



Frederick County, Maryland

Staff Report Concurrence Form

To: Office of the County Executive

Date: 07/20/2022

Division Director: Kathryn Schey

Approved: *Kathryn Schey*

From: Carolyn True

Division: Senior Services

Phone #: 301-600-3521

Staff Report Topic:

Approval of a budget journal to align several grants and funds.

Time Sensitive? Yes (if yes, deadline for approval: _____) No

Action Requested by Executive's Office: Signature Requested OR Information Only

Staff Report Review:

This staff report has been thoroughly reviewed first by the appropriate divisions/agencies noted on Page 2 followed by those outlined below:

	Name	Signature	Date
Budget Office	Kelly Weaver	<i>Kelly Weaver</i>	7/20/2022
Finance Division	Dan Lewis	<i>Dan Lewis</i>	7/20/2022
County Attorney's Office	Thomas P. Sinton	<i>Thomas P. Sinton</i>	7/20/2022

Refer to County Council? Yes No

(County Attorney's Office to complete)

Chief Administrative Officer	Rick Harcum	<i>Rick Harcum</i>	7/21/2022
County Executive	Jan Gardner	<i>Jan Gardner</i>	7/21/2022

Forward to Council? Yes No

(County Executive to complete)



Frederick County, Maryland

Staff Report Concurrence Form

Other Reviewers:

	Title	Name	Signature	Date
3.	Grants Accountant	Marie Berg	DocuSigned by: <i>Marie Berg</i> 0DBB5B27C4A74F5...	7/20/2022
4.				
5.				
6.				
7.	Deputy Chief Admin Officer	Monica Bearden	DocuSigned by: <i>Monica Bearden</i> A0EE218C2969431...	7/20/2022
8.				
9.				
10.				

Comments:

From	Date	Comment
Kelly Weaver	07/20/2022	The transfer of appropriation between funds requires County Council approval.



FREDERICK COUNTY GOVERNMENT
DIVISION OF SENIOR SERVICES

Jan H. Gardner
County Executive

Kathryn D. Schey, Director

TO: Frederick County Council

THROUGH: Jan H. Gardner, Frederick County Executive

THROUGH: Kathryn D. Schey, Director, Senior Services Director DS
KS

FROM: Carolyn B. True, Area Agency on Aging (AAA) Director DS
CT

DATE: July 19, 2022

SUBJECT: Budget Journal for the FY22 Meals on Wheels, FY22 III-B, FY22 10 Fund, and FY22 Senior Care

ISSUE: Should the County Council approve a budget journal (**Attachment 1**) affecting the FY'22 MoW / Meals on Wheels fund, the FY'22 Title III-B grant, the FY'22 Senior Care grant, and the FY'22 10 Fund for an overall decrease of \$8,013?

BACKGROUND: This budget journal will align a grant and two funds so that the actual personnel expenses are within the budget. These changes are needed because staff not budgeted in MoW have charged time there through June 30, 2022. Some of these staff are budgeted in the FY'22 Title II C-1 Congregate Meal (CM) grant and the FY'22 Title III-C-2 Home Delivered Meals (HDM) grant. County funding cannot be moved out of the Title III-C grant due to the required county match. County funding cannot be reduced in Title III-C-2 because of the small amount of county funding available. The 10 Fund will be used to align the budgets.

FY 2022 Title III-B: County funding will be decreased by \$5,324 and moved into MoW affecting the salary and fringe accounts in both MoW and III-B.

FY 2022 Meals on Wheels: The personnel accounts in MoW will be increased by \$38,268 via a transfer of county funding from the FY'22 III-B grant in the amount of \$5,324, a transfer from the Senior Care grant in the amount of \$2,689, and a transfer from the 10 Fund in the amount of \$30,255.

FY 2022 10 Fund / 10.32.230.999: Funding in the amount of \$30,255 will be transferred to MoW from the 10 Fund.

FY 2022 Senior Care: County funding will be decreased by \$2,689 and moved into MoW affecting salary / fringe accounts in both MoW and Senior Care.

RECOMMENDATION: Staff *recommends* approval of the budget journal.

FINANCIAL IMPACT: Yes, Direct

1. Fiscal Year of Financial Impact: FY 2022
2. Existing Account Unit / Activity & Account:
 - 22.32.230.999 G2502.1000.22 FY'22 III-B Salary & Wages, Health Insurance Contributions, Dental Insurance Contributions, Social Security/Medicare, Define Benefit Plan, Unemployment Contributions, Worker's Compensation, Life Insurance
 - 10.32.230.664 MoW Salary & Wages, Health Insurance Contributions, Dental Insurance Contributions, Social Security/Medicare, Define Benefit Plan, Unemployment Contributions, Worker's Compensation, Life Insurance
 - 10.32.230.999 10 Fund Salary & Wages, Health Insurance Contributions, Dental Insurance Contributions, Social Security/Medicare, Define Benefit Plan, Unemployment Contributions, Worker's Compensation, Life Insurance
 - 22.32.230.999 G2507.1000.22 FY'22 Senior Care Salary & Wages, Health Insurance Contributions, Dental Insurance Contributions, Social Security/Medicare, Define Benefit Plan, Unemployment Contributions, Worker's Compensation, Life Insurance
3. New Account Unit / Activity & Account: N/A
4. Budget Balance as of July 15, 2022: FY22 MoW -\$18,083; FY22 III-B \$339,405; FY22 10 Fund \$439,543; FY22 Senior Care \$75,118
5. Budget Journal Required: Yes
6. Amount of County Funding Requested: None
7. Other Pertinent Information: None

ATTACHMENTS:

Attachment 1 - Budget Journal

/pc

**FREDERICK COUNTY
BUDGET JOURNAL**

J-22-389

FY 2022

Period #12

Page 1 of 2

JOURNAL NUMBER

Entered:
Budget Office Use Only:

July 19, 2022 Carolyn True
Request Date Department & Requestor

DocuSigned by:
Carolyn True
95DD9894AE6420...

Carolyn True Kathy Schey
Department Head Division Director

DocuSigned by:
Kathryn Schey
035A7AFF87142B...

DS
MB

DESCRIPTION/REASON FOR REQUEST:

This budget journal will increase FY 2022 Meals One Wheels salary and fringe accounts to reflect actual staff time charged through 6-30-2022 and will decrease similar accounts in the FY22 Senior Care grant, FY22 Title III B grant, and the 10 fund / 10.32.230.999. Due to the Covid-19 virus, several staff budgeted in 10.32.230.999, FY22 Title III B, Title III C1/Congregate Meal (CM), FY22 Senior Care, and Title III C2 Home Delivered Meals (HDM) have been performing MoW work. County funding in HDM and CM cannot be moved due a required county match component and because the HDM county funding is already at a minimum. Funds will be moved out of 10.32.230.999 because of these county match restrictions. The 10 fund will have salary and fringe savings available because that fund was not fully staffed at the beginning of the year. Approval from the Maryland Department of Aging is not necessary as the changes are within 5% of the grant award. The FY22 MoW fund and the FY22 10 fund ended 6-30-2022. The FY22 Title III B grant ends on 9-30-2023 and was approved by the County Executive on 9-13-2021 via the FY22 Area Plan. The FY22 Senior Care grant was approved by the County Executive on September 9, 2021.

REVENUE:

Accounting Unit# - Account#	Activity# - Account Category#	Activity Name & Account Description	Increase	Decrease
22.32.230.999 48201	G2502.1000.22 78201	3B Transfer from GF		5,324
22.32.230.999 48201	G2507.1000.22 78201	SC Transfer from GF		2,689
TOTAL			-	8,013
Net Change				8,013

EXPENDITURES:

Accounting Unit# - Account#	Activity# - Account Category#	Activity Name & Account Description	Increase	Decrease
10.32.230.999 50101		10 fnd Salary & Wages		23,403
10.32.230.999 50201		10 fnd Health Insurance Contributions		2,439
10.32.230.999 50240		10 fnd Dental Insurance Contributions		14
10.32.230.999 50250		10 fnd Social Security/Medicare		1,759
10.32.230.999 50260		10 fnd Defined Benefit Plan		1,664
10.32.230.999 50280		10 fnd Unemployment Contributions		46
10.32.230.999 50290		10 fnd Worker's Compensation		883
10.32.230.999 50301		10 fnd Life Insurance		47
22.32.230.999 50101	G2507.1000.22 80101	SC Salary & Wages		1,719
22.32.230.999 50201	G2507.1000.22 80201	SC Health Insurance Contributions		610
22.32.230.999 50250	G2507.1000.22 80250	SC Social Security/Medicare		121
22.32.230.999 50260	G2507.1000.22 80260	SC Defined Benefit Plan		199
22.32.230.999 50290	G2507.1000.22 80290	SC Worker's Compensation		34
22.32.230.999 50301	G2507.1000.22 80301	SC Life Insurance		6
22.32.230.999 50101	G2502.1000.22 80101	3B Salary & Wages		4,104
22.32.230.999 50201	G2502.1000.22 80201	3B Health Insurance Contributions		411
22.32.230.999 50240	G2502.1000.22 80240	3B Dental Insurance Contributions		2
22.32.230.999 50250	G2502.1000.22 80250	3B Social Security/Medicare		313
22.32.230.999 50260	G2502.1000.22 80260	3B Defined Benefit Plan		348
22.32.230.999 50280	G2502.1000.22 80280	3B Unemployment Contributions		4
22.32.230.999 50290	G2502.1000.22 80290	3B Worker's Compensation		132
22.32.230.999 50301	G2502.1000.22 80301	3B Life Insurance		10
10.95.440.999 56001		Transfer to 22 Fund Aging		5,324
10.95.440.999 56001		Transfer to 22 Fund Aging		2,689
TOTAL			-	46,281
Net Change				46,281

DocuSigned by:
Kelly Weaver
15509897D28946D
BUDGET OFFICE APPROVAL

7/20/2022
DATE

Jan Gardner 7/21/2022
COUNTY EXECUTIVE DATE

COUNTY COUNCIL PRESIDENT

DATE

**FREDERICK COUNTY
BUDGET JOURNAL**

J-22-389

JOURNAL NUMBER

REVENUE:

Accounting Unit# - Account#	Activity# - Account Category#	Activity-Account Description	Increase	Decrease
TOTAL			0	0

EXPENDITURES:

Net Change **0**

Accounting Unit# - Account#	Activity# - Account Category#	Activity-Account Description	Increase	Decrease
10.32.230.664 50101		MOW Salary & Wages	29,226	
10.32.230.664 50201		MOW Health Insurance Contributions	3,459	
10.32.230.664 50240		MOW Dental Insurance Contributions	18	
10.32.230.664 50250		MOW Social Security/Medicare	2,193	
10.32.230.664 50260		MOW Defined Benefit Plan	2,210	
10.32.230.664 50280		MOW Unemployment Contributions	50	
10.32.230.664 50290		MOW Worker's Compensation	1,049	
10.32.230.664 50301		MOW Life Insurance	63	
TOTAL			38,268	-

Net Change **8,013**