

The city's budgeting process is for the purpose of developing a financial plan for utilizing the city's available funds during a fiscal year to accomplish established goals and objectives. It also:

- Provides citizens with an understandable financial plan in which the welfare of the citizens may be enhanced or reduced in the budgeting process;
- Prioritizes goals that will provide for community needs;
- Defines the financial plan that will be used to achieve stated goals; and
- Determines the level of taxation required.

### LEGAL REQUIREMENTS

The City Charter provides for the budgeting process and the subsequent accountability must, in turn, conform to the Uniform Financial Reporting Requirements of the State of Maryland. Under State law, each municipality, county and special district shall use a fiscal year of July 1 through June 30 and shall report on the fiscal year basis. Under the City Charter:

- 1) The City Manager at or before the first council meeting in April shall submit a budget for the ensuing fiscal year;
- 2) The budget for each fiscal year must be adopted on or before the tenth day of June of the fiscal year currently ending;
- 3) The City Manager's budget message shall explain the budget in fiscal and work program terms. The proposed budget shall outline the financial policies for the ensuing fiscal year and indicate major changes with reasons for such changes;
- 4) The budget shall provide a complete financial plan for all city funds and activities. The budget shall include all debts and other outstanding financial obligations and projected revenues for the ensuing fiscal year;
- 5) The budget shall provide proposed expenditures for current operations during the ensuing fiscal year, detailed by offices, departments, and agencies in terms of their respective work programs and the methods of financing such expenditures;
- 6) The City Council shall publish in one or more newspapers of general circulation in the city a notice of the time and places where copies of the message and budget are available for public inspection and the time and place for a public hearing on the budget;
- 7) Following the public hearing, the Council may adopt the budget with or without amendment;
- 8) Immediately upon adoption of the budget, the City Council shall adopt an ordinance appropriating funds for the ensuing fiscal year and shall levy all property and other taxes required to realize the income estimated.

## **BUDGET PRODUCT**

The final product resulting from the budgeting process is the budget document consisting of three major parts – a budget message, a series of revenue and expenditure tables and descriptive materials, along with the budget adoption ordinance.

The budget is constructed based on the classification and codes contained in the city's accounting system.

The budget is built on four basic components: Funds, Departments, Revenues and Expenditures. The following general description of Funds which the city uses and the expected sources of revenues may be useful.

## **FUNDS**

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate.

The city has the following funds:

- 1) The **GENERAL FUND** is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.
- 2) **SPECIAL REVENUE FUNDS** are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. Included in this group are the Building Capital Reserve, Cemetery, Replacement and Special Projects Funds.
- 3) **DEBT SERVICE FUND** is used to pay the principal and interest on general obligation and special assessment bonds issued by the city. It is funded by a transfer of General Fund revenues and special assessment payments.
- 4) **CAPITAL IMPROVEMENT FUNDS** are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).
- 5) **ENTERPRISE FUND** is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The operation of the Green Ridge House, a city owned elderly housing facility, is accounted for in this fund.
- 6) **AGENCY FUNDS** are used to account for assets held by the city as an agent for individuals, private organizations, other governments, and/or other funds. These Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

<b>November 11</b>	Initial meeting of City Manager with staff to discuss budget goals and objectives.
<b>November 18</b>	Preparation of background information for budget preparation.
<b>December 9</b>	Issue guidelines, background information, and forms to departments.
<b>December 16 thru January 24</b>	Review of Departmental budgets by City Treasurer.
<b>January 30</b>	Send out forms to contribution groups.
<b>January 26 thru March 13</b>	City Manager meets with departments on General Fund, Replacement Fund, and Capital Funds budgets.
<b>February 27</b>	Budget requests due from contribution groups.
<b>March 9</b>	Begin final review of budget.
<b>March 18 – PRAB March 3 &amp; April 7 – AAB</b>	Review of recognition group applications and contribution groups budgets by Park and Recreation Advisory Board (PRAB) and Arts Advisory Board (AAB)
<b>March 20</b>	Print budget.
<b>March 23</b>	Submittal of budget to Council.
<b>March 25 thru May 20</b>	Budget review work sessions by Council with public and departments, including Green Ridge House.
<b>April 27 &amp; May 26</b>	Public Hearings on budget.
<b>June 8</b>	Adoption of General Fund, Capital Funds, Other Funds, and Green Ridge House budgets.

The City of Greenbelt's financial policies provide the basic structure for the overall fiscal management of the city.

## BUDGET

- Approximately ninety days prior to the beginning of the fiscal year, the City Manager shall submit a proposed budget to the Council estimating revenues and expenditures for the next year.
- Proposed expenditures shall not exceed estimated revenues and applied fund balance, if any.
- The City Council shall adopt a balanced budget prior to the beginning of the fiscal year.
- The City Council shall adopt an Ordinance appropriating funds for the ensuing fiscal year.
- The city's budget is prepared for fiscal year operations beginning July 1 and ending June 30.
- The budget is a total financial management plan for annual operations. Budgets are prepared by department heads and reviewed by the City Treasurer and City Manager prior to submission to the City Council.
- The Comprehensive Annual Financial Report is used in determining prior year actual expenditures. The report presents the accounts on the basis of funds and account groups. The basis of accounting refers to the time at which revenues and expenditures are recognized and reported in the financial statements.
- The basis of accounting for developing all funds, except for the Green Ridge House budget, is modified accrual, which is the same basis as the City's Comprehensive Annual Financial Report (CAFR). The Green Ridge House budget is based upon the accrual method of accounting.
- Appropriations lapse at year-end. Budgets are controlled on a line item accounting. An encumbrance system is used to reserve appropriations that have been obligated. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

## AMENDING THE BUDGET

- The City Manager is authorized to transfer budgeted amounts within departments within any fund.
- City Council approval is necessary to transfer the unencumbered balance from one department for use by any other department.

## CAPITAL BUDGET

- Capital improvement funds are included as a part of the budget. These funds list the capital projects to be undertaken in the fiscal year, including an explanation of the project, project budget, and funding sources.

- A listing of capital projects for the next five years is also prepared with an estimated cost. This list is revised annually.
- A priority of the projects is proposed by the City Manager in consultation with the departments. The priority results in whether a project is included or not in one of the capital funds.
- The City Council reviews the capital improvement funds in its review of the budget and may modify or adopt the capital projects as it sees fit.

## **LONG TERM DEBT**

- The city uses General Obligation Debt only to finance the cost of long lived capital assets that typically exceed \$200,000, and not for normal operating expenditures. The debt payback period generally should not exceed the useful life of the assets acquired.
- A “pay as you go” approach is used by the city for equipment replacement and the majority of capital projects work.
- The city’s bonds carry favorable ratings of A2 at Moody’s Investors Service and A+ at Standard & Poor’s Corporation.
- All unmatured long-term indebtedness of the city, other than long-term indebtedness applicable to the Enterprise Fund, is accounted for in the Debt Service Fund. The general long-term debt is secured by the general credit and taxing powers of the city.
- The city’s debt limit is set by charter at 4% of the city’s assessed property valuation.
- The long-term liabilities of the Enterprise Fund consist of a mortgage payable to the Community Development Administration of the State of Maryland, Department of Economic and Community Development, and is secured by land and buildings. The mortgage is an obligation of the Green Ridge House, to be paid from earnings and profits of the enterprise.

## **RESERVE POLICY**

- The city will strive to maintain the unassigned General Fund balance at a level not less than ten (10) percent of current year expenditures.

## **INVESTMENTS**

- The city is authorized to invest in obligations of the United States Government, federal government agency obligations and repurchase agreements secured by direct government or agency obligations.
- The selection of investments reflects diversification which provides the maximum yield or return on city funds.

## **BASIS OF BUDGETING**

- The city uses the modified accrual basis of accounting for budgeting purposes as governed by the Generally Accepted Accounting Principles (GAAP) as applicable to governments. The one exception is the Green Ridge House (GRH) Fund which is an enterprise fund. GRH is reported on a full

accrual basis in the city's financial report. The city reporting entity is determined by criteria set forth in Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100.

- All Governmental Fund revenues and expenditures are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenues at that time. Property taxes are the primary source of revenues susceptible to accrual.
- The City Council provides for an independent annual audit for all city accounts and funds. Such audits are made by a certified public accounting firm.
- The City Manager keeps the City Council fully informed as to the financial condition of the city by providing a monthly financial report.
- Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.
- The Agency Fund assets and liabilities are accounted for using the modified accrual basis.
- The Enterprise Fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

## PERSONNEL

The city's largest and most valuable resource is its employees. The city has established personnel policies to maintain productive employee relationships in a safe and harmonious environment. These policies are:

- Attract and retain qualified employees who meet or exceed the minimum qualifications for each position;
- Employees are selected based on suitability for each position without regard to race, color, creed, religion, sex, age, handicap, or national origin;
- The concepts of affirmative action and upward mobility are actively supported;
- Each employee will be compensated with a fair and competitive wage for work performed;
- Eligible employees will be provided paid leave time, recognized holidays, and other benefits;
- Each employee has the right to discuss with management any matter concerning the employee's or the city's welfare;
- Supervisors treat all employees with courtesy, dignity, and consideration; and
- Opportunities for training, development, and advancement are provided within established regulations.



# RELATIONSHIP BETWEEN THE CAPITAL & OPERATING BUDGETS

In FY 2016, three capital projects are proposed which will lower the city's operating costs in future years. First, a large portion of the HVAC system at the Community Center will be replaced and upgraded. The Community Center is a 55,000 square foot facility built in two sections – one in 1937 and one in 1967. It was renovated in 1995 with limited upgrades to the HVAC system. \$360,000 is budgeted to upgrade the HVAC system in the Community Center with state of the art fan coil units. It is estimated this project will reduce electricity costs at the Community Center by ten (10) percent (\$8,500) beginning in FY 2017.

Second, a new roof at the Aquatic and Fitness Center will replace the original 24 year old roof. The new roof has greater thermal insulation capabilities which will reduce heating needs. It also allows for greater outdoor light transfer which will reduce lighting needs. These will reduce natural gas and electricity needs by three (3) and six (6) percent, respectively, saving \$10,000 starting in FY 2017.

Third, a fourth phase of energy efficiency improvements funded with a grant from the Maryland Energy Administration will occur in FY 2016. Energy efficient lights will be installed in the Community Center gym and at the Public Works facility. Due in part to the first two phases of energy efficiency work done in FY 2013 and 2014, the City's electricity consumption is 5.5% lower than in 2012.



**REVENUES AND EXPENDITURES  
LAST TEN FISCAL YEARS**

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<b>REVENUES</b>										
Taxes	\$10,698,793	\$12,302,865	\$13,223,433	\$15,122,248	\$15,991,777	\$17,156,269	\$17,202,913	\$16,228,567	\$16,583,213	\$15,604,289
Licenses and Permits	835,853	889,302	978,048	1,196,607	1,105,727	1,166,616	1,273,022	1,335,118	1,529,356	1,669,115
Intergovernmental	4,659,189	4,562,418	4,600,717	4,426,625	4,273,670	3,814,556	4,170,590	4,272,823	4,311,683	4,552,614
Charges for Services	1,762,815	1,794,885	1,939,878	1,987,893	2,057,069	2,011,418	1,954,498	2,103,679	2,115,521	2,134,068
Fines and Forfeitures	714,034	637,458	585,590	546,573	559,140	599,899	546,562	468,524	746,949	773,566
Interest	44,150	100,179	155,140	130,451	48,281	6,163	5,875	1,944	3,291	732
Miscellaneous	99,975	119,784	253,258	402,041	233,497	326,440	389,931	238,262	239,441	298,873
<b>TOTAL REVENUES</b>	\$18,814,809	\$20,406,891	\$21,736,064	\$23,812,438	\$24,269,161	\$25,081,361	\$25,543,391	\$24,648,917	\$25,529,454	\$25,033,257
<b>EXPENDITURES</b>										
General Government	\$1,706,569	\$1,873,748	\$2,012,830	\$2,246,134	\$2,567,661	\$2,689,773	\$2,565,019	\$2,592,803	\$2,570,169	\$2,705,333
Planning & Community Development	738,221	794,801	925,966	978,204	1,033,177	1,033,317	1,011,690	861,510	874,842	843,425
Public Safety	7,754,651	8,302,566	8,667,805	9,454,337	9,783,426	10,563,613	9,941,113	9,674,868	10,042,369	10,699,156
Public Works	2,369,117	2,467,019	2,717,331	2,847,375	2,989,110	3,381,360	3,028,397	2,762,554	2,807,251	3,008,959
Greenbelt CARES	503,609	544,085	577,642	633,327	711,180	804,586	856,428	870,016	841,873	887,191
Recreation and Parks	4,110,937	4,302,703	4,617,556	4,903,747	5,029,328	5,039,683	4,927,228	4,978,147	4,911,060	5,067,688
Miscellaneous	144,040	129,574	148,594	176,892	172,121	199,519	204,777	206,628	207,100	225,229
Non-Departmental	288,857	240,712	231,961	309,176	263,234	288,812	859,163	1,556,243	1,370,570	936,675
Fund Transfers	1,523,500	1,267,500	1,641,700	1,526,700	1,896,700	1,313,300	1,268,000	1,185,100	1,150,000	950,000
<b>TOTAL EXPENDITURES</b>	\$19,139,501	\$19,922,708	\$21,541,385	\$23,075,892	\$24,445,937	\$25,313,963	\$24,661,815	\$24,687,869	\$24,775,234	\$25,323,656
<b>FUND BALANCE</b>	\$887,155	\$1,323,458	\$1,573,765	\$2,394,486	\$2,255,793	\$1,843,536	\$2,823,523	\$2,841,661	\$3,336,853	\$3,083,408
<b>% of EXPENDITURES</b>	4.64%	6.64%	7.31%	10.38%	9.23%	7.28%	11.45%	11.51%	13.47%	12.18%
<b>DAYS IN RESERVE</b>	16.1	24.2	26.7	37.9	33.7	26.6	41.8	42.0	49.2	44.4



**MARYLAND STATE RETIREMENT AGENCY**

(Billings 2006 to Present)

**Retirement**

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Billings</u>	<u>% Rate</u>
2006	227,115	28,526	12.56%
2007	242,070	32,679	13.50%
2008	253,302	35,868	14.16%
2009	267,554	33,872	12.66%
2010	285,147	36,698	12.87%
2011	220,620	34,836	15.79%
2012	225,036	35,871	15.94%
2013	166,983	23,678	14.18%
2014	168,646	25,297	15.00%
2015	n/a	n/a	n/a

**LEOPS**

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Billings</u>	<u>% Rate</u>
2006	\$2,677,751	\$984,380	32.67%
2007	2,733,373	1,016,492	33.18%
2008	2,972,467	1,203,427	36.80%
2009	3,296,800	1,116,072	30.53%
2010	3,475,536	1,153,263	30.03%
2011	3,501,491	1,255,947	32.74%
2012	3,016,582	1,107,746	33.09%
2013	2,946,695	989,277	29.85%
2014	2,930,595	930,757	31.76%
2015	2,850,077	867,848	30.45%

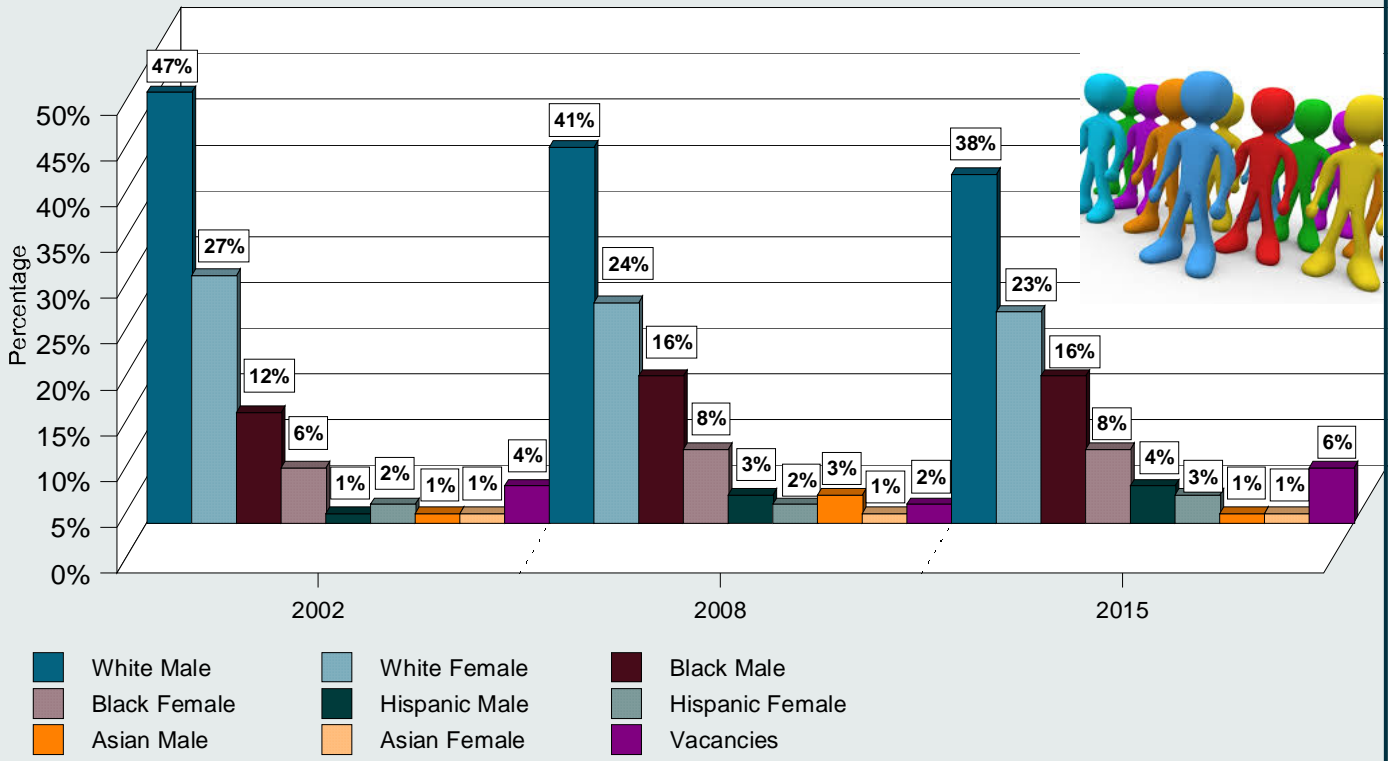
**Pension**

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Billings</u>	<u>% Rate</u>
2006	\$4,862,613	\$367,470	7.56%
2007	4,962,560	421,575	8.50%
2008	5,348,025	490,105	9.16%
2009	5,724,767	438,624	7.66%
2010	6,407,745	504,156	7.87%
2011	6,937,520	748,883	10.79%
2012	6,952,146	758,067	10.94%
2013	6,850,951	629,059	9.18%
2014	6,730,134	696,437	10.00%
2015	6,943,870	699,067	10.07%


**All Plans**

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Billings</u>	<u>% Rate</u>
2006	\$7,767,479	\$1,380,376	17.77%
2007	7,938,003	1,470,746	18.53%
2008	8,573,794	1,729,400	20.17%
2009	9,289,121	1,588,568	17.10%
2010	10,168,428	1,694,117	16.66%
2011	10,659,631	2,039,666	19.13%
2012	10,193,764	1,901,684	18.66%
2013	9,964,629	1,642,014	16.48%
2014	9,829,375	1,652,491	16.81%
2015	9,793,947	1,566,915	16.00%

# COMPOSITION OF WORKFORCE



## GREENBELT SCHOOL POPULATIONS



	2010	2012	2013	2014
Greenbelt Elementary	592	574	580	600
Springhill Lake Elementary	694	729	847	859
Magnolia Elementary	456	484	481	492
Turning Point Academy	466	535	557	622
Greenbelt Middle	732	988	1,154	1,166
Eleanor Roosevelt HS	2,669	2,489	2,445	2,504
Robert Goddard French Immersion	n/a	n/a	n/a	610
<b>Total</b>	<b>5,609</b>	<b>5,799</b>	<b>6,064</b>	<b>6,853</b>

Source: Prince George's County Public Schools, Pupil Accounting

Note: New Middle School opened August 2012

**FY 2016**

# GENERAL SALARY SCHEDULE (GC)

## ADOPTED JULY 1, 2015

Grade	Pay Basis	Minimum	Midpoint	Maximum	Grade	Pay Basis	Minimum	Midpoint	Maximum
5	Annual	\$29,931.20	\$35,214.40	\$47,548.80	16	Annual	\$51,188.80	\$60,236.80	\$81,307.20
	Bi-Weekly	\$1,151.20	\$1,354.40	\$1,828.80		Bi-Weekly	\$1,968.80	\$2,316.80	\$3,127.20
	Hourly	\$14.39	\$16.93	\$22.86		Hourly	\$24.61	\$28.96	\$39.09
6	Annual	\$31,428.80	\$36,982.40	\$49,920.00	17	Annual	\$53,643.20	\$63,128.00	\$85,217.60
	Bi-Weekly	\$1,208.80	\$1,422.40	\$1,920.00		Bi-Weekly	\$2,063.20	\$2,428.00	\$3,277.60
	Hourly	\$15.11	\$17.78	\$24.00		Hourly	\$25.79	\$30.35	\$40.97
7	Annual	\$32,926.40	\$38,750.40	\$52,312.00	18	Annual	\$56,451.20	\$66,393.60	\$89,648.00
	Bi-Weekly	\$1,266.40	\$1,490.40	\$2,012.00		Bi-Weekly	\$2,171.20	\$2,553.60	\$3,448.00
	Hourly	\$15.83	\$18.63	\$25.15		Hourly	\$27.14	\$31.92	\$43.10
8	Annual	\$34,652.80	\$40,768.00	\$55,036.80	19	Annual	\$59,259.20	\$69,721.60	\$94,120.00
	Bi-Weekly	\$1,332.80	\$1,568.00	\$2,116.80		Bi-Weekly	\$2,279.20	\$2,681.60	\$3,620.00
	Hourly	\$16.66	\$19.60	\$26.46		Hourly	\$28.49	\$33.52	\$45.25
9	Annual	\$36,379.20	\$42,806.40	\$57,782.40	20	Annual	\$62,816.00	\$73,902.40	\$99,777.60
	Bi-Weekly	\$1,399.20	\$1,646.40	\$2,222.40		Bi-Weekly	\$2,416.00	\$2,842.40	\$3,837.60
	Hourly	\$17.49	\$20.58	\$27.78		Hourly	\$30.20	\$35.53	\$47.97
10	Annual	\$38,209.60	\$44,948.80	\$60,673.60	21	Annual	\$66,601.60	\$78,332.80	\$105,768.00
	Bi-Weekly	\$1,469.60	\$1,728.80	\$2,333.60		Bi-Weekly	\$2,561.60	\$3,012.80	\$4,068.00
	Hourly	\$18.37	\$21.61	\$29.17		Hourly	\$32.02	\$37.66	\$50.85
11	Annual	\$40,123.20	\$47,195.20	\$63,710.40	22	Annual	\$70,449.60	\$82,888.00	\$111,883.20
	Bi-Weekly	\$1,543.20	\$1,815.20	\$2,450.40		Bi-Weekly	\$2,709.60	\$3,188.00	\$4,303.20
	Hourly	\$19.29	\$22.69	\$30.63		Hourly	\$33.87	\$39.85	\$53.79
12	Annual	\$42,036.80	\$49,462.40	\$66,768.00	23	Annual	\$74,817.60	\$88,025.60	\$118,830.40
	Bi-Weekly	\$1,616.80	\$1,902.40	\$2,568.00		Bi-Weekly	\$2,877.60	\$3,385.60	\$4,570.40
	Hourly	\$20.21	\$23.78	\$32.10		Hourly	\$35.97	\$42.32	\$57.13
13	Annual	\$44,220.80	\$52,020.80	\$70,241.60	24	Annual	\$79,310.40	\$93,308.80	\$125,964.80
	Bi-Weekly	\$1,700.80	\$2,000.80	\$2,701.60		Bi-Weekly	\$3,050.40	\$3,588.80	\$4,844.80
	Hourly	\$21.26	\$25.01	\$33.77		Hourly	\$38.13	\$44.86	\$60.56
14	Annual	\$46,446.40	\$54,620.80	\$73,756.80	25	Annual	\$84,073.60	\$98,904.00	\$133,515.20
	Bi-Weekly	\$1,786.40	\$2,100.80	\$2,836.80		Bi-Weekly	\$3,233.60	\$3,804.00	\$5,135.20
	Hourly	\$22.33	\$26.26	\$35.46		Hourly	\$40.42	\$47.55	\$64.19
15	Annual	\$48,755.20	\$57,366.40	\$77,438.40	26	Annual	\$89,107.20	\$104,832.00	\$141,523.20
	Bi-Weekly	\$1,875.20	\$2,206.40	\$2,978.40		Bi-Weekly	\$3,427.20	\$4,032.00	\$5,443.20
	Hourly	\$23.44	\$27.58	\$37.23		Hourly	\$42.84	\$50.40	\$68.04

# FY 2016 POSITION CLASSIFICATION AND GRADES FOR CLASSIFIED EMPLOYEES

FY 2016

GRADE	PRELIMINARY POSITION CLASSIFICATION
5	Public Works Maintenance Worker II
6	Transportation Operator I
7	Public Works Maintenance Worker III, Transportation Operator II
9	Parking Enforcement Officer I, Public Works Maintenance Worker IV
10	Parking Enforcement Officer II
11	Animal Control/Shelter Coordinator I, Public Works Maintenance Worker V
12	Accounting Technician I, Administrative Assistant I, Animal Control/Shelter Coordinator II, Community Development Inspector I, Electrician I, IT Help Desk Analyst I, Police Records Specialist I, Recycling Coordinator I, Vehicle Mechanic I
13	Accounting Technician II, Administrative Assistant II, Communications Specialist I, IT Help Desk Analyst II, Police Records Specialist II, Public Works Maintenance Worker VI, Recycling Coordinator II, Service Coordinator
14	Administrative Coordinator, Aquatics Coordinator I, Communications Specialist II, Community Center Coordinator I, Community Development Inspector II, Human Resources Specialist I, Performing Arts Program Coordinator I, Recreation Coordinator I, Vehicle Mechanic II
15	Aquatics Coordinator II, Community Center Coordinator II, Electrician II, IT Specialist I, Performing Arts Program Coordinator II, Recreation Coordinator II, Sustainability Coordinator II
16	Building Maintenance Supervisor, Community Planner I, Crime Prevention/ Public Information Officer, Crisis Intervention Counselor, Executive Associate, Family Counselor I, Geriatric Case Manager, Horticultural Supervisor, Human Resources Specialist II, IT Specialist II, Parks Supervisor, Refuse Recycling Supervisor, Special Operations Supervisor, Street Maintenance Supervisor, Vocational/Educational Counselor I
17	Arts Supervisor, Facility Maintenance Manager, Network Administrator I, TR Supervisor – Special Populations
18	Aquatic & Fitness Center Supervisor, Communications Supervisor, Community Center Supervisor, Community Planner II, Crisis Intervention Counselor II, Family Counselor II, Museum Director, Public Information/Communications Coordinator, Recreation Supervisor, Supervisory Inspector, Vocational/Educational Counselor II
19	Community Resource Advocate
20	City Clerk, Network Engineer, Superintendent of Parks & Grounds
22	Assistant Director – Recreation Facilities/Operations, Assistant Director – Recreation Programs, Assistant Planning Director, Assistant Public Works Director – Operations, Finance Manager
23	Assistant City Manager
25	Human Resources Director, IT Director
26	City Treasurer, Planning & Community Development Director, Public Works Director, Recreation Director, Greenbelt CARES Director

# POLICE SALARY SCHEDULE

## ADOPTED JULY 1, 2015

<b>Salary Schedule</b>							
<b>Step</b>	<b>Pay Basis</b>	<b>POC</b>	<b>Officer</b>	<b>PFC</b>	<b>MPO</b>	<b>Cpl.</b>	<b>Sgt.</b>
1	Annual	\$42,556.80	\$45,926.40	\$49,566.40	\$50,814.40	\$53,476.80	\$62,254.40
	Hourly	\$20.46	\$22.08	\$23.83	\$24.43	\$25.71	\$29.93
2	Annual	\$43,846.40	\$47,299.20	\$51,064.00	\$52,332.80	\$55,078.40	\$64,105.60
	Hourly	\$21.08	\$22.74	\$24.55	\$25.16	\$26.48	\$30.82
3	Annual	\$45,156.80	\$48,734.40	\$52,582.40	\$53,892.80	\$56,721.60	\$66,040.00
	Hourly	\$21.71	\$23.43	\$25.28	\$25.91	\$27.27	\$31.75
4	Annual	\$46,508.80	\$50,190.40	\$54,163.20	\$55,515.20	\$58,427.20	\$68,016.00
	Hourly	\$22.36	\$24.13	\$26.04	\$26.69	\$28.09	\$32.70
5	Annual	\$47,902.40	\$51,688.00	\$55,785.60	\$57,179.20	\$60,195.20	\$70,054.40
	Hourly	\$23.03	\$24.85	\$26.82	\$27.49	\$28.94	\$33.68
6	Annual	\$49,337.60	\$53,248.00	\$57,470.40	\$58,905.60	\$61,984.00	\$72,155.20
	Hourly	\$23.72	\$25.60	\$27.63	\$28.32	\$29.80	\$34.69
7	Annual	\$50,814.40	\$54,849.60	\$59,196.80	\$60,673.60	\$63,856.00	\$74,318.40
	Hourly	\$24.43	\$26.37	\$28.46	\$29.17	\$30.70	\$35.73
8	Annual	\$52,332.80	\$56,492.80	\$60,964.80	\$62,483.20	\$65,769.60	\$76,564.80
	Hourly	\$25.16	\$27.16	\$29.31	\$30.04	\$31.62	\$36.81
9	Annual	\$53,913.60	\$58,177.60	\$62,795.20	\$64,355.20	\$67,745.60	\$78,852.80
	Hourly	\$25.92	\$27.97	\$30.19	\$30.94	\$32.57	\$37.91
10	Annual	\$55,536.00	\$59,924.80	\$64,667.20	\$66,289.60	\$69,763.20	\$81,224.00
	Hourly	\$26.70	\$28.81	\$31.09	\$31.87	\$33.54	\$39.05
11	Annual	\$57,200.00	\$61,734.40	\$66,622.40	\$68,286.40	\$71,864.00	\$83,657.60
	Hourly	\$27.50	\$29.68	\$32.03	\$32.83	\$34.55	\$40.22
12	Annual	\$58,905.60	\$63,585.60	\$68,619.20	\$70,324.80	\$74,027.20	\$86,174.40
	Hourly	\$28.32	\$30.57	\$32.99	\$33.81	\$35.59	\$41.43
13	Annual	\$60,673.60	\$65,478.40	\$70,678.40	\$72,446.40	\$76,232.00	\$88,753.60
	Hourly	\$29.17	\$31.48	\$33.98	\$34.83	\$36.65	\$42.67
14	Annual	\$62,504.00	\$67,454.40	\$72,800.00	\$74,609.60	\$78,520.00	\$91,416.00
	Hourly	\$30.05	\$32.43	\$35.00	\$35.87	\$37.75	\$43.95
15	Annual	\$64,376.00	\$69,472.00	\$74,984.00	\$76,856.00	\$80,891.20	\$94,161.60
	Hourly	\$30.95	\$33.40	\$36.05	\$36.95	\$38.89	\$45.27
16	Annual	\$66,310.40	\$71,552.00	\$77,230.40	\$79,164.80	\$83,304.00	\$96,990.40
	Hourly	\$31.88	\$34.40	\$37.13	\$38.06	\$40.05	\$46.63
17	Annual	\$68,286.40	\$73,694.40	\$79,539.20	\$81,536.00	\$85,800.00	\$99,881.60
	Hourly	\$32.83	\$35.43	\$38.24	\$39.20	\$41.25	\$48.02

# POLICE COMMAND STAFF

## SALARY SCHEDULE

### ADOPTED JULY 1, 2015

FY 2016

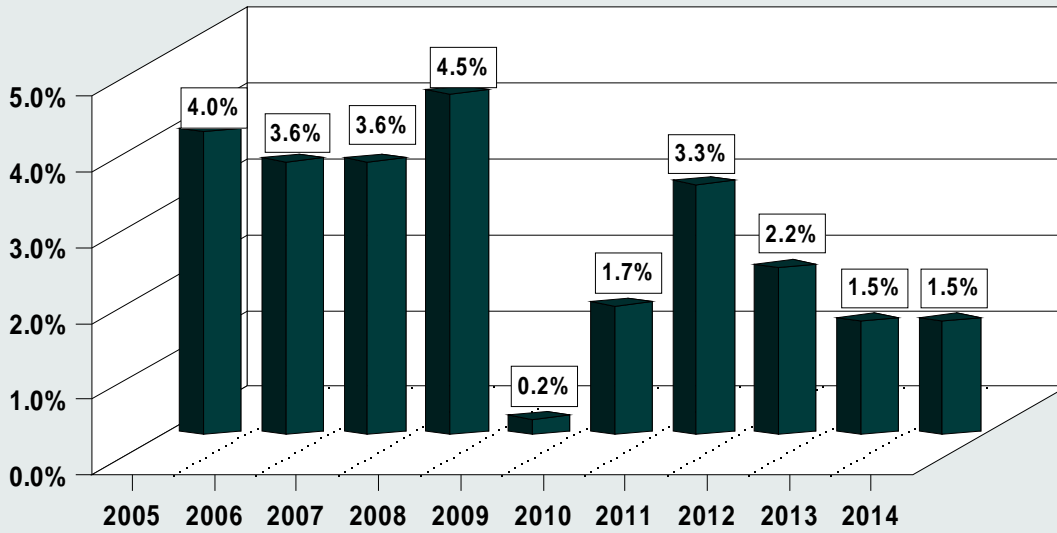
Position	Pay Basis	Minimum	Market	Maximum
Lieutenant	Annual	\$71,219.20	\$83,782.40	\$113,110.40
	Bi-Weekly	\$2,739.20	\$3,222.40	\$4,350.40
	Hourly	\$34.24	\$40.28	\$54.38
Captain	Annual	\$79,268.80	\$93,246.40	\$125,881.60
	Bi-Weekly	\$3,048.80	\$3,586.40	\$4,841.60
	Hourly	\$38.11	\$44.83	\$60.52
Chief	Annual	\$91,332.80	\$107,452.80	\$145,059.20
	Bi-Weekly	\$3,512.80	\$4,132.80	\$5,579.20
	Hourly	\$43.91	\$51.66	\$69.74

Note: All Police positions except Chief, Captain, Lieutenant and Police Officer Candidate (POC) are covered by a collective bargaining agreement (CBA) which specifies grades and steps for covered positions. The positions of Chief, Captain, Lieutenant and POC are shown for comparison purposes, but pay increases are not covered by the CBA.



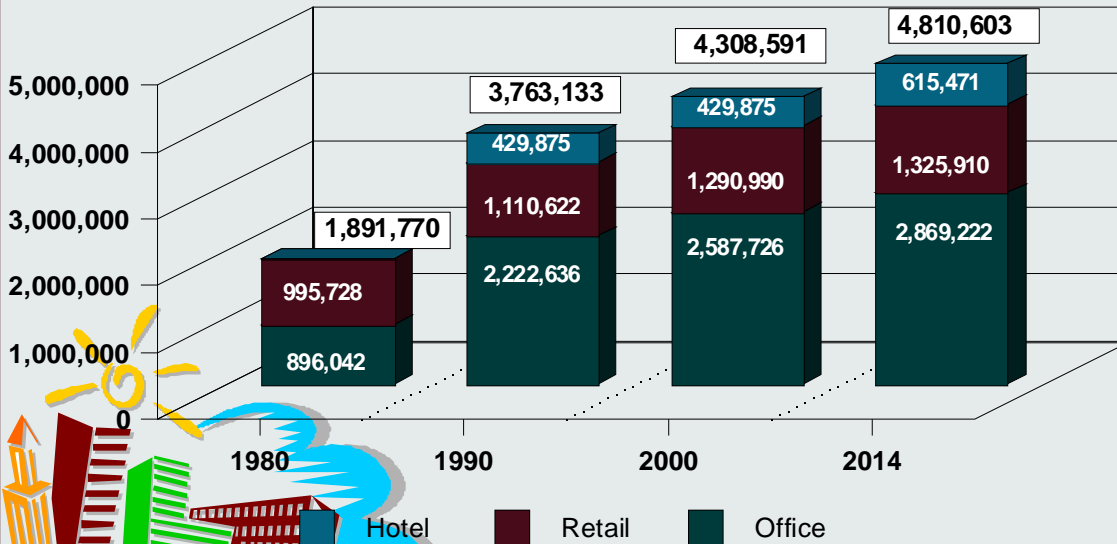
# Annual Growth in CPI

WASHINGTON METRO AREA

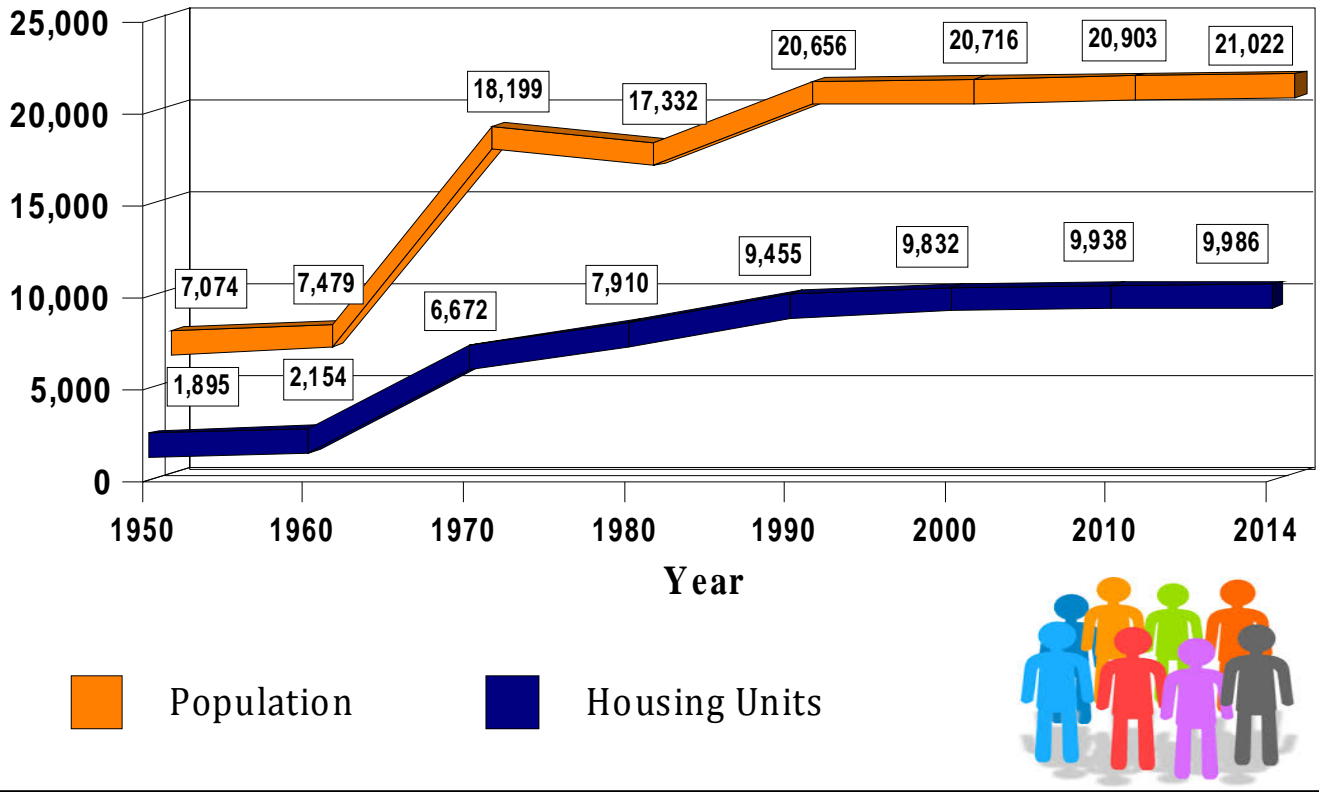


# Commercial Floor Area: Office, Retail & Hotel

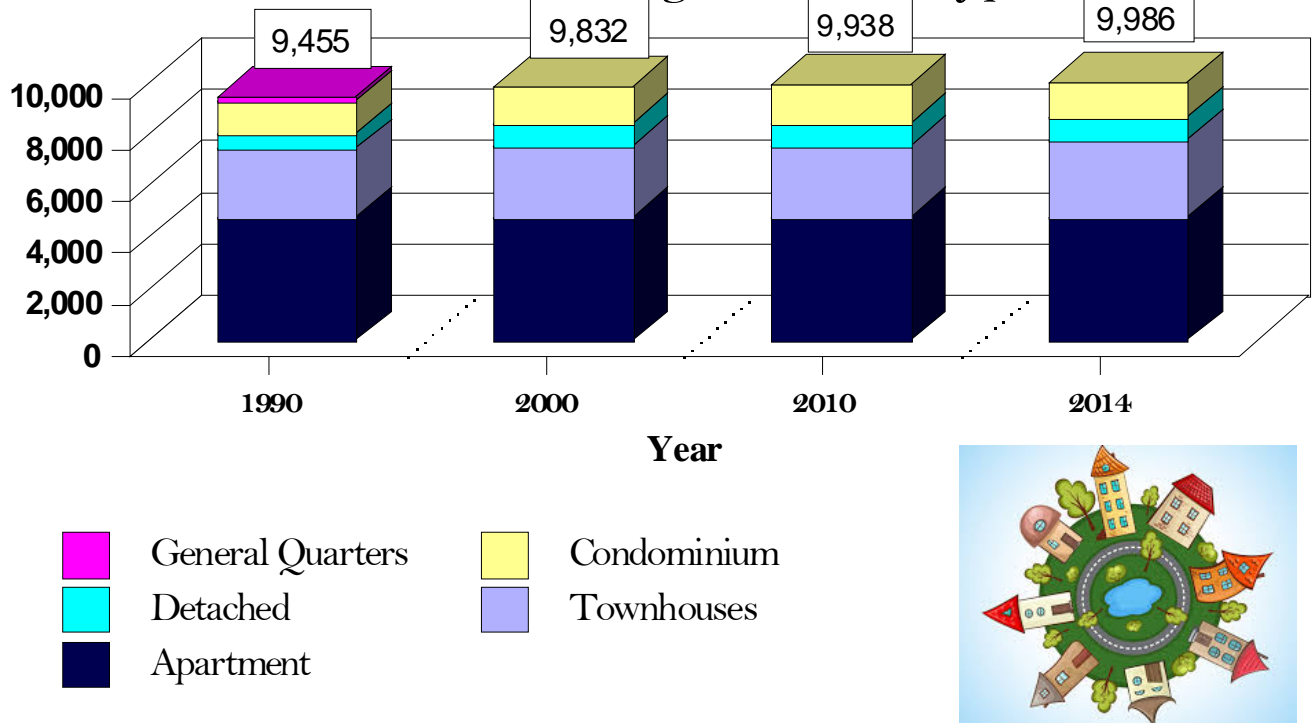
CITY OF GREENBELT



# Population and Housing Units



# Number of Dwelling Units By Type



## Cuts/Savings in previous budgets (FY 2009 – 2015)

### A. Savings

1. Eliminate Capital Projects Manager (\$70,000), Police Cadet (\$32,300), Public Information Assistant (\$30,000), three Public Works positions (\$195,000) and Community Development Inspector (FY 2014 - \$60,000)	\$387,300
2. Cut Membership and Training Cost 10% Across the Board	20,000
3. Lower Prescription Costs	48,000
4. Payment for Police computer system due to Congressman Hoyer's grant	120,000
5. Reduced costs for County Institutional Network	25,000
6. Street Maintenance – Base repair – funded in Capital Projects Fund	10,000
7. Traffic Control – Signs and paints	7,000
8. Reduction Community Development engineering services (\$15,000), IT consultant (\$40,000) and Social Services consultant (\$6,000)	61,000
9. Miscellaneous administrative costs in Planning & Comm. Dev.	2,500
10. Police vehicle repairs	17,000
11. Reduced testing costs for police officers due to limited openings	13,000
12. Other small reductions in Public Safety	10,000
13. Not fund Other Services in Public Works Administration	15,000
14. No purchase of concrete grinding blades	1,500
15. Improved recycling – lower tipping tonnages	3,000
16. Reduce Recreation administrative costs	2,200
17. Refinance General Obligation Debt (\$460,000) and reduce debt set aside (\$20,300)	480,300
18. Renegotiated Electricity Contract	100,000
19. Purchased five (5) Police vehicles, down from eight (8)	70,000
20. Lower Banking Fees	20,000
21. Lower Attorney Fees	15,000
22. Eliminate Assistant Director - Community Development	108,000
23. Held Building Maintenance Supervisor vacant	50,000
24. Refinance Accrued Liability	120,000
25. Reduce number of Police cars purchased (FY 2014)	70,000
26. No recycling toters	8,000
27. No leaf bags	4,000
<b>Total Savings</b>	<b>\$1,787,800</b>

### B. Programmatic Reductions

1. Close Post Office Operation (\$20,000) and end New Year program (\$10,000)	\$30,000
2. Switch the Recreation quarterly brochure to electronic	20,000
3. Close Pool at 10 pm Monday thru Friday and 9 pm on weekends	8,000
4. Reduce Contribution to Greenbelt Volunteer Fire Department (\$28,000) and GATE (\$10,000)	38,000
5. Beltway Plaza partnership overtime	60,000
6. Building Paint and Carpet Allowance	15,000
7. Community Center – Reduce Part-time staff	1,800
<b>Total Programmatic Reductions</b>	<b>\$172,800</b>

### C. Employee Compensation

1. Not fund Leave Buyback	\$70,000
2. Reduce Deferred Compensation Contribution from 10% to 7.5%	200,000
3. No step increase for CBA instead of deferred comp. payment being reduced	60,000
4. Raised employee share of health insurance to 20%	60,000
<b>Total Employee Compensation Reductions</b>	<b>\$390,000</b>

### D. Taxpayer Impacts

1. Raise tax rate 4/10ths cent to fund the Property Tax Credit	\$80,000
2. Raise tax rate 1 1/2 cents	273,900
3. Raise tax rate 3/4 cent	134,500
<b>Total Taxpayer Impacts</b>	<b>\$488,400</b>

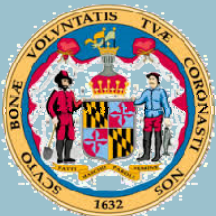
### **Total Cuts/Savings**

**\$2,839,000**



## Federal Grants

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<b>Federal</b>					
CDBG	\$82,000	\$90,034	\$87,840	\$0	\$223,725
CDBG-Recovery	\$65,251				
HUD - Service Coordinator	\$55,000	\$56,000	\$51,849	\$67,026	\$56,000
FEMA Reimbursement - Snow	\$100,800				
HIDTA	\$8,517	\$20,282	\$7,721	\$10,694	\$10,000
Juvenile Delinquency	\$8,000	\$23,000			
EECBG		\$93,000			
Police Console/Radio Grants	\$709,966				
Police CAD/RMS Grants	\$750,000				
Safe Routes to Schools					\$184,767
UASI (COG) License Plate Readers/Server	\$63,000				
BPV Grant (Bullet Proof Vests)	\$5,445			\$10,797	\$3,238
JAG Grant		\$19,709	\$15,442	\$13,240	
UASI (COG) LinX Connectivity		Payment made for entire NCR Region			
UASI (COG ) Maintenance for GreenbeltAlert		Payment made for entire NCR Region			
Inauguration Reimbursement				\$6,744	
<b>Subtotal</b>	<b>\$1,847,979</b>	<b>\$302,025</b>	<b>\$162,852</b>	<b>\$108,501</b>	<b>\$477,730</b>



## State Grants

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY2014</u>	<u>FY 2015</u>
Program Open Space	\$50,836	\$55,839		\$125,897	\$97,978
Juvenile Delinquency	\$27,000				
MD State Arts Council	\$22,482	\$21,089	\$19,220	\$20,950	\$21,740
SHA Traffic Safety	\$31,218	\$19,567	\$33,365	\$26,223	\$20,000
Theater Renovation Grants (Bond & ATHA)					\$360,000
Community Parks & Playground	\$43,055	\$31,477	\$53,942	\$167,900	\$98,300
MDE Water Quality (Hillside Outfall)	\$164,783	\$120,100			
GOCCP License Plate Reader		\$20,000			
GOCCP CrimeReports.com	\$1,000	\$1,000	\$1,188	\$1,000	\$1,000
MDA Spay Nueter Grant (4-Cities)					\$75,000
Vehicle Theft Prevention Council					\$49,000
MHAA/MHT					\$5,000
Smart Energy Communities				\$63,935	\$80,000
<b>Subtotal</b>	<b>\$340,374</b>	<b>\$269,072</b>	<b>\$107,715</b>	<b>\$405,905</b>	<b>\$808,018</b>



## County Grants

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
SRO Grant	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
M-NCPPC Grants	\$184,000	\$184,000	\$234,000	\$234,000	\$234,000
YSB Grant	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Prince George's Arts Council (via CM Turner - Youth Service Bureau	\$1,000	\$1,200			
CM Turner - FOGM	\$2,000	\$2,500			
CM Turner - Get Active Greenbelt	\$1,000				
CM Turner - ACE	\$4,000	\$1,900			
CM Turner - Theater	\$2,000				\$100,000
<b>Subtotal</b>	<b>\$306,500</b>	<b>\$299,600</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$444,000</b>



## Other Grants

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Greenbelt Community Foundation -			\$1,600		
MWCOG Trans. Land Use Connection			\$30,000		
Chesapeake Bay Trust			\$23,500		\$187,700
ATHA Grants			\$2,400		\$2,000
WMATA Bus Shelters			\$15,000		
Parners In Preservation				\$37,500	\$37,500
Banfield Charitable Trust (Petsmart)				\$5,000	\$10,000
Dorothy Sucher Memorial Internship			\$1,000	\$1,000	\$1,000
Bickerton/Birtman Family			\$1,000		
National Recreation & Parks					\$4,000
National Fish and Wildlife Foundation -					\$147,960
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,500</b>	<b>\$43,500</b>	<b>\$390,160</b>
<b>TOTAL</b>	<b>\$2,494,853</b>	<b>\$870,697</b>	<b>\$689,067</b>	<b>\$901,906</b>	<b>\$2,119,908</b>

# GRANTS APPLIED FOR BUT NOT AWARDED

FY 2016

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<b><u>Federal</u></b>					
CDBG	\$28,000	\$21,356	\$65,600	\$40,000	\$118,000
<b><u>State</u></b>					
GOCCP Safe Streets					
GOCCP Operation Identification	\$55,000				
GOCCP/JAG Grant (CARES)	\$62,000				
GOCCP License Plate Reader		\$25,000			
Chesapeake Bay Green Streets - Green Jobs		\$35,000			
<b><u>County</u></b>					
CM Turner - FOGM					
<b><u>Other</u></b>					
Weinberg Foundation (CARES)	\$50,000				
Jim Cassels Award - FOGM				\$1,500	
Visual Resources Association Foundation					\$2,500
National Fish & Wildlife Foundation			\$100,000		
Greenbelt Community Foundation (GAIL & GHI)					\$5,000
<b>TOTAL</b>	<b>\$195,000</b>	<b>\$81,356</b>	<b>\$165,600</b>	<b>\$41,500</b>	<b>\$125,500</b>



# SWIMMING FACILITY RATE COMPARISONS

FACILITY	ADOPTED DAILY ADMISSION FEES				ADOPTED MEMBERSHIP FEES				ADOPTED SUMMER FEES						
	Res.	Non-Res.	Guest Fee		12 Month Memberships		9 Month Memberships		Res.	Non-Res.					
<b>GREENBELT AQUATIC &amp; FITNESS CENTER</b>  Owner: City of Greenbelt  Indoor and Outdoor Pool(s), Hydrotherapy Pool & Fitness Center	<b>Non-Summer</b>				Youth (1-13)		Youth (1-13)		\$116	\$249	\$87	\$196	\$61	\$140	
	Young Adult (14-17)		\$5.00		Yng Adlt (14-17)		Yng Adlt (14-17)		\$182	\$312	\$140	\$246	\$95	\$176	
	Adult (18-59)		\$6.00		Adult (18-59)		Adult (18-59)		\$249	\$375	\$196	\$297	\$128	\$210	
	Senior (60+)		\$4.25		Senior (60+)		Senior (60+)		\$128	\$262	\$94	\$210	\$63	\$156	
	<b>Summer - Weekdays</b>				Youth (1-13)		Sgl. Prnt. Family		\$365	\$623	\$281	\$491	\$186	\$351	
	Young Adult (14-17)		\$5.50		Family		Family		\$514	\$671	\$396	\$569	\$254	\$402	
	Adult (18-59)		\$6.50		Corporate		Corporate		\$1,032	\$1,032	n/a	n/a	n/a	n/a	
	Senior (60+)		\$5.50												
	<b>CURRENT MEMBERSHIP FEES</b>											<b>CURRENT SUMMER FEES</b>			
	<b>Summer - Weekends and Holidays</b>				Youth (1-13)		Youth (1-13)		Youth (1-13)		\$116	\$249	\$87	\$196	\$61
Young Adult (14-17)		n/a		Yng Adlt (14-17)		Yng Adlt (14-17)		Yng Adlt (14-17)		\$182	\$312	\$140	\$246	\$95	\$176
Adult (18-59)		n/a		Adult (18-59)		Adult (18-59)		Adult (18-59)		\$249	\$375	\$196	\$297	\$128	\$210
Senior (60+)		n/a		Senior (60+)		Senior (60+)		Senior (60+)		\$128	\$262	\$94	\$210	\$63	\$156
				Sgl. Prnt. Family		Sgl. Prnt. Family		Sgl. Prnt. Family		\$365	\$623	\$281	\$491	\$186	\$351
				Family		Family		Family		\$514	\$671	\$396	\$569	\$254	\$402
				Corporate		Corporate		Corporate		\$1,032	\$1,032	n/a	n/a	n/a	n/a
<b>Fit &amp; Swim</b>											<b>Non-County</b>				
Adult (16-59)		\$9.00		Month		Month		Month		\$60	\$72				
Senior (60+)		\$7.00		3 Month		3 Month		3 Month		\$120	\$144				
<b>Swim Only</b>				6 Month		6 Month		6 Month		\$195	\$235				
Child		\$4.00		1 Year		1 Year		1 Year		\$315	\$380				
Adult		\$5.00		Fam-1 Yr.		Fam-1 Yr.		Fam-1 Yr.		\$510	\$615				
Senior		\$4.00		Sr. Couple 1-Yr		Sr. Couple 1-Yr		Sr. Couple 1-Yr		\$315	\$380				
<b>ANNUAL MEMBERSHIPS - PRORATED</b>											<b>Non-County</b>				
Youth (1-17)		\$4.00		Family		Family		Family		\$500	\$600				
Adult (18-54)		\$6.00		Pair		Pair		Pair		\$445	\$505				
Senior (55+)		\$4.50		Individual		Individual		Individual		\$365	\$425				
				Sr. Couple		Sr. Couple		Sr. Couple		\$420	\$480				
				Senior		Senior		Senior		\$295	\$355				
<b>FAIRLAND AQUATIC CENTER</b>											<b>Non-County</b>				
Fit & Swim		County		Non-County		Non-County		Fit & Swim		County		Non-County			
Adult (16-59)		\$9.00		\$11.00		\$11.00		Month		\$60		\$72			
Senior (60+)		\$7.00		\$9.00		\$9.00		3 Month		\$120		\$144			
<b>Swim Only</b>								6 Month		\$195		\$235			
Child		\$4.00		\$5.00		\$5.00		1 Year		\$315		\$380			
Adult		\$5.00		\$6.00		\$6.00		Fam-1 Yr.		\$510		\$615			
Senior		\$4.00		\$5.00		\$5.00		Sr. Couple 1-Yr		\$315		\$380			
<b>MARTIN LUTHER KING SWIM CENTER</b>											<b>Non-County</b>				
Youth (1-17)		\$4.00		Non-County (Weekday)		Non-County (Weekend)		County		County		Non-County			
Adult (18-54)		\$6.00		\$7.50		\$8.00		Family		\$500		\$600			
Senior (55+)		\$4.50		\$6.50		\$7.00		Pair		\$445		\$505			
								Individual		\$365		\$425			
								Sr. Couple		\$420		\$480			
								Senior		\$295		\$355			



<b>CITY OF GREENBELT, MARYLAND</b>						
<b>Real Property Tax Rates - Direct and Overlapping Governments (1)</b>						
<b>Last 10 Fiscal Years</b>						
<b>Fiscal Year</b>	<b>City</b>	<b>Prince George's County</b>	<b>M-NCPPC</b>	<b>State of Maryland</b>	<b>Other (2)</b>	<b>Total</b>
2006	\$0.766	\$0.799	\$0.1071	\$0.132	\$0.080	\$1.884
2007	0.766	0.796	0.1071	0.112	0.080	\$1.861
2008	0.786	0.792	0.1071	0.112	0.080	\$1.877
2009	0.786	0.784	0.1071	0.112	0.080	\$1.869
2010	0.786	0.784	0.1071	0.112	0.080	\$1.869
2011	0.790	0.783	0.1071	0.112	0.080	\$1.872
2012	0.790	0.788	0.1071	0.112	0.080	\$1.877
2013	0.790	0.793	0.1246	0.112	0.080	\$1.900
2014	0.805	0.809	0.1246	0.112	0.080	\$1.931
2015	0.8125	0.819	0.1246	0.112	0.080	\$1.9481
Unincorporated Area	n/a	0.96	0.2790	0.112	0.080	\$1.431
Notes	1. In dollars per \$100 of assessed value.					
	2. Prince George's County rate includes Transit District Tax (\$0.026).					

<b>AREA TAX RATES</b>						
<b>FY 2015</b>						
	<b>Municipal</b>	<b>Prince George's County (2)</b>	<b>M-NCPPC</b>	<b>State of Maryland</b>	<b>Other</b>	<b>Total</b>
Greenbelt	\$0.8125	\$0.819	\$0.1246	\$0.112	\$0.080	\$1.9481
Bowie	0.4000	0.830	0.2790	0.112	\$0.080	\$1.7010
College Park	0.3350	0.929	0.2790	0.112	\$0.080	\$1.7350
Hyattsville	0.6300	0.823	0.2790	0.112	\$0.080	\$1.9240
Laurel	0.7100	0.796	NA	0.112	\$0.080	\$1.6980
Mount Rainier	0.8600	0.825	0.2790	0.112	\$0.080	\$2.1560
New Carrollton	0.7059	0.845	0.2790	0.112	\$0.080	\$2.0219

The Annual Budget contains specialized and technical terminology that is unique to public accounting and budgeting. This glossary has been prepared to assist the reader in understanding these terms when reviewing this budget.

**ACCRUAL ACCOUNTING** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

**AD VALOREM TAXES** – Commonly referred to as property taxes, these are the charges levied on all real, and certain personal property, according to the property's assessed valuation and tax rate.

**AGENCY FUND** – A fund used to account for assets held by the city as an agent for individuals, private organizations, other governments and/or other funds; for example, Emergency Assistance.

**APPROPRIATION** – A legal authorization granted by the City Council which passes a budget ordinance to make expenditures and to incur obligations for specific purposes. An appropriation is limited as to both time and amount and to when it may be expended.

**APPROPRIATION ORDINANCE** – The official enactment by the City Council authorizing the city staff to obligate and expend the resources of the city.

**ASSESSMENT** – Valuing property for purposes of taxation. This is performed by the State Department of Assessments and Taxation.

**BALANCED BUDGET** – A budget in which appropriations for a given period are matched by estimated revenues.

**BEGINNING FUND BALANCE** – The cash available in a fund from the prior year.

**BOND** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Bonds are issued to finance the construction of capital projects such as public buildings, roads, etc.

**BONDED DEBT** – The portion of indebtedness represented by outstanding bonds.

**BUDGET** – A plan of financial operation containing an estimate of proposed expenditures for a given period of time and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. It is usually necessary to specify the budget under consideration whether it is preliminary and tentative or whether it has been approved by the governing body, the City Council.

**BUDGETARY BASIS** – The city prepares its budget in conformity with the State of Maryland Manual of Uniform Financial Reporting. As part of its budgeting process it includes a portion of the fund balance that has been accumulated in prior years. In this manner, tax levies are minimal and all available resources are used.

**BUDGET CALENDAR** – The schedule of key dates set forth for the preparation and ultimate adoption of the budget.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A multi-year plan for the scheduling, undertaking, and completing of capital improvements.

**CAPITAL PROJECT FUND** – Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities. These are described in the separate Capital budget documents.

**CAPITAL OUTLAY** – Expenditures which result in the acquisition of an addition to fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than five years.

**COG** - Council of Governments

**DEBT SERVICE** – The annual payment of principal and interest on the City’s bonded indebtedness.

**DEPARTMENT** – A major organizational unit of the City with overall responsibility for one or more activities or functions of the City.

**ENTERPRISE FUND** – A fund which totally supports its services from fees or charges.

**ESTIMATED REVENUE** – The amount of projected revenues to be collected during the fiscal year.

**FEES** – A general term used for any charge levied by the City associated with providing a service or permitting an activity. Major types of fees include recreation program registration fees, road construction permit fees, and refuse collection fees.

**FISCAL POLICY** – The City’s policies with respect to taxes, spending and debt management as these relate to City services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of City budgets and their funding.

**FISCAL YEAR** – A period of 12 months to which the annual operating budget applies. The City of Greenbelt’s fiscal year is from July 1 through June 30.

**FRINGE BENEFITS** – These include the cost of Social Security, retirement, deferred compensation, group health, dental, and life insurance paid for the benefit of City employees. These expenses are over and above the cost of salaries and wages paid to employees.

**FULL FAITH AND CREDIT** – A pledge of the City’s taxing power to repay debt obligations.

**FULL TIME EQUIVALENT (FTE)** – The number of parts of a work period when combined equal one full time work period. One FTE is equal to one or more employees working a total of 2,080 hours in a year.

**FUND** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and 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.

**FUND BALANCE** – The excess of revenues over expenditures in any of the city’s funds which can be accumulated over time. It is reported as designated, meaning for a specific purpose or undesignated.

**FUND DEFICIT** – This results whenever funds (reserves) or monies set aside for contingencies and potential liabilities plus what is owed by the fund (liabilities) exceed what is owned by the fund (assets). A fund deficit is most likely to be the temporary result of expenditures being incurred in advance of revenues, as is the case with many grant programs. If a deficit results from a shortfall of revenues or unanticipated expenditures, the City must adopt a plan to eliminate the deficit.

**GENERAL FUND** – The major fund of the City used to account for all financial resources except those required to be accounted for in one of the City’s other funds.

**GENERAL OBLIGATION BONDS** – Bonds that finance a variety of public improvement projects which pledge the full faith and credit of the City.

**GOVERNMENTAL FUNDS** – A classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. The general fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as “governmental funds.”

**HIDTA** - High Intensity Drug Trafficking Areas

**LEGAL LEVEL OF CONTROL** – The City Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions which alter the total expenditures of any fund or the transfer of funds between departments must be approved by the City Council.

**LINE-ITEM BUDGET** – The traditional form of budgeting, where proposed expenditures are based on individual objects of expenditure within a department or program. The Greenbelt budget is a line item budget.

**MANAGEMENT OBJECTIVES** – Objectives designated by the City Council, City Manager, or the department to be accomplished within the fiscal year.

**MML** - Maryland Municipal League

**M-NCPPC** - Maryland-National Capital Park and Planning Commission

**MODIFIED ACCRUAL ACCOUNTING** – A basis of accounting in which expenditures are accounted for on an accrual basis, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability when a purchase is authorized while revenues are not recorded until they are actually received.

**NLC** - National League of Cities

**OPERATING BUDGET** – The City Charter requires an operating budget which is a plan of current expenditures and the proposed means of financing them.

**PEPCO** - Potomac Electric Power Company

**PERFORMANCE MEASURE** – Departmental efforts which contribute to the achievement of the department's mission statement and management objectives.

**PERSONNEL EXPENSES** – Costs of wages, salaries, and benefits for city employees; the largest of the three major expense categories in the budget.

**RESERVE** – Funds designated to be allocated in order to meet potential liabilities during the fiscal year.

**REVENUE** – Income for the fiscal year; the major categories are taxes, licenses and permits, revenue from other agencies, service charges, fines and forfeitures, and miscellaneous.

**SPECIAL REVENUE FUNDS** – This fund accounts for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These include Community Development Block Grant, Replacement and Special Projects.

**TAX RATE** – An amount levied for each \$100 of assessed property value, as determined by the State Department of Assessments and Taxation, on both real and personal property within the City of Greenbelt. The City Council establishes the tax rate each year at budget time in order to finance General Fund activities.

**TRANSFER OF FUNDS** – A procedure established by City Charter, used to revise a budgeted amount after the budget has been adopted by City Council.

**WSSC** - Washington Suburban Sanitary Commission



Greenbelt was incorporated by act of the General Assembly of Maryland in 1937. The city's original housing stock – consisting of 574 row house units, 306 apartment units, and a few prefabricated single family homes – was built during the 1930's by President Roosevelt's New Deal Resettlement Administration for the threefold purpose of providing a model planned community, jobs for the unemployed, and low-cost housing. When he first visited Greenbelt, President Roosevelt was so impressed that he declared the town "an experiment that ought to be copied by every community in the United States." In 1997, Greenbelt became a National Historic Landmark.

The City of Greenbelt has a Council-Manager form of government. The Council is composed of seven members elected every two years on a non-partisan basis. The City Manager is appointed by the City Council. As Chief Administrative Officer, the City Manager is responsible for enforcement of laws and ordinances, and appoints and supervises the heads of the departments of the city organization.

Greenbelt's location gives its residents easy access to Washington, DC (12 miles), Baltimore (26 miles) and Annapolis, the state capital (22 miles). It is adjacent to NASA's Goddard Space Flight Center and the University of Maryland.

