

City of Bowie

City Council Budget Worksession



Monday, April 13, 2026
IMMEDIATELY FOLLOWING SPECIAL
CITY COUNCIL MEETING
Council Chambers - 7 p.m.

AGENDA

- I. General Fund Revenues**
 - A. General Fund Revenues Presentation
- II. Capital Improvement Program and Capital Projects Fund**
 - A. Capital Projects and CIP Funding and Uses Overview Presentation
- III. Adjourn**

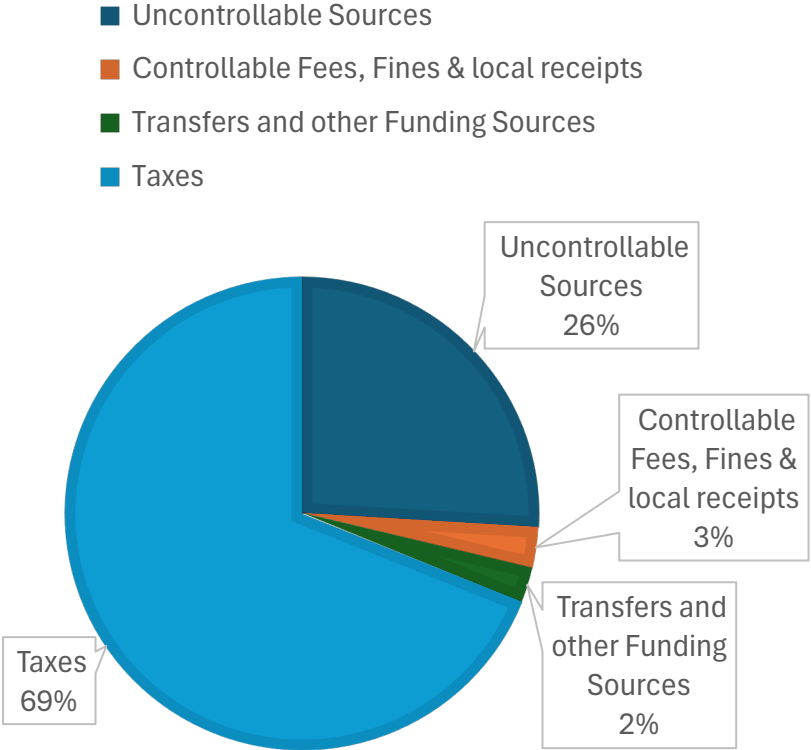
City of Bowie Fiscal Year 2027 Budget Introduction

General Fund Revenues

April 13, 2026

Revenue Sources by Level of Control

REVENUE SOURCES BY CONTROL LEVEL



	Adopted FY 2026	Proposed FY 2027	Percent of Budget
Uncontrollable Sources	25,389,400	25,545,700	25.9252%
Controllable Fees, Fines & local receipts	2,508,400	2,696,700	2.7368%
Transfers and other Funding Sources	20,378,900	2,368,800	2.4040%
Taxes	43,521,700	67,925,100	68.9341%
Total Revenue and Funding Sources	91,798,400	98,536,300	100.0%

Uncontrollable Revenue Sources

	Adopted FY 2026	Proposed FY 2027	Percent of Budget
<i>Uncontrollable Sources;</i>			
State and Shared Revenue	18,196,300	18,729,000	19.01%
Business Taxes	589,400	570,000	0.58%
Local Unit Grants	561,400	416,400	0.42%
Federal Grants	190,000	190,000	0.19%
State Grants	109,600	2,500	0.00%
Fees and Fines	3,175,700	3,124,000	3.17%
Other Revenue	2,567,000	2,513,800	2.55%
Subtotal; uncontrollable sources	25,389,400	25,545,700	25.93%

Controllable Revenue Sources

	Adopted FY 2026	Proposed FY 2027	Percent of Budget
<i>Controllable Fees</i>			
Local receipts, fees	1,052,200	1,267,900	1.29%
Rentals, sales, special events and other	464,200	431,800	0.44%
Local receipts; Licenses and Permits	992,000	997,000	1.01%
Subtotal; controllable fees	2,508,400	2,696,700	2.74%

Transfers and Other Funding Sources

	Adopted FY 2026	Proposed FY 2027	Percent of Budget
<i>Transfers and other funding sources</i>			
Fund Balance	19,846,800	1,793,000	1.82%
Central Support Services	532,100	575,800	0.58%
Subtotal; transfers	20,378,900	2,368,800	2.40%

Taxes

	<u>Adopted FY 2026</u>	<u>Proposed FY 2027</u>	<u>Percent of Budget</u>
<i>Taxes</i>	<u>43,521,700</u>	<u>67,925,100</u>	<u>68.93%</u>
Total Revenue and Sources	<u>91,798,400</u>	<u>98,536,300</u>	<u>100.00%</u>

Taxes by Category

	Adopted FY 2026	Proposed FY 2027	Percent of Budget
<i>Taxes</i>			
Real Property	39,493,100	63,530,300	64.47%
Stormwater	1,608,700	680,700	0.69%
Personal Property	2,419,900	3,714,100	3.77%
Subtotal	43,521,700	67,925,100	68.93%

Personal Property Tax

Tax Rate per \$100 of Assessed Value will
increase \$0.50

For each \$25,000 of Assessed Value taxes
will increase by \$125

Real Property Tax

Tax Rate per \$100 of Assessed Value will increase \$0.20

For each \$100,000 of Assessed Value taxes will increase by \$17 per month

A home with an Assessed Value of \$400,000 taxes will increase by \$67 per month

City of Bowie
FY 2027 Budget Worksession
April 13, 2026

Capital Projects and CIP
Funding and Uses Overview

Revenue Source	Actual 2024-2025	Budget 2025-2026	Estimated 2025-2026	Proposed 2026-2027
Appropriated Fund Balance	-	7,029,800	6,494,400	4,280,700
Transfer from General Fund	5,563,300	6,093,600	6,093,600	4,973,800
Intergovernmental Revenues	145,000	2,959,600	1,500,000	1,639,600
Other Revenues	1,178,231	479,600	23,837,100	800,000
Total	6,886,531	16,562,600	37,925,100	11,694,100

Fiscal Years	Total Sources	General Obligation Bonds	General Revenues	Federal Aid	State Aid	Commercial Loans	Special Assessments	Water and Sewer Revenues
Thru FY 2025	38,886,235	23,087,143	11,482,585	-	-	-	3,939,453	377,054
FY 2026 Est.	23,346,800	-	12,615,400	1,510,000	-	8,899,900	238,500	83,000
Budget FY 2027	27,805,100	-	10,825,200	1,030,000	1,449,600	12,465,000	1,935,300	100,000
FY 2028	19,391,900	-	7,385,900	-	-	11,472,000	262,000	272,000
FY 2029	19,898,100	-	8,974,400	-	-	10,550,000	273,700	100,000
FY 2030	19,572,200	-	9,556,700	-	-	9,630,000	285,500	100,000
FY 2031	21,824,900	-	12,247,800	-	-	9,100,000	297,100	180,000
FY 2032	19,881,900	-	10,293,000	-	-	9,100,000	308,900	180,000
Beyond	81,763,500	22,800,000	54,713,500	-	-	4,250,000	-	-
Totals	272,370,635	45,887,143	138,094,485	2,540,000	1,449,600	75,466,900	7,540,453	1,392,054

CAPITAL IMPROVEMENT PROGRAM EXPENDITURE APPROPRIATIONS

Project Number	Projects	Total	General Fund	Capital Projects Fund	Water and Sewer Fund
PBG - 1	Land Acquisition	1,592,300	-	1,592,300	-
PBG - 2	Senior Center	35,000	-	35,000	-
PBG - 3	Kenhill Center	70,000	-	70,000	-
PBG - 12	City Hall	45,000	-	45,000	-
PBG - 13	Gymnasium	174,000	-	174,000	-
PBG - 34	Energy Efficiency Improvements	50,000	-	50,000	-
PBG - 35	Facility Security	75,000	-	75,000	-
PBG - 36	ADA Assessment Project	193,000	-	193,000	-
	SUBTOTAL PBG	2,234,300	-	2,234,300	-

Project Number	Projects	Total	General Fund	Capital Projects Fund	Water and Sewer Fund
PW - 2	Street Resurfacing	2,706,000	2,706,000	-	-
PW - 12	Maryland Science & Technology Center (Melford)*	450,700	-	450,700	-
PW - 13	Bowie Town Center (Centennial Park)*	71,200	-	71,200	-
PW - 15	Gateway Center*	1,450,500	-	1,450,500	-
PW - 16	<i>Covington</i> *	34,000	-	34,000	-
PW - 17	Stormwater Management	1,650,000	-	1,650,000	-
PW - 18	Public Works Main Facility	1,475,000	-	1,475,000	-
PW - 25	Facility Preventive Maintenance	883,400	-	883,400	-
PW - 31	Solid Waste Administration Facility	150,000	-	150,000	-
PW - 35	Chesapeake Bay	130,000	-	130,000	-
	SUBTOTAL PW	9,000,800	2,706,000	6,294,800	-

Project Number	Projects	Total	General Fund	Projects Fund	and Sewer Fund
CR - 21	Allen Pond Park	1,100,000	-	1,100,000	-
CR - 22	Whitemarsh Park	20,000	-	20,000	-
CR - 28	Bowie Ice Arena	1,800,000	-	1,800,000	-
CR - 40	Belair Mansion	20,000	-	20,000	-
CR - 42	Public Art	25,000	-	25,000	-
CR - 51	Bowie Trails	200,000	-	200,000	-
	SUBTOTAL CR	3,165,000	-	3,165,000	-

Project Number	Projects	Total	General Fund	Projects Fund	and Sewer Fund
WS - 2	Water Plant	2,795,000	-	-	2,795,000
WS - 5	Maintenance of Water Storage Tanks	100,000	-	-	100,000
WS - 8	Wastewater Treatment Plant	3,010,000	-	-	3,010,000
WS - 10	Water Distribution System Recapitalization	5,000,000	-	-	5,000,000
WS - 11	Sewer Main Recapitalization	2,500,000	-	-	2,500,000
	SUBTOTAL WS	13,405,000	-	-	13,405,000
	Total OF ALL CIPS	27,805,100	2,706,000	11,694,100	13,405,000

MULTI-YEAR PROJECT FUNDING REQUIREMENT

	Budget Year	BY+1	BY+2	BY+3	BY+4	BY+5	
GENERAL GOVERNMENT PROJECTS	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	TOTAL
Capital Improvement Programs (Capital Project Fund)	11,694,100	5,126,700	6,660,100	7,186,200	9,868,800	8,103,600	48,639,500
Street Resurfacing (General Fund)	2,706,000	2,521,200	2,588,000	2,656,000	2,676,100	2,498,300	15,645,600
TOTAL GENERAL GOVERNMENT	14,400,100	7,647,900	9,248,100	9,842,200	12,544,900	10,601,900	64,285,100
TOTAL WATER & SEWER BUSINESS	13,405,000	11,744,000	10,650,000	9,730,000	9,280,000	9,280,000	64,089,000
TOTAL CAPITAL IMPROVEMENT PROGRAM	27,805,100	19,391,900	19,898,100	19,572,200	21,824,900	19,881,900	128,374,100