

GENERAL FUND

City of Greenbelt Fiscal Year 2015

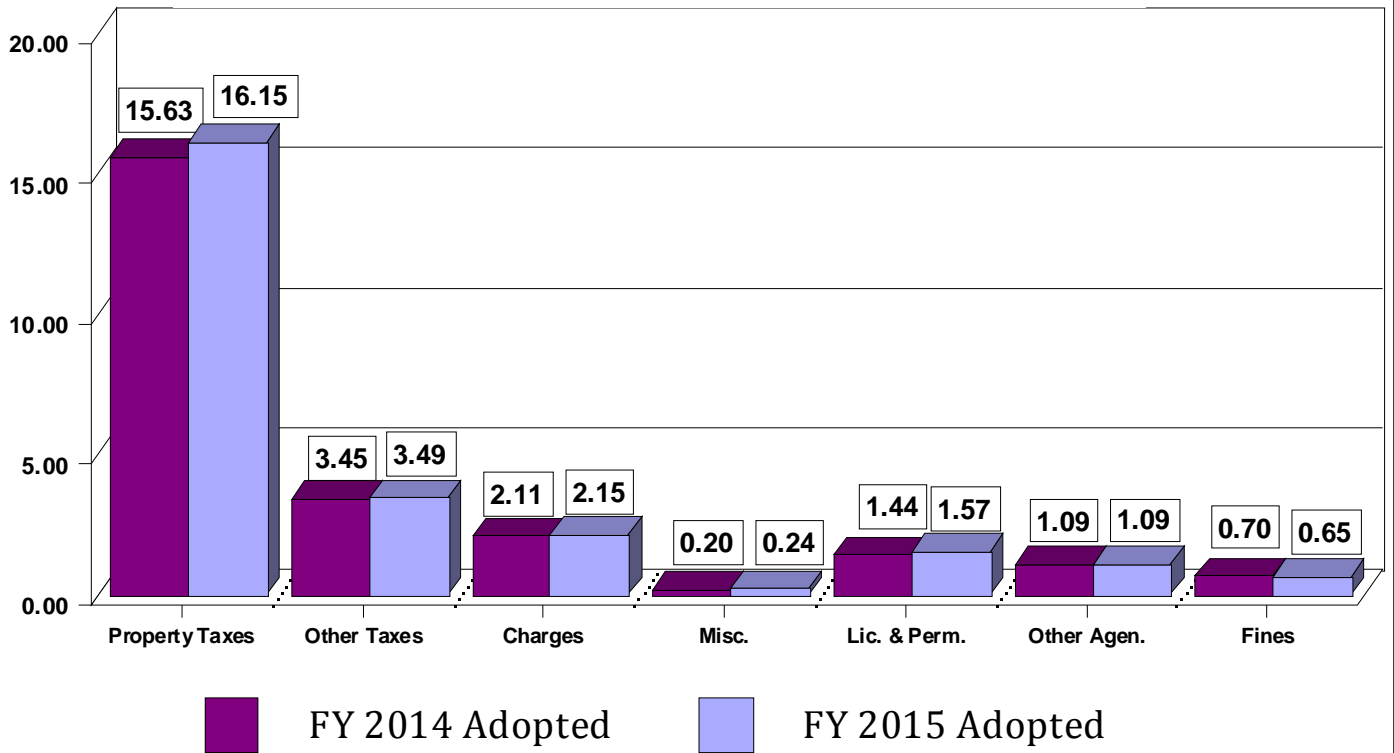


The **GENERAL FUND** accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues, though it receives a variety of other revenues, and finances a wide range of programs. Most of the City's operations are financed from this fund.

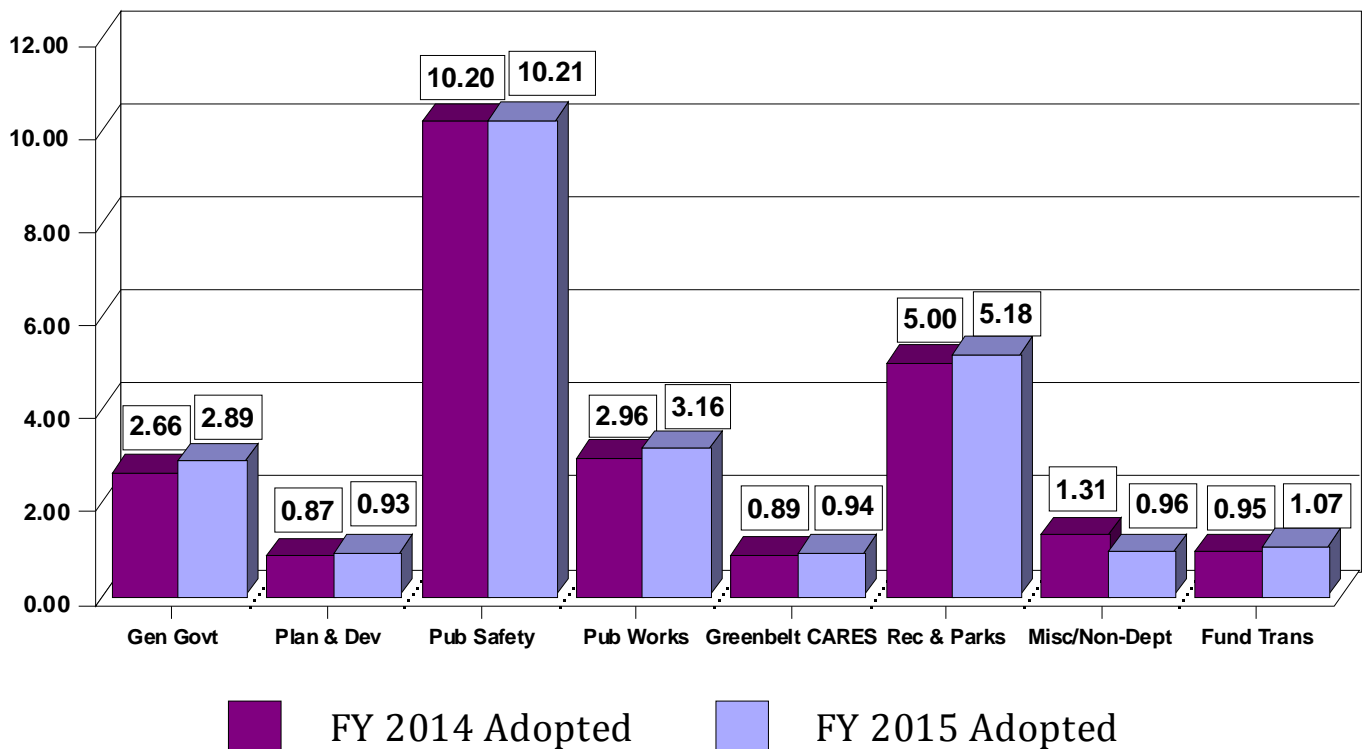
GENERAL FUND SUMMARY

	FY2012 Actual Trans.	FY2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
FUND BALANCE AS OF JULY 1						
Undesignated and Unreserved	\$2,823,523	\$2,841,661	\$3,092,778	\$3,334,854	\$2,586,099	\$2,586,099
Designated and Reserved	274,207	217,117	300,000	478,145	300,000	300,000
TOTAL FUND BALANCE	\$3,097,730	\$3,058,778	\$3,392,778	\$3,812,999	\$2,886,099	\$2,886,099
REVENUES						
Taxes	\$19,433,039	\$19,773,986	\$19,082,100	\$18,729,300	\$19,495,200	\$19,637,200
Licenses and Permits	1,335,118	1,529,356	1,437,800	1,424,500	1,565,300	1,565,300
Revenue from Other Agencies	964,351	1,006,911	1,086,600	1,104,600	1,094,600	1,094,600
Service Charges	2,103,679	2,115,521	2,113,700	2,125,200	2,149,800	2,154,300
Fines and Forfeitures	468,524	746,949	698,000	686,000	651,000	651,000
Miscellaneous Revenue	240,206	242,732	199,100	208,300	209,100	209,100
Interfund Transfers	104,000	114,000	0	0	30,000	30,000
TOTAL REVENUES	\$24,648,917	\$25,529,454	\$24,617,300	\$24,277,900	\$25,195,000	\$25,341,500
EXPENDITURES						
General Government	\$2,592,803	\$2,570,170	\$2,664,300	\$2,707,500	\$2,721,400	\$2,887,400
Planning and Development	861,510	874,842	866,200	869,900	911,600	926,600
Public Safety	9,674,868	10,042,368	10,196,900	10,691,400	10,092,300	10,209,300
Public Works	2,762,554	2,807,251	2,964,800	2,867,900	3,111,500	3,159,000
Greenbelt CARES	870,016	841,872	890,000	900,700	924,800	941,800
Recreation and Parks	4,978,147	4,911,060	5,004,900	5,080,900	5,073,700	5,178,500
Miscellaneous	206,628	207,100	214,600	221,800	216,200	222,700
Non-Departmental	1,556,243	1,370,570	1,099,500	854,700	1,068,500	738,500
Fund Transfers	1,185,100	1,150,000	950,000	1,010,000	1,075,000	1,075,000
TOTAL EXPENDITURES	\$24,687,869	\$24,775,234	\$24,851,200	\$25,204,800	\$25,195,000	\$25,338,800
Appropriation of Fund Balance	\$0	\$0	\$228,900			
FUND BALANCE AS OF JUNE 30						
Undesignated and Unreserved	\$2,841,661	\$3,334,854	\$2,858,878	\$2,586,099	\$2,586,099	\$2,588,799
Designated and Reserved	217,117	478,145	300,000	300,000	300,000	300,000
TOTAL FUND BALANCE	\$3,058,778	\$3,812,999	\$3,158,878	\$2,886,099	\$2,886,099	\$2,888,799
% Undesignated Fund Balance to Expenditures for the Year	11.5%	13.5%	11.5%	10.3%	10.3%	10.2%

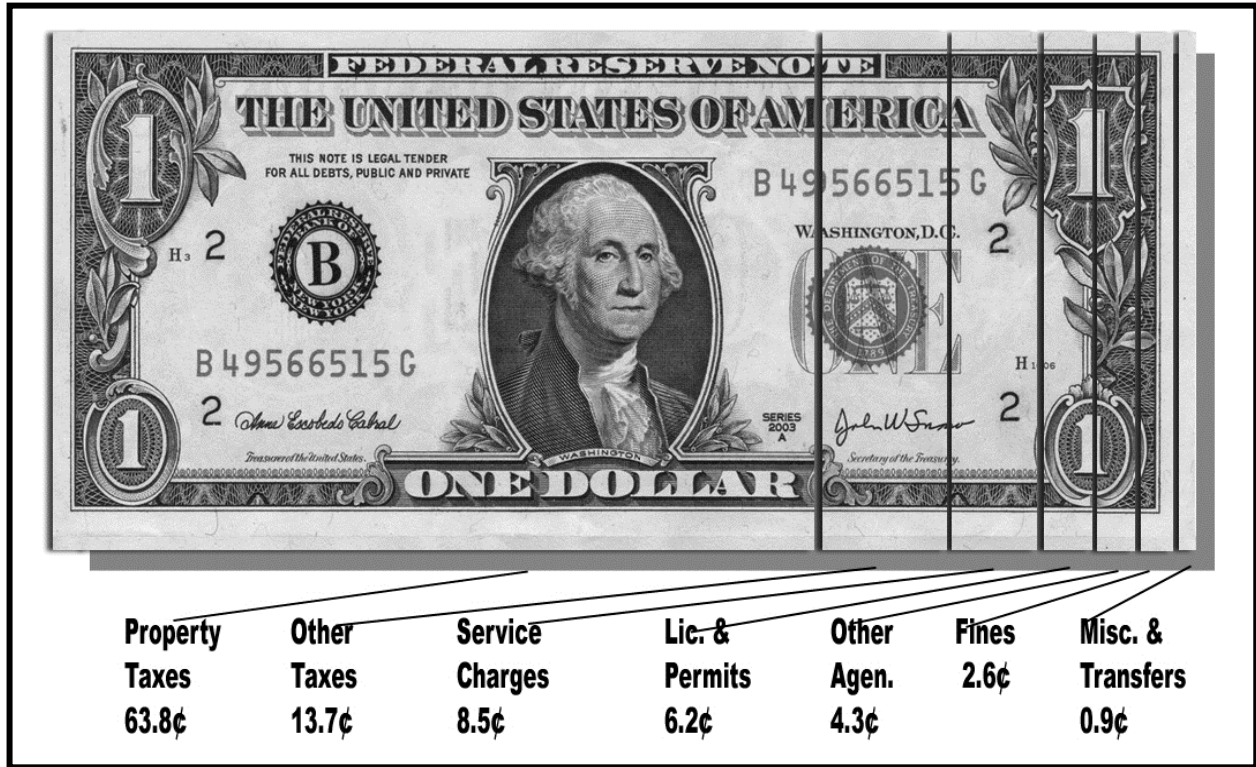
FY 2014 & FY 2015 REVENUES



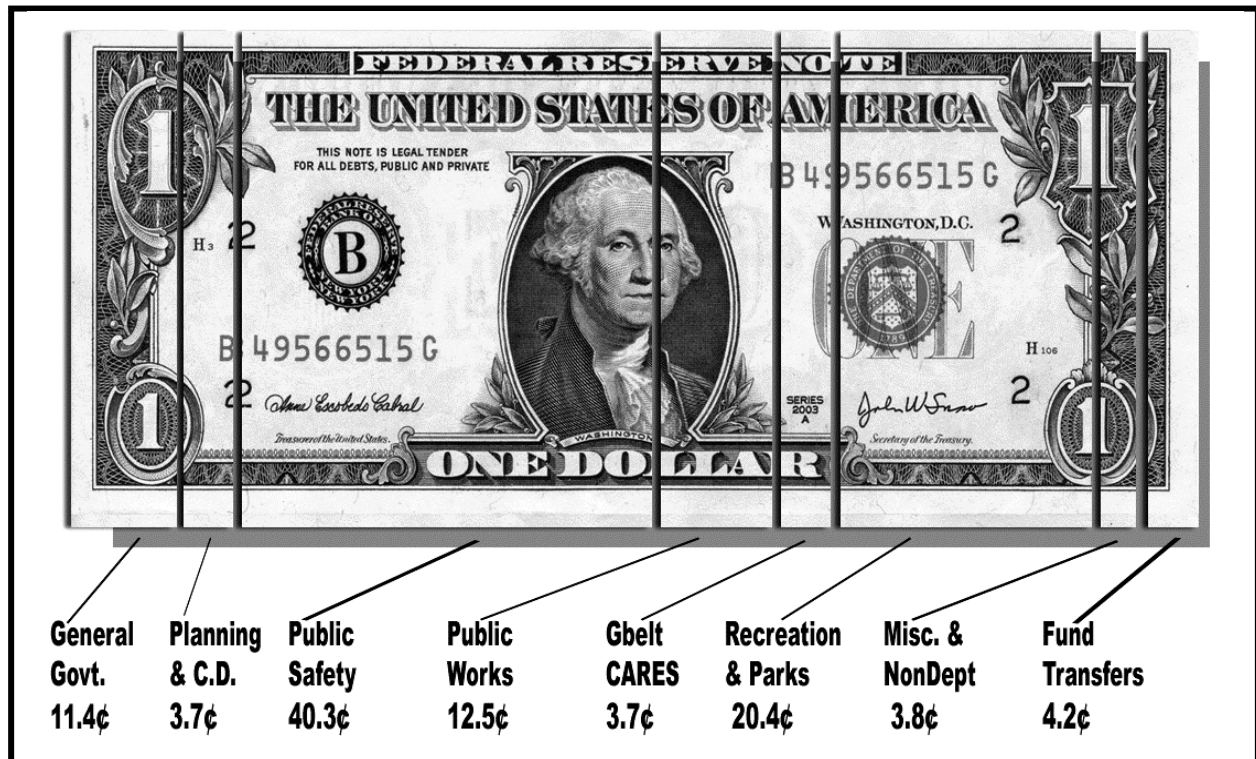
FY 2014 & FY 2015 EXPENDITURES



FY 2015 Revenues



FY 2015 Expenditures



GENERAL FUND SUMMARY - REVENUES

Account Classification	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
TAXES						
411000 Real Property						
411100 Real Property	\$16,514,773	\$16,107,134	\$14,450,800	\$14,220,000	\$14,741,400	\$14,875,900
Property Abatement	(418,543)	(341,967)	(432,700)	(300,000)	(250,000)	(250,000)
411200 Real Prop. Abate. Prior Yr.	(815,849)	(476,081)	(100,000)	(200,000)	(200,000)	(200,000)
411220 Homestead Tax Credit	(689,556)	(433,379)	(87,200)	(91,700)	(45,000)	(45,000)
411230 Homeowners Tax Credit	(43,705)	(54,245)	(51,300)	(51,300)	(50,000)	(50,000)
412000 Personal Property						
412100 Personal Property - Local	22,750	15,633	17,700	8,000	8,000	8,000
412110 Public Utilities	272,795	331,694	303,500	324,000	316,000	316,000
412120 Ordinary Business Corp.	1,415,573	1,453,331	1,457,000	1,457,000	1,450,000	1,457,500
412140 Local Prior Year Taxes	2,448	73	200	200	200	200
412150 Utility Prior Year Taxes	13,337	41,705	0	0	0	0
412160 Ordinary Prior Year Taxes	70,898	39,152	40,000	25,000	25,000	25,000
412200 Abatements - Current	(82,502)	(54,753)	(40,500)	(40,500)	(40,000)	(40,000)
412210 Abatements - Prior Year	(75,834)	(70,113)	(40,000)	(90,000)	(40,000)	(40,000)
413100 Penalties & Interest	(39,374)	(65,632)	20,000	(16,000)	0	0
414100 Payment in Lieu	81,356	90,662	90,600	90,600	92,600	92,600
421000 Other Local Taxes						
421100 Income Taxes	2,181,350	2,185,133	2,230,000	2,240,000	2,280,000	2,280,000
421200 Admiss & Amusements	170,012	164,617	190,000	175,000	185,000	185,000
421300 Hotel/Motel Tax	703,591	751,613	730,000	675,000	700,000	700,000
422000 State Shared Taxes						
422100 Highway	149,519	89,410	304,000	304,000	322,000	322,000
TOTAL	\$19,433,039	\$19,773,986	\$19,082,100	\$18,729,300	\$19,495,200	\$19,637,200
LICENSES & PERMITS						
431000 Street Use						
431100 Street Permits	\$7,650	\$95,935	\$80,000	\$80,000	\$170,000	\$170,000
431200 Residential Prop. Fees	607,599	602,875	595,800	591,400	591,400	591,400
431300 Bldg. Construction	17,479	45,059	18,000	18,500	40,000	40,000
431400 Commercial Property	204,213	243,450	200,000	200,000	200,000	200,000
431500 Variance/Departure	0	250	0	0	0	0
431600 Dev. Review Fees	0	0	0	0	0	0
432000 Business Permits						
432100 Traders	33,754	31,880	35,000	32,000	32,000	32,000
432300 Liquor License	9,145	8,543	8,800	10,400	10,400	10,400
432400 Non-Residential Alarm	41,200	37,305	40,000	20,000	40,000	40,000
433000 Other Licenses & Permits						
433100 Animal	125	825	100	100	100	100
433200 Dog Park Fees	85	100	100	100	100	100
433300 Boats	6	57	0	0	0	0
433400 Cable Television	320,678	357,672	360,000	365,000	370,000	370,000
433402 Cable TV - Other	93,184	105,405	100,000	107,000	111,300	111,300
TOTAL	\$1,335,118	\$1,529,356	\$1,437,800	\$1,424,500	\$1,565,300	\$1,565,300

Account Classification	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
REVENUE FROM OTHER AGENCIES						
441000 Grants from Federal Gov't						
441105 HIDTA	\$20,282	\$7,721	\$20,000	\$20,000	\$10,000	\$10,000
441108 CDBG	10,034	0	0	0	0	0
441109 Juvenile Delinquency	24,883	0	0	0	0	0
441114 Service Coordinator	34,097	51,849	56,000	56,000	56,000	56,000
441199 One Time Grants	0	17,541	0	0	0	0
442000 Grants from State Gov't						
442101 Police Protection	402,430	402,430	490,000	511,000	511,000	511,000
442102 Youth Services Bureau	68,980	65,008	69,000	69,000	69,000	69,000
442118 Maryland State Arts	21,089	19,220	23,000	20,000	20,000	20,000
442199 Traffic Safety (SHA)	19,567	34,553	20,000	20,000	20,000	20,000
443000 Grants from County Gov't						
443102 Youth Services Bureau	32,500	30,000	30,000	30,000	30,000	30,000
443106 Landfill Disposal Rebate	57,652	57,652	57,700	57,700	57,700	57,700
443107 Code Enforcement	6,500	6,500	6,500	6,500	6,500	6,500
443110 Financial Corporation	437	437	400	400	400	400
443127 School Resource Officer	80,000	80,000	80,000	80,000	80,000	80,000
443128 M-NCPPC	184,000	234,000	234,000	234,000	234,000	234,000
443199 Misc. one-time funding	1,900	0	0	0	0	0
TOTAL	\$964,351	\$1,006,911	\$1,086,600	\$1,104,600	\$1,094,600	\$1,094,600
SERVICE CHARGES FOR SERVICES						
451000 Sanitation & Waste Removal						
451100 Waste Collection & Disposal	\$632,318	\$644,123	\$649,000	\$646,000	\$646,000	\$646,000
451200 Recycling Fee	7,005	7,027	7,000	7,000	7,000	7,000
452000 - 457000 Recreation						
452100 Recreation & Parks	5,583	7,404	5,000	6,200	6,500	6,500
452101 Therapeutic Recreation	24,886	19,526	22,000	22,000	22,000	22,000
452103 Tennis Court Lighting	36	3,918	4,000	5,000	5,000	5,000
452104 Recreation Centers	23,350	23,145	17,500	22,000	22,000	22,000
452105 Recreation Concessions	3,577	4,151	4,000	4,000	4,000	4,000
453000 Aquatic and Fitness Center	593,426	588,254	594,100	582,600	603,600	608,100
454000 Community Center	203,228	203,621	197,500	200,700	202,200	202,200
455000 Greenbelt's Kids	445,540	439,745	453,000	461,000	461,000	461,000
456000 Fitness & Leisure	67,765	70,420	65,500	70,000	70,000	70,000
457000 Arts	76,662	90,533	80,600	88,800	89,800	89,800
458000 Other Charges/Fees						
458101 GED Co-pay	1,352	1,650	1,500	700	1,500	1,500
458103 Bus Fares	7,189	7,012	7,000	7,000	7,000	7,000
458104 Univ. of MD Bus Pass	0	960	1,000	1,200	1,200	1,200
458202 Pet Adoption	11,762	4,033	5,000	1,000	1,000	1,000
TOTAL	\$2,103,679	\$2,115,521	\$2,113,700	\$2,125,200	\$2,149,800	\$2,154,300

Account Classification	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 20154 Adopted Budget
FINES & FORFEITURES						
460101 Parking Citations	\$111,777	\$114,384	\$180,000	\$110,000	\$110,000	\$110,000
460102 Citation Late Fees	12,793	15,930	15,000	13,000	13,000	13,000
460103 Impound Fees	7,670	10,090	8,000	8,000	8,000	8,000
460121 Municipal Infractions	17,390	6,956	10,000	5,000	5,000	5,000
460122 False Alarm Fees	56,235	30,525	35,000	35,000	35,000	35,000
460201 Red Light Camera Fines	262,659	351,799	300,000	275,000	240,000	240,000
460301 Speed Camera Fines	0	217,266	150,000	240,000	240,000	240,000
TOTAL	<u>\$468,524</u>	<u>\$746,949</u>	<u>\$698,000</u>	<u>\$686,000</u>	<u>\$651,000</u>	<u>\$651,000</u>
MISCELLANEOUS REVENUES						
470000 Interest & Dividends	\$1,944	\$3,291	\$2,000	\$700	\$700	\$700
480101 Rents & Concessions	540	595	500	500	600	600
480200 Sale of Recyclable Material	14,409	8,321	7,000	6,000	5,000	5,000
480301 Other	26,236	14,268	10,000	13,000	13,000	13,000
480302 Rebates	0	0	0	6,700	7,000	7,000
480402 Animal Control Contri.	8,297	13,045	5,000	5,000	5,000	5,000
480403 Franklin Park Partnership	63,996	66,796	67,000	67,000	67,000	67,000
480404 Four Cities Street Cleaning	73,674	94,955	56,400	58,200	59,600	59,600
480405 IWIF Reimbursement	31,410	21,762	30,000	30,000	30,000	30,000
480406 Green Ridge House Service Coordinator	19,700	19,700	21,200	21,200	21,200	21,200
TOTAL	<u>\$240,206</u>	<u>\$242,732</u>	<u>\$199,100</u>	<u>\$208,300</u>	<u>\$209,100</u>	<u>\$209,100</u>
INTERFUND TRANSFERS						
490101 From Special Projects Fund	\$104,000	\$114,000	\$0	\$0	\$30,000	\$30,000
TOTAL	<u>\$104,000</u>	<u>\$114,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,000</u>	<u>\$30,000</u>
TOTAL GENERAL FUND REVENUES	\$24,648,917	\$25,529,454	\$24,617,300	\$24,277,900	\$25,195,000	\$25,341,500

ASSESSABLE BASE - DETAIL

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2014		Adopted FY 2015	
		Assessment	Revenue Rate \$0.805	Assessment	Adopted Rate \$0.8125
Full Year	January 1	\$1,766,087,000	\$14,217,000	\$1,830,510,800	\$14,872,900
3/4 Year Additions	April 1	0	0	0	0
1/2 Year Additions	July 1	745,300	3,000	745,300	3,000
1/4 Year Additions	October 1	0	0	0	0
Homestead Credit		(11,391,300)	(91,700)	(5,538,500)	(45,000)
Homeowners Credit		(6,372,700)	(51,300)	(6,153,800)	(50,000)
Abatements - Real Property		(37,267,100)	(300,000)	(30,769,200)	(250,000)
Total		\$1,711,801,200	\$13,777,000	\$1,788,794,600	\$14,530,900
PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2014		Adopted FY 2015	
		Assessment	Revenue Rate \$1.715	Assessment	Adopted Rate \$1.7225
Locally Assessed	January 1	\$466,500	\$8,000	\$466,500	\$8,000
Public Utilities	January 1	18,892,100	324,000	18,425,700	316,000
Business Corporations	January 1	84,956,300	1,457,000	84,985,400	1,457,500
Abatements - Personal Property	January 1	(2,361,500)	(40,500)	(2,332,400)	(40,000)
Total		\$101,953,400	\$1,748,500	\$101,545,200	\$1,741,500
Total Assessable Base/Property Taxes					
One cent (1¢) on the Real Property Tax Rate Yields			\$171,100		\$180,500
One cent (1¢) on the Personal Property Tax Rate Yields			\$10,200		\$10,200
Total Yield for One cent (1¢) on the Real & Personal Property Tax Rates			\$181,300		\$190,700
Note: Prior to FY 2001, real property was assessed at 40% of actual value. This accounts for the difference in tax rates					



SOURCES OF REVENUE

In this section, revenue sources in the General Fund are explained with comparisons between previous years' actual receipts, the original budget, an estimate for the current year, and the proposed revenue for the new fiscal year. Revenues are budgeted on a modified accrual basis which means they are recorded when revenues are measurable and available to spend. The major categories of revenue are: 1) Real Property Tax, 2) Ordinary Business Corporations (Corporate Personal Property Tax), 3) State Shared Taxes, 4) Licenses and Permits, 5) Revenue from Other Agencies, 6) Service Charges, 7) Fines and Forfeitures and 8) Miscellaneous.

Nationally, there has been job creation for 48 consecutive months which has resulted in the national unemployment rate declining to 6.5% after peaking at 10.0% in 2009. The unemployment rate locally and nationally shows where the economy is trending in general terms. In this respect, Greenbelt is in good standing. The unemployment rate in the Metropolitan Statistical Area (MSA) that includes Prince George's County was 4.6% in December 2013. This is considerably better than the 6.1% rate for the State of Maryland and 6.5% nationally. The current rate is 4.6% which is 0.7% better than a year ago and ranks 52nd out of the 372 (86th percentile) MSA's in the United States.

The latest real estate assessment valuation for Greenbelt was completed in calendar year 2012 and set the assessed values for fiscal years 2014, 2015 and 2016. Therefore, FY 2015 is the second year of the current triennial assessment period. The decline in real estate value is well documented. Staff believes that the real estate market over corrected to the down side and there is significant value in Greenbelt that will become evident when the State Department of Assessment and Taxation (SDAT) completes its next review in next calendar year 2015.

REAL PROPERTY

Residential property, including apartment buildings, account for approximately two-thirds of the total assessed value. Commercial property accounts for the remaining one-third. The City relies upon information from the State Department of Assessment and Taxation (SDAT) to estimate the market value of real estate property in Greenbelt.

Real estate assessments peaked in FY 2010. Annual declines of 8.8%, 1.7% and 11.3% in fiscal years 2012 through 2014 followed. As a result, FY 2015 revenue is expected to remain at the level first achieved in FY 2009. This flat line for revenue will continue into FY 2016. The first chance for growth will be in FY 2017 when the results of the calendar year 2015 real estate assessment review will be applied.

New development will begin to occur in FY 2015 in the area south of the Greenbelt Metro Station. Two developers have established temporary office trailers. The price of early sales of townhomes have aver-

aged in the mid-\$400 thousands. Because it requires approximately five months to build a townhouse, these early sales will not affect FY 2015 real estate revenue.

The North Core closest to the Metro Station will consist of commercial property and is currently a finalist for the relocation and consolidation of the FBI Headquarters and Field Offices in the Washington Metropolitan Area.

The City of Greenbelt's real property consists of three types: individual homeowners (consisting of single family homes, townhouses and condominiums), rental property and commercial business property. Each type is approximately one third of the total. Typically in the first year of a triennial assessment, homeowners are the group most likely to seek abatements to their assessments. Recent sales in a community give State assessors ample data on which to value residential property. Therefore, the valuation of a homeowner's assessment can be reviewed easily.

Rental and business properties are more difficult to assess because they are generally based on the ability of a property to produce income. It should be noted that more than \$2 million were abated to commercial property owners in FY 2012 and FY 2013. Abatements are down in FY 2014. However, it is not known whether commercial properties have found the bottom of the real estate market. Therefore, the City has estimated abatements of \$500,000 in FY 2014 and \$400,000 in FY 2015.

Assessment increases are limited to 10% per year. This limit to a homeowner's assessment is called the "Homestead Property Tax Credit." The State assessment office estimates that these reductions will result in credits of \$45,000 in FY 2015.

The State of Maryland has a second tax credit based upon a homeowner's income that limits the amount of property taxes owed. The City has "piggybacked" on this credit to homeowners in Greenbelt who qualify for the State credit. This additional credit is limited to 25% of the amount of the State credit. It is estimated that this credit will be \$50,000 in FY 2015.

PERSONAL PROPERTY

This designation contains three types of personal property: (1) Locally Assessed, (2) Public Utility and (3) Ordinary Business Corporation. The Personal Property tax (PPT) is an ad valorem tax levied annually on all stock in business, which includes furniture, equipment and inventory. Locally Assessed personal property tax comes from unincorporated operations (e.g. sole proprietorships and partnerships). The Public Utility portion is a tax paid by public utilities on the value of stock and materials (e.g. poles and substations) owned by electric, communication and water companies located in Greenbelt. The Ordinary Business Corporation portion is paid by corporations doing business in Greenbelt. All companies owning business personal property and operating in Greenbelt on January 1st are assessed in the subsequent fiscal year beginning July 1st.

Corporate personal property tax revenue peaked in FY 2007 at \$1,927,000. This revenue declined three consecutive years finding a bottom at \$1,281,000 in FY 2010 or \$646,000 (34%) lower than the peak. Incremental growth in the last three fiscal years has increased corporate personal property taxes to \$1,453,000 in FY 2013. Staff believes that this revenue has found a plateau at the \$1,450,000 range. Estimated revenues for FY 2014 and FY 2015 are \$1,457,000 and \$1,450,000, respectively.

The two largest utilities, Pepco and Verizon, account for approximately 70% of personal property taxes from utility companies annually. Utility personal property taxes are expected to end FY 2014 at \$324,000. The FY 2015 budget of \$316,000 anticipates a 2.4% decline.

STATE SHARED TAXES

Income Tax - FY 2013 was the fourth consecutive year in which income tax revenue increased. However, the increase was less than 0.2% over a year earlier. The average increase for the three preceding fiscal years (FY 2010, FY 2011 and FY 2012) was 2.2%. That level of growth is expected to continue in FY 2014 as projected revenue is \$2,240,000, 2.5% higher than a year ago. The State of Maryland anticipates a growth rate of 1.8% for FY 2015. The proposed budget applies that factor to reach a revenue estimate of \$2,280,000 for FY 2015. It should be noted that income growth for Greenbelt residents does not increase in boom times as fast as the State average, nor does it decline as dramatically during economic down turns.

Admissions and Amusement (A&A) Taxes are levied on the gross receipts of a variety of entertainment and amusement activities. The City taxes gross receipts from these activities at the maximum rate of 10%. Approximately 75% of this revenue is derived from the admissions to theaters.

The FY 2014 adopted budget of \$190,000 was based upon solid growth of the six quarters from the beginning of FY 2012 to the middle of FY 2013. Revenue from the final two quarters of FY 2013 fell in comparison and resulted in a lower than expected ending for the year (\$165,000 compared to the FY 2013 estimate of \$180,000.). The good news is that A&A taxes are tracking approximately \$10,000 higher than actual revenue for FY 2013, but \$15,000 lower than the FY 2014 adopted budget of \$190,000. A&A revenue for FY 2014 and FY 2015 are projected to be \$175,000 and \$185,000, respectively.

Hotel/Motel taxes are levied upon the room rates charged visitors staying at Greenbelt's five hotels. Hotel/motel taxes are \$66,000 lower after two quarters in FY 2014 than a year ago. The second quarter alone was \$45,000 lower. Prince George's County reports that hotel/motel tax revenue for the five hotels in Greenbelt mirrors what is occurring county-wide. Therefore, hotel/motel revenue is estimated at \$675,000 in FY 2014 or \$76,000 lower than in FY 2013. The proposed FY 2015 budget is \$700,000.

Highway User Taxes are collected by the State and shared with counties and municipalities. This revenue must be expended for the construction, reconstruction and/or maintenance of roads or streets. The Maryland Department of Transportation (MDOT) makes estimates based on expected vehicle and gaso-

line sales, and vehicle registrations. Because of the State of Maryland's budget difficulties in recent years, this revenue has been cut from a high of \$681,302 in FY 2007.

The result was a 90% reduction in the City's share of this revenue in FY 2010. MDOT estimates the City's share of this revenue will be \$98,700 in FY 2015. The Governor has proposed to continue the supplemental increase to highway funding for municipalities that he initiated a year ago in FY 2014. Greenbelt's share of the \$16 million supplement is \$223,300. The FY 2015 proposed budget is \$322,000.

LICENSES AND PERMITS

Street Permit revenue represents fees paid by property owners to the City whenever improvements are made to the public right-of-way. The majority of these fees are paid by property developers within the City. Receipts from street permits are based upon the value of the improvement to the property.

As noted, residential development is occurring in the South Core of Greenbelt Station. A year ago, staff estimated that a backlog of FY 2012 permit fees would be collected in FY 2013. As a result, street permit revenue was projected to end FY 2013 at \$150,000. However, actual receipts fell more than \$50,000 short.

The backlog has been billed this year and estimated receipts for FY 2014 and FY 2015 permit fee revenue are \$80,000 and \$170,000, respectively.

Residential and Commercial Property Fees support the City's code enforcement program. The City raised the apartment rental license fee from \$100 to \$110 in FY 2012, in line with other area jurisdictions. Apartment rental licenses comprise the largest portion of these fees.

Commercial entities located in Greenbelt are also subject to inspection fees. The fee, which is set in three tiers, is determined by the space occupied by the business. This fee was also increased in FY 2012. It is estimated at \$200,000 in FY 2014 and FY 2015.

Cable Television Franchise Fees - The City receives a franchise fee from cable TV operators that provide service to Greenbelt residents and businesses. The fee is based on 5% of annual gross subscriber revenues during the period of the franchise operation. The City granted a 15 year franchise to Comcast in FY 1999 which will expire in FY 2014. Negotiations to renew the agreement are ongoing.

The City granted a second franchise agreement to Verizon which provides competition for residents and businesses. The City is estimating revenue in FY 2014 and FY 2015 of \$365,000 and \$370,000, respectively, which is a 44% increase since FY 2008.

REVENUE FROM OTHER AGENCIES

State Aid for Police Protection is allocated to counties and municipalities that have annual expenditures for police protection of at least \$5,000 and employ at least one qualified full-time police officer. The

grant has three funding mechanisms. First, a \$1,950 per officer grant is transferred for every certified officer employed as of June 30 each fiscal year. The second funding mechanism is a \$2.50 per capita grant. The final funding mechanism is expenditure driven. Grant funding is divided between a county and its municipalities on the proportionate basis of police expenditures for the immediate preceding fiscal year.

The State abandoned its long standing formula to allocate aid for police protection in favor of a flat dollar grant to local police agencies in FY 2011. The grant is paid in four equal installments. Greenbelt's share of this grant for FY 2014 is \$511,000. The proposed budget shows this funding level to be unchanged in FY 2015.

Landfill Disposal Rebate - The County accepts solid waste from municipalities as well as private contractors. Municipalities receive a rebate of collected landfill fees. This rebate has been \$57,700 since 1996.

SERVICE CHARGES

Refuse Collection and Recycling - The City charges a fee for the collection of household refuse and recycling. It should be noted that 83% of the City's cost to provide refuse service is fixed. Salaries, benefits, equipment maintenance, insurance, etc. do not vary as a result of new or lost customers.

The two variable costs are the tipping fee for refuse and the recycling fee. The refuse tipping fee is scheduled to increase from \$59/ton to \$64/ton in FY 2015. Despite the increased tipping fee, no fee increase is proposed for residential customers to support waste collection services in FY 2015.

Recreation Department - The City's Recreation Department charges user fees for many of its programs. These user fees can be susceptible to economic pressures because of their discretionary nature. Estimated recreation revenues for FY 2014 are \$1,444,200 which is \$1,000 or 0.07% higher than the adopted budget. Proposed revenues for FY 2015 are \$1,486,100.

Aquatic and Fitness Center (AFC) – User fees for the City's fitness center and swimming pools are accounted for here. It should be noted that total revenues for the facility have remained in a tight range around \$600,000 despite increasing fees regularly over the years.

In FY 2013, pass fees were increased 3% and class fees were increased 10%. No fee increases were made in FY 2014. It is proposed to increase daily admissions twenty-five cents (\$0.25) in FY 2015. Annual pass fees will be increase as well by 3%. Revenue estimated for FY 2014 and FY 2015 is \$582,600 and \$603,600, respectively.

Community Center - User fees and grants support approximately 30% of the cost to operate the facility. Tenant rents are tied to the Consumer Price Index (CPI) which grew 1.5% in 2013. Tenant leases expire

throughout the fiscal year and will be adjusted accordingly. Rental fees for the gym, dance floor and meeting rooms were last increased in FY 2013.

Greenbelt's Kids - This budget accounts for all revenues generated by programming focused toward children in Greenbelt. This includes spring and summer camps, after school programs and miscellaneous classes. Camp fees account for 83% of Greenbelt's Kids revenue. Camp fees were increased 5% in FY 2014. No increase is proposed for FY 2015.

The Recreation Department's goal for Greenbelt Kids revenue is to achieve a ratio of revenues to expenditures of 125%. The ratio for FY 2014 and FY 2015 is projected to be only 115% and 116%, respectively. The Recreation Department meets with local PTA's, HOA's and youth groups to bolster registration.

FINES AND FORFEITURES

This category is comprised of the fines imposed by the Police and Community Development departments for parking violations, impound fees, false fire alarm fines and municipal infractions.

Parking Tickets – The fine for parking tickets was last increased from \$25 to \$40 in FY 2006. No increase is proposed for FY 2015. Parking ticket revenue has declined steadily since FY 2009 when it exceeded \$160,000. The FY 2014 budget was increased from recent levels to \$180,000 as the result of a purchase of a license plate reader (LPR). While the LPR has been successful from an enforcement aspect, its use has not resulted in the anticipated revenue. Parking ticket revenue for both FY 2014 and FY 2015 is projected to be \$110,000.

Red Light Cameras – The City initiated its Red Light Camera Program in FY 2002. This program is designed to reduce the number of traffic signal violations and increase traffic safety within Greenbelt. Revenue is trending lower showing success in getting motorists to drive safer. It is estimated that red light camera revenue in FY 2014 will be \$275,000 and \$240,000 in FY 2015.

Speed Cameras – The City's speed camera program began in November 2012. Because these cameras must be within one-half mile from a school, many of the cameras are in residential sections of the City. Revenue is estimated at \$240,000 for FY 2014 and FY 2015.

False Alarm Fines for non-residential false burglar alarms were established in FY 1998. Police response to false burglar alarms significantly reduces the effectiveness of the Patrol Division of the Police Department. Therefore, the City adopted this program to get property owners to better maintain their alarm systems. A lapse in billing false fire alarms has negatively impacted this revenue in FY 2014. As a result, revenue is projected to be \$10,000 or \$25,000 below the adopted budget.

Municipal Infractions are imposed when a company or individual violates sections of the City Code that provide for a penalty or fine. It is estimated that municipal infractions will be \$5,000 in FY 2015.

MISCELLANEOUS

Interest Revenue – The City invests most of its available monies at the Maryland Local Government Investment Pool (MLGIP). Rates at MLGIP rise and fall in line with the actions of the Federal Reserve Board (FRB). As a result of the low interest rates set by the FRB in recent years, interest revenue has dropped to near zero. By comparison, interest revenue in FY 2007 was \$155,140. It is estimated that interest revenue will be only \$700 in FY 2015.

Because interest rates are expected to remain near zero, the City will be holding more of its funds with its banking partner. The result will be reduced income from the investment pool but this loss will be offset with reduced banking fees.

Partnerships - The City has two active partnerships that provide additional services to the residents of Greenbelt. The first is a public private partnership to provide additional police support at the Franklin Park Apartments. In FY 2014, the payment from Franklin Park will be \$67,000.

The second partnership is to provide street cleaning services to residents of the “Four Cities.” An expenditure budget to account for the related expenditures is shown in the Public Works budget. It is estimated that the share of expenditures from Berwyn Heights, College Park and New Carrollton will be \$59,600 in FY 2015.

FUND BALANCE

Fund Balance represents the accumulated total of revenues over expenditures. The fund balance has two parts. An undesignated balance is held without a specific purpose. These “reserves” are necessary to fund unexpected expenditures or revenue shortfalls that could occur. The second part of fund balance is designated for specific initiatives.

The General Fund Summary sheet shows the allocation of monies that have been designated for a specific use within the City’s total fund balance. This portion of fund balance complements the remaining funds which are undesignated and unreserved. Examples of designated fund balance include funds set aside for inventories and encumbrances for obligations due in subsequent fiscal years. These funds must be used for the designated purpose.

SUMMARY OF CHANGES TO GENERAL FUND EXPENDITURE LINE ITEMS

This section will explain changes that are common to many of the City's operating budgets. The information is consolidated here for your convenience.

Line 01 through 26 - Salaries: The proposed FY 2015 budget includes a pay adjustment set aside of \$275,000 in the Non-Departmental section of the General Fund. The proposal could pay for a 2% cost of living (COLA) pay adjustment.

Line 28 - Benefits: CareFirst has been the City's health insurance carrier since FY 2006. During this eight year period, premium increases have averaged 7.1%. However, premium increases were 14% and 14.5% for FY 2013 and FY 2014, respectively. Funds to cover a 10% increase are proposed. The City reviews the health insurance market place every year to ensure that the premiums paid by the City are competitive.

Line 33 - Insurance: The City places insurance needs with the Local Government Insurance Trust (LGIT) and Chesapeake Employers Insurance Company (CEICO) formerly Injured Workers' Insurance Trust. LGIT has kept premiums level for several years. However, premium credits have declined in recent fiscal years. As a result, the cost of insurance has increased from \$115,378 in FY 2012 to a proposed \$168,350 in FY 2015.

CEICO provides worker compensation insurance. FY 2015 premiums will be based on actual claims in fiscal years 2011, 2012 and 2013. Because claims were significantly reduced during this period, premiums will return to the historical norm. The latest estimate from IWIF for FY 2015 premiums is \$625,000.

Line 39 - Utilities: Actual expenditures for all utilities in in FY 2011 were \$832,900. Favorable markets and staff diligence to find the most competitive prices have had a positive effect on the cost of utilities for the City. It is estimated that utility expenditures will be \$700,100 in both FY 2014 and FY 2015.

Line 50 - Motor Equipment Maintenance: Because of bulk purchasing of vehicle fuel, the City pays approximately 30 cents less per gallon than prices seen at local gas stations. The cost of motor vehicle fuel (gasoline and diesel) has stabilized in recent fiscal years. This trend is expected to continue in FY 2015.

City vehicles require almost 100,000 gallons of fuel annually. Therefore, a one cent increase or decrease in the average price of motor vehicle fuel will cost or save the City approximately \$1,000. It is estimated that the average per gallon cost for motor vehicle fuel in FY 2014 and FY 2015 will remain level at \$3.22.

GENERAL FUND SUMMARY - EXPENDITURES

	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
GENERAL GOVERNMENT						
110 City Council						
Personnel Expenses	\$94,806	\$93,536	\$94,800	\$95,800	\$96,500	\$96,500
Other Operating Expenses	27,629	34,274	36,600	37,200	37,200	37,200
Total	<u>\$122,435</u>	<u>\$127,810</u>	<u>\$131,400</u>	<u>\$133,000</u>	<u>\$133,700</u>	<u>\$133,700</u>
120 Administration						
Personnel Expenses	\$578,640	\$567,757	\$595,600	\$592,500	\$598,300	\$654,300
Other Operating Expenses	54,608	63,462	55,500	84,500	75,800	105,800
Total	<u>\$633,248</u>	<u>\$631,219</u>	<u>\$651,100</u>	<u>\$677,000</u>	<u>\$674,100</u>	<u>\$760,100</u>
130 Elections						
Other Operating Expenses	\$37,328	\$0	\$38,800	\$28,600	\$0	\$0
Total	<u>\$37,328</u>	<u>\$0</u>	<u>\$38,800</u>	<u>\$28,600</u>	<u>\$0</u>	<u>\$0</u>
140 Finance & Admin. Services						
Personnel Expenses	\$709,766	\$663,692	\$710,200	\$700,200	\$728,200	\$748,200
Other Operating Expenses	126,343	152,477	121,700	133,300	126,900	126,900
Total	<u>\$836,109</u>	<u>\$816,169</u>	<u>\$831,900</u>	<u>\$833,500</u>	<u>\$855,100</u>	<u>\$875,100</u>
145 Information Technology						
Personnel Expenses	\$369,893	\$364,237	\$373,400	\$382,200	\$390,200	\$450,200
Other Operating Expenses	71,205	87,407	92,800	95,000	95,000	95,000
Capital Outlay	19,764	5,363	5,000	0	5,000	5,000
Total	<u>\$460,862</u>	<u>\$457,007</u>	<u>\$471,200</u>	<u>\$477,200</u>	<u>\$490,200</u>	<u>\$550,200</u>
150 Legal Counsel						
Other Operating Expenses	\$84,300	\$88,981	\$91,000	\$90,000	\$92,000	\$92,000
Total	<u>\$84,300</u>	<u>\$88,981</u>	<u>\$91,000</u>	<u>\$90,000</u>	<u>\$92,000</u>	<u>\$92,000</u>
180 Municipal Building						
Personnel Expenses	\$21,918	\$32,003	\$22,000	\$30,000	\$23,000	\$23,000
Other Operating Expenses	39,490	48,284	46,800	46,800	46,700	46,700
Total	<u>\$61,408</u>	<u>\$80,287</u>	<u>\$68,800</u>	<u>\$76,800</u>	<u>\$69,700</u>	<u>\$69,700</u>
190 Community Promotion						
Personnel Expenses	\$122,220	\$128,507	\$130,400	\$132,700	\$133,500	\$133,500
Other Operating Expenses	184,573	195,758	199,500	208,700	222,000	222,000
Total	<u>\$306,793</u>	<u>\$324,265</u>	<u>\$329,900</u>	<u>\$341,400</u>	<u>\$355,500</u>	<u>\$355,500</u>
195 Public Officers Association						
Other Operating Expenses	\$50,320	\$44,432	\$50,200	\$50,000	\$51,100	\$51,100
Total	<u>\$50,320</u>	<u>\$44,432</u>	<u>\$50,200</u>	<u>\$50,000</u>	<u>\$51,100</u>	<u>\$51,100</u>
TOTAL GENERAL GOVERNMENT	\$2,592,803	\$2,570,170	\$2,664,300	\$2,707,500	\$2,721,400	\$2,887,400

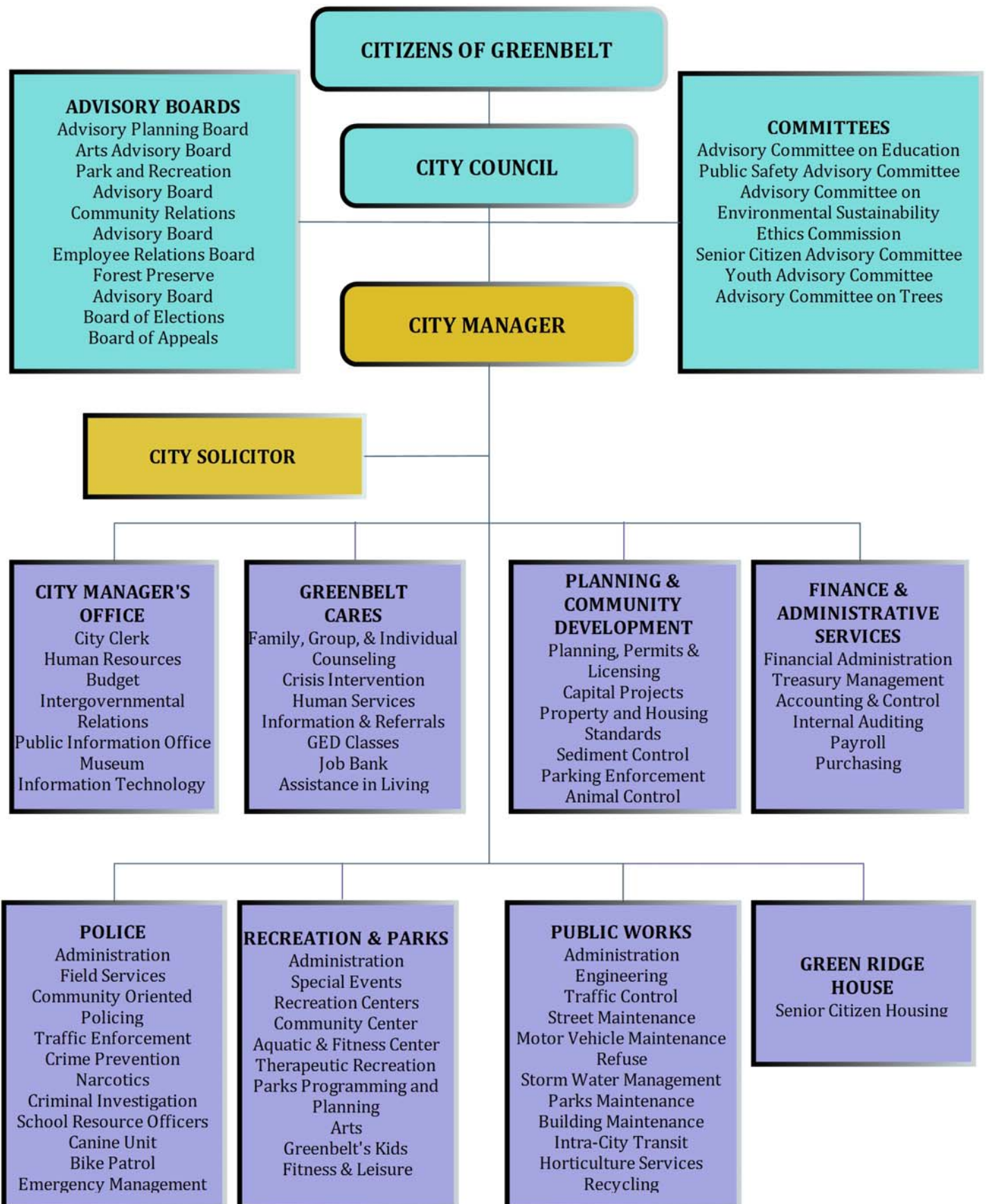
	FY2012 Actual Trans.	FY2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
PLANNING & COMMUNITY DEVELOPMENT						
210 Planning						
Personnel Expenses	\$340,874	\$354,427	\$365,200	\$365,000	\$371,700	\$371,700
Other Operating Expenses	7,692	8,850	10,000	8,100	50,400	50,400
Total	<u>\$348,566</u>	<u>\$363,277</u>	<u>\$375,200</u>	<u>\$373,100</u>	<u>\$422,100</u>	<u>\$422,100</u>
220 Community Development						
Personnel Expenses	\$424,998	\$386,734	\$400,400	\$391,500	\$404,100	\$419,100
Other Operating Expenses	87,946	105,179	90,600	87,100	85,400	85,400
Capital Outlay	0	19,652	0	18,200	0	0
Total	<u>\$512,944</u>	<u>\$511,565</u>	<u>\$491,000</u>	<u>\$496,800</u>	<u>\$489,500</u>	<u>\$504,500</u>
TOTAL PLANNING & COMMUNITY DEVELOPMENT	<u>\$861,510</u>	<u>\$874,842</u>	<u>\$866,200</u>	<u>\$869,900</u>	<u>\$911,600</u>	<u>\$926,600</u>
PUBLIC SAFETY						
310 Police Department						
Personnel Expenses	\$7,982,970	\$8,171,360	\$8,319,700	\$8,426,400	\$8,299,400	\$8,416,400
Other Operating Expenses	1,196,553	1,244,497	1,272,000	1,350,200	1,293,400	1,293,400
Capital Outlay	75,277	156,811	175,000	411,500	188,500	188,500
Total	<u>\$9,254,800</u>	<u>\$9,572,668</u>	<u>\$9,766,700</u>	<u>\$10,188,100</u>	<u>\$9,781,300</u>	<u>\$9,898,300</u>
320 Traffic Control						
Personnel Expenses	\$84,956	\$103,877	\$95,000	\$115,000	\$0	\$0
Other Operating Expenses	26,794	34,627	34,600	34,700	0	0
Total	<u>\$111,750</u>	<u>\$138,504</u>	<u>\$129,600</u>	<u>\$149,700</u>	<u>\$0</u>	<u>\$0</u>
330 Animal Control						
Personnel Expenses	\$169,259	\$178,660	\$155,600	\$203,300	\$160,300	\$160,300
Other Operating Expenses	46,059	54,536	47,000	52,300	52,700	52,700
Total	<u>\$215,318</u>	<u>\$233,196</u>	<u>\$202,600</u>	<u>\$255,600</u>	<u>\$213,000</u>	<u>\$213,000</u>
340 Fire and Rescue Service						
Other Operating Expenses	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Capital Outlay	88,000	88,000	88,000	88,000	88,000	88,000
Total	<u>\$93,000</u>	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$98,000</u>
TOTAL PUBLIC SAFETY	<u>\$9,674,868</u>	<u>\$10,042,368</u>	<u>\$10,196,900</u>	<u>\$10,691,400</u>	<u>\$10,092,300</u>	<u>\$10,209,300</u>
PUBLIC WORKS						
410 Public Works Administration						
Personnel Expenses	\$921,702	\$955,767	\$1,012,300	\$934,700	\$1,021,400	\$1,046,400
Other Operating Expenses	138,695	153,767	141,800	154,000	153,900	153,900
Total	<u>\$1,060,397</u>	<u>\$1,109,534</u>	<u>\$1,154,100</u>	<u>\$1,088,700</u>	<u>\$1,175,300</u>	<u>\$1,200,300</u>

	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
420 Equipment Maintenance						
Personnel Expenses	\$151,347	\$149,122	\$163,100	\$152,600	\$154,600	\$154,600
Other Operating Expenses	96,624	101,833	122,300	122,800	112,100	112,100
Total	<u>\$247,971</u>	<u>\$250,955</u>	<u>\$285,400</u>	<u>\$275,400</u>	<u>\$266,700</u>	<u>\$266,700</u>
440 Street Maintenance						
Personnel Expenses	\$344,813	\$377,820	\$425,100	\$402,500	\$522,300	\$535,800
Other Operating Expenses	238,459	229,791	243,000	263,200	295,900	295,900
Total	<u>\$583,272</u>	<u>\$607,611</u>	<u>\$668,100</u>	<u>\$665,700</u>	<u>\$818,200</u>	<u>\$831,700</u>
445 Four Cities Street Cleaning						
Personnel Expenses	\$57,940	\$50,265	\$50,400	\$51,400	\$52,100	\$52,100
Other Operating Expenses	29,500	27,444	23,800	26,200	27,400	27,400
Total	<u>\$87,440</u>	<u>\$77,709</u>	<u>\$74,200</u>	<u>\$77,600</u>	<u>\$79,500</u>	<u>\$79,500</u>
450 Waste Collection & Disposal						
Personnel Expenses	\$502,387	\$491,292	\$520,400	\$500,900	\$512,700	\$521,700
Other Operating Expenses	199,656	190,557	178,000	177,100	180,300	180,300
Total	<u>\$702,043</u>	<u>\$681,849</u>	<u>\$698,400</u>	<u>\$678,000</u>	<u>\$693,000</u>	<u>\$702,000</u>
460 City Cemetery						
Personnel Expenses	\$159	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Other Operating Expenses	5,148	1,425	2,000	2,500	2,500	2,500
Total	<u>\$5,307</u>	<u>\$1,425</u>	<u>\$3,000</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
470 Roosevelt Center						
Personnel Expenses	\$59,046	\$59,596	\$60,200	\$59,300	\$59,000	\$59,000
Other Operating Expenses	17,078	18,572	21,400	19,700	16,300	16,300
Total	<u>\$76,124</u>	<u>\$78,168</u>	<u>\$81,600</u>	<u>\$79,000</u>	<u>\$75,300</u>	<u>\$75,300</u>
TOTAL PUBLIC WORKS	<u>\$2,762,554</u>	<u>\$2,807,251</u>	<u>\$2,964,800</u>	<u>\$2,867,900</u>	<u>\$3,111,500</u>	<u>\$3,159,000</u>
GREENBELT CARES						
510 Youth Services Bureau						
Personnel Expenses	\$550,287	\$528,302	\$578,200	\$578,200	\$588,900	\$603,900
Other Operating Expenses	48,823	59,669	58,600	52,400	60,200	62,200
Total	<u>\$599,110</u>	<u>\$587,971</u>	<u>\$636,800</u>	<u>\$630,600</u>	<u>\$649,100</u>	<u>\$666,100</u>
520 Greenbelt Assistance in Living						
Personnel Expenses	\$182,817	\$165,089	\$167,500	\$178,500	\$184,100	\$184,100
Other Operating Expenses	9,162	11,930	8,500	11,400	8,600	8,600
Total	<u>\$191,979</u>	<u>\$177,019</u>	<u>\$176,000</u>	<u>\$189,900</u>	<u>\$192,700</u>	<u>\$192,700</u>
530 Service Coordination Program						
Personnel Expenses	\$72,972	\$69,498	\$71,300	\$74,000	\$75,600	\$75,600
Other Operating Expenses	5,955	7,384	5,900	6,200	7,400	7,400
Total	<u>\$78,927</u>	<u>\$76,882</u>	<u>\$77,200</u>	<u>\$80,200</u>	<u>\$83,000</u>	<u>\$83,000</u>
TOTAL GREENBELT CARES	<u>\$870,016</u>	<u>\$841,872</u>	<u>\$890,000</u>	<u>\$900,700</u>	<u>\$924,800</u>	<u>\$941,800</u>

	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
RECREATION & PARKS						
610 Recreation Administration						
Personnel Expenses	\$435,294	\$439,693	\$461,200	\$452,400	\$454,300	\$508,300
Other Operating Expenses	71,284	72,787	71,300	76,800	74,600	74,600
Total	<u>\$506,578</u>	<u>\$512,480</u>	<u>\$532,500</u>	<u>\$529,200</u>	<u>\$528,900</u>	<u>\$582,900</u>
620 Recreation Centers						
Personnel Expenses	\$435,264	\$395,820	\$404,100	\$394,700	\$405,000	\$411,500
Other Operating Expenses	128,130	120,157	123,000	125,400	122,200	122,200
Total	<u>\$563,394</u>	<u>\$515,977</u>	<u>\$527,100</u>	<u>\$520,100</u>	<u>\$527,200</u>	<u>\$533,700</u>
650 Aquatic and Fitness Center						
Personnel Expenses	\$641,831	\$651,764	\$648,500	\$661,300	\$662,300	\$668,300
Other Operating Expenses	343,306	377,442	352,500	384,600	364,000	364,000
Total	<u>\$985,137</u>	<u>\$1,029,206</u>	<u>\$1,001,000</u>	<u>\$1,045,900</u>	<u>\$1,026,300</u>	<u>\$1,032,300</u>
660 Community Center						
Personnel Expenses	\$541,087	\$524,170	\$543,200	\$540,100	\$550,400	\$556,900
Other Operating Expenses	213,688	228,451	232,200	239,300	234,800	234,800
Total	<u>\$754,775</u>	<u>\$752,621</u>	<u>\$775,400</u>	<u>\$779,400</u>	<u>\$785,200</u>	<u>\$791,700</u>
665 Greenbelt's Kids						
Personnel Expenses	\$278,402	\$288,495	\$292,100	\$301,900	\$299,400	\$305,900
Other Operating Expenses	117,192	109,089	110,000	109,500	107,100	107,100
Total	<u>\$395,594</u>	<u>\$397,584</u>	<u>\$402,100</u>	<u>\$411,400</u>	<u>\$406,500</u>	<u>\$413,000</u>
670 Therapeutic Recreation						
Personnel Expenses	\$138,613	\$133,478	\$139,100	\$140,600	\$141,700	\$141,700
Other Operating Expenses	29,667	26,813	27,200	28,300	28,300	28,300
Total	<u>\$168,280</u>	<u>\$160,291</u>	<u>\$166,300</u>	<u>\$168,900</u>	<u>\$170,000</u>	<u>\$170,000</u>
675 Fitness & Leisure						
Personnel Expenses	\$82,742	\$80,092	\$77,700	\$73,800	\$74,200	\$74,200
Other Operating Expenses	35,161	36,204	37,600	40,900	36,700	36,700
Total	<u>\$117,903</u>	<u>\$116,296</u>	<u>\$115,300</u>	<u>\$114,700</u>	<u>\$110,900</u>	<u>\$110,900</u>
685 Arts						
Personnel Expenses	\$147,962	\$144,060	\$162,800	\$161,900	\$164,000	\$164,000
Other Operating Expenses	26,431	27,484	17,400	18,400	22,900	22,900
Total	<u>\$174,393</u>	<u>\$171,544</u>	<u>\$180,200</u>	<u>\$180,300</u>	<u>\$186,900</u>	<u>\$186,900</u>
690 Special Events						
Personnel Expenses	\$57,992	\$58,331	\$57,900	\$58,900	\$58,900	\$58,900
Other Operating Expenses	112,900	109,856	110,600	110,300	111,000	118,300
Total	<u>\$170,892</u>	<u>\$168,187</u>	<u>\$168,500</u>	<u>\$169,200</u>	<u>\$169,900</u>	<u>\$177,200</u>

	FY 2012 Actual Trans.	FY 2013 Actual Trans.	FY 2014 Adopted Budget	FY 2014 Estimated Trans.	FY 2015 Proposed Budget	FY 2015 Adopted Budget
700 Parks						
Personnel Expenses	\$917,325	\$882,686	\$919,500	\$930,700	\$951,700	\$969,700
Other Operating Expenses	223,876	204,188	217,000	231,100	210,200	210,200
Total	<u>\$1,141,201</u>	<u>\$1,086,874</u>	<u>\$1,136,500</u>	<u>\$1,161,800</u>	<u>\$1,161,900</u>	<u>\$1,179,900</u>
TOTAL RECREATION & PARKS	<u>\$4,978,147</u>	<u>\$4,911,060</u>	<u>\$5,004,900</u>	<u>\$5,080,900</u>	<u>\$5,073,700</u>	<u>\$5,178,500</u>
MISCELLANEOUS						
910 Grants and Contributions						
Other Operating Expenses	\$2,000	\$3,000	\$5,000	\$5,000	\$3,000	\$9,500
Total	<u>\$2,000</u>	<u>\$3,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$3,000</u>	<u>\$9,500</u>
920 Intra-City Transit Service						
Personnel Expenses	\$95,828	\$95,838	\$98,200	\$102,600	\$99,100	\$99,100
Other Operating Expenses	13,943	15,288	13,600	15,400	13,600	13,600
Total	<u>\$109,771</u>	<u>\$111,126</u>	<u>\$111,800</u>	<u>\$118,000</u>	<u>\$112,700</u>	<u>\$112,700</u>
930 Museum						
Personnel Expenses	\$85,930	\$86,195	\$89,000	\$90,400	\$92,000	\$92,000
Other Operating Expenses	8,927	6,779	8,800	8,400	8,500	8,500
Total	<u>\$94,857</u>	<u>\$92,974</u>	<u>\$97,800</u>	<u>\$98,800</u>	<u>\$100,500</u>	<u>\$100,500</u>
TOTAL MISCELLANEOUS	<u>\$206,628</u>	<u>\$207,100</u>	<u>\$214,600</u>	<u>\$221,800</u>	<u>\$216,200</u>	<u>\$222,700</u>
NON-DEPARTMENTAL						
Insurance	\$1,210,345	\$932,952	\$790,000	\$771,200	\$625,000	\$625,000
Miscellaneous	313	4,337	0	9,000	5,000	5,000
Building Maintenance	10,732	9,071	10,000	8,000	5,000	5,000
Special Programs	0	5,618	4,500	4,500	4,500	4,500
Reserve Appropriations	42,516	79,760	175,000	7,000	429,000	99,000
Retirement Plan Payment	292,337	338,832	120,000	55,000	0	0
TOTAL NON-DEPARTMENTAL	<u>\$1,556,243</u>	<u>\$1,370,570</u>	<u>\$1,099,500</u>	<u>\$854,700</u>	<u>\$1,068,500</u>	<u>\$738,500</u>
FUND TRANSFERS						
Building Capital Res. Fund	\$100,000	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000
Capital Improvements	300,000	300,000	450,000	450,000	350,000	350,000
Debt Service Fund Payment	682,100	300,000	300,000	360,000	525,000	525,000
Replacement Fund Reserve	103,000	150,000	100,000	100,000	100,000	100,000
2001 Bond Fund	0	250,000	0	0	0	0
TOTAL FUND TRANSFERS	<u>\$1,185,100</u>	<u>\$1,150,000</u>	<u>\$950,000</u>	<u>\$1,010,000</u>	<u>\$1,075,000</u>	<u>\$1,075,000</u>
TOTAL DEPARTMENTS	<u>\$24,687,869</u>	<u>\$24,775,234</u>	<u>\$24,851,200</u>	<u>\$25,204,800</u>	<u>\$25,195,000</u>	<u>\$25,338,800</u>

CITY OF GREENBELT-ORGANIZATIONAL CHART



PERSONNEL STAFFING

	Auth. FY 2012	Auth. FY 2013	Auth. FY 2014	Prop. FY 2015	Auth. FY 2015
120 Administration	5.0	5.0	5.0	5.0	6.0
140 Finance & Administrative Services	7.0	7.0	7.0	7.0	7.0
145 Information Technology	4.0	4.0	4.0	4.0	5.0
190 Community Promotion	1.5	1.5	1.5	1.5	1.5
200 Planning & Community Development	14.0	13.0	12.0	12.0	12.0
300 Public Safety	69.0	70.0	70.0	70.0	70.0
400 Public Works	50.5	50.5	50.5	50.5	50.5
500 Greenbelt CARES	8.7	9.0	9.0	9.0	9.0
600 Recreation	59.4	59.4	59.4	59.4	59.4
930 Museum	1.0	1.0	1.0	1.0	1.0
Total FTE	220.1	220.4	219.4	219.4	221.4

NOTE: The Personnel Staffing schedules express all positions, including non-classified, in terms of Full Time Equivalent (FTE) expressed to the nearest tenth of a full time position (2,080 hours). Thus, a part time employee working 600 hours a year would be reported as .3 FTE and 4 employees working 600 hours would be reported as 1.2 FTE.