 2018.

Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board after considering input from the System's investment consultant(s) and actuary(s). For each major asset class that is included in the System's target asset allocation as of June 30, 2021, these best estimates are summarized in the following table:

Asset Class	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equity	37%	4.7%
Private Equity	13%	6.5%
Rate Sensitive	19%	-0.4%
Credit Opportunity	9%	2.6%
Real Assets	14%	4.2%
Absolut Return	8%	2.0%
Total	<u>100%</u>	

The above was the Board of Trustees' adopted asset allocation policy and best estimate of geometric real rates of return for each major asset class as of June 30, 2021.

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For the years ended June 30, 2021, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was 26.69%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.80%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality Rates

Mortality rates were based on Pub-2010 Mortality Tables with projected generational mortality improvements based on the MP-2018 fully generational mortality improvement scale.

Sensitivity of the Net Pension Liability

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.80%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

	<u>1% Lower - 5.80%</u>	<u>Current Rate - 6.80%</u>	<u>1% Higher - 7.80%</u>
The system's Net Pension Liability	\$ 25,551,028,000	\$ 15,002,305,000	\$ 6,252,209,000
The City's Proportionate Share of Net Pension Liability for LEOPS	\$ 19,481,969	\$ 11,438,856	\$ 4,767,141

Pension Plan Description

Organization

The System was established by the State Personnel and Pensions Article of the Annotated Code of Maryland to provide retirement allowances and other benefits to State employees, teachers, police, judges, legislators, and employees of

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participating governmental units. The Plans are administered by the State Retirement Agency. Responsibility for the System's administration and operation is vested in a 15-member City of Trustees.

Covered members

On July 2, 1990, the LEOPS was established to provide retirement allowances and other benefits for State and Local law enforcement officers. The LEOPS includes both retirement plan and pension plan provisions which are applicable to separate portion of the LEOPS' membership. On July 7, 2006, the City joined the LEOPS to provide a retirement plan for police officers of the City.

Benefits provided

The System provides retirement allowances and other benefits to State employees of participating governmental units, among others. For individuals who become members of the Employees' Retirement and Pension Systems on or before June 30, 2011, retirement/pension allowances are computed using both the highest three years Average Final Compensation (AFC) and the actual number of years of accumulated creditable service. For individuals who become members of the Employees' Pension System on or after July 1, 2011, pension allowances are computed using both the highest five years AFC and the actual number of years of accumulated creditable service. Various retirement options are available under each system which ultimately determines how a retiree's benefits allowance will be computed. Some of these options require actuarial reductions based on the retiree's and/or designated beneficiary's attained age and similar actuarial factors.

The City's contractually required contribution rate for the Employees' Retirement and Pension Systems for the year ended June 30, 2021, was 7 percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City made its share of the required contributions during the year ended June 30, 2022 of \$1,757,832.

A member of the Law Enforcement Officers' Pension System is eligible for full retirement benefits upon the earlier of attaining age 50 or accumulating 25 years of eligibility service regardless of age. The annual retirement allowance for a member who is covered under the retirement plan provisions equals 1/50 (2.0%) of the member's AFC multiplied by the number of years of accumulated creditable service up to 30 years, plus 1/100 (1.0%) of the member's AFC multiplied by the number of years of accumulated creditable service in excess of 30 years. For members subject to the pension provisions, full-service pension allowances equal 2.0% of AFC up to a maximum benefit of 60% (30 years of credit).

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources to Related Pensions

In relation to employees participating in the LEOPS, at June 30, 2022, the City reported a liability of \$11,438,856 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a valuation as of that date. The City's proportion of the net pension liability was based on actual long-term share of contributions to the pension plan billed to the participating

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governmental units for the year ending June 30, 2021. The contributions were increased to adjust for differences between actuarial determined contributions and actual contributions by the State of Maryland. As of June 30, 2021, the City's proportionate share was 0.0762473%, which is an increase of 0.0075% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the City recognized pension expense of \$2,776,410. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ -	\$ 823,485
Changes of assumptions	2,207,623	233,869
Change in proportion	772,278	(30,870)
Net difference between projected and actual earnings on pension plan investments	-	6,072,699
Change in proportion share of contributions	164	467
Contributions subsequent to the measurement date	<u>1,757,832</u>	<u>-</u>
	<u>\$ 4,737,897</u>	<u>\$ 7,099,650</u>

The deferred outflow of resources of \$1,757,832 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction in net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2023	\$ (788,240)
2024	(754,799)
2025	(897,632)
2026	(1,152,225)
2027	216,624

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Net Pension Liability

The components of the City's proportion share of the Pension System's net pension liability as of the measurement date of June 30, 2021 were as follows:

Total Pension Liability	62,985,483
Plan Fiduciary Net Position	51,546,626
Net Pension Liability	11,438,856
Plan fiduciary net position as a percentage of total pension liability	0.0762%

The Pension Plan Fiduciary

Plan Information as well as the Comprehensive Annual Financial Report of the year ended June 30, 2021 is available from:

State Retirement & Pension System of Maryland
120 East Baltimore Street
Baltimore, MD 21202

www.sra.state.md.us

- H. **Deferred Compensation Plan** - The City offers substantially all its employees a deferred compensation plan created in accordance with IRC Section 457. The plan permits participating employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.
- I. **Compensated Absences** - Compensated absences at June 30, 2022, totaled \$1,905,441 for governmental activities and \$170,091 for business-type activities, of which \$1,561,199 and \$38,498, respectively were due within one year.

As part of the flexible benefit plan, all employees receive six non-accruable personal leave days each year instead of accruing sick leave. Current employees were offered the option of a buy-back of accrued sick leave if they transferred to the personal leave benefit. Employees hired prior to July 1, 1988, and who elected to stay with the original sick leave option, accumulate sick leave at the rate of 1 1/4 days per month or 15 days a year. There is no restriction on the amount that may be accumulated. However, no payment is made for the accumulated amount upon separation and no accrued liability is recorded.

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J. Other Post-Employment Benefits (OPEB)

Plan Description

The City offers a single-employer post-employment health care plan, including prescription coverage, in addition to the retirement benefits described in Note F. Retirees are not eligible for coverage under the City's vision and dental plans. All employees who retire from the City at or after age 55, plus have a number of years of service when combined with the age at retirement that equals the number 80 and have been covered under the City's medical plan offered to active employees for at least the 12 months immediately preceding retirement, are eligible to receive post-employment health care benefits. The retiree pays 50 percent of the cost of premiums and the City pays 50 percent of the cost. Retiree coverage ends the first day of the month following the date the retiree becomes eligible for Medicare. The retiree's spouse is also eligible for this coverage. If, at the time of retirement, the retiree has any dependents included in their health care policy, the dependents' coverage will cease, but may be eligible for COBRA to continue health care benefits and must pay 100% of the cost of the plan. Active and inactive employees eligible for health care benefits during the fiscal year were 281 and 4 respectively.

The City reserves the right to modify, amend, or terminate the plan at any time with or without notice.

No stand-alone financial statements are issued for this OPEB Plan.

Basis of Accounting

The OPEB Plan's financial information is prepared on the accrual basis of accounting. Expenditures are recognized on the accrual basis as retirees' insurance costs are incurred.

Total OPEB Liability

The City's total OPEB liability of \$3,116,190 was measured as of June 30, 2021 and was determined by an actuarial valuation date of January 1, 2022. The accrued liability for benefits was \$3,116,190, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$25,233,755, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 12.35 percent. The City's contributions are funded on a pay-as-you-go basis when retirees' insurance costs are incurred.

Actuarial Assumptions and other inputs

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumption and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Actuarial Assumptions

Actuarial Valuation Date	January 1, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Discount Rate	1.92 percent
Inflation	2.5 percent
Salary increases	3.9% percent, average, including inflation
Healthcare cost trend rates	6 percent for 2022
Retirees' share of benefit-related costs	50 percent of projected health insurance premiums for retirees

Mortality rates

Mortality rates were based on several tables, Pub-2010 General Employees Headcount-Weighted Mortality Projection with Fully Generational MP2019 Mortality Improvements.

Discount rate

This discount rate was based on an index rate of 20-year tax exempt general obligation municipal bonds with an average rating of AA index. The discount rate as of June 30, 2021 is 1.92 percent.

Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2021	\$ 3,203,644	\$ -	\$ 3,203,644
Changes for the year:			-
Service cost	293,687	-	293,687
Interest	77,154	-	77,154
Changes of benefit terms	-	-	-
Experience losses	(380,495)	-	(380,495)
ER Trust contributions	-	71,497	(71,497)
Net investment income	-	-	-
Changes in assumptions	(6,303)	-	(6,303)
Benefit payments	(71,497)	(71,497)	-
Administrative expense	-	-	-
Net changes	(87,454)	-	(87,454)
Balance as of June 30, 2022	<u>3,116,190</u>	<u>-</u>	<u>3,116,190</u>

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Changes of assumption and other input reflect a change in the discount rate from 3.13 percent in 2020 and to 2.45 percent in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	Discount Rates		
	1% Decrease 0.92%	Discount Rate 1.92%	1% Increase 2.92%
Total OPEB Liability	\$ 3,365,629	\$ 3,116,190	\$ 2,876,150

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (2.94 percent) or 1-percentage-point higher (4.94 percent) than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	2.94%	3.94%	4.94%
Total OPEB Liability	\$ 2,717,823	\$ 3,116,190	\$ 3,595,311

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB For

the year ended June 30, 2022 the City recognized \$354,090 in OPEB expenses.

At June 30, 2022, the City reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 288,969	\$ 347,514
Changes of assumptions	163,852	66,323
Employer contribution (Paygo) for June 30, 2022	66,732	-
Total	<u>\$ 519,553</u>	<u>\$ 413,837</u>

The deferred outflow of resources of \$66,732 related to contributions subsequent to the measurement date will be recognized in the year ending June 30, 2022.

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Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Total
2023	\$ (16,751)
2024	(16,751)
2025	(16,751)
2026	(16,751)
2027	(16,751)
thereafter	122,739

- K. Long - Term Debt – The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities and are direct obligations and pledge the full faith and credit of the City.

General obligation bonds currently outstanding are as follows:

Governmental Activities

- | | |
|---|-----------------------------------|
| <p>1. <u>2015 Public Improvement Refunding Bonds</u> – Original issue \$6,988,000, unequal amounts of principal maturing each year, starting on July 1, 2016 until July 1, 2029, interest rate of 2.2% per annum payable on July 1 and January 1, total interest payable to maturity is \$571,208.</p> | <p><u>6,628,000</u></p> |
| <p>2. <u>2019 Taxable Public Improvement Bonds</u> – Original issue \$24,200,000, unequal amounts of principal maturing each year, starting on July 1, 2020 until July 1, 2049, interest rates vary from 2.5% to 4% per annum payable on July 1 and January 1, total interest payable to maturity is \$11,314,399, unamortized premium \$222,305.</p> | <p><u>23,155,000</u></p> |
| <p>Total general obligation bonds</p> | <p><u>\$29,783,000</u></p> |

The City has obtained long-term financing with the State of Maryland for its business-type activities. The Water and Sewer enterprise fund entered into the State's revolving loan program in order to modernize the City's water and wastewater plants. The long-term loans are direct obligations and pledge the full faith and credit of the City. However, these revolving loans will be retired from revenues of the Water and Sewer enterprise fund.

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State revolving loans outstanding as of June 30, 2021, are composed of the following issues:

Business-type Activities

1. State Revolving Loan-Water Quality – Amount drawn \$1,773,466; matures in twenty level annual installments starting February 1, 2012; interest rate at 1% per annum payable on August 1 and February 1; total interest payable to maturity is \$35,842. Administrative fees are 5.0% of total debt service, totaling \$88,540 over the total loan period. \$ 787,317

 2. State Revolving Loan-Water Quality – Amount drawn \$140,099; matures in twenty level annual installments starting February 1, 2017; interest rate at 1.4% per annum payable on August 1 and February 1; total interest payable to maturity is \$8,448. Administrative fees are 5.0% of total debt service, totaling \$8,517 over the total loan period. 95,376
- \$ 882,693
- Total State revolving loans

Annual debt service requirements to maturity for general obligation bonds and State revolving loans are as follows:

Fiscal Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	1,428,986	840,666	102,846	9,208
2024	1,432,361	799,117	103,905	8,149
2025	1,439,749	757,130	104,975	7,079
2026	1,443,151	714,704	106,057	5,997
2027	1,448,442	671,844	107,151	4,903
2028-2032	5,687,000	2,871,546	345,736	8,743
2033-2037	3,755,000	2,332,245	12,023	211
2038-2042	4,390,000	1,733,402	-	-
2043-2047	5,230,000	995,124	-	-
2048-2050	3,585,000	174,640	-	-
Total	<u>\$ 29,839,689</u>	<u>\$ 11,890,418</u>	<u>\$ 882,693</u>	<u>\$ 44,290</u>

Bond premiums are amortized over the life of the debt. The annual amortization of bond premiums for Public Improvement Bonds of 2009 and Taxable Public Improvement Bonds of 2019 are as follows:

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	<u>Amortized Bond Premium</u>
2023	5,232
2024	5,376
2025	5,568
2026	5,712
2027	5,904
2028-2032	31,683
2033-2037	36,051
2038-2042	42,147
2043-2047	50,212
2048-2050	34,419
Total	<u>\$ 222,305</u>

Private placement notes The City of Bowie issued a private placement note in the amount of \$58,491. The note pays principal and interest monthly on the first day of each month at an interest rate of 3.48 percent. The proceeds from the note are being used to purchase golf cart vehicles.

Leases This year the City of Bowie entered into a lease agreement for the right to use leased golf carts in the amount of \$188,530. The lease payments are scheduled for the first day of each month at an interest rate of 3.48 percent. The annual lease payments are listed below:

The future principal and interest lease payments as of June 30, 2022, were as follows:

Fiscal Year	<u>Governmental Activities</u>		
	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2023	35,234	5,783	41,017
2024	36,480	4,537	41,017
2025	37,770	3,247	41,017
2026	39,105	1,912	41,017
2027	33,642	539	34,181

Changes in long-term liabilities – Long-term liability activity for the year ended June 30, 2022, was as follows:

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	July 1, 2021	Increases	Decreases	Net Amortization Premium	June 30, 2022	Remaining Unamortized June 30, 2022	Due within one year
Governmental activities:							
General obligation bonds	\$ 31,428,359	\$ -	\$ (1,407,000)	\$ (16,054)	\$ 30,005,305	\$ 222,305	\$ 1,407,000
Notes payable	-	58,491	(1,796)	-	56,695	-	10,986
Lease payable	-	188,530	(6,299)	-	182,231	-	35,234
OPEB liability	2,934,317	-	(79,933)	-	2,854,384	-	-
Pension liability	15,526,975	-	(4,088,119)	-	11,438,856	-	-
Compensated absences	1,897,677	1,568,963	(1,561,199)	-	1,905,441	-	1,561,199
Total Governmental activities	\$ 51,787,328	\$ 1,815,984	\$ (7,144,346)	\$ (16,054)	\$ 46,442,912	\$ 222,305	\$ 3,014,419
Business-type activities:							
State revolving loans	\$ 984,489	\$ -	\$ (101,796)	\$ -	\$ 882,693	\$ -	\$ 102,846
OPEB liability	259,327	-	-	-	259,327	-	-
Compensated absences	208,949	-	(38,858)	-	170,091	-	38,488
Total Business-type activities	\$ 1,452,765	\$ -	\$ (140,654)	\$ -	\$ 1,312,111	\$ -	\$ 141,334

The liabilities for governmental activities are liquidated by the general fund, while liabilities for business-type activities are liquidated by the water and sewer fund.

- L. **Legal Debt Margin** - Neither Maryland State law nor the City Charter mandate a limit on municipal debt. The City Council adopted a policy to limit debt, exclusive of amounts being repaid by the Water and Sewer System, to 0.8 percent of assessed value of taxable property. At June 30, assessed value of such property totaled \$8,115,498,350, the debt limit was \$64,923,987 and the amount of debt applicable to the limit was \$30,244,231, or approximately 47 percent of the debt limit. The debt policy also states that the ratio of debt service expenditures as a percentage of general fund revenues, exclusive of debt repaid by the Water and Sewer Fund, shall not exceed 10 percent. In FY2022, the ratio of debt service expenditures, totaling \$2,302,910, as a percentage of general fund revenues, and other financing sources totaling \$58,670,289, was 4 percent.

4. Risk Management

On July 1, 1987, the City joined the Local Government Insurance Trust (LGIT) sponsored by the Maryland Municipal League (MML) and the Maryland Association of Counties. The LGIT is a self-insurance pool offering General Liability, Excess Liability, Business Auto Liability, Police Legal Liability, and Public Official Liability.

LGIT is capitalized at an actuarially determined level to provide financial stability for its local government members and to reduce the possibility of assessments. The Trust is owned by the participating cities and counties and managed by a Board of Trustees elected by the members. Annual premiums are assessed for the various policy coverages. During fiscal year 2022, the City paid premiums of \$435,655 to the trust. Reportable claims over the last three fiscal years were not in excess of coverage.

5. Interfund Transfers

**CITY OF BOWIE, MARYLAND
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Transfer to General Fund from Water and Sewer Fund	\$ 560,300
Transfer to Equipment Acquisition and Replacement Fund from General Fund	2,519,000
Transfer to Capital Projects Fund from General Fund	235,400

Transfers are used to (1) move revenues from the fund whose budget requires to collect them to the fund whose budget requires to expend them, or (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

6. Summary Disclosure of Significant Contingencies and Commitments

- A. The City is party to legal proceedings which normally occur in governmental operations. The legal proceedings are not, in the opinion of the City Attorney, likely to have a material, adverse impact on the financial position of the City as a whole.
- B. The City receives financial assistance from the U.S. Government and the State of Maryland in the form of grants. Entitlement to grant resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable Federal and State regulations, including the expenditure of the resources for eligible purposes. Some grants are subject to financial and compliance audits in accordance with the grantor's requirements. Any disallowances as a result of these audits become a liability of the City. As of June 30, 2022, the City estimates that no material liabilities will result from such audits.



“Growth, Unity, Progress”

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BOWIE, MARYLAND
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Ten Fiscal Years
(amounts expressed in thousands)

Changes in Liability and Related Ratio

	2021	2020	2019	2018	2017 *	2016 *	2015 *	2014 *	2013 *	2012 *
Total OPEB liability										
Service cost	\$ 294	\$ 253	\$ 197	\$ 131	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	77	85	78	42	31	-	-	-	-	-
Changes of benefit terms	0	0	0	905	-	-	-	-	-	-
Differences between expected and actual experience	(381)	(26)	343	47	-	-	-	-	-	-
Changes of assumptions or other inputs	(6)	197	(13)	(8)	(78)	-	-	-	-	-
Benefit payments	(72)	(66)	(53)	(69)	(24)	-	-	-	-	-
Net change in total OPEB liability	\$ (88)	\$ 443	\$ 552	1,048	71	-	-	-	-	-
Total OPEB liability - beginning	3204	2,761	2,209	1,161	1,090					
Total OPEB liability - ending (a)	<u>\$ 3,116</u>	<u>\$ 3,204</u>	<u>\$ 2,761</u>	<u>\$ 2,209</u>	<u>\$ 1,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 25,234	\$ 23,894	\$ 23,038	\$ 21,907	\$ 21,045	\$ -	\$ -	\$ -	\$ -	\$ -
Total OPEB liability as a percentage of covered-employee payroll	12.35%	13.41%	11.98%	10.08%	5.52%					

Notes to Schedule:

Changes of benefit terms. None

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	2.85%
2018	3.58%
2019	3.62%
2020	3.13%
2021	2.45%
2022	1.92%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**CITY OF BOWIE, MARYLAND
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BOWIE OPEB PLAN
JUNE 30, 2022**

1. Changes in Benefit Terms

There were no benefit changes during 2022.

2. Changes in Assumptions

Discount rate:

○ 6/30/2022	1.92%
○ 6/30/2021	2.45%
○ 6/30/2020	3.13%
○ 6/30/2019	3.62%
○ 6/30/2018	3.58%

The medical trend was updated to the latest model released by the SOA and excluded the impact of the Cadillac Tax.
The mortality assumptions were updated to the latest experience study on public sector employees.
Assets are not accumulated in a trust that meets the criteria in GASB Statement No.75, paragraph 4.

Note: The City's OPEB Plan does not depend on salary information.

CITY OF BOWIE, MARYLAND
Schedule of OPEB Plan Contributions
Last Ten Fiscal Years

OPEB Plan Contributions	2022	2021	2020	2019	2018	2017 *	2016 *	2015 *	2014 *	2013*
Contractually required contributions	\$ 66,732	\$ 66,583	\$ 52,848	\$ 69,339	\$ 23,523	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contributions	(66,732)	(66,583)	(52,848)	(69,339)	(23,523)	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Bowie's employee covered payroll	\$ 25,233,755	\$ 23,894,229	\$ 23,037,599	23,261,300	22,115,400	-	-	-	-	-
Contributions as a percentage of employee covered payroll	0.264%	0.279%	0.229%	0.298%						

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CITY OF BOWIE, MARYLAND
Schedule of Pension Plan Contributions
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 1,758	\$ 1,680	\$ 1,473	\$ 1,430	\$ 1,333	\$ 1,263	\$ 1,202	\$ 1,029	\$ 1,036	\$ 835
Contribution in relation to the contractually required contribution	<u>1,758</u>	<u>1,680</u>	<u>1,473</u>	<u>1,430</u>	<u>1,333</u>	<u>1,263</u>	<u>1,202</u>	<u>1,029</u>	<u>1,036</u>	<u>835</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll										
All other governmental funds	5,011	4,817	4,016	4,366	4,261	4,462	3,540	3,233	3,126	2,696
Contributions as a percentage of covered employee payroll	35.08%	34.88%	36.68%	32.75%	31.28%	28.31%	33.95%	31.83%	33.14%	30.97%

Schedule of pension plan contributions (unaudited) for the City's Pension Plan for the prior ten years (GASB 68 was implemented in the year ended June 30, 2015):

CITY OF BOWIE, MARYLAND
Schedule of the City's Proportionate Share of the Net Pension Liability

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
City's proportion (%) of collective net pension liability	0.0762%	0.0687%	0.0696%	0.0669%	0.6204%	0.0617%	0.0488%	0.4440%
City's proportionate share (\$) of collective net pension liability	\$ 11,438,856	\$ 15,526,975	\$ 14,359,931	\$ 14,028,445	\$ 13,414,652	\$ 14,561,335	\$ 10,143,071	\$ 7,886,652
City's covered payroll (\$)	\$ 5,011,559	\$ 4,817,142	\$ 4,011,638	\$ 4,366,296	\$ 4,260,502	\$ 4,462,479	\$ 3,539,622	\$ 3,233,000
City's covered payroll as a percentage of city's proportionate share of net pension liability.	228.2495%	322.3275%	357.9568%	321.2894%	314.8608%	326.3060%	286.5580%	243.9422%
Pension plan's fiduciary net position as a percentage of the total pension liability	81.84%	70.72%	72.34%	68.36%	66.71%	62.97%	66.26%	69.53%

The above schedule is presented to illustrate the requirement for specified information for 10 years. However, until a full 10-year trend is compiled, information is only presented for those years for which information is available.

**CITY OF BOWIE, MARYLAND
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
STATE OF MARYLAND RETIREMENT AND PENSION SYSTEM
JUNE 30, 2022**

1. Changes in Benefit Terms

There were no benefit changes during the years 2015 through 2019.

2. Changes in Assumptions

Inflation assumptions changed as follows:

○ 6/30/2021	2.25%
○ 6/30/2020	2.60%
○ 6/30/2019	2.55%
○ 6/30/2018	2.60%
○ 6/30/2017	2.65%
○ 6/30/2016	2.70%
○ 6/30/2015	2.70%

Investment return assumption changed as follows:

○ 6/30/2021	6.80%
○ 6/30/2020	7.40%
○ 6/30/2019	7.40%
○ 6/30/2018	7.50%
○ 6/30/2017	7.50%
○ 6/30/2016	7.55%
○ 6/30/2015	7.65%

CITY OF BOWIE, MARYLAND
 Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
 General Fund
 For the Year Ended June 30, 2022

(Page 1 of 2)

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Taxes	\$ 34,279,900	\$ 34,279,900	\$ 34,099,464	\$ (180,436)
Licenses and permits	350,600	350,600	1,247,874	897,274
Intergovernmental revenues	15,842,700	15,842,700	17,853,022	2,010,322
Fees and fines	3,377,600	3,377,600	3,736,301	358,701
Contributions	172,200	172,200	48,401	(123,799)
Interest income	38,300	38,300	204,698	166,398
Rental income	478,000	478,000	459,292	(18,708)
Other revenues	797,000	797,000	257,511	(539,489)
Total Revenues	<u>55,336,300</u>	<u>55,336,300</u>	<u>57,906,563</u>	<u>2,570,263</u>
Expenditures and encumbrances:				
General Government				
City Council	403,600	403,600	338,318	65,282
City Manager	1,394,200	1,394,200	1,472,282	(78,082)
Human Resources	742,200	742,200	708,860	33,340
Information Technology	3,593,300	3,593,300	2,969,477	623,823
Elections	500	500	-	500
Legal Services	203,300	203,300	209,010	(5,710)
Communications	1,177,800	1,267,800	1,038,408	229,392
Business Operations	1,630,200	1,630,200	478,243	1,151,957
City Clerk	212,800	212,800	212,965	(165)
Finance	1,370,100	1,370,100	1,267,145	102,955
Community Services	1,143,300	1,143,300	1,083,980	59,320
Building Maintenance	1,479,600	1,479,600	1,247,712	231,888
Planning	751,100	751,100	609,799	141,301
Total General Government	<u>14,102,000</u>	<u>14,192,000</u>	<u>11,636,199</u>	<u>2,555,801</u>
Economic Development	<u>848,800</u>	<u>954,300</u>	<u>783,536</u>	<u>170,764</u>
Public Safety				
Housing Inspection and Code Compliance	914,800	914,800	815,797	99,003
Emergency Management	474,400	474,400	356,440	117,960
Police Department	13,964,400	13,964,400	13,370,381	594,019
Animal and Disease Control	239,000	239,000	193,571	45,429
Total Public Safety	<u>15,592,600</u>	<u>15,592,600</u>	<u>14,736,189</u>	<u>856,411</u>
Social Services				
Senior Citizen Services	1,442,100	1,442,100	936,409	505,691
Youth Services Bureau	1,360,400	1,360,400	1,324,642	35,758
Total Social Services	<u>\$ 2,802,500</u>	<u>\$ 2,802,500</u>	<u>\$ 2,261,051</u>	<u>\$ 541,449</u>

CITY OF BOWIE, MARYLAND
 Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
 General Fund
 For the Year Ended June 30, 2022

(Page 2 of 2)

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Public Works				(Continued)
Administrative	\$ 1,866,900	\$ 1,866,900	\$ 1,720,959	\$ 145,941
Equipment Maintenance and Garage	850,700	850,700	767,108	83,592
Solid Waste	6,812,100	6,812,100	6,404,259	407,841
Street Maintenance	6,989,700	6,989,700	6,223,497	766,203
Stormwater Management	728,300	728,300	620,689	107,611
Total Public Works	<u>17,247,700</u>	<u>17,247,700</u>	<u>15,736,512</u>	<u>1,511,188</u>
Parks, Culture and Recreation				
Recreation	1,233,500	1,233,500	1,160,758	72,742
Bowie Playhouse	197,700	197,700	96,233	101,467
Parks and Grounds	3,972,600	3,972,600	3,669,419	303,181
Ice Arena	1,148,700	1,148,700	1,049,846	98,854
Historic Properties and Museums	688,100	688,100	563,762	124,338
Gymnasium	839,000	839,000	717,663	121,337
Total Parks, Culture and Recreation	<u>8,079,600</u>	<u>8,079,600</u>	<u>7,257,681</u>	<u>821,919</u>
Debt Service	<u>2,303,800</u>	<u>2,303,800</u>	<u>2,302,910</u>	<u>890</u>
Nondepartmental	<u>840,000</u>	<u>937,600</u>	<u>848,537</u>	<u>89,063</u>
Total expenditures and encumbrances	<u>61,817,000</u>	<u>62,110,100</u>	<u>55,562,615</u>	<u>6,547,485</u>
Excess of revenues over expenditures	<u>(6,480,700)</u>	<u>(6,773,800)</u>	<u>2,343,948</u>	<u>9,117,748</u>
Other financing sources (uses):				
Sale of capital assets	-	-	12,775	12,775
Other sources	-	-	247,021	247,021
Transfers in	560,300	560,300	560,300	560,300
Transfers out	(2,565,300)	(2,565,300)	(2,754,400)	(189,100)
Total other financing sources (uses)	<u>(2,005,000)</u>	<u>(2,005,000)</u>	<u>(1,934,304)</u>	<u>630,996</u>
Net change in fund balance	<u>(8,485,700)</u>	<u>(8,778,800)</u>	<u>409,644</u>	<u>9,188,444</u>
Fund balance - beginning	<u>41,374,405</u>	<u>41,374,405</u>	<u>41,374,405</u>	<u>-</u>
Fund balance - ending	<u>\$ 32,888,705</u>	<u>\$ 32,595,605</u>	<u>41,784,049</u>	<u>\$ 9,188,444</u>
Adjustments to reconcile to GAAP basis:				
Addition of encumbrances outstanding			1,465,190	
Less prior year encumbrances expended in current year			(952,533)	
Fund balance - June 30, 2022 (GAAP basis)			<u>\$ 42,296,706</u>	

CITY OF BOWIE, MARYLAND
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES
JUNE 30, 2022

A. Budgetary information - The annual operating budgets are plans of current expenditures and the proposed means of financing them. The primary means by which most of the financing, acquisition, spending, and service delivery activities of the governmental unit are legally controlled is through the annual operating budget. The City of Bowie prepares an annual operating budget for each fund. The budgets are prepared on a line-item basis by function, activity and object. The City's fiscal year begins on July 1 and ends on June 30.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- Prior to April 15, a 6-year Capital Improvements Program is submitted by the City Manager to the City Council for adoption. Public hearings are held regarding the programs and adoption, via resolution, is made by the Council for those programs.
- By the fifteenth of April, the City Manager submits to the City Council a proposed operating budget. The operating budget includes proposed expenditures, including those expenditures for the Capital Improvements Program approved for the ensuing year, and the estimated revenues by which the expenditures are to be financed.
- Public hearings are conducted for taxpayers' input regarding the proposed operating budget.
- A favorable vote by a majority of the elected members of the Council is necessary to adopt, as an ordinance, the operating budget at the activity level.
- Budgetary integration is used as a management control for all funds. Council approval is required, by ordinance, to increase the budgeted appropriations or the transfer of appropriations between activities. One transfer ordinance was required this year.
- Expenditures may not legally exceed budgeted appropriations at the activity level.
- All appropriations, not expended or lawfully encumbered, lapse at the end of the budget year and are available to fund appropriations in the subsequent year.
- The making of contracts, or the spending of monies for capital improvements financed in whole or in part by bond proceeds, or the making of contracts for leases or services that extend beyond the budget year in which the contract is made, is expressly authorized.

CITY OF BOWIE, MARYLAND
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES
JUNE 30, 2022

- B. An encumbrance system is used in the governmental fund type of accounts. This method is employed to reserve the applicable appropriations for those expenditure commitments resulting from approved contracts or purchase orders that have not been performed or received by the end of the budget year. All encumbrances outstanding at year-end are recorded as a reservation of fund balance and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.
- C. For the year ended June 30, 2022, expenditures exceeded appropriations in the following activity (the legal level of budgetary control) of the general fund by the following amounts.

<u>Activity</u>	<u>Amount</u>
City Manager	\$ 78,082
Legal Services	\$ 5,710
City Clerk	\$ 165
Transfers Out	\$ 189,100

The over expenditures were funded by unexpended appropriations from the remaining activities within each respective area of the general fund.

- D. The City's financial statements are prepared in accordance with all applicable legal requirements, which, if inconsistent with generally accepted accounting principles, are shown on separate schedules. There are no known violations of grant assurances or compliance procedures.
- E. The City Code requires the adoption of an annual operating budget for each City fund, including the proprietary funds.
- F. The Statement of Revenues, Expenditures and Changes in Fund Balances for the Governmental Funds is prepared on a basis consistent with generally accepted accounting principles under which method encumbrances are considered a commitment or assignment of fund balance and charged to operations in the year liquidated. All intergovernmental revenues applicable to these encumbrances are recorded as unearned for the current period and earned for the subsequent period in which the commitment or assignment of fund balance is liquidated.
- G. The Budgetary Comparison Schedule for the General Fund and the Schedule of Revenues, Expenditures and Encumbrances and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual – for the Equipment Acquisition and Replacement, and Capital Projects Fund were prepared on a basis consistent with the legally adopted budget. Under this method current-year encumbrances outstanding are charged to budgetary appropriations and considered an expenditure of the current period.

**CITY OF BOWIE, MARYLAND
Fund Descriptions**

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

This fund accounts for all revenues and expenditures that are not accounted for in other funds. It is the largest and most important accounting activity. It receives a great variety of general revenues and finances a wide range of programs. Most of the City's operation is financed from this fund.

EQUIPMENT ACQUISITION AND REPLACEMENT FUND

This fund was established by Ordinance Number 5-79, passed by the Council on June 4, 1979. It receives amounts transferred from other funds, not only to acquire and replace equipment during the current year, but to accumulate amounts appropriated each year to replace equipment scheduled for replacement in future years.

CAPITAL PROJECTS FUND

The fund was established to account for all resources used for the acquisition of capital facilities by the City except those financed by enterprise funds. Capital Projects are those capital outlays that involve the acquisition and/or construction of major, permanent facilities having a relatively long life.

PROPRIETARY FUNDS

WATER AND SEWER FUND

This fund is operated to account for the activities of the Water and Sewer System. It is classified as an enterprise fund rendering services on a user-charge basis. The system should be a self-supporting entity and the accounting must make it possible to show whether it operated at a profit or loss.

CITY OF BOWIE, MARYLAND
Schedule of Revenues, Expenditures and Encumbrances
and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Equipment Acquisition and Replacement Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Interest income	\$ 6,900	\$ 6,900	\$ 13,774	\$ 6,874
Total Revenue	<u>6,900</u>	<u>6,900</u>	<u>13,774</u>	<u>6,874</u>
Expenditures and encumbrances:				
General Government				
Information Technology	150,000	150,000	144,784	5,216
Total General Government	<u>150,000</u>	<u>150,000</u>	<u>144,784</u>	<u>5,216</u>
Public Safety				
Police Department	695,000	725,200	248,743	476,457
Total Public Safety	<u>695,000</u>	<u>725,200</u>	<u>248,743</u>	<u>476,457</u>
Public Works				
Administration	129,200	129,200	99,885	29,315
Solid Waste	190,000	190,000	192,106	(2,106)
Street Maintenance Division	192,000	192,000	172,492	19,508
Stormwater Management	255,500	255,500	269,340	(13,840)
Total Public Works	<u>766,700</u>	<u>766,700</u>	<u>733,823</u>	<u>32,877</u>
Social Services				
Senior Center	40,000	40,000	28,414	11,586
Total Senior Center	<u>40,000</u>	<u>40,000</u>	<u>28,414</u>	<u>11,586</u>
Parks, Culture and Recreation				
Recreation and Parks	35,900	35,900	35,899	1
Parks and Grounds	225,000	414,100	381,040	33,060
Total Parks, Culture and Recreation	<u>260,900</u>	<u>450,000</u>	<u>416,939</u>	<u>33,061</u>
Total expenditures and encumbrances	<u>1,912,600</u>	<u>2,131,900</u>	<u>1,572,703</u>	<u>559,197</u>
Excess of revenues over expenditures	<u>(1,905,700)</u>	<u>(2,125,000)</u>	<u>(1,558,929)</u>	<u>566,071</u>
Other financing sources (uses):				
Sale of Capital Assets	100,000	100,000	276,675	176,675
Transfers in	2,329,900	2,519,000	2,519,000	-
Total other financing sources (uses)	<u>2,429,900</u>	<u>2,619,000</u>	<u>2,795,675</u>	<u>176,675</u>
Net change in fund balance	524,200	494,000	1,236,746	742,746
Fund balance - beginning	6,852,315	6,852,315	6,852,315	-
Fund balance - ending	<u>\$ 7,376,515</u>	<u>\$ 7,346,315</u>	<u>8,089,061</u>	<u>\$ 742,746</u>
Adjustments to reconcile to GAAP basis:				
Addition of encumbrances outstanding			548,127	
Less prior-year encumbrances expended in current year			(585,295)	
Fund balance - June 30, 2022 (GAAP basis)			<u>\$ 8,051,893</u>	

CITY OF BOWIE, MARYLAND
Schedule of Revenues, Expenditures and Encumbrances
and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Capital Projects Fund
For the Year Ended June 30, 2022

	Original	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental revenues	\$ 746,300	\$ 1,931,500	\$ 332,281	\$ (1,599,219)
Interest income	561,000	355,400	56,185	(299,215)
Total revenues	<u>1,307,300</u>	<u>2,286,900</u>	<u>388,466</u>	<u>(1,898,434)</u>
Expenditures and encumbrances:				
Capital outlay:				
Land Acquisition	858,300	858,300	-	858,300
Public Buildings	3,591,900	3,516,900	1,246,799	2,270,101
Drainage Control	1,536,200	1,505,700	1,010,467	495,233
Recreation Areas Development	<u>3,401,500</u>	<u>3,507,000</u>	<u>2,190,481</u>	<u>1,316,519</u>
Total expenditures and encumbrances	<u>9,387,900</u>	<u>9,387,900</u>	<u>4,447,747</u>	<u>4,940,153</u>
Deficiency of revenues under expenditures	<u>(8,080,600)</u>	<u>(7,101,000)</u>	<u>(4,059,281)</u>	<u>3,041,719</u>
Other financing sources (uses)				
Transfers in	235,400	235,400	235,400	-
Total other financing sources and uses	<u>235,400</u>	<u>235,400</u>	<u>235,400</u>	<u>-</u>
Net change in fund balance	(7,845,200)	(6,865,600)	(3,823,881)	3,041,719
Fund balance - beginning	<u>28,643,598</u>	<u>28,643,598</u>	<u>28,643,598</u>	<u>-</u>
Fund balance - ending	<u>\$ 20,798,398</u>	<u>\$ 21,777,998</u>	<u>24,819,717</u>	<u>\$ 3,041,719</u>
Adjustments to reconcile to GAAP basis:				
Addition of encumbrances outstanding			2,855,356	
Less prior-year encumbrances expended in current year			<u>(921,273)</u>	
Fund balance - June 30, 2022 (GAAP basis)			<u>\$ 26,753,800</u>	

CITY OF BOWIE, MARYLAND
Schedule of Revenues, Expenses and Other Financing Sources (Uses) - Budget (Non-GAAP Budgetary Basis) and Actual
Water and Sewer Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Water sales and sewerage surcharge	\$ 7,035,000	\$ 7,035,000	\$ 6,701,436	\$ (333,564)
Minimum charges	1,040,000	1,040,000	1,058,982	18,982
Forfeited discounts and penalties	63,000	63,000	91,110	28,110
Processing fees	28,300	28,300	27,900	(400)
Interest income	5,500	5,500	15,370	9,870
Rental income - tower leases	307,200	307,200	81,529	(225,671)
Intergovernmental	99,000	99,000	2,509,862	2,410,862
Other income	26,500	26,500	113,220	86,720
Total revenues	<u>8,604,500</u>	<u>8,604,500</u>	<u>10,599,409</u>	<u>1,994,909</u>
Expenses:				
Water Supply	4,864,700	4,864,700	3,699,600	1,165,100
Sewage treatment	4,060,900	4,060,900	3,553,369	507,531
Administrative and general	651,200	651,200	669,237	(18,037)
Miscellaneous	175,000	175,000	101,378	73,622
Debt service	117,800	117,800	116,841	959
Total expenses	<u>9,869,600</u>	<u>9,869,600</u>	<u>8,140,425</u>	<u>1,729,175</u>
Excess (deficiency) of revenues over expenses	<u>(1,265,100)</u>	<u>(1,265,100)</u>	<u>2,458,984</u>	<u>3,724,084</u>
Other financing sources (uses):				
Appropriated Retained Earnings	1,825,400	1,825,400		
Bond Proceeds				
Sales of capital assets	-		23,800	23,800
Transfers out	(560,300)	(560,300)	(560,300)	-
Total other financing sources (uses)	<u>1,265,100</u>	<u>1,265,100</u>	<u>(536,500)</u>	<u>23,800</u>
Net change in net position	-	-	1,922,484	1,922,484
Net Position - beginning	<u>21,317,667</u>	<u>20,865,667</u>	<u>26,513,017</u>	<u>-</u>
Net Position - ending	<u>\$ 21,317,667</u>	<u>\$ 20,865,667</u>	<u>28,435,501</u>	<u>\$ 1,922,484</u>
Adjustments to reconcile to GAAP basis:				
Addition of capital assets acquired in current year			2,359,038	
Addition of lease revenue (GASB 87)			306,614	
Addition of interest income leases (GASB 87)			68,979	
Addition of principal payments on debt			101,796	
Less loss on disposal of capital assets			(12,874)	
Less depreciation expense			(1,275,129)	
Net Position - June 30, 2022 (GAAP basis)			<u>\$ 29,983,925</u>	

SECTION III – STATISTICAL SECTION

STATISTICAL SECTION

The Statistical Section presents detailed information for the primary government in the following areas, as a context for understanding what the information in the Financial Section says about the City's overall financial health:

FINANCIAL TRENDS – Information to help the reader understand how the City's financial performance and well-being have changed over time.

REVENUE CAPACITY – Information to help the reader assess the City's most significant local revenue source, the property tax.

DEBT CAPACITY – Information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION – Indicators to help the reader understand how the environment within which the city's financial activities take place.

OPERATING INFORMATION – Service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Many of the tables cover more than two fiscal years and present data from outside accounting records. Therefore, the Statistical Section is unaudited.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning that year.

CITY OF BOWIE, MARYLAND
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2013</u>	<u>Restated</u> <u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Restated</u> <u>2017</u>	<u>Restated</u> <u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental activities										
Net investment in capital assets	\$ 78,738	\$ 79,417 ¹	\$ 81,372	\$ 81,228	\$ 82,259	\$ 83,338	\$ 88,390	\$ 68,066	\$ 90,147	\$ 89,687
Restricted	-	-	-	-	-	9	17	-	-	11
Unrestricted	<u>47,084</u>	<u>47,084</u>	<u>49,303</u>	<u>50,997</u>	<u>52,975</u>	<u>51,108</u>	<u>45,617</u>	<u>64,200</u>	<u>45,343</u>	<u>46,948</u>
Total Governmental activities net position	<u>\$ 125,822</u>	<u>\$ 126,501</u>	<u>\$ 130,675</u>	<u>\$ 132,225</u>	<u>\$ 135,234</u>	<u>\$ 134,455</u>	<u>\$ 134,024</u>	<u>\$ 132,266</u>	<u>\$ 135,490</u>	<u>\$ 136,646</u>
Business type activities										
Net investment in capital assets	\$ 19,884	\$ 19,572	\$ 19,311	\$ 19,386	\$ 19,303	\$ 19,807	\$ 19,479	\$ 19,599	\$ 21,944	\$ 23,117
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>2,293</u>	<u>2,657</u>	<u>2,669</u>	<u>3,010</u>	<u>3,119</u>	<u>3,550</u>	<u>4,833</u>	<u>5,821</u>	<u>4,569</u>	<u>6,867</u>
Total business type activities net position	<u>\$ 22,177</u>	<u>\$ 22,229</u>	<u>\$ 21,980</u>	<u>\$ 22,396</u>	<u>\$ 22,422</u>	<u>\$ 23,357</u>	<u>\$ 24,312</u>	<u>\$ 25,420</u>	<u>\$ 26,513</u>	<u>\$ 29,984</u>
Primary Government										
Net investment in capital assets	\$ 98,622	\$ 98,989	\$ 100,683	\$ 100,614	\$ 101,562 ²	\$ 103,145 ²	\$ 107,869	\$ 87,665	\$ 112,091	\$ 112,804
Restricted	-	-	-	-	-	9	17	-	-	11
Unrestricted	<u>49,377</u>	<u>49,741</u>	<u>51,972</u>	<u>54,007</u>	<u>56,094</u>	<u>54,658</u>	<u>50,450</u>	<u>70,021</u>	<u>49,912</u>	<u>53,815</u>
Total primary governmental net position	<u>\$ 147,999</u>	<u>\$ 148,730</u>	<u>\$ 152,655</u>	<u>\$ 154,621</u>	<u>\$ 157,656</u>	<u>\$ 157,812</u>	<u>\$ 158,336</u>	<u>\$ 157,686</u>	<u>\$ 162,003</u>	<u>\$ 166,630</u>

¹ Restatement of the beginning Net Position as per GASB 68, for pension liability and to correct accounting error for unrecorded depreciation.

² Restatement of the beginning Net Position as per GASB 75, for OPEB expenditures.

CITY OF BOWIE, MARYLAND
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2013</u>	<u>Restated</u> <u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Restated</u> <u>2017</u>	<u>Restated</u> <u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenses:										
Governmental activities:										
General government	\$ 8,733	\$ 8,554	\$ 9,215	\$ 9,490	\$ 9,833	\$ 10,828	\$ 11,052	\$ 12,443	\$ 12,489	\$ 13,475
Economic development	317	355	367	1,071	471	467	721	651	890	800
Public safety	9,808	17,236 ¹	9,820	11,825	12,974	13,805	14,988	16,868	16,520	16,213
Social services	1,972	1,994	2,077	2,194	2,307	2,410	2,473	2,488	2,126	2,471
Public works	10,813	13,267 ¹	12,021	12,736	13,133	14,663	15,349	15,741	16,374	16,511
Parks, culture and recreation	6,537	6,907	7,085	7,665	7,870	8,271	8,303	8,377	7,690	8,747
Interest on long term debt	<u>477</u>	<u>460</u>	<u>424</u>	<u>109</u>	<u>337</u>	<u>299</u>	<u>381</u>	<u>1,079</u>	<u>921</u>	<u>885</u>
Total government activities expenses	38,657	48,773	41,009	45,090	46,925	50,743	53,267	57,647	57,010	59,102
Business-type activities										
Water and wastewater	<u>5,068</u>	<u>5,333</u>	<u>5,861</u>	<u>5,467</u>	<u>5,968</u>	<u>6,103</u>	<u>6,186</u>	<u>6,499</u>	<u>6,660</u>	<u>6,968</u>
Total primary governmental expenses	<u>\$ 43,725</u>	<u>\$ 54,106</u>	<u>\$ 46,870</u>	<u>\$ 50,557</u>	<u>\$ 52,893</u> ²	<u>\$ 56,846</u> ²	<u>\$ 59,453</u>	<u>\$ 64,146</u>	<u>\$ 63,670</u>	<u>\$ 66,070</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 252	\$ 292	\$ 343	\$ 374	\$ 409	\$ 415	\$ 422	\$ 406	\$ 314	\$ 413
Public safety	1,826	1,362	1,346	1,164	1,017	995	971	757	970	1,185
Social services	22	24	26	30	30	35	28	21	1	-
Public works	158	161	125	214	118	347	407	310	535	751
Park, culture and recreation	1,433	1,250	1,204	1,209	1,171	1,197	1,193	1,079	744	1,244
Operating grants and contributions	1,678	1,037	1,300	1,641	1,400	1,457	1,447	1,391	5,681	1,412
Capital grants and contributions	<u>1,005</u>	<u>289</u>	<u>413</u>	<u>419</u>	<u>242</u>	<u>77</u>	<u>-</u>	<u>1,777</u>	<u>444</u>	<u>332</u>
Total government activities program revenues	<u>6,374</u>	<u>4,415</u>	<u>4,757</u>	<u>5,051</u>	<u>4,387</u>	<u>4,523</u>	<u>4,468</u>	<u>5,741</u>	<u>8,689</u>	<u>5,337</u>
Business-type activities										
Charges for services										
Water and wastewater	5,120	5,411	5,687	5,866	6,170	7,147	7,293	7,659	7,870	8,016
Operating grants and contributions	-	-	-	-	-	99	99	99	99	133
Capital grants and contributions	<u>59</u>	<u>-</u>	<u>-</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,377</u>
Total primary governmental program revenues	<u>\$ 11,553</u>	<u>\$ 9,826</u>	<u>\$ 10,444</u>	<u>\$ 10,985</u>	<u>\$ 10,557</u>	<u>\$ 11,769</u>	<u>\$ 11,860</u>	<u>\$ 13,499</u>	<u>\$ 16,658</u>	<u>\$ 15,863</u>
Net (expenses)revenue										
Governmental activities	\$ (32,283)	\$ (44,358)	\$ (36,252)	\$ (40,039)	\$ (42,538)	\$ (46,220)	\$ (48,799)	\$ (51,906)	\$ (48,321)	\$ (53,765)
Business-type activities	<u>111</u>	<u>78</u>	<u>(174)</u>	<u>467</u>	<u>202</u>	<u>1,143</u>	<u>1,206</u>	<u>1,259</u>	<u>1,309</u>	<u>3,558</u>
Total primary government net expenses	<u>\$ (32,172)</u>	<u>\$ (44,280)</u>	<u>\$ (36,426)</u>	<u>\$ (39,572)</u>	<u>\$ (42,336)</u>	<u>\$ (45,077)</u>	<u>\$ (47,593)</u>	<u>\$ (50,647)</u>	<u>\$ (47,012)</u>	<u>\$ (50,207)</u>

CITY OF BOWIE, MARYLAND
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2013</u>	<u>Restated</u> <u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Restated</u> <u>2017</u>	<u>Restated</u> <u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 25,122	\$ 25,657	\$ 26,254	\$ 26,970	\$ 28,142	\$ 28,988	\$ 30,082	\$ 31,316	\$ 32,901	\$ 34,100
Income taxes	7,530	8,424	8,992	9,155	11,270	9,747	11,600	11,540	11,842	12,789
State shared revenues	975	2,043	2,033	2,174	2,348	2,800	2,501	2,830	3,520	4,601
Other taxes	294	283	321	447	431	440	471	372	363	554
Franchise fees	1,734	1,805	1,895	1,942	1,991	1,790	1,982	1,893	1,816	1,806
Unrestricted Investment earnings	105	113	92	200	441	882	1,370	1,086	160	275
Miscellaneous	351	405	482	295	487	427	670	604	427	235
Transfers	296	334	357	407	437	494	507	506	516	560
Total government activities	<u>36,407</u>	<u>39,064</u>	<u>40,426</u>	<u>41,590</u>	<u>45,547</u>	<u>45,568</u>	<u>49,183</u>	<u>50,147</u>	<u>51,545</u>	<u>54,920</u>
Business-type activities										
Unrestricted Investment earnings	2	1	1	6	15	39	75	69	5	85
Miscellaneous	289	307	281	349	246	259	272	285	295	388
Transfers	(296)	(334)	(356)	(407)	(437)	(494)	(507)	(505)	(515)	(560)
Total business-type activities	<u>(5)</u>	<u>(26)</u>	<u>(74)</u>	<u>(52)</u>	<u>(176)</u>	<u>(196)</u>	<u>(160)</u>	<u>(151)</u>	<u>(215)</u>	<u>(87)</u>
Total primary government	<u>\$ 36,402</u>	<u>\$ 39,038</u>	<u>\$ 40,352</u>	<u>\$ 41,538</u>	<u>\$ 45,371</u>	<u>\$ 45,372</u>	<u>\$ 49,023</u>	<u>\$ 49,996</u>	<u>\$ 51,330</u>	<u>\$ 54,833</u>
Change in Net Position										
Governmental activities	\$ 4,124	\$ (5,294)	\$ 4,174	\$ 1,551	\$ 3,009	\$ (652)	\$ 384	\$ (1,759)	\$ 3,224	\$ 1,155
Business-type activities	106	52	(248)	415	26	947	1,046	1,108	1,094	3,471
Total primary government	<u>\$ 4,230</u>	<u>\$ (5,242)</u>	<u>\$ 3,926</u>	<u>\$ 1,966</u>	<u>\$ 3,035</u>	<u>\$ 295</u>	<u>\$ 1,430</u>	<u>\$ (651)</u>	<u>\$ 4,318</u>	<u>\$ 4,626</u>

¹ Restatement of the beginning Net Position as per GASB 68, for pension liability and to correct accounting error for unrecorded depreciation.

² Restatement of the beginning Net Position as per GASB 75, for OPEB expenditures.

CITY OF BOWIE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2013	Restated 2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -	
Nonspendable	195	220	216	298	735	753	812	2,484	733	674
Committed	3,038	3,904	4,658	4,998	5,286	5,944	6,467	7,973	7,670	8,824
Assigned	478	3,283	5,165	5,903	5,802	7,047	6,210	9,743	9,780	10,570
Unassigned	<u>34,470</u>	<u>31,911</u>	<u>29,739</u>	<u>28,163</u>	<u>29,330</u>	<u>25,813</u>	<u>26,854</u>	<u>18,997</u>	<u>23,191</u>	<u>22,228</u>
Total general fund	<u>\$ 38,181</u>	<u>\$ 39,318</u>	<u>\$ 39,778</u>	<u>\$ 39,362</u>	<u>\$ 41,153</u>	<u>\$ 39,557</u>	<u>\$ 40,360</u>	<u>\$ 39,197</u>	<u>\$ 41,374</u>	<u>\$ 42,296</u>
All other governmental funds										
Committed	\$ 2,213	\$ 2,917	\$ 2,548	\$ 2,914	\$ 7,262	\$ 9,331	\$ 6,028	\$ 8,191	\$ 4,629	\$ 6,745
Assigned	<u>13,734</u>	<u>13,486</u>	<u>15,109</u>	<u>16,562</u>	<u>12,768</u>	<u>10,939</u>	<u>9,222</u>	<u>28,334</u>	<u>30,867</u>	<u>28,061</u>
Total all other governmental funds	<u>\$ 15,947</u>	<u>\$ 16,403</u>	<u>\$ 17,657</u>	<u>\$ 19,476</u>	<u>\$ 20,030</u>	<u>\$ 20,270</u>	<u>\$ 15,250</u>	<u>\$ 36,525</u>	<u>\$ 35,496</u>	<u>\$ 34,806</u>

CITY OF BOWIE, MARYLAND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes	\$ 25,936	\$ 26,446	\$ 26,254	\$ 26,970	\$ 28,141	\$ 28,988	\$ 30,082	\$ 31,316	\$ 32,901	\$ 34,100
License and permits	434	433	431	524	439	643	744	630	858	1,248
Intergovernmental revenues	11,160	11,001	12,239	13,648	15,342	13,660	15,099	16,729	20,898	18,185
Fees and fines	4,303	3,946	4,005	3,896	3,730	3,842	3,735	3,375	3,198	3,736
Contributions	392	157	153	153	202	174	162	103	14	48
Interest income	105	114	92	200	441	883	1,370	1,086	160	275
Rental income	438	483	509	537	538	521	545	521	361	459
Other revenues	346	416	448	313	377	307	466	280	411	258
TOTAL REVENUES	43,114	42,996	44,131	46,241	49,210	49,018	52,203	54,040	58,801	58,309
EXPENDITURES										
Current:										
General government	6,800	6,689	7,360	7,545	7,890	8,559	9,114	10,275	10,460	11,273
Economic development	317	353	370	1,070	470	466	720	650	889	798
Public safety	8,266	9,007	9,322	10,655	11,838	12,838	13,414	14,795	14,128	14,726
Social services	1,941	1,949	2,011	2,170	2,226	2,346	2,389	2,371	1,941	2,258
Public works	11,865	13,362	12,435	12,480	13,157	13,300	14,008	13,502	14,948	15,558
Parks, culture and recreation	5,419	5,440	5,624	6,212	6,531	6,806	6,930	6,963	6,467	7,117
Other - unclassified	363	416	328	376	343	443	455	599	430	874
Debt service										
Principal	775	775	775	775	785	795	805	873	1,390	1,415
Interest	526	509	479	342	314	283	252	326	940	888
Paying and fiscal agent fees	1	1	1	1	3	2	1	2	-	-
Bond issuance cost	-	-	-	61	3,931	-	-	293	-	-
Capital outlay	3,607	3,298	4,304	3,753	-	5,079	9,091	8,507	6,646	4,266
TOTAL EXPENDITURES	39,880	41,799	43,009	45,440	47,488	50,917	57,179	59,156	58,239	59,173
Excess (deficiency) of revenues over (under) expenditures	3,234	1,197	1,122	801	1,722	(1,899)	(4,976)	(5,116)	562	(864)
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	64	62	235	133	185	50	252	290	70	289
Proceeds from land sale	-	-	-	-	-	-	-	-	-	-
Leases (as lessor)	-	-	-	-	-	-	-	-	-	188
Notes	-	-	-	-	-	-	-	-	-	58
Transfers in	3,911	3,701	5,013	5,125	4,080	4,982	3,756	3,559	5,409	3,315
Transfers out	(3,615)	(3,366)	(4,656)	(4,718)	(3,643)	(4,488)	(3,249)	(3,053)	(4,893)	(2,754)
Refunding of bond issued	-	-	-	6,988	-	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	(6,926)	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-	-	24,200	-	-
Premium on bond sale	-	-	-	-	-	-	-	232	-	-
TOTAL OTHER FINANCING SOURCES (USES)	360	397	592	602	622	544	759	25,228	586	1,096
NET CHANGE IN FUND BALANCES	\$ 3,594	\$ 1,594	\$ 1,714	\$ 1,403	\$ 2,344	\$ (1,355)	\$ (4,217)	\$ 20,112	\$ 1,148	\$ 232
Debt service as a percentage of noncapital expenditures	3.71%	3.56%	3.39%	2.76%	2.61%	2.34%	2.22%	2.38%	4.60%	4.32%

CITY OF BOWIE, MARYLAND
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year	Real Property		Personal Property ⁽¹⁾	Less: Tax-Exempt Property	Total Taxable Assessed Value	Direct Tax Rate	Estimated Total Actual Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2013	5,164,167	922,723	180,602	281,574	\$ 5,985,918	\$ 0.400	\$ 6,248,399	95.80
2014	5,258,303	945,435	186,961	288,011	6,102,688	0.400	6,301,168	96.85
2015	5,374,921	935,248	192,712	259,580	6,243,301	0.400	6,373,317	97.96
2016	5,581,464	939,725	181,658	268,281	6,434,566	0.400	6,592,698	97.60
2017	5,745,993	1,017,060	201,303	282,648	6,681,708	0.400	6,818,193	98.00
2018	5,946,548	1,053,182	196,003	280,449	6,915,284	0.400	7,060,656	97.94
2019	6,144,473	1,134,725	203,103	307,914	7,174,387	0.400	7,363,742	97.43
2020	6,428,207	1,129,240	219,761	323,580	7,453,628	0.400	7,637,053	97.60
2021	6,732,736	1,157,790	167,292	339,429	7,718,389	0.400	7,910,085	97.58
2022	7,032,583	1,196,603	225,805	339,493	8,115,498	0.400	8,303,291	97.74

Notes: Real property is assessed on a triennial basis.
(1) Assessed value and estimated actual for Personal Property are equal.

Source: City of Bowie - Department of Finance

**CITY OF BOWIE, MARYLAND
REAL PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rate per \$100 of assessed value)**

Fiscal Year	Direct Tax Rate	Overlapping Tax Rates				Total Tax Rate
		County	State	Park and Planning	WSTC	
2013	0.4000	0.8090	0.1120	0.2790	0.0260	1.6260
2014	0.4000	0.8200	0.1120	0.2790	0.0260	1.6370
2015	0.4000	0.8300	0.1120	0.2790	0.0260	1.6470
2016	0.4000	0.8720	0.1120	0.2940	0.0260	1.7040
2017	0.4000	0.8680	0.1120	0.2940	0.0260	1.7000
2018	0.4000	0.8600	0.1120	0.2940	0.0260	1.6920
2019	0.4000	0.8520	0.1120	0.2940	0.0260	1.6840
2020	0.4000	0.8480	0.1120	0.2940	0.0260	1.6800
2021	0.4000	0.8440	0.1120	0.2940	0.0260	1.6760
2022	0.4000	0.8480	0.1120	0.2940	0.0260	1.6800

Notes: Overlapping rates are those of local and county governments that apply to property owners within the City of Bowie.

**CITY OF BOWIE, MARYLAND
PRINCIPAL PROPERTY TAXPAYERS
FISCAL YEAR ENDED JUNE 30, 2022 AND NINE YEARS AGO**

Name	Type of Business	2022			2013		
		Assessed Value	Rank	Percent of Total Assessed Value	Assessed Value	Rank	Percent of Total Assessed Value
Maryland Science and Technology	Commercial Leasing	\$ 119,935,120	1	1.44 %	\$ 111,114,832	1	1.86 %
Governors Green Apartments LLC	Apartment Rental	98,111,034	2	1.18	77,235,568	3	1.29
Bowie Mall Company LLC	Shopping Center	91,761,734	3	1.11	79,591,464	2	1.33
Bowie 348 Owner LLC (Elder Oaks)	Apartment Rental	66,157,690	4	0.80	51,720,000	4	0.86
BE Harmony LLC	Apartment Rental	62,616,533	5	0.75	-		
Heather Ridge Apts	Apartment Rental	56,977,620	6	0.69	43,987,524	5	0.73
New Market Free State LLC	Shopping Center	56,516,500	7	0.68	42,446,300	6	0.71
BE Bowie Residential LLC	Shopping Center	49,349,701	8	0.59			
Hilltop Borrower LLC (Storch Hannah)	Shopping Center	43,898,870	9	0.53	21,374,700	10	0.36
Collington Plaza Inc.	Shopping Center	29,702,900	10	0.36	-		
BJ's Wholesale Club Inc.	Retail Store	-		-	25,294,200	7	0.42
Verizon- Maryland	Public Utility	-		-	24,912,680	8	0.42
Home Depot USA	Retail Store	-		-	23,555,160	9	0.39
		-		-	-		-
		-		-	-		-
Total		\$ 675,027,702		8.13 %	\$ 501,232,428		8.37 %

Source: Maryland State Department of Assessments and Taxation

**CITY OF BOWIE, MARYLAND
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amounts	Percent of Levy Collected		Amounts	Percent of Levy
2013	\$ 25,350,315	(26,075)	\$ 25,324,240	\$ 25,064,281	98.9	\$ 26,531	\$ 25,090,812	99.0 %
2014	25,736,986	(25,412)	25,711,574	25,572,279	99.4	1,702	25,573,981	99.4
2015	26,374,339	(38,076)	26,336,263	26,072,066	98.9	4,232	26,076,298	98.8
2016	27,221,990 ¹	(5,041)	27,216,949	26,850,245	98.6	(18,509)	26,831,736	98.5
2017	28,299,858	(2,587)	28,297,271	27,982,220	98.9	48,295	28,030,515	99.0
2018	29,185,425	(47,524)	29,137,901	28,802,826	98.7	119,761	28,922,587	98.7
2019	30,248,945	(76,685)	30,172,260	30,021,548	99.2	(24,644)	29,996,904	99.1
2020	31,479,653	(25,195)	31,454,458	31,023,849	98.6	(37,560)	30,986,289	98.6
2021	32,265,035	(69,015)	32,196,020	31,828,476	98.6	(151,768)	31,676,708	98.6
2022	34,251,622	-	34,251,622	33,840,295	98.8	-	33,840,295	98.8

¹Restated to correct errors in fiscal year 2016.

Source: City of Bowie - Department of Finance

CITY OF BOWIE, MARYLAND
RATIOS OF OUTSTANDING DEBT BY TYPE-TOTAL NET BONDED DEBT
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities		Business- Type Activities	Total Primary Government	Population ²	Per Capita	Estimated Actual Value of Taxable Property ³	Debt as a Percentage of Estimated Actual Value Taxable Property
	General Obligation Bond ^{1,4}	Lease	State Loans ¹					
2013	\$ 13,502,021	\$ -	\$ 3,403,564	\$ 16,905,585	54,961	\$ 307.59	\$ 6,248,399,432	0.27%
2014	12,688,548	-	3,110,379	15,798,927	56,014	282.05	6,301,168,317	0.25%
2015	11,877,480	-	2,811,167	14,688,647	55,872	262.90	6,373,316,580	0.23%
2016	11,724,348	-	2,505,792	14,230,140	56,143	253.46	6,592,697,915	0.22%
2017	10,921,530	-	2,327,012	13,248,542	56,148	235.96	6,818,192,973	0.19%
2018	10,110,084	-	2,001,585	12,111,669	58,859	205.77	7,060,656,432	0.17%
2019	9,290,007	-	1,669,457	10,959,464	58,862	186.19	7,363,741,934	0.15%
2020	32,835,638	-	1,330,477	34,166,115	58,643	582.61	7,637,052,809	0.45%
2021	31,428,359	-	984,489	32,412,848	58,643	552.71	7,910,085,472	0.41%
2022	30,062,000	182,231	882,693	31,126,924	58,329	533.64	8,303,290,578	0.37%

Source: ¹ City of Bowie Statement of Net Position - ACFR FY22

² US Census.gov

³ Prince George's County Real Property Tax Report FY22

⁴ It includes Notes Payable from Financing Arrangement

**CITY OF BOWIE, MARYLAND
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022**

Name Governmental Unit	Net Tax-supported Debt Outstanding	Percentage Applicable to This Governmental Unit	Share of Debt
<u>DIRECT DEBT</u>			
City of Bowie ³	<u>\$ 30,244,231</u>	100.00%	<u>\$ 30,244,231</u>
<u>OVERLAPPING DEBT</u>¹			
Prince George's County ⁴	2,769,684,747	7.15% ²	198,032,459
Maryland-National Capital Park and Planning Commission ⁴	<u>114,769,328</u>	7.15% ²	<u>8,206,007</u>
Total Overlapping Debt	<u>2,884,454,075</u>		<u>206,238,466</u>
Total Direct and Overlapping Debt	<u>\$ 2,914,698,306</u>		<u>\$ 236,482,697</u>

1. Overlapping Debt is not bonded debt of the City of Bowie on either a direct or contingent basis, but represents the share of debt of overlapping governmental units which the residents of the City of Bowie are obligated to pay through the direct tax levies of respective governmental units.

2. Ratio of Assessed Value in the City of Bowie to the total Assessed Value in Prince George's County.

Source: ² Assessed value ratio derived from ACFR FY22- Statistical Section table #5 of City of Bowie & Prince George's County, MD

³ City of Bowie - Statement of Net Position -ACFR FY22

⁴ Prince George's County, Maryland- Direct & Overlapping Governmental Activities Debt

CITY OF BOWIE, MARYLAND
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Fiscal Year									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt Limit	\$ 47,887	\$ 48,822	\$ 49,946	\$ 51,477	\$ 53,454	\$ 55,322	\$ 57,395	\$ 59,629	\$ 61,747	\$ 64,924
Total net debt applicable to limit ¹	<u>13,502</u>	<u>12,689</u>	<u>11,877</u>	<u>11,724</u>	<u>10,922</u>	<u>10,110</u>	<u>9,290</u>	<u>32,836</u>	<u>31,428</u>	<u>30,244</u>
Legal Debt Margin	<u>\$ 34,385</u>	<u>\$ 36,133</u>	<u>\$ 38,069</u>	<u>\$ 39,753</u>	<u>\$ 42,532</u>	<u>\$ 45,212</u>	<u>\$ 48,105</u>	<u>\$ 26,793</u>	<u>\$ 30,319</u>	<u>\$ 34,680</u>
Total net debt applicable to the limit as a percentage of debt limit	28.20%	25.99%	23.78%	22.78%	20.43%	18.27%	16.19%	55.07%	50.90%	46.58%

Legal Debt Margin Calculation for Fiscal Year 2022

Taxable Assessed value ² \$ 8,115,498

1. Debt limit (0.8% of assessed value) 64,924

Debt applicable to limit:

Outstanding Debt 30,244

Legal debt margin \$ 34,680

General Fund revenues ³ \$ 58,670

2. Debt limit ratio (10% of General
Fund revenues) 5,867

Debt applicable to limit:

Debt service expenditures ³ 2,303

Legal debt margin \$ 3,564

Note: The City Council adopted a policy to limit debt, exclusive of amounts being repaid by the Water and Sewer System, to 0.8 percent of assessed value of taxable property. The debt policy further states that the ratio of debt service expenditures as a percentage of general fund revenues, exclusive of debt repaid by the Water and Sewer Fund, shall not exceed 10 percent.

Source: ¹ City of Bowie- Statement of Net Position - ACFR FY22

Source: ² City of Bowie- Statistical Section Table #5- ACFR FY22

Source: ³ City of Bowie- Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds - ACFR FY22

**CITY OF BOWIE, MARYLAND
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Personal Taxable Income⁵	Per Capita Income⁸	Median Age³	Educational Level³	School Enrollment¹	Unemployment Rate⁶
2013	54,961²	\$ 1,385,433,515	\$ 42,747	38.5	14.5	8,381	6.3%
2014	56,014²	1,425,223,764	43,164	39.2	14.6	8,160	5.5
2015	55,872²	1,591,735,865	43,242	39.5	14.7	7,931	4.6
2016	56,143²	1,635,418,274	43,692	39.6	14.7	8,151	3.7
2017	56,148²	1,690,480,213	44,400	40.4	14.8	7,765	3.7
2018	58,859²	1,625,979,193	45,643	41.0	14.8	7,884	3.8
2019	58,862⁷	1,837,597,583	46,396	41.4	14.8	7,957	3.5
2020	58,643⁷	1,910,847,665	46,698	42.6	14.8	8,074	9.3
2021	58,643⁷	1,840,618,114	49,215	42.7	14.8	8,638	6.9
2022	58,329⁷	⁴	53,674	42.7	14.8	7,839	4.6

1. Prince George's County Board of Education.

2. Estimate from City of Bowie Department of Planning and Community Development.

3. American Community Survey

4. 2022 information not available.

5. State of Maryland provides Net Taxable Income data.

6. Maryland Department of Labor, Career and Workforce.

7. US Census.gov

8. Department of Labor - CPI for All urban consumers (CPI-U) table

**CITY OF BOWIE, MARYLAND
PRINCIPAL EMPLOYERS
FOR FISCAL YEAR 2022**

<u>Employer</u>	<u>2022</u>			<u>2013</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Prince George's County Public Schools	1,078	1	4.29%	887	1	4.30%
Inovalon (Formerly MedAssurant)	715	2	2.85%	564	2	2.74%
City of Bowie	431	3	1.72%	412	3	2.00%
Giant Food Inc	280	4	1.12%	275	5	1.33%
Wal-Mart	220	5	0.88%	283	4	1.37%
FTI Consulting	211	6	0.84%			
Insight Technology Solutions	185	7	0.74%			
Home Depot	182	8	0.73%			
Target	157	9	0.63%	170	10	0.82%
P.G. County Public Safety Comm Control (911 Call)	152	10	0.61%	200	7	0.97%
Macy's	-		-	247	6	1.20%
US Census Bureau Computer Facility	-		-	180	8	0.87%
Lowe's	-		-	170	9	0.82%
	-					
	<u>3,611</u>		<u>14.41%</u>	<u>3,388</u>		<u>16.42%</u>

SOURCE: City of Bowie Economic Development Office.

Percentages of total employment are calculated from the 2019 US Census Bureau ZIP Code Business Patterns Summary.

There are 25,100 total employees for the seven zip codes describing the City.

CITY OF BOWIE, MARYLAND
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

FUNCTION	Full-Time Equivalent Employees as of June 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL GOVERNMENT:										
City Manager	8.4	8.4	8.4	8.4	8.4	8.4	6.4	7.0	7.0	7.0
Human Resources	4.7	4.7	4.7	4.7	4.7	5.0	5.0	6.0	6.0	6.0
Finance	9.4	9.4	9.4	9.4	9.4	9.4	9.4	10.3	10.8	11.8
Information Technology	11.7	12.7	12.7	13.0	13.4	13.4	13.0	15.0	15.0	17.0
Communications	6.4	6.4	6.1	6.6	6.6	7.1	5.1	5.2	5.2	6.2
Business Operations	-	-	-	-	-	-	4.0	4.0	4.0	4.0
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Community Services	3.0	3.0	4.0	4.0	4.0	4.0	4.0	5.0	8.0	8.0
Kenhill Center	-	-	-	1.7	1.7	1.7	1.7	1.7	-	-
Public Building and Grounds	6.9	6.9	7.9	6.2	7.8	7.8	8.7	8.7	12.0	12.0
Planning	5.0	6.0	5.0	5.0	5.8	5.8	5.8	5.0	5.0	5.0
Economic Development	1.0	1.0	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Total General Government	57.5	59.5	60.6	61.4	64.2	65.0	65.5	70.3	76.4	80.4
PUBLIC SAFETY:										
Housing Inspection and Code Compliance	8.1	9.1	8.9	8.9	8.9	9.4	9.4	9.4	8.6	8.1
Public Safety/Emergency Management	1.0	1.0	1.0	1.0	1.0	1.4	1.4	2.0	2.0	2.0
Police Department	62.0	62.7	70.2	78.5	82.5	86.0	90.0	87.5	88.0	86.5
Animal and Disease Control	3.3	3.3	3.5	3.5	3.5	3.0	3.0	3.0	2.0	2.0
Total Public Safety	74.4	76.1	83.6	91.9	95.9	99.8	103.8	101.9	100.6	98.6
SOCIAL SERVICES:										
Senior Citizen Services	14.4	14.4	14.8	14.8	15.6	15.6	15.8	15.8	14.8	14.8
Youth Services Bureau	9.6	9.6	9.6	10.9	11.2	11.7	11.8	11.8	11.8	11.9
Total Social Services	24.0	24.0	24.4	25.7	26.8	27.3	27.6	27.6	26.6	26.7
PUBLIC WORKS:										
Administration	8.0	8.0	8.0	9.0	12.0	12.5	13.1	13.1	13.1	13.3
Equipment Maintenance and Garage	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Solid Waste	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.6
Street Maintenance	27.0	27.0	27.0	27.0	24.0	25.7	25.7	25.7	25.7	26.7
Stormwater Management	6.2	6.2	6.7	6.7	6.7	7.7	7.7	7.7	7.7	7.7
Total Public Works	100.2	100.2	100.7	101.7	101.7	104.9	105.5	105.5	105.5	107.3

CITY OF BOWIE, MARYLAND
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Full-Time Equivalent Employees as of June 30										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PARKS, CULTURE & RECREATION:										
Special Events and Parks Operations	13.2	13.2	12.2	13.5	13.5	13.5	13.5	12.5	12.6	12.6
Bowie Playhouse	1.5	1.6	1.6	1.6	1.6	1.6	2.0	2.0	2.0	2.0
Parks and Grounds	32.1	32.1	33.8	33.8	34.6	35.6	36.1	36.6	36.6	36.6
Ice Arena	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6
Historic Properties and Museums	5.8	6.1	5.1	5.0	5.0	5.1	5.3	5.3	5.4	5.4
Gymnasium	6.7	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.2	7.2
Total Parks, Culture & Recreation	68.9	70.2	69.9	71.1	71.9	73.0	74.1	73.6	73.4	73.4
TOTAL GENERAL FUND	325.0	330.0	339.2	351.8	360.5	370.0	376.5	378.9	382.5	386.4
WATER AND SEWER FUND:										
Billing and Accounting	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.4	4.9	4.9
Water	10.7	11.7	11.7	11.7	11.7	11.7	12.8	12.8	14.8	14.8
Wastewater	15.7	16.7	16.7	16.7	16.7	16.7	18.6	18.6	16.6	16.6
Total Water and Sewer Fund	30.7	32.7	32.7	32.7	32.7	32.7	35.7	35.8	36.3	36.3
GRAND TOTAL - CITY OF BOWIE	355.7	362.7	371.9	384.5	393.2	402.7	412.2	414.7	418.8	422.7

Source: City of Bowie - Adopted Budget FY23

**CITY OF BOWIE, MARYLAND
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

FUNCTION	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL GOVERNMENT										
Public Building and Grounds:										
Square feet maintained	190,732	190,732	190,732	190,737	190,737 ²	190,737 ²	190,737 ²	201,000 ²	201,000	201,000
Planning and Economic Development:										
Subdivision Reviews - Total	2	2	4	1	3	0	2	2 ³	4 ⁴	1
Zoning Reviews - Total	6	6	4	6	4	5	3	4 ³	5 ⁴	3
Site Plans - Total	6	9	9	11	12	9	12	5 ³	11 ⁴	12
PUBLIC SAFETY:										
Housing Inspection and Code Compliance:										
Number of Code Compliance Warning Notices	5,700	6,800	6,100	5,300	5,000	4,500	4,500	4,391 ³	3,940 ⁴	4,000
Rental Inspections/reinspections performed	2,397	2,600	2,500	3,000	3,000	3,400	3,400	1,692 ³	2,202 ⁴	3,700
Number of Building Permits issued	400	460	580	829	700	400	500	371 ³	447 ⁴	400
Animal Control:										
Number of service reports taken ¹	1,395	1,400	1,400	1,300	1,300	1,300	1,300	1,049 ³	993 ⁴	1,068
Number of running-at-large calls	444	350	300	270	250	250	250	190 ³	155 ⁴	215
Number of wildlife complaints	257	220	200	200	180	160	130	224 ³	210 ⁴	226
SOCIAL SERVICES:										
Senior Citizen Services:										
Number of bus passenger miles	80,505	80,812	80,860	80,910	78,000	79,000	80,200	55,980 ³	5,500 ⁴	54,000
Number of meals served and delivered	16,031	19,056	16,490	13,950	10,400	9,100	10,600	15,795 ³	24,388 ⁴	14,200
Average daily attendance ¹	237	240	245	275	262	275	270	283 ³	45 ⁴	150
Youth Services Bureau:										
Number of adults & youths counseled ¹	600	600	784	650	700	700	700	608 ³	580 ⁴	600
Number of alcohol/drug-free events for youth	20	20	64	25	20	20	20	58 ³	2 ⁴	20
PUBLIC WORKS:										
Solid Waste:										
Number of households served	21,100	21,164	21,500	21,500	21,500	21,500	21,500	21,723	21,726 ⁴	21,728
Total number of tons collected	30,120	29,250	27,700	30,660	31,300	29,402	30,898	30,069 ³	32,642 ⁴	31,427
Number of tons recycled	10,770	9,700	9,000	9,860	11,000	8,964	9,395	9,895 ³	10,453 ⁴	9,200

¹ Restated to correct FY 2016

² 2016 to 2019 has been restated

³ 2020 has been restated

**CITY OF BOWIE, MARYLAND
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PARKS, CULTURE & RECREATION:										
Recreation and Parks:										
Number of picnics-resident & non-resident	573	505	407	400	370	330	345	87 ³	216 ⁴	175
Number of special events	15	15	15	13	16	15	16	20 ³	22	39
Number of city concerts	24	23	24	24	24	20	24	10 ³	5	13
Number of days boathouse open	49	54	48	48	46	47	33	34	8 ⁴	35
Bowie Playhouse:										
Bowie Playhouse days in use	262	247	263	268	231	225	NA ²	NA ²	NA ²	NA
Ice Arena:										
Length of skating season	10 mo.	10 mo.	10 mo.	10 mo.	10 mo.	9 mo. ¹	10 mo.	8 mo. ³	9 mo.	10 mo.
Total number of all admissions	18,000	19,000	19,000	19,000	19,500	18,000	19,300	17,694	11,182 ⁴	18,000
Historic Properties and Museums:										
Visitors to all properties and museums	15,600	14,125	13,927	12,200	13,000	12,900	13,250	8,156 ³	1,378 ⁴	11,548
Gymnasium:										
Hours Programmed	5,130	5,160	5,140	5,140	5,175	5,200	5,200	4,160 ³	2,100	4,600
Court rental hours	9,050	9,075	10,000	10,250	10,200	10,450	10,200	8,400 ³	1,000	4,000
Water and Sewer Fund:										
Water:										
Million gallons treated/delivered	580	575	595	600	590	550	550	570	505 ⁴	514
Wastewater:										
Million gallons of wastewater treated	543	700	690	680	550	550	650	600	580 ⁴	578
Tons of sludge produced	2,400	2,600	2,500	2,400	2,340	2,340	2,400	2,400	2,660 ⁴	2,800

¹ Summer 2018 re- opening was delayed due to extended work on mechanical system.

² This indicator they have stopped monitoring

³ 2020 has been restated

⁴ 2021 has been restated

Source: City of Bowie - Adopted Budget FY23

**CITY OF BOWIE, MARYLAND
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

FUNCTION	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PUBLIC WORKS:										
Street Maintenance										
Miles of Streets and Roads	187	192	191	191	191	193	193	193	193	193
Miles of Sidewalks	130	131	139	140	140	140	140	140	140	140
Miles of Alleys	2	2	2	2	2	2	2	2	2	2
Number of Street Lights	5,724	5,729	5,870	5,840	5,840	5,880	5,980	6,005 ¹	6,005 ¹	6,045
Number of Traffic Light Controlled Intersections	24	24	24	24	24	24	24	24	24	24
Stormwater Management										
Miles of Storm Sewers	396	396	396	396	396	396	396	396	396	396
Number of SWM ponds and basins maintained	76	76	77	79	79	81	83	82	82	82
PARKS, CULTURE & RECREATION:										
Parks and Open Space-Number of Acres	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373
Number of Community Centers	3	3	3	3	3	3	3	3	3	3
Number of Ball Fields-City, Co. Bd of Ed, MNCPPC	97	97	97	97	97	97	97	97	97	97
Number of Ice Skating Rinks	1	1	1	1	1	1	1	1	1	1
Number of Theaters	2	2	2	2	2	2	2	2	2	2
Number of Skateboard Parks	1	1	1	1	1	1	1	1	1	1
Number of Museums	5	5	5	5	5	5	5	5	5	5
WATER & SEWER FUND:										
Miles of Sanitary Sewers	85	85	85	85	85	85	85	85	85	85
Number of water/sewer customers-residential	7,699	7,700	7,700	7,700	7,685	7,685	7,685	7,686	7,685	7,685
Number of water/sewer customers-commercial	209	225	209	209	250	240	242	248	249	249
Daily Average Water Consumption M.G.	2	2	2	2	2	2	2	2	2	2
Water Plant Capacity M.G.D.	5	5	5	5	5	5	5	4	4	4
Miles of Water Mains	90	90	90	90	90	90	90	90	90	90
Number of Fire Hydrants	560	560	560	525	525	525	525	525	525	525
Water Plant Storage Capacity M.G.	4	4	4	4	4	4	4	4	4	4

¹ Data being corrected

Source: City of Bowie - Adopted Budget FY23



Memorandum

TO: City Council

FROM: Alfred Lott, City Manager

SUBJECT: City of Bowie Consolidated Plan FY2024-2028 (HUD FY2023-2027) and the Citizen Participation Plan - Resolution R-1-23

DATE: 02/02/2023

The City of Bowie receives Community Development Block Grant (CDBG) funds from the US Department of Housing and Urban Development through an entitlement . The City of Bowie's *Consolidated Action Plan for Housing and Community Development (Plan), Fiscal Year 2024-2028 (HUD FY23-27)* will analyze housing, human services, and non-housing community development needs throughout the City, identify and prioritize community needs, and include a strategy to address those needs. The U.S. Department of Housing and Urban Development (HUD) requires the Five-Year Consolidated Plan for all Entitlement Communities receiving HUD funding.

The Plan is also the means to meet federal funding requirements for the Community Development Block Grant (CDBG) program. The City of Bowie is a HUD Entitlement Community and as such must develop funding priorities that address at least one of three National Objectives. CDBG projects must benefit low-moderate income persons, eliminate slums and blight, or fulfill an urgent need. This program allows communities to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

A key component of the consolidated planning process required by HUD is the Citizen Participation Process and the formal development and approval of a Citizen Participation Plan. The City of Bowie's Citizen Participation Plan provides guidance for public input and participation in the development and implementation process of the Consolidated Plan, the Annual Action Plan, the Consolidated Annual Performance Evaluation Report (CAPER), and any necessary amendments to the Plan. The City of Bowie embraces the premise that residents affected by programs and activities funded through the CDBG program have opinions and expertise necessary to the planning process. To this end, the City encourages and solicits input in defining housing, community development, and public service needs for the benefit of low-and moderate-income families who reside in Bowie. Agencies and individuals representing the needs of the elderly, homeless persons, and persons with special needs will also be consulted in planning housing and community development goals. All City residents, community organizations, local businesses, and service providers are encouraged to participate in the development of the Consolidated Plan.

The primary goals of the Citizen Participation Plan are:

- To solicit viewpoints and concerns from the general public, as well as from specific groups and constituencies interested in or affected by the Consolidated Plan;
- To invite participation by anyone who is interested in helping identify needs and developing strategies to address those needs;
- To gather data that accurately describes and quantifies housing and community development needs and to suggest workable solutions.

The Citizen Participation Plan was available for review at the City of Bowie Libraries, the Bowie Senior Center, M-NPPC Recreation Centers in the City, the front desk at Bowie City Hall, the City Manager's Office, social media platforms, and on the City's website. Additionally, the Grants Office staff created a video presentation on the Citizen Participation Plan and the approval process on the City's cable television channel. Persons who needed more information or who wished to submit written comments were directed to Kay Starr, Office of Grant Development & Administration at City Hall, 15901 Fred Robinson Way, Bowie, Maryland, 20716, or by email at conplan24@cityofbowie.org.

DISCUSSION: Staff has completed the production of the Citizen Participation Plan FY2024-2028 (HUD FY23-27) as required by the U.S. Department of Housing and Urban Development. The report is attached.

RECOMMENDATIONS: We recommend that Council adopts Resolution R-1-23 and authorize the Citizen Participation Plan to be delivered to HUD.

CDBG funds are appropriated annually by the U.S. Congress and distributed on a formula basis to local jurisdictions. Municipalities are entitled to receive HUD funds directly when the City's population exceeds 50,000 residents.

ATTACHMENTS:

1. 20230206 - Resolution R-1-23
2. 20230206 - CPP FY2024-2028

RESOLUTION
OF THE COUNCIL OF THE CITY OF BOWIE, MARYLAND
ADOPTING THE CITIZEN PARTICIPATION PLAN FOR THE CONSOLIDATED
PLAN FOR HOUSING AND COMMUNITY DEVELOPMENT FOR FISCAL YEARS
2024-2028 (HUD FY2023-2027)

WHEREAS, the City of Bowie (City), Maryland is an Entitlement Community concerning the Community Development Block Grant (CDBG) Program; and

WHEREAS, the City Council approved Resolution R-41-03 on May 5, 2003 authorizing the City to become an Entitlement Community; and

WHEREAS, as an Entitlement Community the City must adopt a Citizen Participation Plan to encourage public participation in the development and implementation of the Consolidated Plan for the Community Development Block Grant Program for the period July 1, 2024 – June 30, 2028 (HUD FY2023 – 2027); and

WHEREAS, the City has prepared the attached Citizen Participation Plan that addresses the areas of public participation, public access, public hearing, public comments, criteria for amendments to the Consolidated Plan, public notice, and adoption of the Citizen Participation Plan.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Bowie, Maryland, that the Council does hereby adopt the Citizen Participation Plan attached as Attachment 1 to this document; and

BE IT FURTHER RESOLVED that the City Manager is authorized to transmit this document to the U.S. Department of Housing and Urban Development for their review and approval in the FY 24-28 (HUD FY23-27) Consolidated Plan development process.

INTRODUCED AND PASSED by the Council of the City of Bowie, Maryland at a meeting on February 6, 2023.

ATTEST:

THE CITY OF BOWIE, MARYLAND

Awilda Hernandez
City Clerk

Timothy J. Adams
Mayor

The City of Bowie



Citizen Participation Plan Consolidated Plan for Community Development

Fiscal Year 2024-2028

Community Development Block Grant Program
U.S. Department of Housing and Urban
Development



City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028



Mayor: Timothy Adams

Mayor Pro Tem: Adrian Boafu

Council:

Michael Esteve, Henri Gardner, Roxanne
Ndebemadu, Dufour Woofley

City Manager: Alfred Lott

City Manager's Office
Office of Grant Development & Administration
15901 Fred Robinson Way, MD 20716
(301) 262-6200 FAX: (301) 809-2302 TYY/TDD: (301) 262-5013
WEB: www.cityofbowie.org

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Introduction

As an *Entitlement Community*, The City of Bowie is eligible to participate in the Federal Community Development Block Grant (CDBG) Program, administered by the Department of Housing and Urban Development (HUD). To receive CDBG grant funds, the Consolidated Plan for Community Development (a five-year planning document) must be developed. This document details the City's Community Needs Assessments, Five-Year Strategic Plan, and an Annual Action Plan. The Consolidated Plan must be developed in accordance with an adopted **Citizen Participation Plan**.

The **City of Bowie's Citizen Participation Plan** provides guidance for public input and participation in the development and implementation process of the Consolidated Plan, the Annual Action Plan, the Consolidated Annual Performance Evaluation Report (CAPER), and any necessary amendments to the Plan. The City of Bowie embraces the premise that residents affected by programs and activities funded through the CDBG program have opinions and expertise that enhance the planning process. To this end, the City encourages and solicits input in defining housing, community development, and public service needs for the benefit of low and moderate-income families who reside in Bowie. Agencies and individuals representing the needs of the elderly, homeless persons, and persons with special needs will be consulted in planning housing and community development goals. All City residents, community organizations, local businesses, and service providers are encouraged to participate in the development of the Consolidated Plan.

The primary goals of the **Citizen Participation Plan** are:

- To solicit viewpoints and concerns from the general public, as well as from specific groups and constituencies interested in or affected by the Consolidated Plan;
- To invite participation by anyone who is interested in helping identify needs and developing strategies to address those needs;
- To gather data that accurately describes and quantifies housing and community development needs and to suggest workable solutions.

City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028

The City of Bowie's Citizen Participation Plan includes the following components:

Participation

The City will continue to provide for, and encourage, citizen participation from all sectors of the community. Emphasis will be placed on participation by persons living below the federal poverty guideline(s), residents with low-and moderate-incomes who live in blighted areas, as well as other areas where Federal funds may be used. The participation of minority and non-English speaking residents, and persons with mobility, visual, speech, or hearing impairments, will also be encouraged.

Community input will be gathered through a variety of methods, including:

- Community Needs Assessment Survey
- Community meetings, focus groups, information sessions and public hearings
- Social media, email, and incoming postal mail

Community participation opportunities will be disseminated through the following channels:

- Prince George's Post
- Bowie Spotlight (Official Newsletter of the City of Bowie)
- City of Bowie Alert System
- City of Bowie Cable Television
- City of Bowie Website
- Distribution of letters/flyers
- Email
- Postal Mail
- Social Media (Facebook & Twitter)

Public Access to Information

The City will provide information and records relating to the City of Bowie's Community Development Block Grant Entitlement to citizens, agencies, and all other interested parties in a reasonable and timely manner. Relevant / applicable information may include: the amount of available funds, proposed and approved uses of funds, program requirements, anti-displacement policy, and benefit of proposed CDBG activities for very low and low-income persons.

CDBG regulations, along with a reasonable number of copies of the Draft and Approved Consolidated Plans, substantial amendments, Annual Action Plans, and CAPERS will be available via the City's website (www.cityofbowie.org), at the Bowie Public Libraries, the Bowie Senior Center, Bowie Recreation Centers, and at Bowie City Hall.

Public Hearings

The City will conduct public hearings throughout the development and implementation process of the Consolidated Plan, to obtain citizen input for proposed activities and program performance. Several public hearings will be held (with two weeks prior notice),

at times and locations that will be convenient to potential and actual beneficiaries, as determined by federal regulations. Also, accommodation will be made, if necessary, for persons with disabilities and non-English speaking residents.

City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028

The first public hearing will be held in February 2023, to solicit initial input and public comment. This forum will give citizens and organization representatives an opportunity to identify needs in their community. Other hearings will be held from February - May 2023, to solicit public comment on the draft Consolidated Plan.

Public Comment

The City will allow a thirty-day public comment period on the Consolidated Plan, the Annual Action Plan, substantial amendments to either, and the CAPER, prior to the final submission to HUD. In addition, the City will receive public comments throughout the development of these documents. Written and oral comments received from citizens will be summarized and attached to the relevant document. The City will respond to written comments and complaints within fifteen working days and the response will be attached. Complaints will be referred to the City Manager for response. The City Manager will determine the necessary actions to address the complaint. Comments, written or oral, will be considered in the preparation of any substantial amendments of the Consolidated Plan. A summary of these comments will be attached to the amendment. Upon adoption, the City of Bowie will make the amendment public and notify HUD that the amendment has been made.

Comments on the Consolidated Plan will be solicited for a minimum of thirty days after each public hearing, and prior to submission to HUD. Written comments may be submitted to:

Kay Starr
FY24-28 CDBG Con Plan
Office of Grant Development & Administration
15901 Fred Robinson Way
Bowie, MD 20716

Comments may also be emailed to: conplan2428@cityofbowie.org

Substantial Amendments

HUD has established the criteria to determine what constitutes a substantial change in the approved Consolidated Plan. Citizens will be provided reasonable notice of such amendments and provided the opportunity to comment on the proposed amendment.

The City shall amend the approved Consolidated Plan whenever a substantial change in planned or actual activities is determined. An amendment will be required for:

1. A change in allocation priorities:
 - a. Based on a new, urgent, or crucial identified need which requires funds to be reallocated from one program area to another
 - b. The reallocation of funds from any program covered by the Consolidated Plan (including program income) to an activity not previously described in the Action Plan.
 - c. An activity is canceled, and funds previously allocated to this activity are reassigned to another identified activity or program area.

City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028

2. A change in the purpose, location, or activity.
3. More than a 50 percent increase in funding from the original grant amount.

Public Notice

The City of Bowie will publish notices of public hearings and comment periods, summaries of the Consolidated Plan, amendments to the Consolidated Plan, the Annual Action Plan, and the CAPER to allow for public access and participation. Notices will be published in the Bowie Blade, weekly publication, for a minimum of two weeks prior to hearings. All notices will list the locations where copies of the entire document may be obtained, and where public comments and complaints may be submitted. Public notice will also be given on the City of Bowie's website at www.cityofbowie.org.

Technical Assistance

Upon request, the City's Director Office of Grant Development & Administration will provide contact information on local and State government agencies that offer technical assistance in project development.

Adoption of the Citizen Participation Plan

The Bowie City Council will adopt the **Citizen Participation Plan** at the Public Hearing on February 6, 2023. The City of Bowie will make the **Citizen Participation Plan** available for public comment for a period of thirty days prior to this hearing, and will comply with its requirements throughout the implementation of the Consolidated Plan.

Appendix A – Community Needs Assessment Survey

- Survey Flyer
- Survey Press release
- Survey Instrument

Community Needs Assessment Survey

The City of Bowie is surveying City residents, neighborhood groups, businesses, developers, and public and private sector entities to assess community needs in the areas of housing, homelessness, and community development. Results will be used in an assessment of community development needs applied to the FY 2024 - 2028 Consolidated Plan for the U.S. Department of Housing and Urban Development's Entitlement Communities.

The link to the survey will be posted on various sites in January 2023. Completing and submitting this survey is vital to the planning process. Results from the survey, along with an assessment of demographic data, will be used to identify and select community development projects for the next five years.

Community input will ensure that funds are used in the most productive ways. Past projects have included infrastructure reconstruction improvements in Old Town Bowie, workforce training programs, Fair Housing programs, and rehab projects for homes owned and occupied by eligible citizens.

City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028

DRAFT

For Immediate Release:
January 2023

Contact: Kay Starr, 301-809-3009

City of Bowie Administers Community Needs Survey

The City of Bowie is administering a survey to City residents, neighborhood groups, businesses, developers, and public and private sector service providers to assess community needs in the areas of housing, homelessness, and community development. Survey results will be used in an assessment of community development needs applied to the FY24-28 Consolidated Plan.

The Consolidated Plan is a requirement to receive Community Development Block Grant funds from the U.S. Department of Housing and Urban Development.

The link to the survey will be posted in January 2023 ensuring that all Bowie residents, including those living in apartments or senior facilities, businesses, service providers, neighborhood and community groups have access to the survey.

Completing and submitting the survey in a timely manner is vital to the planning process. Results from this survey, along with an assessment of demographic data, will be used to identify and select community development projects for the next five years. Community input will ensure that funds are used in the most productive ways. Past projects have included energy efficient home repairs for residents who are low and moderate income, fair housing education, and workforce development program for residents aged 15 - 25.

The City requests that recipients complete the survey and mail it back to City Hall by February 2023. For more information, contact Kay Starr, Office of Grant Development & Administration, at City Hall, 301-809-3009 or 301-809-5013 (TTY) or email conplan2428@cityofbowie.org.

City of Bowie "Community Needs" Survey

Good Afternoon:

The City of Bowie is a designated Entitlement Community by the U.S. Department of Housing and Urban Development and is eligible for direct Community Development Block Grant (CDBG) funding. The City must develop a five-year plan through input and recommendations from residents, neighborhood groups, businesses, developers, and public and private sector service providers.

Please complete the "Community Needs" survey, which identifies housing, community, and economic development needs within the City of Bowie. It is your input that will guide our planning process and produce the programs and projects that benefit our community in the most productive ways.

Please completed and submit the survey by February 2023.

Thank you for your contribution.

Appendix B – Public Hearing Documents



City of Bowie
Citizen Participation Plan
Consolidated Plan Fiscal Year 2024-2028

Dear Citizens:

You are invited to a Public Hearing regarding the FY 2024-2028 Consolidated Plan for the City of Bowie, Maryland. This hearing will focus on the Citizen Participation Plan and will be held on February 6, 2023 at 8:00 pm in Council Chambers at City Hall, and also available for viewing online via the City website, <https://www.cityofbowie.org/140/Meeting-Information>. The Five-Year Consolidated Plan is required by the U.S. Department of Housing and Urban Development for all Entitlement Communities receiving HUD funding.

The 2024-2028 Consolidated Plan for Community Development is a process through which a community, with citizen participation, assesses its needs in the areas of housing, homelessness, and community development. The Plan also establishes a Five-year Action Strategy and an Action Plan for addressing those needs on an annual basis.

The Plan is also the means to meet federal funding requirements for the Community Development Block Grant (CDBG) program. The City of Bowie is a HUD Entitlement Community and as such must develop funding priorities that address at least one of three National Objectives: CDBG projects must, benefit low-moderate income persons, eliminate slums and blight, or fulfill an urgent need. This program allows communities to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

At the Public Hearing, you will have an opportunity to receive information and comment on the Citizen Participation Plan.

Date: February 6, 2023

Time: 8:00 pm

Location: City of Bowie City Hall, Council Chambers
15901 Fred Robinson Way, Bowie, Maryland, 20716

The Citizen Participation Plan will be available for review at the City of Bowie Public Libraries, the Bowie Senior Center, the front desk at Bowie City Hall, and on the City's website. Persons who need more information or who wish to submit written comments may direct both to Kay Starr, City Grants Office, at City Hall, 15901 Fred Robinson Way, Bowie, Maryland, 20716, or by email at conplan2428@cityofbowie.org. Comments may be submitted through January 2023.



DRAFT

General Questions

How were you first made aware of the survey?

- Bowie Alert
- Bowie TV
- Bowie Blade
- Facebook
- Twitter
- Community Outreach Meeting
- Flyer
- Information Session
- County Council Meeting
- Mailing
- City of Bowie website and other

Are you a resident of the City of Bowie?

- Yes
- No

Do you live or work in the City of Bowie?

- Live
- Work
- Both

Which of the following best describes your age range?

- 21 and Under
- 22 to 34
- 35 to 44
- 45 to 54
- 55 to 64
- 65 and Over
- Decline

Which of the following best describes your current employment status?

- Full-time employment
- Part-time employment
- Full-time Student
- Part-time Student
- Self-employed
- Home Provider
- Volunteer
- Retired
- Unemployed
- Other

Which of the following best describes your sector of business/employer?

- Retail



- Non-profit Service Provider
- Government Agency
- Corporation
- Banking Institution
- Healthcare/Medical Provider
- Automotive Industry
- Nonprofit Service Provider
- Other

Which things do you think need improving in your local area?

- Public transport
- Activities for teenagers
- Affordable decent housing
- Road and pavement repairs
- Parks and open spaces
- Level of pollution
- Access to nature
- Level of crime
- Shopping facilities
- Cultural facilities
- Community relations
- Community activities
- Health services
- The level of traffic congestion
- Clean streets
- Wage levels and local cost of living
- Facilities for young people
- Job prospects
- Other

Housing Needs

Which of the following best describes your current housing type?

- Condo
- Townhome
- Apartment
- Single family home
- Senior living facility

Which housing need is most important to your family?

- Affordable Ownership Housing (condos, townhouses, single family)
- Affordable Rental Housing
- Emergency Assistance (emergency repairs, prevention of utility cutoff)
- Homeownership Assistance (down payment, low-interest loans)
- Homeownership Retention (foreclosure prevention)
- Major Home Improvement Assistance (structural, electrical, plumbing)
- Minor Home Improvement Assistance
- Rental Housing Repair
- Energy Conservation/Efficiency Education



Retail/ Economic Development

Which selection(s) best describes your most used method of shopping?

- Local Retailer
- Ordering Online/Shipped Directly to Home Address
- Order Online/Shipped to Store Location
- Home Delivery Service
- Outlet Shopping

Do you conduct your household clothing shopping in Bowie?

- Yes
- No (if response is no, respondent is automatically sent to the follow-up questions listed below)

In what city/location do you conduct most of your household's clothing shopping? (Please select the city that is closes to your shopping location if the city name is not listed below).

- Annapolis
- Baltimore
- Clinton
- Crofton
- Gambrills
- Washington, DC
- Other

What is most important in your retail shopping experience?

- Convenience
- Proximity to Home
- Store Location
- Quality of Selection/Merchandise
- Quantity of Selection/Merchandise
- Quantity of Stores in one location
- Variety of Stores
- Customer Traffic (crowds)
- Parking Availability
- Appropriate Outdoor Lighting

What would enhance your retail clothing shopping experience in Bowie?

- Better Selection
- Better Quality
- Larger Quantity
- Boutique Shops
- Chain/Department Stores
- Selection for Various Sizes
- Selection for Various Age Groups

Do you conduct your household grocery shopping in Bowie?

- Yes
- No (if response is no, respondent is automatically sent to the follow-up questions listed below)

In what city/location do you conduct most of your household's grocery shopping? (Please select the city that is closes to your shopping location if the city name is not listed below).

- Annapolis
- Baltimore



- Clinton
- Crofton
- Gambrills
- Washington, DC
- Meal Delivery Service
- Other

What is most important in your household grocery shopping experience?

- Proximity to Home
- Store Location
- Pricing
- Quality of Produce
- Quality of Meats
- Organic Selection
- Customer Traffic (crowds)
- Parking Availability
- Appropriate Outdoor Lighting

What services do you most frequently use? (Select all that apply).

- Automotive Repair
- Dining/Restaurants
- Dry Cleaning
- Electronic Services/Repair
- Personal Grooming Services
- Spa/Massage Services
- Childcare Services

Are those services conducted in Bowie?

- Yes
- No (if response is no, respondent is automatically sent to the follow-up questions listed below)

If no, please select items that represent why you seek services outside of the City of Bowie?

- More Service Providers
- High Level of Customer Service
- Better Quality of Service
- Better Pricing Options
- Better Atmosphere

Employment

Do you feel there are job opportunities in Bowie?

- Yes
- No

If you do not work in Bowie, what factors hinder(ed) you from finding employment in the City?

- Low Wages/Salaries
- Lack of Industry/Field of Study
- Accessibility to Transportation
- Lack of Response to my resume from employers
- Employer Discrimination
- Available Hours/Shift
- Low level of Job Prospect in Field of Study/Industry



- Not Applicable (N/A)

If available, which programs would you participate in?

- Job Skills Preparation/Training
- Skills Based Training
- Resume/CV Development Class
- Internship Opportunities
- GED Preparation
- Transportation Assistance
- Business Startup Training

Community Services

Check all of the following that have happened to you in the past year.

- Evicted from your home
- Utilities shut off,
- Primary wage earner no longer in the home
- Home needed major repairs
- Needed legal help
- Needed rental/mortgage assistance
- Lost transportation
- Job loss or hours reduced
- Lost rental, homeowner, health or car insurance

Local Governance Questions

How do you involve yourself and/or your family in the decisions that affect the City of Bowie?

- By attending City Council Meetings/Hearings
- By participating as a member of an Independent Advisory Group or Panel
- By providing direct feedback via e-mail or Social Media
- By speaking directly to my Councilman/woman
- By attending community meetings
- By completing and submitting on-line surveys
- By completing surveys submitted by mail
- I'm not involved

Revitalization

Do you think there is a need for revitalization in Bowie?

- Yes
- No

Community Facility Improvements

Which community facilities does your family use most often?

- Community Centers
- Libraries
- Parks and Recreation Facilities
- Senior Center
- Youth Centers

Infrastructure/Public Improvements

How long is your daily commute to work? (Please consider the amount of time spent commuting both to and



from work).

Do you use public transportation to travel to work?

- Yes
- No

Safety and Policing

I know what to do in the event of a major emergency (natural disaster) in the City?

- Yes
- No

Do you feel that the City of Bowie is affected by the same amount of crime as other similar sized cities in Prince George's County?

- Yes
- No

Comments or Suggestions:



SINGLE FAMILY HOUSING

Rehabilitation Program

Grant program funded by the U.S. Department of Housing and Urban Development (HUD).

The goals of this program are consistent with HUD's policies and its goals for the Energy Star Program, which are as follows:

- 1) help homeowners make energy efficiency related improvements to their homes
- 2) reduce home operating costs
- 3) reduce health hazards
- 4) improve indoor air quality
- 5) improve mobility.

For an application or more information contact:

CITY OF BOWIE OFFICE OF GRANT DEVELOPMENT AND ADMINISTRATION

15901 Excalibur Road
Bowie, Maryland 20716
Phone: 301-809-3051
Fax: 301-809-2302
bowiehsg@cityofbowie.org



LET US HELP MAKE YOUR HOME HEALTHY AND SAFE

Eligible Bowie homeowners may receive grants of up to \$10K to make energy efficiency and safety related improvements to their homes.



Eligible Applicants must:

- Be a legal owner of property within City limits
- Have a household income limit at or below the following:

FAMILY SIZE	INCOME LIMIT
1 Person	\$55,750
2 Persons	\$63,700
3 Persons	\$71,650

The maximum grant funding per household is \$10,000. Prior grant recipients are ineligible to apply.

(Additional State and Federal requirements apply)

Eligible Improvements

- Roofing
- Siding
- Insulation
- Windows/Doors
- HVAC Systems
- Energy Star Appliances
- Mobility Installations
- Electrical Upgrades
- Plumbing Repairs



2023 Workforce Development & Life Skills Training Program Application Period January 23 – February 24, 2023

The **Office of Grant Development and Administration**, in conjunction with **Bowie Youth & Family Services**, will host a **free online** Workforce Development & Life Skills Program this spring.

Applicants must be:

- Between the ages of 15 and 25
- Residents of City of Bowie

Application Period: Monday, January 9 – Friday, February 24, 2023

Online Public Forums:

Wednesday, January 25, 2023

Wednesday, February 8, 2023

Program Dates:

Life Skills and STEM Careers:

Youth Cohort: Tuesdays, April 11, 18, 25, and May 2

Adult Cohort: Tuesdays, April 13, 20, 27, and May 4

Innovation & Entrepreneurship:

Youth Cohort: Tuesdays, May 16 & 23

Adult Cohort: Thursdays, May 18 & 25



Apply Online: www.cityofbowie.org/worktraining

The program will cover life skills topics such as effective communication, stress management, and decision-making, as well as highlighting careers in STEM industries such as cyber security, IT, and healthcare. A second module will explore technology innovations and entrepreneurship.

For more information, please contact Kay Starr, program coordinator, at 301-809-3009 or email worktraining@cityofbowie.org



**CITY OF BOWIE
OFFICE OF GRANT DEVELOPMENT & ADMINISTRATION
OGDA MAJOR RESPONSIBILITIES AND FUNCTIONS**

Grants Administration

Grant Research/Writing
Grants Management
Full Life-Cycle Grant Development & Administration
Rules, Regulations, Statutes, and Laws
Policies & Procedures
Training

CDBG Program

Administration
Program Implementation & Management
Community Outreach & Public Participation
Financial Management
Reporting
Monitoring
Audits

Housing and Community Development

Housing Rehab Program
Homeowner Down Payment Assistance Program
Affordable Dwelling Unit Program (Multi-Family)
Housing Referral Assistance
Homeowner Displacement Assistance

Fair Housing Administration

Information and Referral Services
Updated HUD and State/Local/Nonprofit Resources
Staff and Community Partner Training

Workforce Development & Training

Workforce Development & Life Skills Training
Workforce Training (Upskilling & Certifications)
Workforce Job Referral, Placement, & Alignment
Innovation & Entrepreneurship Training

Homeless Services

PGC CoC/HSP
Homeless Assistance Fund
Homeless Services Responses (Mental Health, Commercial Facilities, Resident Inquiries,



BPD/City)

Other Functions

State Bond Bills

Federal Grants/State Grants/Federal Earmarks

OGDA Committees for the City of Bowie

MWCOG Housing Directors Advisory Committee

MWCOG Human Services Policy Committee

MWCOG Regional Fair Housing Team: Analysis of Impediments to Fair Housing Study
(observer/data participant)

PGC Homeless Services Partnership (DSS)

PGC National Youth Homelessness Demonstration Project (DSS)

Employ Prince George's Youth Services Committee

PGC Housing Opportunities for All Work Group (DHCD)

City of Bowie Sustainability Work Group

City of Bowie Smart Cities Work Group

MD Efficient Grants Administration Council (md Governor's Grants Office)

MD Smart Growth Subcommittee (MD Sustainable Communities Action Plan)

Connected DMV Social Inclusion Work Group

Thompson Information Services Grants Editorial Advisory Board (National/International)

Grant Professionals Association (National)

National Grants Management Association (National)



Memorandum

TO: City Council

FROM: John K. Nesky, Police Chief

SUBJECT: Police Department Council Update

DATE: 02/02/2023

Attached please find the information that will be reported to Council during the Police Department update on February 6, 2023. In addition to the attached reports, I will cover the following material:

Staffing	Authorized 67, Actual 57 with 2 on Medical Status.
Outreach Efforts	Citizens' Academy, RAD Classes, Camera Rebate Program
Future Planning	Strategic Plan

ATTACHMENTS:

1. 20230206 - Police Department Presentation
2. 20230206 - Police Department Strategic Plan 2022

**City of Bowie Police Department
Calls for Service
2022**

	TOTAL CALLS FOR SERVICE HANDLED 2021 *	TOTAL CALLS FOR SERVICE HANDLED 2022
JANUARY	2680	2068
FEBRUARY	2200	1979
MARCH	3025	2338
APRIL	2929	2380
MAY	3127	2409
JUNE	3231	2139
JULY	2986	2362
AUGUST	2935	2087
SEPTEMBER	2583	2049
OCTOBER	2564	2074
NOVEMBER	2617	2143
DECEMBER	2409	2219
TOTALS	33,286	26,247

*Includes Code Enforcement, Animal Control, & Park Ranger Calls.

BOWIE POLICE DEPARTMENT
CRIME & CITATION STATISTICS
2007 – 2022

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential Burglary Reports	79	216	194	192	166	155	115	95	121	88	62	50	35	31	32	21
Commercial Burglary Reports	38	43	42	20	19	21	39	4	18	37	13	33	17	37	16	25
Assault Reports	63	89	130	133	157	160	143	167	204	154	176	216	169	218	206	248
Auto Theft Reports	46	120	71	82	60	59	69	67	46	61	77	49	55	43	54	116
Robbery Reports	37	66	59	46	43	38	8	34	19	25	35	26	28	18	18	21
Theft Reports	471	613	762	875	589	709	664	643	500	575	606	686	759	560	592	641
Moving Violations	819 **	1279	4569	7679	6953	9523	12321	10292	10812	8554	11959	13331	15888	5742	4204	3129
Photo Enforcement Citations	--	--	--	26125	108798	45770	28444	26452	23582	22416	19918	17228	14325	16278	20370	16147
Police Calls for Service	--	24697	27589	20520	17991	16474	22226	22206	22356	20740	22818	39718	36287	31922	32438	26247
Code, AC, etc. Calls for Service	--	--	--	--	--	--	--	--	--	--	--	--	--	6640	3900	2338
Phone Calls Received by Call Center	--	--	--	--	--	--	--	--	--	--	--	--	33164	28217	27907	27955

THEFT STATS: 2021 vs 2022

	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
	THEFT (MISC)	THEFT (MISC)	EMBEZZL EMENT	EMBEZZL EMENT	ID THEFT FRAUD FORGERY	ID THEFT FRAUD FORGERY	SHOP LIFTING	SHOP LIFTING	THEFT FROM AUTO	THEFT FROM AUTO	TOTAL	TOTAL
JAN	7	10	0	0	6	38	14	13	21	34	48	95
FEB	11	11	0	0	24	48	22	12	10	29	67	100
MAR	11	16	0	0	24	32	11	18	13	14	59	80
APRIL	12	14	0	0	18	19	7	15	13	9	50	57
MAY	7	16	0	1	26	20	13	23	15	26	61	86
JUNE	11	15	2	0	37	23	12	11	39	26	101	75
JULY	8	15	0	0	20	26	13	11	29	24	70	76
AUG	14	10	0	0	33	29	13	12	30	15	90	66
SEPT	26	19	1	0	12	9	14	33	29	16	82	77
OCT	18	11	0	0	17	20	19	21	21	25	75	77
NOV	10	9	1	0	7	15	18	30	27	15	63	69
DEC	12	14	0	0	20	15	21	36	24	26	77	91
TOTAL	147	160	4	1	244	294	177	235	271	259	843	949

CRIMINAL INVESTIGATION SECTION (CIS)
2022 ACTIVITIES

CIS Stats

Total Crimes Assigned & Citizen Contacts	365
Closed by Arrest/Exceptionally/Unfounded	21
Open/Suspended/Active	340

*A Citizen Contact is defined as an interaction with a citizen complainant, primarily regarding incidents of theft, fraud and identity theft where there are minimal leads and/or suspects. Detectives assure the citizen that the Police Department is concerned about them and the community.

Property/Persons Crimes Totaled 365

- Closed by Arrest/Exceptionally/Unfounded – 5.8%

Status of 67 Assigned Cases with Solvability Factors:

- 16 Arrests
- 2 Unfounded
- 14 Suspended pending further information
- 32 Active/Open
- 3 Closed Exceptionally

Search and Seizure Warrants: 27

Closure rate for total assigned cases YTD by arrest 22.8%

Calculation Process

For total YTD crimes closure, you divide the total cases closed (Arrests and Closed Exceptionally or Unfounded) by total cases.

$$21/65=32.3\%$$

For total assigned YTD crimes closed by arrest, you divide total cases closed by arrest/Closed Exceptionally by total assigned cases.

$$19/67 = 28.3\%$$

Highlights:**RMS #22-0002116****Date: 9/30/2022****Incident: 1st Degree Assault****Lead Investigator: Detective Anika Howard**

On 09/30/2022, Det. Howard #076 responded to Doctor's Community Hospital located at (8118 Good Luck Rd. Lanham, MD 20706) in reference to a reported first-degree assault. Upon arrival, Det. Howard initiated contact with the female victim who advised she was severely beaten, shot at, stabbed multiple times, beaten with a hammer, and strangled by her boyfriend. The victim explained that on 09/30/22, at approximately 0130 hours, she got into a verbal argument with her boyfriend and father of her children involving the custody and welfare of their infant daughter. The victim explained that the suspect drove her to what she described as a dark, desolate, wooded area in the 8400 block of Zug Road Bowie, Maryland 20721. Upon arriving at the end of the road, the suspect parked his vehicle and laid back in his seat. At this point, the victim was in fear for her life as she noticed the suspect was armed with a black and silver semi-automatic handgun. The victim advised she quickly exited the vehicle and began running into the wood line, at which point the suspect exited the vehicle and began chasing after her. As the victim ran, she stated the suspect shot at her twice, demanding that she stop. The victim stated the suspect caught up to her in the woods and began beating her in the head and face with his handgun before repeatedly striking her with a closed fist about her person. After gaining control of the victim, the suspect began to straddle her as she fell on her back pleading with him to get off her. While on her back, the suspect produced a knife and used it to stab the victim multiple times. The victim was stabbed twice in the abdomen, jugular, between her fingers and her wrist. At some point during the attack, the suspect began strangling the victim by using the handle of a hammer that was found in his vehicle. As he was strangling the victim, the suspect kept on repeating that he was going to kill her and their one year-old child. While being strangled, the victim admitted to experiencing shortness of breath and light-headedness due to her inability to breathe. During the attack, the victim attempted to use her cellular phone, at which time the suspect took a hammer and smashed her cellular phone rendering the phone inoperable.

While at Doctor's Hospital, per the attending physician, the victim underwent a CT scan which revealed she suffered a left pneumothorax injury from a knife wound as well as injuries to her right jugular and a cervical spine fracture. The victim also suffered numerous non-accidental contusions consistent with an assault and multiple lacerations.

On 10/01/2022, Det. Howard obtained an arrest warrant for the suspect for Attempted 1st and 2nd Degree Murder, 1st Degree Assault, Firearm Used During a Violent Crime, 2nd Degree Assault, Reckless Endangerment, Malicious Destruction of Property, Handgun in Vehicle, Loaded handgun on Person and several other charges. Cpl. Kam, who is assigned to the US Marshals Task Force, assisted with apprehending the suspect. The vehicle the suspect was operating at the time of the arrest was seized and subsequently towed to Prince George's County Evidence Bay where a search & seizure warrant will be conducted to identify further evidence.

Upon being apprehended, the suspect was transported to the Bowie Police Department where he was mirandized and interviewed by Det. Howard. During the interview, the suspect denied assaulting and being in the presence of the victim the night of the incident. Upon completion of the interview, the suspect was transported to the Department of Corrections in Upper Marlboro to be processed.

Highlights:**RMS #22-0002973****Date: 12/27/2022****Incident: 1st Degree Assault****Lead Investigator: Detective Harry Booth**

On 12/27/2022, at approximately 1600 hours, Bowie Police received a call from Doctor's Community Hospital in reference to a juvenile stabbing victim that was brought to their Emergency Center. The victim's father advised medical staff that the incident occurred in the 7900 block of Orchard Park Way, Bowie, Prince George's County, Maryland. Det. Booth #050, responded to Doctor's Community Hospital where he met with Prince George's County Officer Abbasov# 4251. Officer Abbasov advised that the victim's father brought his son into the hospital after being stabbed multiple times to the back of his neck and on the top of his head by the suspect, who happened to be his younger, juvenile brother. While interviewing the victim, Det. Booth observed him with coagulated blood in his hair and dried blood covering his neck and shoulders.

Further inspection of the victim showed what appeared to be a slice-like wound on the left side of his neck, two puncture wounds to the back of his neck and base of his skull, and another puncture wound near the top of his head. The victim advised that the suspect was angry because he did not receive the gifts he wanted for his birthday and Christmas. Due to being disgruntled about the gifts he received; the suspect began destroying his siblings' gifts. As a result of the suspect's behavior, the victim was forced to keep his bedroom door locked.

On 12/27/2022 while leaving his residence to be taken to work by his father, the victim went back into the residence to ensure that he had locked his bedroom door. Once inside the residence, the victim observed that the lock to his bedroom door was damaged. After seeing the condition of his lock, he went to confront the suspect in his bedroom. Upon the victim inquiring whether the suspect had tried to break into his room, the suspect presented a small kitchen knife and began stabbing the victim. The victim advised that during the attack, he attempted to disarm the suspect, however, while struggling to grab the weapon he began feeling weak and decided to run to his father for help. Upon noticing the severity of his son's injuries, the father immediately drove to Doctor's Hospital.

While enroute to Doctor's Hospital, the victim advised he was fading in and out of consciousness. Bowie Police officers subsequently responded to the location of incident and quickly located the crime scene and apprehended the suspect. The crime scene was processed by Evidence Technician Imperiale. While processing the bedroom, blood spatter was found on the floor and walls of the room. The knife that was used to assault the victim was recovered and placed into evidence. The suspect was then transported to the Bowie Police Department where he invoked his Miranda rights and refused to speak with detectives. Due to the severity of the crime, the suspect was charged as an adult and transported to the Prince George's County Department of Corrections for Processing.

Highlights:**RMS #22-0002444****Date: 11/01/2022****Incident: 3rd Degree Sex Offense****Lead Investigator: Detective Francis Stevens**

On 11/01/2022, Bowie Police Officers responded to the 15000 block of Narrows Lane, Bowie, MD 20716, for a reported rape. Upon arrival, Officers met with the minor female victim, the suspect, and the reporting person. The victim initially stated that the suspect raped her, but it was later learned that the two parties agreed to have sex. While interviewing the suspect, he falsely identified himself to officers as a juvenile. Further investigation revealed that the suspect was an adult, and his DOB was 04/1998. This information was verified via his Maryland Driver's license. The victim and suspect were transported to the City of Bowie Police Department to be interviewed by detectives.

While at the police department, the suspect waived his Miranda rights and was interviewed by detectives. During the interview, the suspect stated that he met the victim on Instagram, at which time they developed a relationship. The suspect stated he knew the victim was 15 years old and attended Bowie High School. He also stated that he lied and told the victim he was 17 years old so she would have sex with him.

Detective Howard #076 interviewed the victim in the presence of her mother. During the interview, the victim admitted to providing the suspect with her address so they could have sex at her residence. The suspect's phone was kept for evidentiary purposes, and he also consented to having his DNA taken so it could be analyzed later. The suspect was then transported to the Department of Corrections in Upper Marlboro, where he was charged and held without bond. The suspect was charged with making a false statement to an officer, 3rd Degree Sex Offense, and Sexual Solicitation of a Minor.

Bowie Police Department
Community Services Unit
2022 Overview

- Attended 9 homeowners' association meetings in person/Zoom
- Conducted 4 Residential and Business Surveys
- Updated our HOA/business database
- Participated in various community and family fun events

CST Detailed to Patrol for Patrol Coverage, Training, and SRO Duties:

- SRO Coverage (February 22, 2022)
- SRO Coverage (February 24, 2022)
- SRO Coverage (March 21-25, 2022)
- SRO Coverage (March 30-31, 2022)
- CST Coverage for In-service (April 6-7, 2022)
- SRO Coverage (April 28, 2022)
- CST Officer Detailed to Patrol (May- June 2022)
- SRO Coverage (May 23, 2022)
- CST Coverage for Firearms Training (May 31, 2022)
- SRO Coverage (June 2-3, 2022)
- CST Coverage for In-service (June 8-9, 2022)
- CST In-service (July 6-7, 2022)
- CST Coverage of Summer School at Bowie High (July 5-29, 2022)
- CST Coverage for In-service (August 17-18, 2022)
- CST Firearms Training (August 23, 2022)
- CST Coverage for Patrol Firearms Training (September 12, 2022)
- CST Coverage for Patrol In-Service SQ A (September 14-15, 2022)
- CST Coverage for Patrol Firearms Training SQ A (September 19, 2022)
- CST Coverage for Patrol Firearms Training SQ B (October 12, 2022)
- SRO Coverage (October 19, 2022)
- SRO Coverage Annex (October-November 2022)

Highlighted Events

- Birthday Celebration Drive-By (Jan 24, 2022)
- Covid-19 Test-Kit Distribution (Jan 25 & 28, 2022)
- Covid-19 Test-Kit Distribution (February 5, 2022)
- Senior Citizen Safety Session (February 9, 2022)
- Bowen Safety/ Crime Meeting (February 10, 2022)
- Girl Scout Police Tour (March 6, 2022)

- Ukraine Vigil at City Hall (March 6, 2022)
- Pin Oak Safety Briefing (March 9, 2022)
- Peace Rally at Allen Pond Park (March 13, 2022)
- Benjamin Tasker Social Media Video (March 14, 2022)
- Senior Safety Briefing Enfield Chase (March 17, 2022)
- Special Olympics Plunge (March 25, 2022)
- Bay Sox Family Fun Day (March 26, 2022)
- MS Walk Bowie Town Center (April 2, 2022)
- Naval Academy Cycling at Melford (April 3, 2022)
- Career Day Benjamin Tasker (April 8, 2022)
- Coffee with a Cop (April 12, 2022)
- Easter Eggstravaganza (April 16, 2022)
- Domestic Violence Awareness Walk (April 23, 2022)
- Drug Take Back (April 30, 2022)
- Citizens' Police Academy start of class (May 3, 2022)
- Club Scout Station Tour (May 9, 2022)
- Movie Night at Allen Pond Park (May 13, 2022)
- Farmers Market (May 15, 2022)
- Kenilworth Career Day (May 27, 2022)
- Memorial Day Parade (May 28, 2022)
- Bowie Fest at Allen Pond Park (June 4, 2022)
- House of Worship Discussion (June 8, 2022)
- Inter Faith Coalition Rally (June 11, 2022)
- Juneteenth Movies (June 17, 2022)
- Juneteenth Event (June 18, 2022)
- Father's Day Bike Ride (June 19, 2022)
- Ruthless Speed Day Clinic (July 16, 2022)
- Citizens' Police Academy Graduation (July 26, 2022)
- PB & J Event (July 27, 2022)
- National Night Out (August 2, 2022)
- Bike Race at Melford (August 14, 2022)
- Explorers Conference (August 15-19, 2022)
- Back to School Bash (August 20, 2022)
- Start of Bowie High School Orientation (August 26, 2022)
- Bay Sox Truck Day (August 27, 2022)
- Safety Tip Presentation at Bowie Senior Center (August 31, 2022)
- Prostate Cancer Walk (September 17, 2022)
- Escort for Gold Star Veterans (September 22, 2022)
- Old Bowie Festival (October 1, 2022)
- Coffee with a Cop at Bowie Town Center (October 5, 2022)
- Bowie High School Class Night (October 6, 2022)
- Domestic Violence Walk at Allen Pond (October 8, 2022)
- Bowie High School Homecoming Event (October 8, 2022)
- Toys for Tots toy drive (October- December 2022)

- Drug Take Back (Oct 29, 2022)
- Goddard School Halloween Event (October 31, 2022)
- Career Day Pointer Ridge Elementary School (November 18, 2022)
- Boy Scouts Station Tour (December 5, 2022)
- Shop with a Cop (December 11, 2022)

Upcoming/Pending Bowie Police Community Service Events

- Girl Scout Station Tour (January 19, 2023)
- Citizens' Police Academy Starts (April 4, 2023)
- Drug Take Back (April 2023)

Bowie Police Department Traffic Safety

2022 Annual Overview

Department Totals

Total Crashes - 498 Total Injury Crashes - 103 Hit and Run Total - 164
Total DUI Crashes - 8 Property Damage Total - 395 Critical Injury Crash Investigations – 0
Fatal Crashes- 5

Crashes by Time of Day

Total crashes between the hours of 12:00 AM and 11:00 AM - 167
Total crashes between the hours of 12:00 PM and 11:00 PM - 323

Crashes by Day of the Week

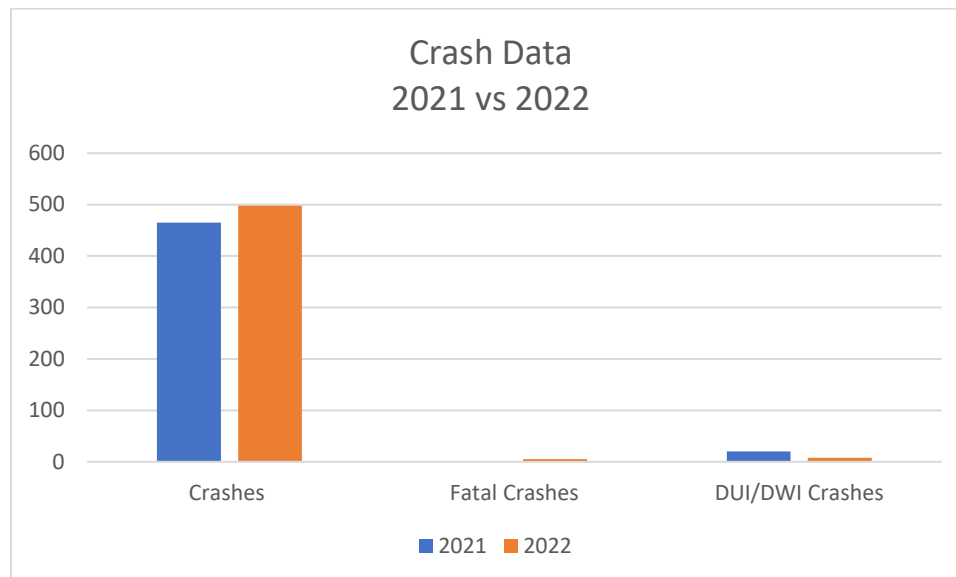
Monday - 55
Tuesday - 78
Wednesday - 67
Thursday - 70
Friday - 73
Saturday - 84
Sunday – 62

- The Route 197 Corridor (Collington Road and Laurel Bowie Road) accounted for 18.4% of all reported crashes in the City (92 Crashes)
- Most crashes occurred during the weekend
- Most crashes occurred in the evening hours

Department Wide Traffic Stats

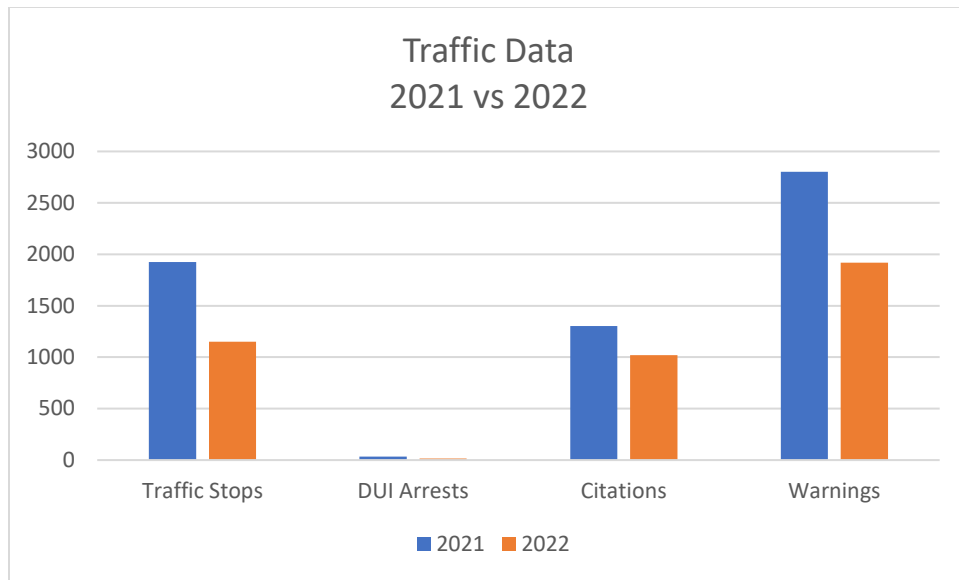
	2021	2022	% Change
Crashes	465	498	7.1%
Fatal Crashes	0	5	500%
Traffic Stops	1925	1151	-32%
DUI/DWI Crashes	20	8	-60%
DUI Arrests	35	16	-54.3%
Citations	1304	1019	-21.6%
Warnings	2802	1918	-31.5%

Crash Data Comparison



- Crashes increased 7.1% compared to 2021
- Fatal Crashes have increased by 500% compared to 2021
- DUI involved crashes have decreased 60% compared to 2021
- Crashes involving pedestrian accounted for 40% of the Department's Crash Fatalities

Traffic Enforcement Data Comparison



- Traffic Stops have decreased 32% compared to 2021
- DUI arrests have decreased by 54.3% compared to 2021
- Citations have decreased by 21.6% compared to 2021
- Warnings have decreased by 31.5% compared to 2021
- The decrease in enforcement efforts directly impacted the increase in crashes

Traffic Safety Officer - 2022 Statistics

Traffic Stops - 395	DUI Arrests - 2
Citations - 531	Truck Inspections - 32
Warnings - 354	DRE Evaluations- 3
SEROS - 13	ACRS - 12
Fatal Crash investigations – 3 of 5 (on going)	
Criminal Crashes Investigated- 16	
Departmental crash Investigations - 11	
Traffic Complaints Investigated – 24	
Grant Funded Traffic Assignments performed- 13	
Speed Enforcement Surveys Completed- 11	

Assigned responsibilities and duties

- Currently 28 of 28 speed measuring devices are calibrated and in working order.
- All Department's chemical testing devices (5 PBT devices and 10 Blood kits) are calibrated/repaired or being re-ordered.
- Traffic Safety grant is currently being pursued and maintained.
- The collection and analysis of traffic and crash data is currently being performed with assistance from the Department's Crime analyst for the GIS crime map (working on year 2022)
- Delta Plus is being maintained as the Department's Administrator
- The storage and maintenance of traffic citations (DR-49) and DR15A is ongoing
- The speed trailers and message boards were deployed a combined 35 times for informational and traffic safety purposes
- Supervision of the Crash Reconstruction Unit.
- Traffic Control was planned and performed for several City and Department events
- Acted as the liaison with various traffic safety organizations and other Police Agencies (PGPD, MSP, SHA, Bowie Public Works, etc.)
- Maintained certifications for Drug Recognition Expert and Truck Inspector.
- Research and Analysis of speed camera enforcement (trial project with Optotraffic)
- Performed Traffic Safety Education both within and outside the Department:
 - 3 Emergency Vehicle Operations classes
 - 3 DUI/DWI SFSTs Police Academy classes taught with other planned
 - 6 In-services classes taught
 - 1 Radar/Lidar Class
 - 1 Citizens Academy class

Ongoing Projects

- Continued collection crash and traffic statistics to implement and assist with selective enforcement.
- Continued collection of GIS crash data that will be added to the Crime Map maintained by the Crime Analyst.
- Continuing improvement of the Crash Reconstruction Unit.
- Currently in the process of training a new Truck inspector
- Currently in the process of training a new crash investigator

Future Projects

- Improve crash reporting
- Provide more traffic training for the department

Traffic Safety Goals Completed for 2022

- Selective enforcement areas are being relayed to patrol supervisors monthly
- Increased participation with allied agencies to perform joint enforcement

Traffic Safety Goals for 2023

- Increase general traffic enforcement
- Decrease crashes
- Decrease crash fatalities
- Decrease departmental crashes
- Increase impaired driving enforcement

**Bowie Police Department
Training Section
2022 Overview / Status Report**

- ❖ **Firearms Training - 412 hours:** To include annual pistol qualification, Stress Course, annual rifle qualification, remedial training, academy recruit training.
- ❖ **Firearms Maintenance - 40 hours:** To include maintenance, audits and inspections.
- ❖ **Training – 1,923 hours:** Tactical, Professional Development, In-Service training, Recruit and Specialized Training to include: Active Threat Training, MILO System (Judgmental), Mental Health for Officers, DUI Detection, Taser, Low Light Tactical movements, School Resource Officer Certification Training, Police Explorer Advisor Training, Faith-Based outreach and Community awareness Active Threat training, Warrant Training, EVOC Refresher training, Radar/Lidar Training review of COVID-19 protocol, Hate Crimes Statue, Use of Force Training, Identity Theft, Victim Assistance, Maryland Law Update, Strangulation-related offenses, Evidence Collection, Property Submissions, De-Escalation Training, Search and Seizure, Crisis Intervention Training, Active Threat Table Top (Bowie Town Center Security Staff), Current Drug Trends, Crime Scene Investigation Training, Digital Recorder Crash Investigations, Basic Instructor Course, K-9 training, Human Trafficking, Physical Agility, Interview & Interrogation training, Field Training Officer. MPCTC Comparative Compliance (Lateral Police Officers), ACRS Training, Threat Assessment/Threat Management, First Line Supervisor School, First Line Administrator School, ABLE (Active Bystander Law Enforcement- Georgetown University) Training, Job Fairs, Municipal Executive Leadership Training, Women Leadership Training, FBI Bloodhound School, US Veterans Administration Certification training, Citizen Academy Training, In-Person speaking at Bowie State University(Criminal Justice Program), Time Management.

**These trainings were accomplished with in-person and virtual training formats.*
- ❖ **S.T.A.R Team - 132 hours:** Active Threat Training, Tactical Movements, Firearms Training, Tactical Breaching, Warrant Service, Active Threat Management, Classroom Discussions, Vehicle Deployments.
 - S.T.A.R Team deployed for “**Memorial Day**” Parade perimeter security
 - S.T.A.R Team deployed for “**Bowie Fest**” perimeter security
 - S.T.A.R Team deployed for “**Juneteenth Celebration**” perimeter security
 - S.T.A.R Team deployed for “**Bowie March for our Lives**” Interfaith Coalition of Bowie
 - S.T.A.R Team walk through at Bowie High School
- ❖ **Use of Force Review – 10 hours:** Review actions of officer safety issues or Use of Force Situations. Provided refresher training (as needed).

BOWIE POLICE DEPARTMENT **2022 STRATEGIC PLAN**



BOWIE POLICE DEPARTMENT
15901 Fred Robinson Way
Bowie, Maryland 20716
240-544-5700
cityofbowie.org/police

2022 STRATEGIC PLAN

The Bowie Police Department

Prepared by Deputy Chief of Police Dwayne A. Preston

November 2022

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EXECUTIVE SUMMARY

The mission of the Bowie Police Department (hereinafter “BPD” or “the department”) is to enhance the quality of life in the City of Bowie (hereinafter, “the City”) by developing partnerships with the community and other stakeholders in a manner that promotes problem solving and preserves a safe environment through professional law enforcement that respects human dignity. Likewise, the vision is to continuously seek ways to create open and inclusive partnerships with community members and other government agencies. These partnerships will foster greater citizen confidence and result in responsive, effective, and efficient police services, which ultimately will improve the quality of life for all who live, work, and visit the City of Bowie. In line with the established mission and vision statements of the police department, a clear roadmap was necessary to ensure the continued achievement to meet the needs and expectations of the citizens of Bowie, Maryland. The strategic

planning process relied upon a collective approach with significant contributions and input from key City staff stakeholders and involved members of the community with significant knowledge, experience and understanding of the needs of the community at large. The strategic planning workgroup involved representation from the City Manager’s Office, Finance Department, Grants Department, Planning and Sustainability Department, Community Services Department, Police Department and citizen volunteers from the Public Safety and Diversity Committees

For Fiscal Year 2023, one of the objectives of the Bowie Police Department was to establish a three-year strategic plan. The first meeting was held on May 19, 2022, to establish the purpose, objectives and timelines for this project. This group consistently met bi-weekly and detailed information was presented regarding the current organizational structure of the police department, residential and commercial development and population expectations, financial forecast regarding City revenues and expenses, and community expectations regarding the vision and mission expected of the police department. A citizen survey was distributed to determine community expectations, satisfaction of police services, and response time expectations. Equally as important, an internal survey was also distributed to all police department employees.

PROCESS

It was imperative that each member of the workgroup understands the current function and organizational structure of the police department. The police department commands three sections: Patrol, Investigative Services, and Operations Support. Each Section Commander provided a detailed explanation of the duties and responsibilities for each section. It should be noted that the department currently has an authorized strength of 67 sworn officers and 20 civilian employees. The Bowie Police Department is a full-service police department and is the primary law enforcement provider responsible for patrol, investigations, police dispatch and non-emergency communications, and services pertaining to road safety and community relations. The Bowie Police Department handled an average of 36,045 calls over the past three years, with a response time average of approximately **5-6 minutes**. Priority response time average for the Bowie Police Department remains at **1-2 minutes**. Support is provided by the Prince George's County Police Department, but only for limited investigative services such as follow-up investigations into the crimes of Homicide and Sexual Assault and in the instance of hostage and barricade incidents.

Presentations were also provided by Joe Meinert, Planning Director, which detailed current and future residential and commercial development and forecast for the increased population growth. It is estimated based upon census data as well as development forecast that the City of Bowie population would grow by at least 10,000 people over a five-to-ten-year period. This growth includes residential developments in the Melford areas which is expected to add 1,544 residential units and most notably the new South Lake development on the south side of the City. The South Lake community is expected to contain over 600,000 square feet of retail and office space, another 390,000 square feet of hotel space and add approximately 1,360 residential units which are combination of rental and owner-occupied residences.

Additional, smaller developments would also contribute to the increase in population and can be found in the appendix. The South Lake Community would require a significant presence on the South side of the City which would require a shift of the current patrol areas being utilized. Currently, most of the demand for police services is centrally located within the City of Bowie. It is anticipated that, due to the size of the South Lake development and population, additional sworn officer resources will be required to maintain adequate police services in the southern section of the City.

The City's expected land mass and population growth is currently being matched in surrounding jurisdictions, most notably in Crofton, Maryland, to the north and numerous developments to the south and west. These additions are already contributing to the vehicle traffic into and through the City by commuters and patrons and will continue to do so in growing numbers. Much of this vehicle traffic uses Bowie streets, especially at rush hours, adding to the road safety responsibilities of BPD patrols.

Information was shared by Finance Director Byron Matthews regarding City revenues and expenses. The City of Bowie has an excellent financial position and holds a AAA bond rating. However, revenues have remained consistent as there have not been any increases in City property taxes for thirteen consecutive years. City expenses have continued to increase over this same period. The City has been able to successfully utilize its fund balance to offset the variance in revenues and expenses but recognizes that this trend is not sustainable. Despite the tax rate remaining consistent, the police department's budget has grown from \$1,298,100 in FY2007 to \$14,894,800 in FY2023. Increased development throughout the City will require increased services for not only the police department but all City departments. This issue creates concern and needs to be addressed in order to maintain significant resources for City services.

Jesse Buggs, Grants Director, contributed a detailed presentation on the role of the Grants Office and the importance of seeking grant funding to temporarily offset some of the associated costs for services. Citizen expectations are essential and should be given significant consideration. Members of the workgroup from our City committees expressed concerns over increases in violent and property crimes, traffic safety, school safety, and the importance of police and community relations.

The strategic plan workgroup was established to evaluate the strengths, weaknesses, opportunities and threats for which the police department must address in order to be sustainable and effective.

STRENGTHS

COMMUNITY SUPPORT

One of the strengths of this department is its high approval rating from the community. This was reflected in the community survey which was distributed and provided an above average rating for citizen satisfaction. One drawback is that survey participation was low and, therefore, statistically the data may not be a true reflection consistent with sampling statistics.

PARTNERSHIPS

The Bowie Police Department thrives in the area of collaboration with regard to law enforcement partners, business community, residential communities and HOA groups, and councilmembers. The department has established agreements with the Maryland State Police, Prince George's County Police Department, and other municipal police departments pertaining to services and support in the areas which are outside of the ability or expertise of the BPD. The BPD prides itself on strong relationships with the business and residential communities throughout the City. The City of Bowie is a member of the National Capital Region Council of Governments. The police department actively participates on several committees such as the Police Chiefs' Committee, Intelligence Subcommittee, Public Order/CDU Subcommittee, Training Subcommittee, Technology Subcommittee, and the K-9 Subcommittee.

PROFESSIONAL LEADERSHIP AND DIVERSE WORKFORCE

The Bowie Police Department prides itself on having a workforce that is reflective of the City of Bowie community.

Gender/Race (out of 56)		
Black	33	59%
White	14	25%
Other	9	16%
Male	46	82%
Female	10	18%

The department excels with visionary and forward-thinking leadership in its approach to the day-to-day management of the department. The values of the department to provide service with integrity is evidenced by the everyday actions of its employees. A commitment to recruit, retain, develop, and support all employees is at the forefront of our current and future objectives. As such, the department recognizes the importance of training and remains committed to staying prepared for changes in the law, police accountability, transparency, and staff development. The police department is an accredited agency through the Commission on Accreditation of Law Enforcement Agencies (CALEA).

WEAKNESSES

STAFFING & SUPERVISORY DEVELOPMENT

The Bowie Police Department has become a valuable resource upon which residents, City staff, and other public services agencies have come to rely. Growth of responsibilities, coupled with an increasing population and demand for police services, have resulted in staffing challenges. The department is already challenged by staffing shortages due to injuries, vacancies, disciplinary matters, and training needs. While adjustments are made continually to support the patrol functions of the department, this has resulted in diminished services in the areas of training and community services. Staffing shortages increase overtime usage and place a burden on employees to maintain a quality of service. Long term, this is not sustainable.

It is key to have well trained supervisors. The department must work to increase the experience and expertise of all supervisors to understand the department's mission, motivate employees, and set a standard for community service. As mentioned, the Bowie Police Department is currently authorized 67 sworn officers. There are many factors that are used to determine the appropriate number of officers needed to provide services to each locale.

When compared to other municipalities within the area, we are the lowest. The average number of officers in the State of Maryland is 2.74 officers per 1,000 residents. A detailed table showing the statistical comparison with other local jurisdictions is shown.

DEPARTMENT	POPULATION	SQUARE MILES	SWORN OFFICERS	OFFICERS/1000
Laurel	25,734	4.38	70	2.72
Hyattsville	18,267	2.73	50	2.73
Greenbelt	23,253	6.29	53	2.27
Annapolis	39,321	8.11	118	3.0
Bowie	58,158	20.55	67	1.15

Based upon the data in the chart above, Bowie has the highest population and land mass but it has the lowest officer to citizen ratio in the region and is 1.59 officers below the State of Maryland average of 2.74. Utilizing the state average, Bowie should have 159 officers. Obtaining this number of officers is not realistic but it does emphasize that there needs to be an increase in the number of sworn officers to support this growing community and to be in line with other jurisdictions.

COMMUNITY ENGAGEMENT

Community engagement has been a strong point for the department. The department has been structured to provide community support for public events and interact with business and residential communities. However, this has been accomplished primarily through officers dedicated to specialty units such as Community Services. The department needs to change its philosophy to ensure that each member understands the role to provide the best customer service as the standard.

A focus on increasing positive interaction by patrol officers with youth, underserved communities, business owners, and community events is the goal.

RECRUITMENT AND RETENTION

The police department historically has been able to attract professional and viable applicants without a significant investment in recruitment. Over the past two years, factors such as a scrutiny of law enforcement, low unemployment rate, and competition amongst law enforcement agencies for applicants has impacted our recruitment efforts. The vacancy rate for sworn officers in the police department is 13.4% (9 out of 67) and a vacancy rate of 15.4% (2 out of 13) for dispatchers. The number of applicants for officers and dispatchers has significantly declined. Based upon this nationwide trend and increased competition of a smaller pool of qualified applicants, a robust recruitment strategy is required.

At present, a formal recruitment strategy does not exist and is a weakness of our agency. While the department is highly competitive with compensation and other benefits for current officers, significant competition is on the rise as other law enforcement agencies are offering sizable signing bonuses to attract experienced officers to join these departments. This presents another challenge, creating vulnerability to lose officers to other agencies in search of better compensation and benefits.

OPPORTUNITIES

INCREASING POLICE VISIBILITY AND INTERACTION

By building upon its foundation of strong community support, the department has an opportunity to increase visibility and interaction by using proactive patrol techniques. Bowie is a strong community which thrives on interaction and community involvement. The police department is a vital component of the community and must increase efforts to increase interaction. Patrol officers will focus on interacting with business and community members with the goal of information sharing, prevention and education. A focus on using citizen volunteers can help bolster its mission and effectiveness to aid in prevention and education efforts.

EVALUATE DEPARTMENT ORGANIZATIONAL STRUCTURE

The department has experienced significant growth and identified divergent needs that exceed the original plan developed for the police department in 2006. Based upon community needs and expectations it is important to ensure the department is structured to suit the needs of the community and achieve department objectives. Consideration should be given to fully evaluate the daily duties of each sworn and civilian employee to determine the best structure and use of department personnel to meet the needs of the community.

This may involve a more extensive evaluation of all City of Bowie staff to explore consolidation of some services to better support the community. Consideration should be given to change the department structure which would include shifting duties from sworn officers to civilian employees. The goal is to operate most efficiently and strive to achieve community expectations and objectives.

THREATS

ATTRITION

The department faces challenges regarding recruitment and retention. This is a nationwide challenge given some of the scrutiny that police officers have faced over the past couple of years. The department recognizes the need to discover ways to attract and retain employees, which will be one of the goals in the strategic plan. Another challenge is ensuring that the City has the financial stability to support the expected growth of the police department. In order to provide police services for an increasing population, there will be a need to increase the staffing levels for sworn and civilian employees.

There are opportunities to examine the current department structure to consolidate job tasks that may be performed by civilians as opposed to sworn officers and/or other City staff members from other departments. Other proposals made by members from the work group included the utilization of civilian volunteers to assist with designated functions within the police department. The department faces a significant threat in the next few years relating to attrition. Since the department was established in 2006, its rapid growth resulted in a challenge that many of the officers and senior leadership will become eligible for retirement over the next few years increasing in numbers year over year. However, this threat can be an opportunity if action and planning is done now to avert this and plan for the inevitable. One suggestion would be to allow for the front loading of sworn positions to be hired to reduce the loss of services when eligible officers retire. As the officers retire, the staffing levels would eventually return to the authorized strength. While attrition would always be a factor, it would become more manageable as recruitment and hiring would be based upon established attrition rates.

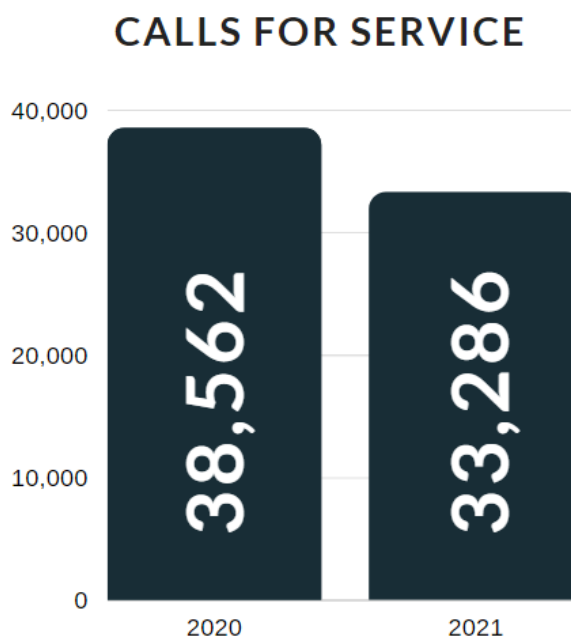
ATTRITION (Out of 67)		
**	Number of Officers*	
Now	12	18%
5 Years	15	22%
10 Years	19	29%

*Sworn officers eligible for retirement.

**Cascading numbers add additional years.

EXPANDING DEVELOPMENT AND SERVICE DEMANDS

The Bowie Police Department currently handles in excess of 30,000 calls for service annually. The City of Bowie has a population of over 58,000 residents. Additional development of subdivisions such as Melford and South Lake are estimated to increase the number of residents by approximately 10,000. This does not account for the increase demand for police services to support the commercial and retail establishments that are also to be constructed within both subdivisions. Due to the COVID-19 pandemic and staffing challenges, the Bowie Police Department experienced a reduction in calls for service in the year of 2021, as shown in the graph.



FISCAL CONSTRAINTS

The City of Bowie has been successful in operating and providing services without increasing City taxes for thirteen years. A balanced budget has been realized because of a robust fund balance.

However, this fund balance has been utilized to account for the disparity in revenues compared to expenses to deliver City services. An increase in revenues will be required in order to deliver maintain the quality level of services residents have been provided.

GOALS

1

CRIME PREVENTION & EDUCATION

- A.** Utilize high visibility patrols to reduce the occurrence and opportunity for crime.
- B.** Increase efforts to educate and encourage the community on the importance of crime prevention.
- C.** Reduce the occurrence of speeding and motor vehicle accidents by use of automated enforcement efforts as well as traditional traffic enforcement methods.

2

INCREASE COMMUNITY INVOLVEMENT & INTERACTION

- A.** Reinforce and emphasize the tenets of community policing.
- B.** Focus on customer service and problem-solving efforts to achieve the best possible outcome for resolution.
- C.** Explore the use of citizen volunteers to bolster crime prevention and effectiveness, assist with community events, increase community involvement and customer satisfaction.

3

WORKPLACE DEVELOPMENT AND WELLNESS

A. Increase the number of sworn officers by fifteen (15) by 2028. The recommendation is to hire three (3) additional officers per year.

Cost of hiring one (1) sworn officer:

Salary and Benefits	\$93,908
Personal Equipment	\$29,526
Equipped Police Vehicle	<u>\$52,526</u>
TOTAL COST	\$175,960

B. Develop and implement a robust and specific recruitment and retention strategy designed to attract new applicants and retain current department employees.

C. Implement a training program that focuses on supervisory and officer development.

D. Continue a focus through training in the areas of conflict resolution, de-escalation, effective communication and active assailant training.

E. Enhance efforts to create effective wellness programs that will provide access and support for employees relating to fitness, mental health, and financial planning.

4

EXPLORE & IMPLEMENT SMART USE OF TECHNOLOGY TO SUPPORT THE MISSION

A. Identify areas within the department operations that may benefit from technical solutions. Some examples include crime analysis platforms, traffic counting devices for more efficient deployment of resources, streamline reporting of crime, and case management systems.

Based upon the information provided, it is the collective recommendation of this workgroup that the City of Bowie approves and commits to the goals listed in this strategic plan. This plan provides a responsible and reasonable approach that addresses many of the challenges for the police department. Collectively, this workgroup believes this plan will position the police department to best serve the growing needs of this community.

Continuation of the community's investment in its own police department which began in 2006 is essential and will sustain a safe and community focused police department that can serve as a model to other cities across this region. Enacting this plan will allow an opportunity to strengthen and establish the police department to be operationally sound and capable of delivering professional services to all segments of this community. Consistent with the baseline of service, the police department cannot achieve success without the support of the community in which it was created to serve. This importance of partnering with the community is evident and proven through the collaboration and input from community members in creating this plan. A collective responsibility exists to provide these services based upon the desires and needs of the city residents. The incorporation of the goals geared toward investing in a comprehensive strategy to recruit and retain professional dedicated and committed employees will result in a measurable return and investment made toward a safe and secure city.

We thank the following workgroup members for their time, expertise, and overall contribution to the 2022 Bowie Police Department Strategic Plan:

John K. Nesky, Chief of Police

Dwayne A. Preston, Deputy Chief of Police

Captain Rachel Jefferson

Lieutenant John Knott

Lieutenant Joseph Rose

Daniel Mears, Assistant City Manager

H. Byron Matthews, Finance Director

Joe Meinert, Director, Planning and Sustainability

Jesse Buggs, Director, Office of Grant Development and Administration

Kay Starr, Program Coordinator, Office of Grant Development and Administration

Lori Cunningham, Community Outreach Specialist and Diversity Committee

Bill Grayson, Public Safety Committee

Langston Clay, Public Safety Committee

Kwok Kam, President, FOP Lodge #140

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