

The budgeting process

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:

- ❶ 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.
- ❷ **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.
- ❸ **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.
- ❹ **CAPITAL PROJECTS FUND** is 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).
- ❺ **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.
- ❻ **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.

Fy 2009 budget calendar

November	Initial meeting of City Manager with staff to discuss budget goals and objectives.
November	Preparation of background information for budget preparation.
December	Issue guidelines, background information, and forms to departments.
January 3 thru January 31	Review of Departmental budgets by City Treasurer.
February 4	Send out forms to contribution groups.
January 28 thru February 29	City Manager meets with departments on General Fund, Replacement Fund, and Capital Funds budgets.
March 5	Budget requests due from contribution groups.
March	Begin final review of budget.
March thru April	Review of contribution groups budgets by Parks and Recreation Advisory Board and Arts Advisory Board.
March 21	Print budget.
March 24	Submittal of budget to Council.
April 2 thru May 27	Budget review work sessions by Council with public and departments including Green Ridge House.
April 28 & May 27	Public Hearings on budget.
June 2	Adoption of General Fund, Capital Funds, Other Funds, and Green Ridge House budgets.

Financial policies

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 project 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 projects 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 unreserved 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.

- ☐ 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.
- ☐ Opportunities for training, development, and advancement are provided within established regulations.

Relationship between the Capital & operating budgets

In FY 2009, the majority of capital projects will have no impact on City operating costs as these projects are smaller scale projects that maintain or upgrade City facilities and infrastructure. There are, however, two projects that will impact the operating budget.

1. Public Works Facility – This project consists of a renovation and expansion of the existing facility, which is over 40 years old. The project will save the City money by using a geo-thermal system for heating and cooling as well as building a modern day building with improved insulation and double-paned windows. However, the expansion will increase total building operating costs because usable space will more than double. In particular, the locker room facility for the workers will be expanded including showers. The City has taken a “green” approach to this project and is incorporating numerous energy efficient techniques and materials. As a result, it is expected the bottom-line impact on utility costs will be minimized through the use of energy saving technologies. Construction began in FY 2008 and will be completed in FY 2009.
2. At the Aquatic and Fitness Center, the dehumidification units (Pool Pak) and locker room heating and cooling units are being replaced. Both are 16 years old and will be replaced with current day, energy efficient models. These upgrades will lower both maintenance and utility expenses.

REVENUES AND EXPENDITURES LAST TEN FISCAL YEARS

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
REVENUES										
Taxes	\$7,791,908	\$7,843,174	\$8,014,801	\$8,427,936	\$8,960,138	\$9,434,417	\$9,676,625	\$10,698,793	\$12,302,865	\$13,223,433
Licenses and Permits	471,563	436,274	618,640	614,257	669,967	718,456	706,269	835,853	889,302	978,048
Intergovernmental	3,552,963	3,587,336	4,168,388	4,140,904	4,310,634	4,194,517	4,568,807	4,659,189	4,562,418	4,600,717
Charges for Services	1,713,118	1,644,075	1,632,042	1,756,532	1,738,147	1,765,693	1,776,625	1,762,815	1,794,885	1,939,878
Fines and Forfeitures	148,935	139,483	132,003	128,897	656,728	767,137	645,773	714,034	637,458	585,590
Interest	155,119	175,785	179,305	218,687	92,506	50,967	25,963	44,150	100,179	155,140
Miscellaneous	85,671	199,316	48,539	100,759	109,842	85,716	81,813	99,975	119,784	253,258
TOTAL REVENUES	\$13,919,277	\$14,025,443	\$14,793,718	\$15,387,973	\$16,537,962	\$17,016,903	\$17,481,875	\$18,814,809	\$20,406,891	\$21,736,064
EXPENDITURES										
General Government	\$1,121,054	\$1,227,440	\$1,303,420	\$1,322,176	\$1,481,755	\$1,585,061	\$1,736,547	\$1,706,569	\$1,873,748	\$2,012,830
Planning & Community Development	410,317	441,981	524,259	554,241	608,444	665,088	712,371	738,221	794,801	925,966
Public Safety	4,972,310	5,087,969	5,383,006	5,604,256	6,348,569	7,077,809	7,507,886	7,754,651	8,302,566	8,667,805
Public Works	1,507,875	1,620,973	1,766,514	1,831,028	1,978,965	2,230,161	2,310,140	2,369,117	2,467,019	2,717,331
Social Services	262,702	261,551	307,728	279,871	312,137	337,130	369,687	503,609	544,085	577,642
Recreation and Parks	3,172,489	3,284,095	3,473,419	3,596,200	3,667,850	3,755,556	4,005,084	4,110,937	4,302,703	4,617,556
Miscellaneous	260,510	271,507	243,405	241,325	124,606	129,686	140,608	144,040	129,574	148,594
Non-Departmental					246,655	216,696	243,068	288,857	240,712	231,961
Fund Transfers	1,665,400	1,668,400	1,937,304	1,755,600	1,802,804	1,371,800	1,614,200	1,523,500	1,267,500	1,641,700
TOTAL EXPENDITURES	\$13,372,657	\$13,863,916	\$14,939,055	\$15,184,697	\$16,571,785	\$17,368,987	\$18,639,591	\$19,139,501	\$19,922,708	\$21,541,390
FUND BALANCE	\$2,197,570	\$2,292,731	\$2,362,464	\$3,031,951	\$2,841,172	\$2,486,661	\$1,271,702	\$887,155	\$1,323,458	\$1,573,765
% of EXPENDITURES	16.4%	16.5%	15.8%	20.0%	17.1%	14.3%	6.8%	4.6%	6.6%	7.3%
DAYS IN RESERVE	57.9	56.0	56.8	66.8	59.7	48.7	24.0	16.1	24.2	26.7

BOND PRINCIPAL & INTEREST PAYMENT SCHEDULE

<u>FY</u>	1990 Ora Glen \$100,000 (1)		1991 Roosevelt Center \$1,260,000 (2)		Special Assessment Debt Service	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
08/09	\$30,000	\$8,399	\$105,000	\$37,921	\$135,000	\$46,320
09/10	35,000	4,899	115,000	27,591	150,000	32,490
10/11	35,000	1,223	125,000	16,337	160,000	17,560
11/12			135,000	4,157	135,000	4,157
Total	\$100,000	\$14,521	\$480,000	\$86,006	\$580,000	\$100,527

<u>FY</u>	2001 Bond Fund (3)		Total Indebtedness All Issues	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
08/09	\$501,895	\$238,413	\$636,895	\$284,733
09/10	525,262	215,046	675,262	247,536
10/11	549,725	190,583	709,725	208,143
11/12	575,323	164,985	710,323	169,142
12/13	602,113	138,195	602,113	138,195
13/14	630,150	110,158	630,150	110,158
14/15	659,493	80,815	659,493	80,815
15/16	690,203	50,105	690,203	50,105
16/17	722,345	17,966	722,345	17,966
Total	\$5,456,509	\$1,206,266	\$6,036,509	\$1,306,793

(1)	This bond issue has an average coupon of 10.50%.
(2)	This debt issue has 2 different interest rates averaging 9.20%.
(3)	This debt issue has an interest rate of 4.56%.

Maryland state retirement agency (billings 1999 to present)

Fiscal Year	Salaries	Total Billing	Retirement		Total % Rate	Current % Rate	Unfunded
			Current Billing	Unfunded Liability			
1999	\$217,200	\$150,000	\$96,282	\$53,718	69.06%	44.33%	24.73%
2000	193,093	150,000	93,607	56,393	77.68%	48.48%	29.20%
2001	197,108	122,564	63,333	59,231	62.18%	32.13%	30.05%
2002	215,704	81,953	19,780	62,173	37.99%	9.17%	28.82%
2003	205,282	84,515	19,233	65,282	41.17%	9.37%	31.80%
2004	213,811	77,381	10,691	66,690	36.19%	5.00%	31.19%
2005	219,107	80,979	10,955	70,024	36.96%	5.00%	31.96%
2006	227,115	84,882	11,356	73,526	37.37%	5.00%	32.37%
2007	242,070	89,306	12,104	77,202	36.89%	5.00%	31.89%
2008	253,302	93,727	12,665	81,062	37.00%	5.00%	32.00%

Fiscal Year	Salaries	Total Billing	MCLEO/LEOPS ¹		Total % Rate	Current % Rate	Unfunded
			Current Billing	Unfunded Liability			
1999	\$2,044,393	\$343,871	\$335,689	\$8,182	16.82%	16.42%	0.40%
2000	2,082,763	320,798	312,207	8,591	15.40%	14.99%	0.41%
2001	2,222,501	342,396	333,375	9,021	15.41%	15.00%	0.41%
2002	2,289,143	349,409	339,937	9,472	15.26%	14.85%	0.41%
2003	2,539,328	888,241	751,387	136,854	34.98%	29.59%	5.39%
2004	2,644,806	905,288	798,966	106,292	34.23%	30.21%	4.02%
2005	2,607,777	946,656	837,097	109,559	36.30%	32.10%	4.20%
2006	2,677,751	984,380	874,821	109,559	36.76%	32.67%	4.10%
2007	2,733,373	1,016,492	906,933	109,559	37.19%	33.18%	4.01%
2008	2,972,467	1,203,427	1,093,868	109,559	40.49%	36.80%	3.69%

Fiscal Year	Salaries	Total Billing	Pension		Total % Rate	Current % Rate	Unfunded
			Current Billing	Unfunded Liability			
1999	\$3,160,898	\$114,214	\$114,214	n/a	3.61%	3.61%	0.00%
2000	3,395,362	135,661	135,661	n/a	4.00%	4.00%	0.00%
2001	3,509,686	140,387	140,387	n/a	4.00%	4.00%	0.00%
2002	3,765,272	157,012	157,012	n/a	4.17%	4.17%	0.00%
2003	4,317,883	185,848	185,848	n/a	4.30%	4.30%	0.00%
2004	4,500,488	236,187	236,187	n/a	5.25%	5.25%	0.00%
2005	4,539,548	346,906	346,906	n/a	7.64%	7.64%	0.00%
2006	4,862,613	367,470	367,470	n/a	7.56%	7.56%	0.00%
2007	4,962,560	421,575	421,575	n/a	8.50%	8.50%	0.00%
2008	5,348,025	490,105	490,105	n/a	9.16%	9.16%	0.00%

Fiscal Year	Salaries	Total Billing	All Plans		Total % Rate	Current % Rate	Unfunded
			Current Billing	Unfunded Liability			
1999	\$5,422,491	\$608,085	\$520,373	\$87,712	11.21%	9.60%	1.62%
2000	5,671,218	606,459	518,338	88,121	10.69%	9.14%	1.55%
2001	5,929,295	605,347	537,095	68,252	10.21%	9.18%	1.15%
2002	6,270,119	588,374	516,729	71,645	9.38%	8.24%	1.14%
2003	7,062,493	1,158,604	956,468	202,136	16.41%	13.54%	2.87%
2004	7,359,105	1,218,856	992,144	226,712	16.56%	13.48%	3.08%
2005	7,366,432	1,374,541	1,194,958	179,583	18.29%	16.22%	2.44%
2006	7,767,479	1,436,732	1,253,647	183,085	18.50%	16.19%	2.31%
2007	7,938,003	1,527,373	1,340,612	186,761	19.24%	16.89%	2.35%
2008	8,573,794	1,787,259	1,596,638	190,621	20.85%	18.62%	2.23%

¹ The City entered the LEOPS plan in FY 2003.

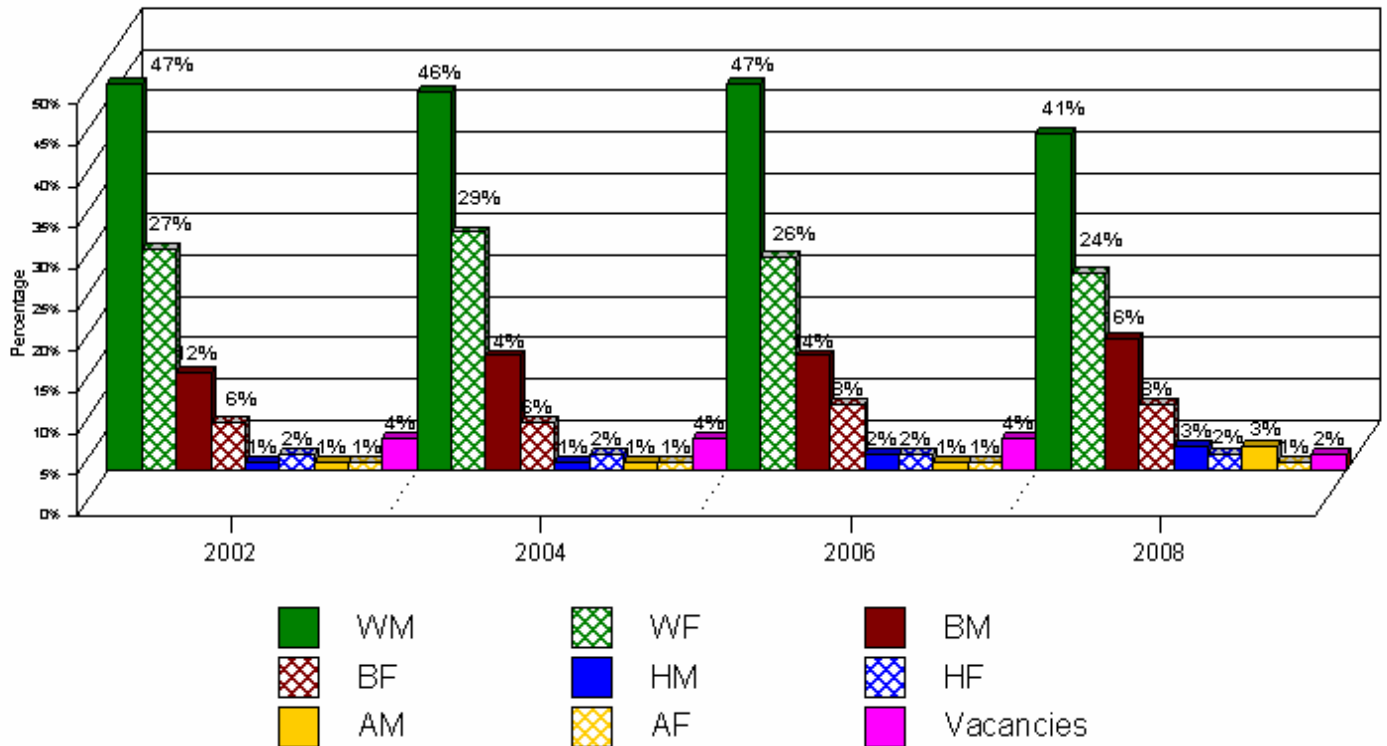
Compensation review chart

This chart shows the range (from high to low) of compensation available to employees for the past four years and the proposed compensation for Fiscal Year 2007.

COMPENSATION REVIEW										
	FY 2005 (Range)		FY 2006 (Range)		FY 2007 (Range)		FY 2008 (Range)		FY 2009 (Range)	
	HIGH	LOW	HIGH	LOW	HIGH	LOW	HIGH	LOW	HIGH	LOW
Performance Increase	3.00%	0%	3.0%	0%	3.0%	0%	3.0%	0%	3.0%	0%
COLA/Pay Adjustment	2.50%	2.5%	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Buy-Back of Leave	1.0%	0%	1.0%	0%	1.0%	0%	1.44%	0%	1.44%	0%
TOTAL	6.5%	2.5%	6.5%	2.5%	7.0%	7.0%	7.44%	3.0%	7.44%	3.0%

NOTE: These numbers are in addition to compensation increases due to promotions, reclassifications, and upgrades

Composition of Workforce



General salary schedule (GC)

ADOPTed July 1, 2008

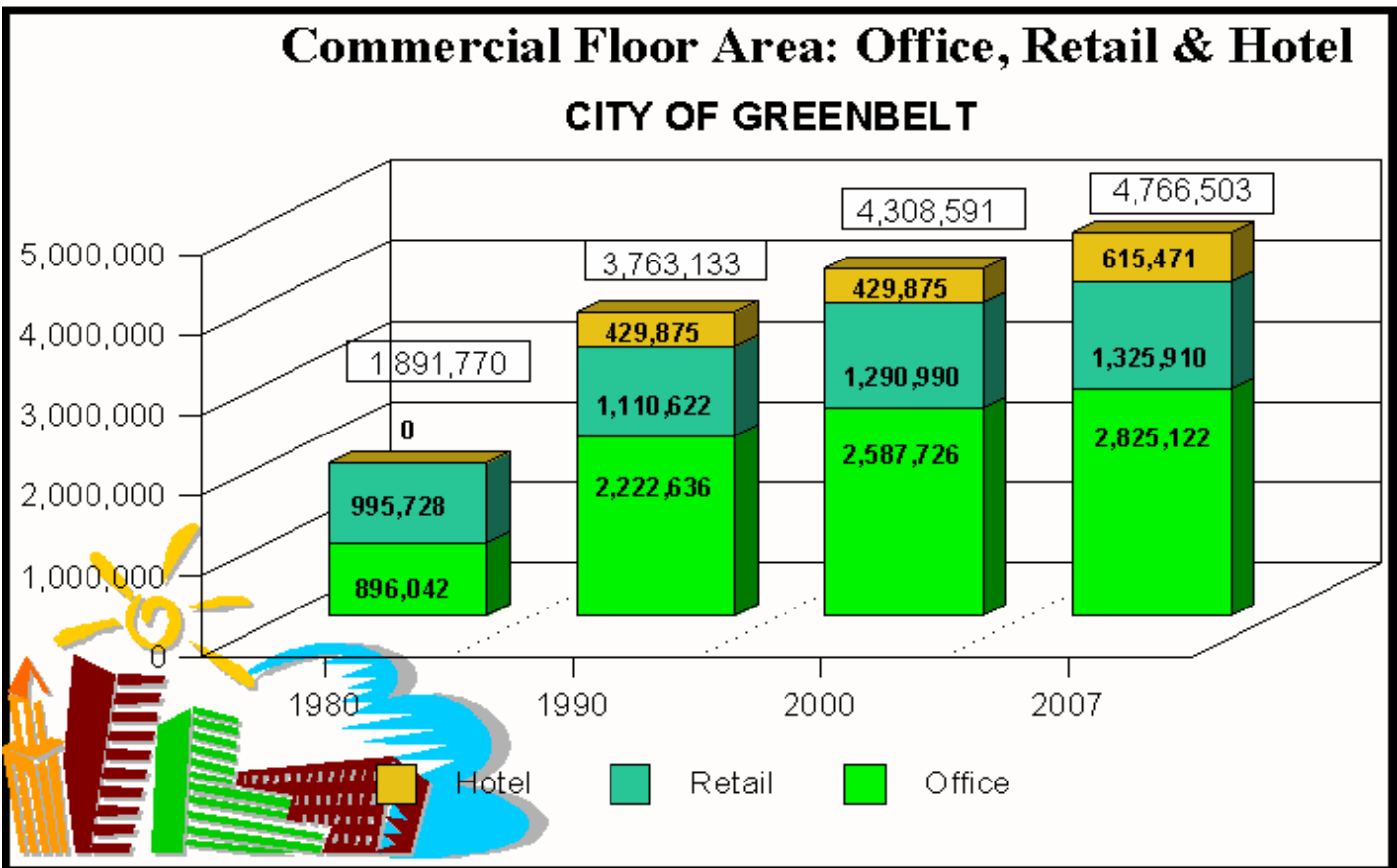
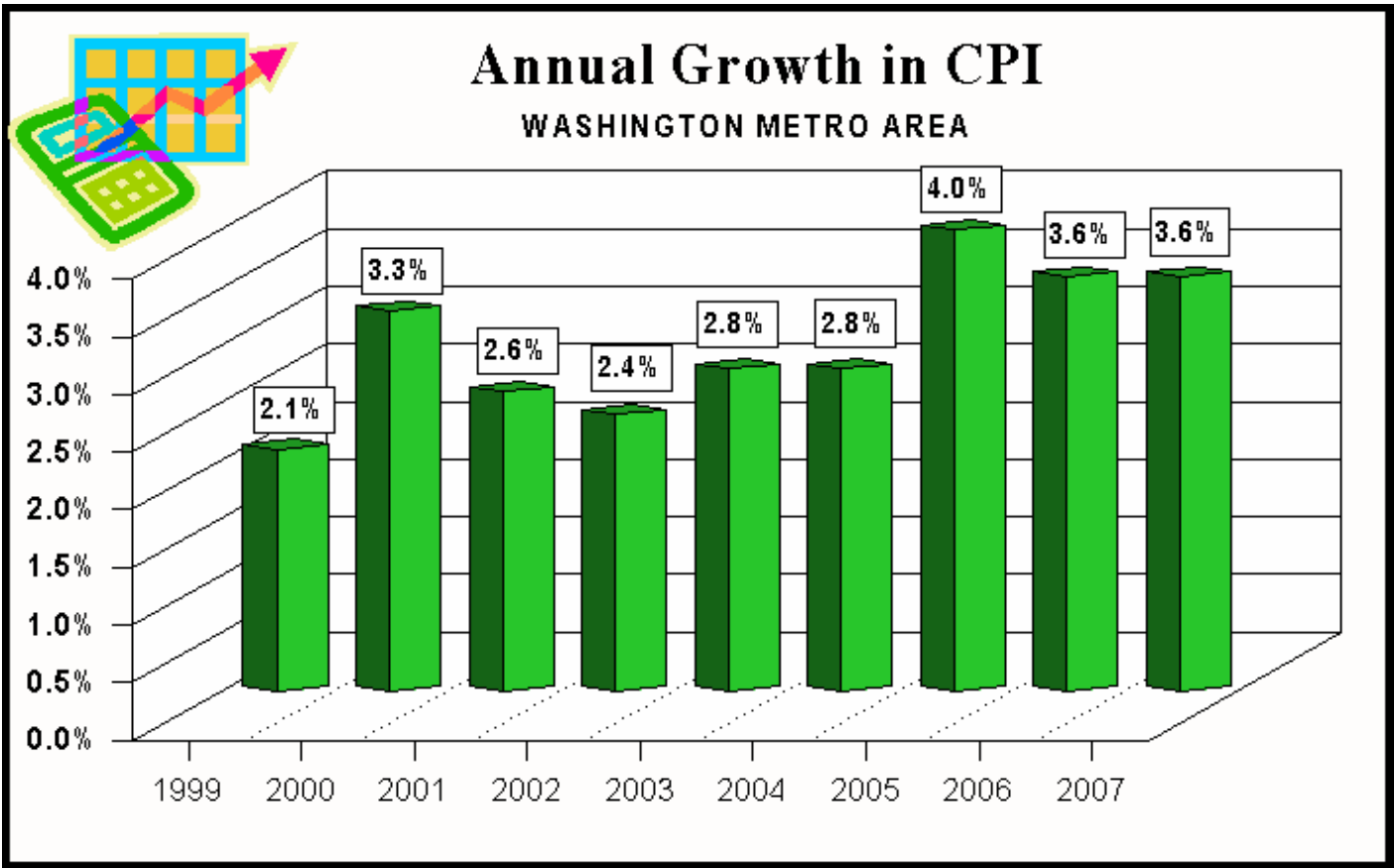
Salary Schedule					
Grade	Pay Basis	Interim	Minimum	Midpoint	Maximum
GC-3	Annual	\$22,526.40	\$24,003.20	\$31,241.60	\$38,459.20
	Bi-weekly	\$866.40	\$923.20	\$1,201.60	\$1,479.20
	Hourly	\$10.83	\$11.54	\$15.02	\$18.49
GC-4	Annual	\$24,294.40	\$25,896.00	\$33,716.80	\$41,496.00
	Bi-weekly	\$934.40	\$996.00	\$1,296.80	\$1,596.00
	Hourly	\$11.68	\$12.45	\$16.21	\$19.95
GC-5	Annual	\$26,228.80	\$27,934.40	\$36,379.20	\$44,761.60
	Bi-weekly	\$1,008.80	\$1,074.40	\$1,399.20	\$1,721.60
	Hourly	\$12.61	\$13.43	\$17.49	\$21.52
GC-6	Annual	\$28,288.00	\$30,160.00	\$39,249.60	\$48,297.60
	Bi-weekly	\$1,088.00	\$1,160.00	\$1,509.60	\$1,857.60
	Hourly	\$13.60	\$14.50	\$18.87	\$23.22
GC-7	Annual	\$30,534.40	\$32,531.20	\$42,348.80	\$52,124.80
	Bi-weekly	\$1,174.40	\$1,251.20	\$1,628.80	\$2,004.80
	Hourly	\$14.68	\$15.64	\$20.36	\$25.06
GC-8	Annual	\$32,947.20	\$35,110.40	\$45,697.60	\$56,243.20
	Bi-weekly	\$1,267.20	\$1,350.40	\$1,757.60	\$2,163.20
	Hourly	\$15.84	\$16.88	\$21.97	\$27.04
GC-9	Annual	\$35,547.20	\$37,876.80	\$49,296.00	\$60,673.60
	Bi-weekly	\$1,367.20	\$1,456.80	\$1,896.00	\$2,333.60
	Hourly	\$17.09	\$18.21	\$23.70	\$29.17
GC-10	Annual	\$38,355.20	\$40,872.00	\$53,185.60	\$65,478.40
	Bi-weekly	\$1,475.20	\$1,572.00	\$2,045.60	\$2,518.40
	Hourly	\$18.44	\$19.65	\$25.57	\$31.48
GC-11	Annual	\$41,392.00	\$44,096.00	\$57,387.20	\$70,657.60
	Bi-weekly	\$1,592.00	\$1,696.00	\$2,207.20	\$2,717.60
	Hourly	\$19.90	\$21.20	\$27.59	\$33.97
GC-12	Annual	\$44,657.60	\$47,569.60	\$61,921.60	\$76,232.00
	Bi-weekly	\$1,717.60	\$1,829.60	\$2,381.60	\$2,932.00
	Hourly	\$21.47	\$22.87	\$29.77	\$36.65
GC-13	Annual	\$48,172.80	\$51,334.40	\$66,830.40	\$82,243.20
	Bi-weekly	\$1,852.80	\$1,974.40	\$2,570.40	\$3,163.20
	Hourly	\$23.16	\$24.68	\$32.13	\$39.54
GC-14	Annual	\$51,979.20	\$55,390.40	\$72,092.80	\$88,753.60
	Bi-weekly	\$1,999.20	\$2,130.40	\$2,772.80	\$3,413.60
	Hourly	\$24.99	\$26.63	\$34.66	\$42.67
GC-15	Annual	\$56,097.60	\$59,779.20	\$77,792.00	\$95,763.20
	Bi-weekly	\$2,157.60	\$2,299.20	\$2,992.00	\$3,683.20
	Hourly	\$26.97	\$28.74	\$37.40	\$46.04
GC-16	Annual	\$60,528.00	\$64,500.80	\$83,948.80	\$103,334.40
	Bi-weekly	\$2,328.00	\$2,480.80	\$3,228.80	\$3,974.40
	Hourly	\$29.10	\$31.01	\$40.36	\$49.68
GC-17	Annual	\$65,312.00	\$69,576.00	\$90,563.20	\$111,488.00
	Bi-weekly	\$2,512.00	\$2,676.00	\$3,483.20	\$4,288.00
	Hourly	\$31.40	\$33.45	\$43.54	\$53.60
GC-18	Annual	\$70,470.40	\$75,088.00	\$97,718.40	\$120,286.40
	Bi-weekly	\$2,710.40	\$2,888.00	\$3,758.40	\$4,626.40
	Hourly	\$33.88	\$36.10	\$46.98	\$57.83

f Y 2009 position classification and grades for classified employees

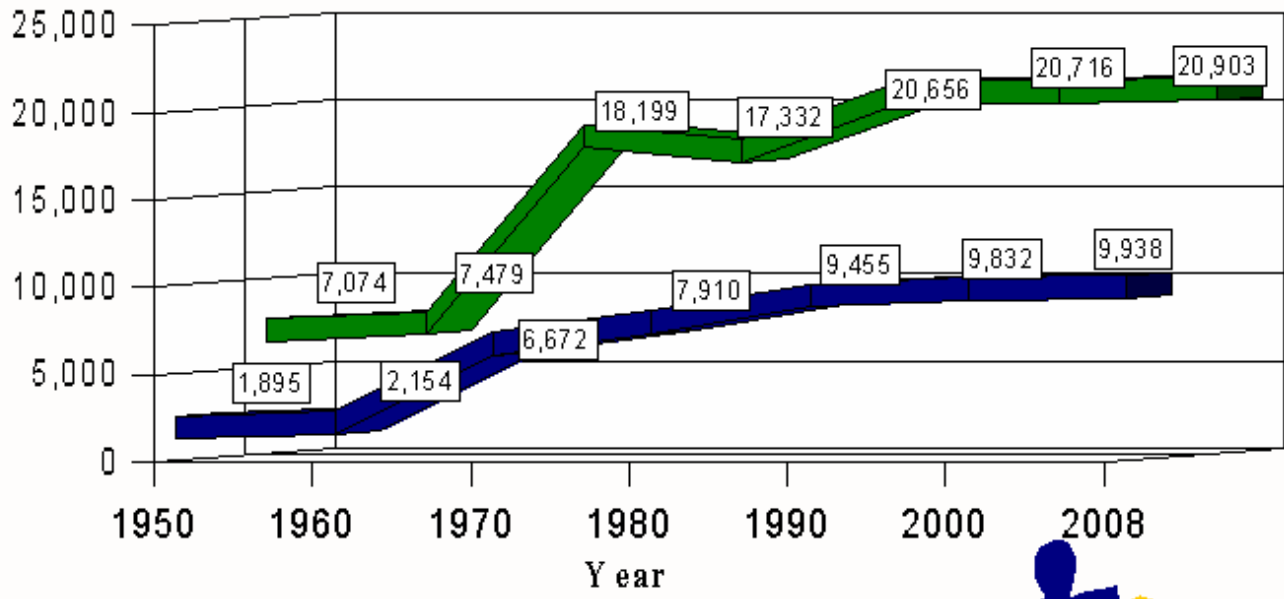
GRADE	POSITION CLASSIFICATION
3	Building Maintenance Worker I, Public Works Maintenance Worker I
4	Building Maintenance Worker II, Police Cadet, Refuse/Recycling Collector I
5	Lead Building Maintenance Worker, Office Associate II, Public Works Maintenance Worker II, Refuse Collector/Driver, Refuse/Recycling Collector II, Transportation Operator
6	Public Works Maintenance Worker III, Records Specialist I
7	Office Associate III, Parking Enforcement Officer I, Public Works Maintenance Worker IV
8	Accounting Technician I, Administrative Associate I, Animal Control Officer I, Animal Control Officer/Community Development Inspector, Automotive Technician, Communications Specialist I, Community Development Inspector I, Parking Enforcement Officer II, Public Works Maintenance Worker V, Records Specialist II, Refuse Crew Leader/Driver, Service Coordinator
9	Administrative Associate II, Animal Control Officer II, Community Development Inspector II, Electrician, Executive Associate, Recreation Coordinator I, Senior Automotive Technician, System Analyst
10	Accounting Technician II, Aquatics Coordinator I, Arts Coordinator I, Building Maintenance Supervisor, Communications Specialist II, Community Center Coordinator I, Horticulture Supervisor, Human Resources Specialist I, Master Electrician, Parks Playground Supervisor, Recreation Coordinator II, Recycling Coordinator, Refuse/Recycling Supervisor
11	Aquatics Coordinator II, Arts Coordinator II, Community Center Coordinator II, Community Planner I, Crisis Intervention Counselor, Education/Vocational Counselor, Facility Maintenance Manager, Family Counselor, Museum Curator, Parks and Ball Fields Supervisor, Police Automotive Technician, Human Resources Specialist II, Special Operations Supervisor, Streets Maintenance Supervisor, System Engineer
12	Arts Supervisor, Communications Supervisor, Recreation Supervisor, Therapeutic Supervisor
13	Aquatic & Fitness Center Supervisor, Community Center Supervisor, Community Planner II, IT Manager, Project Manager/Construction Inspector, Public Information/ Communications Coordinator, Senior Education/Vocational Counselor, Senior Family Counselor, Superintendent of Parks & Grounds, Supervisory Inspector
14	City Clerk, Community Resource Advocate, Finance Manager
15	Assistant City Manager, Assistant Community Development Director, Assistant Planning Director, Assistant Public Works Director, Assistant Recreation Director of Facilities, Assistant Recreation Director of Programs
16	Human Resources Officer
17	Director of Youth Services Bureau
18	City Treasurer, Planning and Community Development Director, Public Works Director, Recreation Director

Police salary schedule ADOPTed July 1, 2008

Salary Schedule									
Step	Pay Basis	POC	Officer	PFC	MPO	Cpl.	Sgt.	Capt.	Chief
1	Annual	\$37,544.00	\$40,497.60	\$43,721.60	\$44,803.20	\$47,153.60	\$54,891.20	\$68,972.80	\$80,308.80
	Hourly	\$18.05	\$19.47	\$21.02	\$21.54	\$22.67	\$26.39	\$33.16	\$38.61
2	Annual	\$38,667.20	\$41,724.80	\$45,032.00	\$46,155.20	\$48,568.00	\$56,534.40	\$71,052.80	\$82,721.60
	Hourly	\$18.59	\$20.06	\$21.65	\$22.19	\$23.35	\$27.18	\$34.16	\$39.77
3	Annual	\$39,811.20	\$42,972.80	\$46,384.00	\$47,528.00	\$50,024.00	\$58,240.00	\$73,174.40	\$85,196.80
	Hourly	\$19.14	\$20.66	\$22.30	\$22.85	\$24.05	\$28.00	\$35.18	\$40.96
4	Annual	\$41,017.60	\$44,262.40	\$47,777.60	\$48,963.20	\$51,542.40	\$59,987.20	\$75,379.20	\$87,755.20
	Hourly	\$19.72	\$21.28	\$22.97	\$23.54	\$24.78	\$28.84	\$36.24	\$42.19
5	Annual	\$42,244.80	\$45,593.60	\$49,192.00	\$50,440.00	\$53,081.60	\$61,796.80	\$77,646.40	\$90,376.00
	Hourly	\$20.31	\$21.92	\$23.65	\$24.25	\$25.52	\$29.71	\$37.33	\$43.45
6	Annual	\$43,513.60	\$46,966.40	\$50,668.80	\$51,937.60	\$54,662.40	\$63,648.00	\$79,976.00	\$93,100.80
	Hourly	\$20.92	\$22.58	\$24.36	\$24.97	\$26.28	\$30.60	\$38.45	\$44.76
7	Annual	\$44,824.00	\$48,360.00	\$52,208.00	\$53,497.60	\$56,305.60	\$65,540.80	\$82,368.00	\$95,888.00
	Hourly	\$21.55	\$23.25	\$25.10	\$25.72	\$27.07	\$31.51	\$39.60	\$46.10
8	Annual	\$46,155.20	\$49,816.00	\$53,768.00	\$55,099.20	\$57,990.40	\$67,516.80	\$84,843.20	\$98,758.40
	Hourly	\$22.19	\$23.95	\$25.85	\$26.49	\$27.88	\$32.46	\$40.79	\$47.48
9	Annual	\$47,548.80	\$51,313.60	\$55,369.60	\$56,763.20	\$59,737.60	\$69,534.40	\$87,380.80	\$101,732.80
	Hourly	\$22.86	\$24.67	\$26.62	\$27.29	\$28.72	\$33.43	\$42.01	\$48.91
10	Annual	\$48,963.20	\$52,852.80	\$57,033.60	\$58,468.80	\$61,526.40	\$71,635.20	\$90,001.60	\$104,769.60
	Hourly	\$23.54	\$25.41	\$27.42	\$28.11	\$29.58	\$34.44	\$43.27	\$50.37
11	Annual	\$50,440.00	\$54,433.60	\$58,739.20	\$60,216.00	\$63,377.60	\$73,777.60	\$92,705.60	\$107,931.20
	Hourly	\$24.25	\$26.17	\$28.24	\$28.95	\$30.47	\$35.47	\$44.57	\$51.89
12	Annual	\$51,958.40	\$56,076.80	\$60,507.20	\$62,025.60	\$65,270.40	\$75,982.40	\$95,492.80	\$111,155.20
	Hourly	\$24.98	\$26.96	\$29.09	\$29.82	\$31.38	\$36.53	\$45.91	\$53.44
13	Annual	\$53,518.40	\$57,761.60	\$62,316.80	\$63,876.80	\$67,246.40	\$78,270.40	\$98,342.40	\$114,504.00
	Hourly	\$25.73	\$27.77	\$29.96	\$30.71	\$32.33	\$37.63	\$47.28	\$55.05
14	Annual	\$55,120.00	\$59,488.00	\$64,188.80	\$65,811.20	\$69,264.00	\$80,620.80	\$101,296.00	\$117,936.00
	Hourly	\$26.50	\$28.60	\$30.86	\$31.64	\$33.30	\$38.76	\$48.70	\$56.70
15	Annual	\$56,763.20	\$61,276.80	\$66,123.20	\$67,766.40	\$71,323.20	\$83,033.60	\$104,332.80	\$121,472.00
	Hourly	\$27.29	\$29.46	\$31.79	\$32.58	\$34.29	\$39.92	\$50.16	\$58.40
16	Annual	\$58,468.80	\$63,107.20	\$68,099.20	\$69,804.80	\$73,465.60	\$85,529.60	\$107,473.60	\$125,112.00
	Hourly	\$28.11	\$30.34	\$32.74	\$33.56	\$35.32	\$41.12	\$51.67	\$60.15
17	Annual	\$60,236.80	\$65,000.00	\$70,158.40	\$71,905.60	\$75,670.40	\$88,088.00	\$110,697.60	\$128,856.00
	Hourly	\$28.96	\$31.25	\$33.73	\$34.57	\$36.38	\$42.35	\$53.22	\$61.95



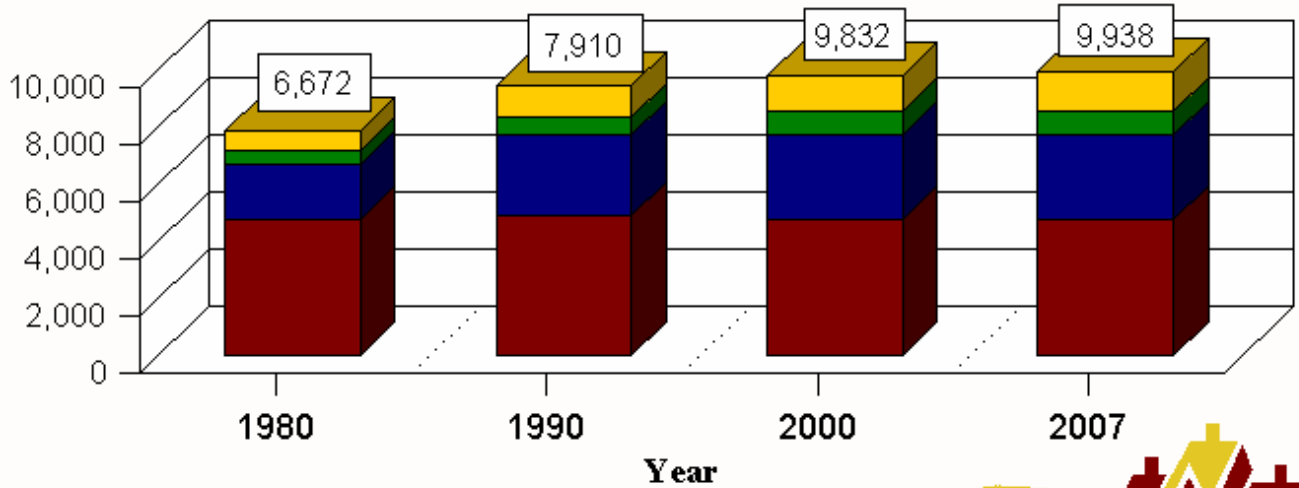
Population and Housing Units



■ Population
 ■ Housing Units



Number of Dwelling Units By Type



■ Condominium
 ■ Detached
■ Townhouses
 ■ Apartment



SWIMMING FACILITY RATE COMPARISONS

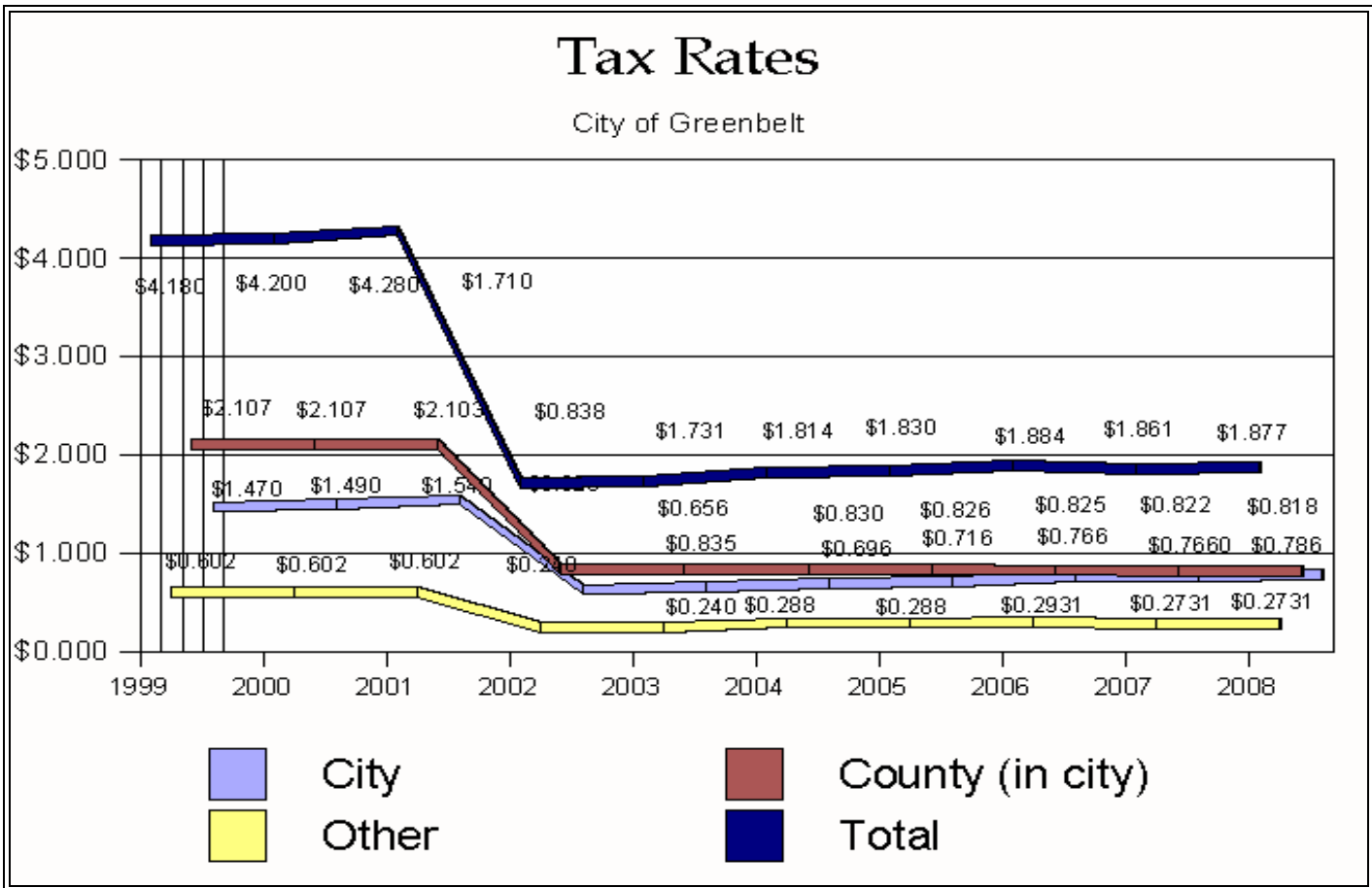
FACILITY	ADOPTED DAILY ADMISSION FEES				CURRENT MEMBERSHIP FEES					CURRENT SUMMER FEES	
GREENBELT AQUATIC & FITNESS CENTER Owner: City of Greenbelt Indoor and Outdoor Pool(s), Hydrotherapy Pool & Fitness Center		Res.	Non-Res.	Guest Fee		12 Month Memberships		9 Month Memberships		Res.	Non-Res.
	Non-Summer					Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.
	Youth (1-13)	\$2.25	\$3.25	n/a	Youth (1-13)	\$95	\$203	\$70	\$159	\$49	\$114
	Young Adult (14-17)	\$3.25	\$4.25	n/a	Yng Adlt (14-17)	\$149	\$254	\$114	\$200	\$77	\$143
	Adult (18-59)	\$4.25	\$5.25	n/a	Adult (18-59)	\$203	\$305	\$159	\$242	\$104	\$171
	Senior (60+)	\$3.00	\$3.50	n/a	Senior (60+)	\$104	\$213	\$76	\$171	\$50	\$127
	Summer – Weekdays				Sgl. Prnt. Family	\$297	\$507	\$229	\$400	\$153	\$286
	Youth (1-13)	\$2.75	\$4.75	n/a	Family	\$418	\$546	\$322	\$463	\$208	\$328
	Young Adult (14-17)	\$3.75	\$5.75	n/a	Corporate	\$841	\$841	n/a	n/a	n/a	n/a
	Adult (18-59)	\$4.75	\$6.75	n/a							
	Senior (60+)	\$3.25	\$5.75	n/a	ADOPTED MEMBERSHIP FEES						
	Summer – Weekends and Holidays					12 Month Memberships		9 Month Memberships		ADOPTED SUMMER FEES	
						Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.
	Youth (1-13)	\$2.75	n/a	\$3.75	Youth (1-13)	\$100	\$213	\$74	\$167	\$51	\$120
	Young Adult (14-17)	\$3.75	n/a	\$4.75	Yng Adlt (14-17)	\$156	\$267	\$120	\$210	\$81	\$150
Adult (18-59)	\$4.75	n/a	\$5.75	Adult (18-59)	\$213	\$320	\$167	\$254	\$109	\$180	
Senior (60+)	\$3.25	n/a	\$4.75	Senior (60+)	\$109	\$224	\$80	\$180	\$53	\$133	
				Sgl. Prnt. Family	\$312	\$532	\$240	\$420	\$161	\$300	
				Family	\$439	\$573	\$338	\$486	\$218	\$344	
				Corporate	\$883	\$883	n/a	n/a	n/a	n/a	
FAIRLAND AQUATIC CENTER Owner: M-NCPPC Indoor pool only (Main & Leisure), Hydrotherapy Pool & Fitness Center	Fit & Swim	County	Non-County	Fit & Swim	County	Non-County					
	Adult (16-59)	\$9.00	\$11.00	Month	\$ 60	\$ 72					
	Senior (60+)	\$7.00	\$9.00	3 Month	\$120	\$144					
	Swim Only			6 Month	\$240	\$290					
	Child	\$4.00	\$5.00	1 Year	\$315	\$380					
	Adult	\$5.00	\$6.00	Fam-1 Yr.	\$510	\$615					
	Senior	\$4.00	\$5.00	Sr. Couple 1-Yr	\$315	\$380					
MARTIN LUTHER KING SWIM CENTER Owner: Montgomery County Indoor Pool only (Main & Teaching, Weight Room (universal), Diving, Hydrotherapy Pool		County	Non-County	ANNUAL MEMBERSHIPS - PRORATED							
	Youth (1-17)	\$4.00	\$6.50		County	Non-County					
	Adult (18-54)	\$6.00	\$7.50	Family	\$465	\$545					
	Senior (55+)	\$4.50	\$6.50	Individual	\$330	\$370					
				Sr. Couple	\$390	\$430					
				Senior	\$260	\$300					



CITY OF GREENBELT, MARYLAND
REAL PROPERTY TAX RATES -DIRECT AND OVERLAPPING GOVERNMENTS
LAST 10 FISCAL YEARS

FISCAL YEAR	CITY	PRINCE GEORGE'S COUNTY	STATE OF MARYLAND	M-NCPPC	WSSC	TOTAL
1999	1.47	2.107	.21	.2566	.135	\$4.18
2000	1.49	2.107	.21	.2566	.135	\$4.20
2001	1.54	2.103	.21	.2566	.135	\$4.28
2002	0.628	0.838	.084	.1020	.054	\$1.71
2003	0.656	0.835	.084	.1020	.054	\$1.731
2004	0.696	0.830	.132	.1020	.054	\$1.814
2005	0.716	0.826	.132	.1020	.054	\$1.830
2006	0.766	0.825	.132	.1071	.054	\$1.884
2007	0.766	0.822	.112	.1071	.054	\$1.861
2008	0.786	0.818	.112	.1071	.054	\$1.877

- NOTES:**
- 1. In dollars per \$100 of assessed value.**
 - 2. In Fiscal Year 2002, the State changed assessments from 40% of market value to 100%. Tax rates were adjusted downward a similar amount to make the change revenue neutral.**
 - 3. Prince George's County rate includes Transit District Tax.**



g l o s s a r y

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, Good Samaritan Contribution.

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 to legally authorize 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.

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 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.”

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.

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.

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

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, Special Projects, Temporary Disability, and Unemployment Compensation.

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.

Description of the city

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 the Rural Resettlement Administration of the Department of Agriculture for the threefold purpose of providing a model planned community, jobs for the unemployed, and low-cost housing. Under legislation enacted by Congress in 1953, the Federal government sold all of its property in the City, except for a 1,100 acre park, also keeping right-of-way for the Baltimore-Washington Parkway. Most of the original housing was acquired by a cooperative formed by residents of the community.

The City of Greenbelt has a Council-Manager form of government. The Council is composed of five 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 is situated in northern Prince George's County, approximately 12 miles northeast of Washington, D.C., 26 miles southwest of Baltimore, and 22 miles west of Annapolis, the State capital.

