

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:

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

FY 2020 BUDGET CALENDAR

November 2	Send out forms to recognition groups.
December 3	Prepare background information for budget preparation.
December 10	Issue guidelines and background information to departments.
January 4 thru March 8	Review of departmental budgets by City Treasurer.
January 25	Funding requests due from recognition groups.
March 11	Begin final review of budget.
March 22	Print budget.
March 25	Submittal of budget to Council.
March 27 thru May 22	Budget review work sessions by Council with public and departments, including Green Ridge House.
March 30	Review of recognition group applications by Grant Review Panel.
April 23 & May 28	Public Hearings on budget.
June 3	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 improvement funds are included as a part of the budget. These funds list the capital projects to be undertaken in the fiscal year, including an explanation of the project, project budget, and funding sources.

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

LONG TERM DEBT

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

RESERVE POLICY

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

INVESTMENTS

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

BASIS OF BUDGETING

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

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

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

PERSONNEL

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

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

Notes...

RELATIONSHIP BETWEEN THE CAPITAL & OPERATING BUDGETS

In FY 2020, there are no capital projects which will significantly impact the city's operating budget. The Building Capital Reserve Fund includes funds for energy efficient lighting upgrades at the Youth Center and Public Works Facility which will reduce electricity usage and costs. This fund also includes monies to replace the roof and HVAC system at the Greenbelt Theatre which will limit future repair costs at the theatre. With new equipment, electric costs and repair should be reduced.

There should be continual maintenance funds budgeted for artwork. Funds are again budgeted in FY 2020 to implement this process. This will help reduce the need for periodic capital funding for artwork restoration and repair.

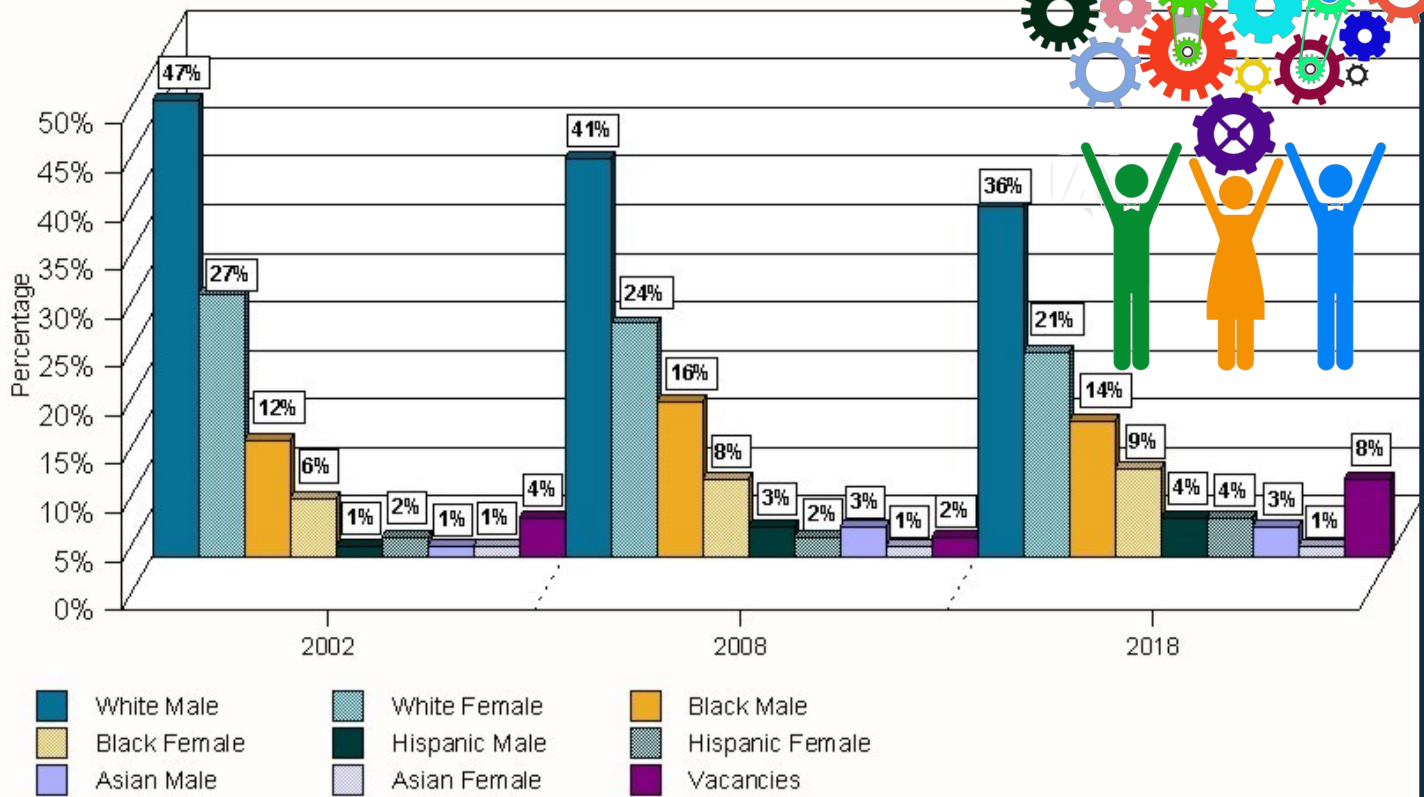
To the extent that alternative sources of revenue and/or reduced expenditures are identified, debt will impact funds available for both operating and capital projects funds.

**REVENUES AND EXPENDITURES
LAST TEN FISCAL YEARS**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
REVENUES										
Taxes	\$15,991,777	\$17,156,269	\$17,202,913	\$16,228,567	\$16,583,213	\$19,082,572	\$19,954,117	\$19,863,400	\$21,763,522	\$22,563,020
Licenses and Permits	1,105,727	1,166,616	1,273,022	1,335,118	1,529,356	1,669,115	1,687,559	1,488,187	1,523,664	1,559,799
Intergovernmental	4,273,670	3,814,556	4,170,590	4,272,823	4,311,683	1,074,331	1,153,280	1,072,405	1,198,601	1,101,432
Charges for Services	2,057,069	2,011,418	1,954,498	2,103,679	2,115,521	2,134,068	2,077,320	2,092,012	2,293,509	2,237,164
Fines and Forfeitures	559,140	599,899	546,562	468,524	746,949	773,566	1,075,770	1,082,071	903,004	744,639
Interest	48,281	6,163	5,875	1,944	3,291	732	1,796	9,100	24,400	78,655
Miscellaneous	233,497	326,440	389,931	238,262	239,441	298,873	330,692	212,216	192,779	198,047
Interfund Transfers	0	0	0	0	0	0	30,000	36,500	35,000	35,000
TOTAL REVENUES	\$24,269,161	\$25,081,361	\$25,543,391	\$24,648,917	\$25,529,454	\$25,033,257	\$26,310,534	\$25,855,891	\$27,934,479	\$28,517,755
EXPENDITURES										
General Government	\$2,567,661	\$2,689,773	\$2,565,019	\$2,592,803	\$2,570,169	\$2,705,333	\$2,779,243	\$2,712,776	\$3,227,280	\$2,984,822
Planning & Comm. Dev.	1,033,177	1,033,317	1,011,690	861,510	874,842	843,425	1,103,492	1,026,005	1,113,276	787,973
Public Safety	9,783,426	10,563,613	9,941,113	9,674,868	10,042,369	10,699,156	10,069,006	10,208,369	10,156,807	10,023,898
Public Works	2,989,110	3,381,360	3,028,397	2,762,554	2,807,251	3,008,959	3,119,424	3,193,499	3,093,033	3,366,600
Greenbelt CARES	711,180	804,586	856,428	870,016	841,873	887,191	906,367	967,187	1,079,133	1,065,862
Recreation and Parks	5,029,328	5,039,683	4,927,228	4,978,147	4,911,060	5,067,688	5,135,580	5,526,104	5,768,335	5,710,277
Miscellaneous	172,121	199,519	204,777	206,628	207,100	225,229	230,329	426,791	238,726	321,165
Non-Departmental	263,234	288,812	859,163	1,556,243	1,370,570	936,675	744,306	753,746	747,049	823,668
Fund Transfers	1,896,700	1,313,300	1,268,000	1,185,100	1,150,000	950,000	1,075,000	1,745,200	1,605,000	2,060,000
TOTAL EXPENDITURES	\$24,445,937	\$25,313,963	\$24,661,815	\$24,687,869	\$24,775,234	\$25,323,656	\$25,162,747	\$26,559,677	\$27,028,639	\$27,144,266
UNASSIGNED FUND BALANCE	\$2,255,793	\$1,843,536	\$2,823,523	\$2,841,661	\$3,336,853	\$3,083,408	\$4,038,599	\$4,584,183	\$4,574,489	\$5,467,960
% of EXPENDITURES	9.2%	7.3%	11.4%	11.5%	13.5%	12.2%	16.0%	17.3%	16.9%	20.1%
DAYS IN RESERVE	33.7	26.6	41.8	42.0	49.2	44.4	58.6	63.0	61.8	73.5

MARYLAND STATE RETIREMENT AGENCY			
Billings Last Ten Fiscal Years			
Retirement			
Fiscal Year	Salaries	Billings	% Rate
2010	285,147	36,698	12.87%
2011	220,620	34,836	15.79%
2012	225,036	35,871	15.94%
2013	166,983	23,678	14.18%
2014	168,646	25,297	15.00%
2015	n/a	n/a	n/a
2016	n/a	n/a	n/a
2017	n/a	n/a	n/a
2018	n/a	n/a	n/a
2019	n/a	n/a	n/a
LEOPS			
Fiscal Year	Salaries	Billings	% Rate
2010	3,475,536	1,153,263	30.03%
2011	3,501,491	1,255,947	32.74%
2012	3,016,582	1,107,746	33.09%
2013	2,946,695	989,277	29.85%
2014	2,930,595	930,757	31.76%
2015	2,850,077	867,848	30.45%
2016	3,051,923	974,784	31.94%
2017	3,133,978	977,174	31.18%
2018	3,202,946	984,906	30.75%
2019	3,378,791	1,061,954	31.43%
Pension			
Fiscal Year	Salaries	Billings	% Rate
2010	6,407,745	504,156	7.87%
2011	6,937,520	748,883	10.79%
2012	6,952,146	758,067	10.94%
2013	6,850,951	629,059	9.18%
2014	6,730,134	696,437	10.00%
2015	6,943,870	699,067	10.07%
2016	6,959,454	599,428	8.61%
2017	7,330,066	587,084	8.01%
2018	7,791,008	664,573	8.53%
2019	7,699,557	694,883	9.02%
All Plans			
Fiscal Year	Salaries	Billings	% Rate
2010	10,168,428	1,694,117	16.66%
2011	10,659,631	2,039,666	19.13%
2012	10,193,764	1,901,684	18.66%
2013	9,964,629	1,642,014	16.48%
2014	9,829,375	1,652,491	16.81%
2015	9,793,947	1,566,915	16.00%
2016	10,011,377	1,574,212	15.72%
2017	10,464,044	1,564,258	14.95%
2018	10,993,954	1,649,479	15.00%
2019	11,078,348	1,756,837	15.86%

COMPOSITION OF WORKFORCE



GREENBELT SCHOOL POPULATIONS

As of September 30



	2015	2016	2017	2018
Greenbelt Elementary	621	587	625	607
Springhill Lake Elementary	853	890	843	873
Magnolia Elementary	484	505	498	501
Turning Point Academy	642	627	618	593
Greenbelt Middle	1,293	1,273	1,315	1,360
Eleanor Roosevelt HS	2,506	2,514	2,602	2,649
Dora Kennedy French Immersion	610	660	671	673
Total	6,853	7,056	7,172	7,256

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

Note: New Middle School opened August 2012

GENERAL SALARY SCHEDULE (GC)

AS OF JULY 1, 2019

Grade	Pay Basis	Minimum	Midpoint	Maximum	Grade	Pay Basis	Minimum	Midpoint	Maximum
5	Annual	\$32,364.80	\$38,084.80	\$51,417.60	16	Annual	\$55,369.60	\$65,124.80	\$87,921.60
	Bi-Weekly	\$1,244.80	\$1,464.80	\$1,977.60		Bi-Weekly	\$2,129.60	\$2,504.80	\$3,381.60
	Hourly	\$15.56	\$18.31	\$24.72		Hourly	\$26.62	\$31.31	\$42.27
6	Annual	\$33,987.20	\$39,977.60	\$53,976.00	17	Annual	\$58,011.20	\$68,244.80	\$92,144.00
	Bi-Weekly	\$1,307.20	\$1,537.60	\$2,076.00		Bi-Weekly	\$2,231.20	\$2,624.80	\$3,544.00
	Hourly	\$16.34	\$19.22	\$25.95		Hourly	\$27.89	\$32.81	\$44.30
7	Annual	\$35,609.60	\$41,912.00	\$56,576.00	18	Annual	\$61,027.20	\$71,801.60	\$96,948.80
	Bi-Weekly	\$1,369.60	\$1,612.00	\$2,176.00		Bi-Weekly	\$2,347.20	\$2,761.60	\$3,728.80
	Hourly	\$17.12	\$20.15	\$27.20		Hourly	\$29.34	\$34.52	\$46.61
8	Annual	\$37,460.80	\$44,075.20	\$59,508.80	19	Annual	\$64,084.80	\$75,400.00	\$101,795.20
	Bi-Weekly	\$1,440.80	\$1,695.20	\$2,288.80		Bi-Weekly	\$2,464.80	\$2,900.00	\$3,915.20
	Hourly	\$18.01	\$21.19	\$28.61		Hourly	\$30.81	\$36.25	\$48.94
9	Annual	\$39,353.60	\$46,280.00	\$62,483.20	20	Annual	\$67,932.80	\$79,913.60	\$107,889.60
	Bi-Weekly	\$1,513.60	\$1,780.00	\$2,403.20		Bi-Weekly	\$2,612.80	\$3,073.60	\$4,149.60
	Hourly	\$18.92	\$22.25	\$30.04		Hourly	\$32.66	\$38.42	\$51.87
10	Annual	\$41,308.80	\$48,609.60	\$65,603.20	21	Annual	\$72,009.60	\$84,718.40	\$114,358.40
	Bi-Weekly	\$1,588.80	\$1,869.60	\$2,523.20		Bi-Weekly	\$2,769.60	\$3,258.40	\$4,398.40
	Hourly	\$19.86	\$23.37	\$31.54		Hourly	\$34.62	\$40.73	\$54.98
11	Annual	\$43,368.00	\$51,022.40	\$68,889.60	22	Annual	\$76,169.60	\$89,627.20	\$120,993.60
	Bi-Weekly	\$1,668.00	\$1,962.40	\$2,649.60		Bi-Weekly	\$2,929.60	\$3,447.20	\$4,653.60
	Hourly	\$20.85	\$24.53	\$33.12		Hourly	\$36.62	\$43.09	\$58.17
12	Annual	\$45,448.00	\$53,476.80	\$72,196.80	23	Annual	\$80,912.00	\$95,180.80	\$128,502.40
	Bi-Weekly	\$1,748.00	\$2,056.80	\$2,776.80		Bi-Weekly	\$3,112.00	\$3,660.80	\$4,942.40
	Hourly	\$21.85	\$25.71	\$34.71		Hourly	\$38.90	\$45.76	\$61.78
13	Annual	\$47,819.20	\$56,264.00	\$75,961.60	24	Annual	\$85,758.40	\$100,900.80	\$136,219.20
	Bi-Weekly	\$1,839.20	\$2,164.00	\$2,921.60		Bi-Weekly	\$3,298.40	\$3,880.80	\$5,239.20
	Hourly	\$22.99	\$27.05	\$36.52		Hourly	\$41.23	\$48.51	\$65.49
14	Annual	\$50,211.20	\$59,072.00	\$79,747.20	25	Annual	\$90,916.80	\$106,953.60	\$144,393.60
	Bi-Weekly	\$1,931.20	\$2,272.00	\$3,067.20		Bi-Weekly	\$3,496.80	\$4,113.60	\$5,553.60
	Hourly	\$24.14	\$28.40	\$38.34		Hourly	\$43.71	\$51.42	\$69.42
15	Annual	\$52,728.00	\$62,025.60	\$83,740.80	26	Annual	\$96,366.40	\$113,360.00	\$153,046.40
	Bi-Weekly	\$2,028.00	\$2,385.60	\$3,220.80		Bi-Weekly	\$3,706.40	\$4,360.00	\$5,886.40
	Hourly	\$25.35	\$29.82	\$40.26		Hourly	\$46.33	\$54.50	\$73.58

FY 2020 POSITON CLASSIFICATION AND GRADES FOR CLASSIFIED EMPLOYEES

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

POLICE SALARY SCHEDULE

AS OF JULY 1, 2019

Salary Schedule							
Step	Pay Basis	POC	Officer	PFC	MPO	Cpl.	Sgt.
1	Annual	\$48,276.80	\$52,104.00	\$56,222.40	\$57,636.80	\$60,652.80	\$70,616.00
	Hourly	\$23.21	\$25.05	\$27.03	\$27.71	\$29.16	\$33.95
2	Annual	\$49,732.80	\$53,664.00	\$57,907.20	\$59,363.20	\$62,483.20	\$72,737.60
	Hourly	\$23.91	\$25.80	\$27.84	\$28.54	\$30.04	\$34.97
3	Annual	\$51,209.60	\$55,265.60	\$59,654.40	\$61,152.00	\$64,355.20	\$74,921.60
	Hourly	\$24.62	\$26.57	\$28.68	\$29.40	\$30.94	\$36.02
4	Annual	\$52,748.80	\$56,929.60	\$61,443.20	\$62,982.40	\$66,289.60	\$77,168.00
	Hourly	\$25.36	\$27.37	\$29.54	\$30.28	\$31.87	\$37.10
5	Annual	\$54,329.60	\$58,635.20	\$63,294.40	\$64,875.20	\$68,265.60	\$79,476.80
	Hourly	\$26.12	\$28.19	\$30.43	\$31.19	\$32.82	\$38.21
6	Annual	\$55,972.80	\$60,403.20	\$65,187.20	\$66,809.60	\$70,324.80	\$81,868.80
	Hourly	\$26.91	\$29.04	\$31.34	\$32.12	\$33.81	\$39.36
7	Annual	\$57,657.60	\$62,212.80	\$67,142.40	\$68,827.20	\$72,425.60	\$84,323.20
	Hourly	\$27.72	\$29.91	\$32.28	\$33.09	\$34.82	\$40.54
8	Annual	\$59,384.00	\$64,084.80	\$69,160.00	\$70,886.40	\$74,609.60	\$86,840.00
	Hourly	\$28.55	\$30.81	\$33.25	\$34.08	\$35.87	\$41.75
9	Annual	\$61,152.00	\$65,998.40	\$71,219.20	\$73,008.00	\$76,835.20	\$89,440.00
	Hourly	\$29.40	\$31.73	\$34.24	\$35.10	\$36.94	\$43.00
10	Annual	\$63,003.20	\$67,974.40	\$73,361.60	\$75,192.00	\$79,144.00	\$92,144.00
	Hourly	\$30.29	\$32.68	\$35.27	\$36.15	\$38.05	\$44.30
11	Annual	\$64,875.20	\$70,012.80	\$75,566.40	\$77,459.20	\$81,515.20	\$94,889.60
	Hourly	\$31.19	\$33.66	\$36.33	\$37.24	\$39.19	\$45.62
12	Annual	\$66,830.40	\$72,113.60	\$77,833.60	\$79,788.80	\$83,969.60	\$97,739.20
	Hourly	\$32.13	\$34.67	\$37.42	\$38.36	\$40.37	\$46.99
13	Annual	\$68,827.20	\$74,276.80	\$80,163.20	\$82,180.80	\$86,486.40	\$100,672.00
	Hourly	\$33.09	\$35.71	\$38.54	\$39.51	\$41.58	\$48.40
14	Annual	\$70,907.20	\$76,523.20	\$82,576.00	\$84,635.20	\$89,086.40	\$103,688.00
	Hourly	\$34.09	\$36.79	\$39.70	\$40.69	\$42.83	\$49.85
15	Annual	\$73,028.80	\$78,811.20	\$85,051.20	\$87,172.80	\$91,748.80	\$106,808.00
	Hourly	\$35.11	\$37.89	\$40.89	\$41.91	\$44.11	\$51.35
16	Annual	\$75,212.80	\$81,182.40	\$87,609.60	\$89,793.60	\$94,515.20	\$110,011.20
	Hourly	\$36.16	\$39.03	\$42.12	\$43.17	\$45.44	\$52.89
17	Annual	\$77,480.00	\$83,616.00	\$90,230.40	\$92,476.80	\$97,344.00	\$113,318.40
	Hourly	\$37.25	\$40.20	\$43.38	\$44.46	\$46.80	\$54.48

POLICE COMMAND STAFF

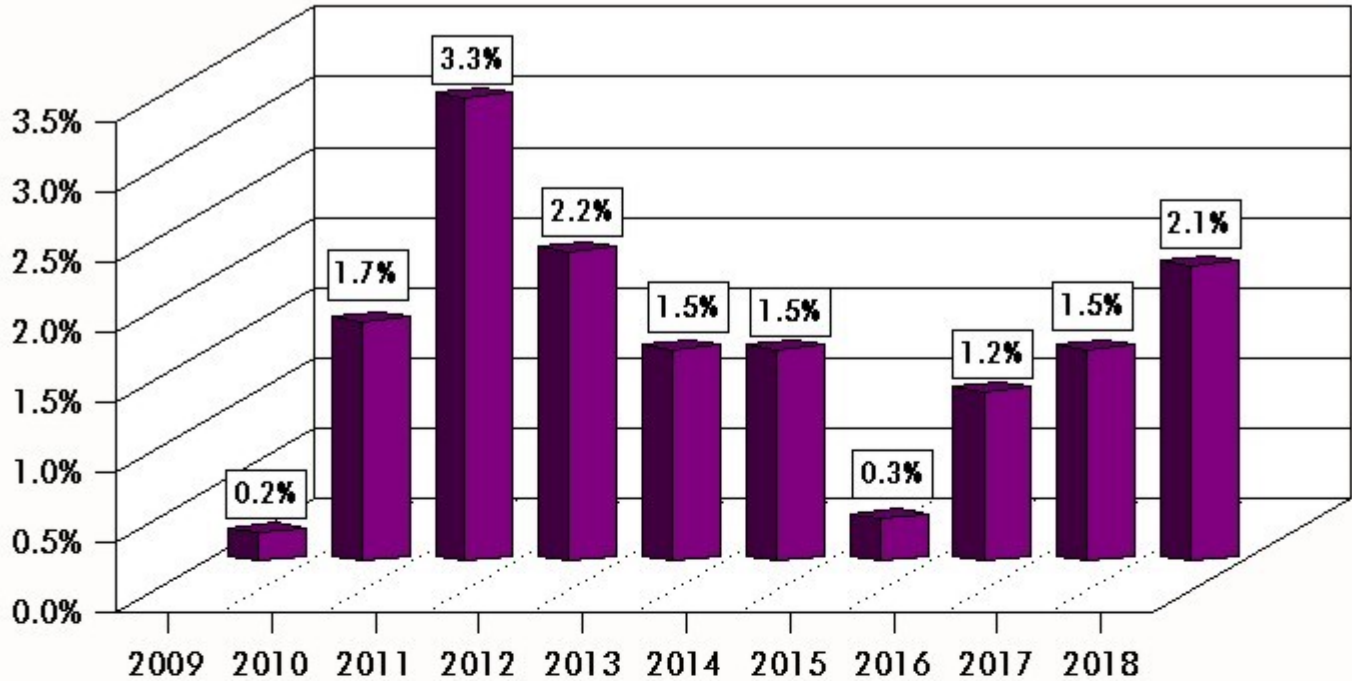
SALARY SCHEDULE AS OF JULY 1, 2019

Position	Pay Basis	Minimum	Market	Maximum
Lieutenant	Annual	\$77,022.40	\$90,604.80	\$122,324.80
	Bi-Weekly	\$2,962.40	\$3,484.80	\$4,704.80
	Hourly	\$37.03	\$43.56	\$58.81
Captain	Annual	\$85,716.80	\$100,838.40	\$136,136.00
	Bi-Weekly	\$3,296.80	\$3,878.40	\$5,236.00
	Hourly	\$41.21	\$48.48	\$65.45
Deputy Chief	Annual	\$92,237.60	\$108,513.60	\$146,494.40
Chief	Bi-Weekly	\$3,547.60	\$4,173.60	\$5,634.40
	Hourly	\$44.35	\$52.17	\$70.40
Chief	Annual	\$98,758.40	\$116,188.80	\$156,852.80
	Bi-Weekly	\$3,798.40	\$4,468.80	\$6,032.80
	Hourly	\$47.48	\$55.86	\$75.41

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

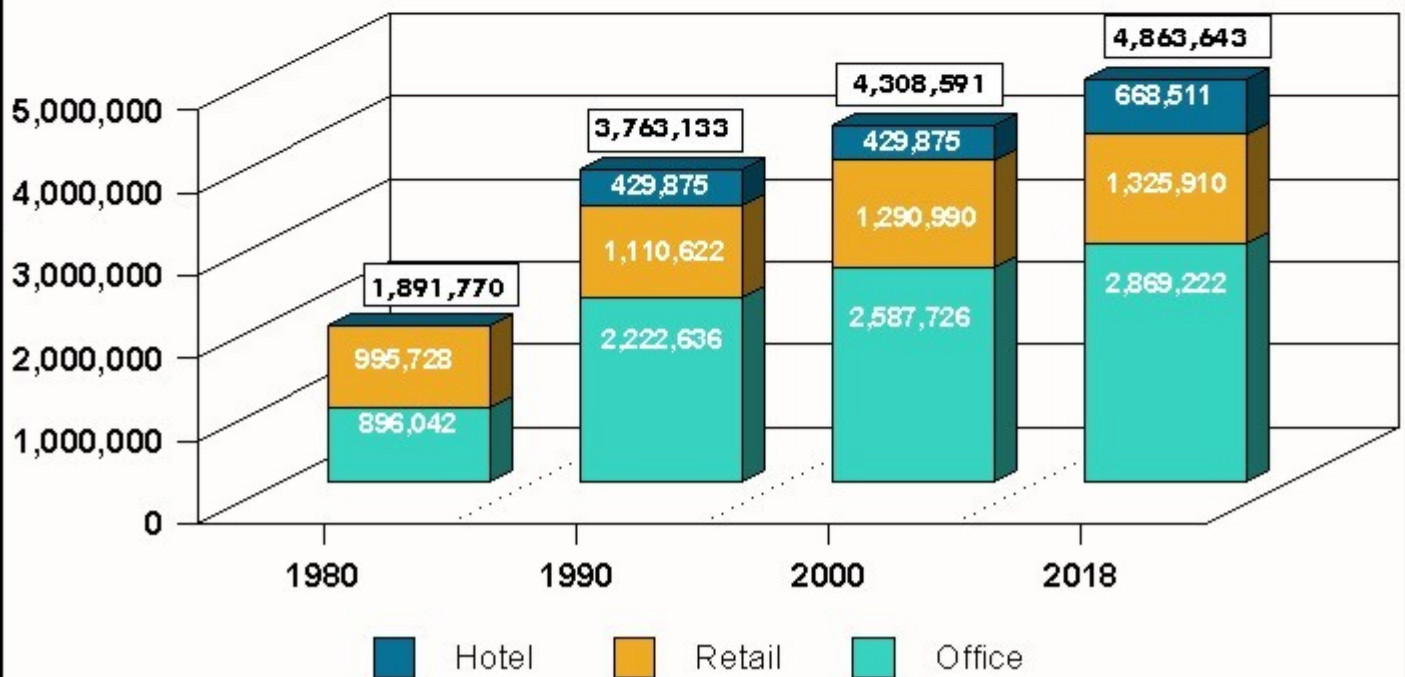
Annual Growth in CPI

WASHINGTON METRO AREA

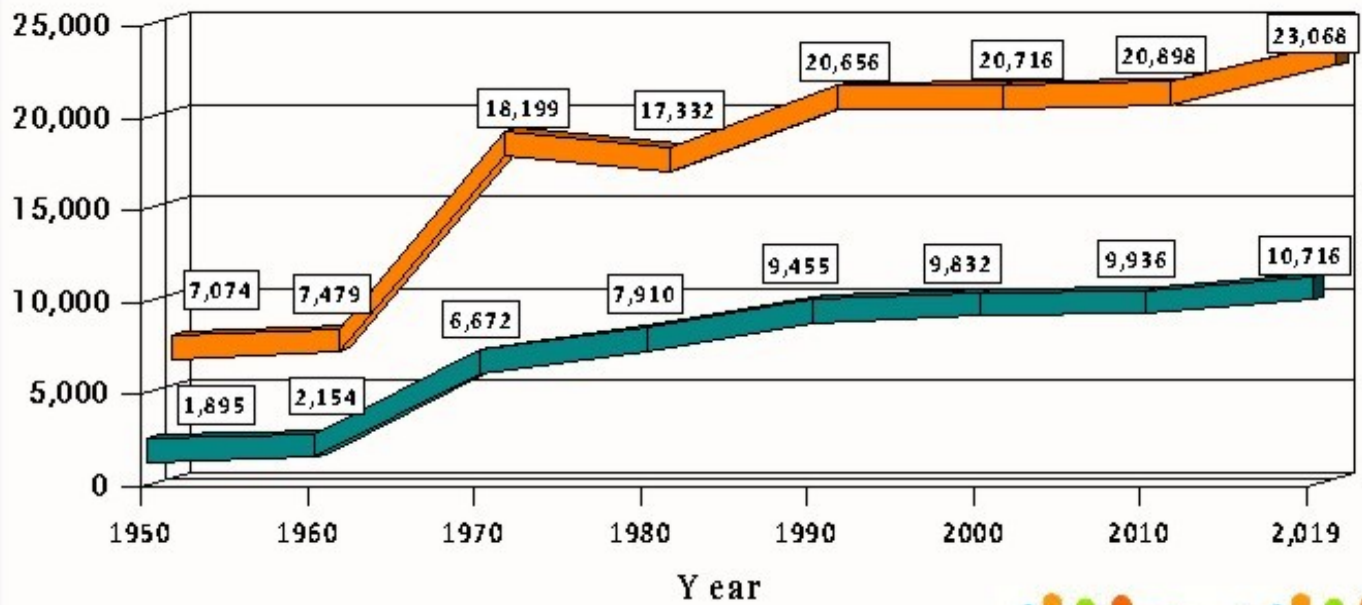


Commercial Floor Area: Office, Retail & Hotel

CITY OF GREENBELT



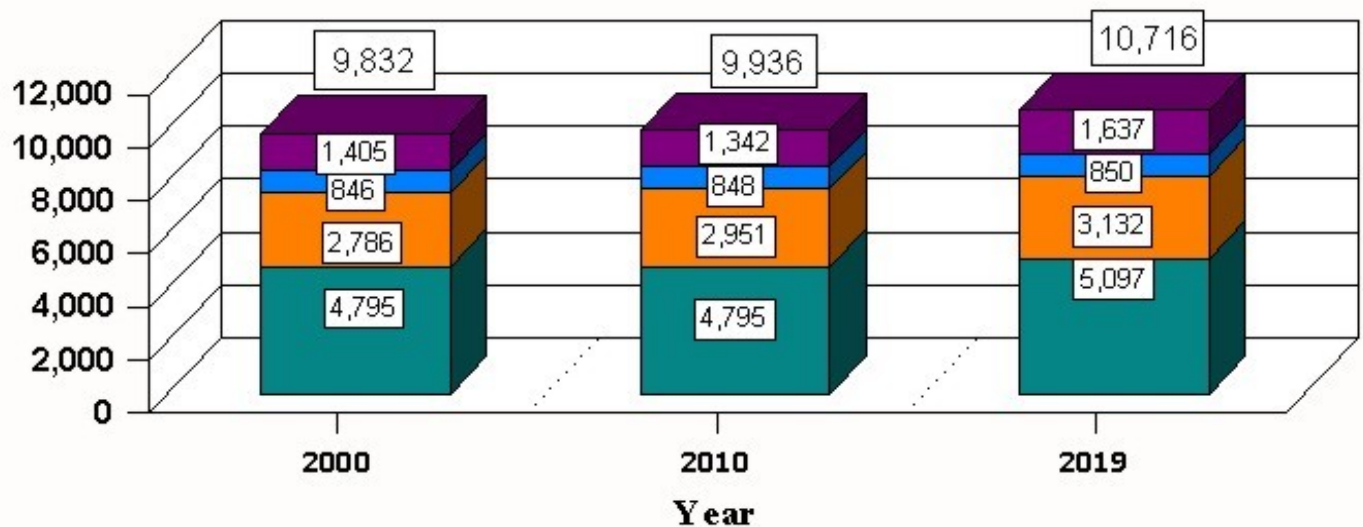
Population and Housing Units



Population Housing Units



Number of Dwelling Units By Type



Condominiums Detached Houses
Townhouses Apartments



GRANTS AWARDED/EXPECTED

Revenues such as Police Aid, Highway User Revenue & Youth Service Bureau funding which are annual and formula based are not listed below.



Federal Grants

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Federal					
CDBG	\$218,242	\$75,000	\$116,250	\$0	\$128,200
HUD - Service Coordinator	\$67,879	\$58,456	\$75,538	\$97,502	\$59,000
FEMA Reimbursement - Snow			\$106,414		
HIDTA	\$15,657	\$6,965	\$10,905	\$6,845	\$8,000
Safe Routes to Schools	\$184,767				
BPV Grant (Bullet Proof Vests)	\$3,238	\$3,912		\$3,428	\$2,149
JAG/OJP Grant	\$13,176				
UASI (COG) LinX Connectivity	Payment made for entire NCR Region				
UASI (COG) Maintenance for GreenbeltAlert	Payment made for entire NCR Region				
Subtotal	\$502,959	\$144,333	\$309,107	\$107,775	\$197,349



State Grants

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Program Open Space	\$97,978	\$88,065	\$87,012	\$149,277	\$219,306
MD State Arts Council	\$20,821	\$20,675	\$33,947	\$37,263	\$39,300
Traffic Safety & Vehicle Theft	\$71,971	\$28,479	\$38,178	\$22,297	\$31,000
Theater Renovation Grants (Bond & ATHA)	\$360,000				
Community Parks & Playground	\$98,300	\$106,725		\$51,700	\$50,200
MHAA/MHT - Sculpture					\$29,500
MDA Spay Nueter Grant (4-Cities)	\$75,000				
MHAA/MHT - FOGM	\$5,000		\$50,000		
MD Dept. of Housing & Community Dev. - FOGM			\$10,000		
Community Legacy			\$50,000		
Bond Bill - Dam Repair & WMATA Trail					\$360,000
Police & Correctional Training Commissions			\$1,500		
Maryland Bikeways					\$50,000
MDE/MET Cleanup Greenup			\$9,248		
Department of Aging -GAIL					\$58,000
Smart Energy Communities	\$80,000	\$100,000		\$58,500	\$50,000
Subtotal	\$810,070	\$343,944	\$279,885	\$319,037	\$887,306

GRANTS AWARDED/EXPECTED (CON'T)



County Grants

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
SRO Grant	\$80,000	\$0	\$80,000	\$80,000	\$80,000
M-NCPPC Grants	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000
YSB Grant	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Redevelopment Authority - Community Impact (FOGM)					
Prince George's Arts Council (via schools)		\$1,500	\$2,180	\$2,180	
CM Turner - Youth Service Bureau	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
CM Turner - Eviction Relief		\$2,500	\$2,500	\$2,000	\$2,000
CM Turner - FOGM	\$2,500		\$8,150		
CM Turner - Recreation	\$4,000	\$4,000	\$2,000		\$2,000
CM Turner - ACE		\$2,000	\$0	\$2,000	\$2,000
CM Turner - Theater	\$100,000				
Subtotal	\$455,500	\$279,000	\$363,830	\$355,180	\$405,000



Other Grants

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Greenbelt Community Foundation CARES & FOGM			\$5,000		
MWCOG Trans. Land Use Connection (TLC)			\$30,000		
Chesapeake Bay Trust	\$187,700				
ATHA Grants	\$2,000				
Partners In Preservation	\$37,500				
Banfield Charitable Trust (Petsmart)	\$10,000				
Dorothy Sucher Memorial Internship	\$1,000				
National Recreation & Parks Association - WWE	\$4,000				
National Arthritis Foundation - Walk with Ease	\$2,000				
Low Impact Development Center - Cherrywood		\$46,935			
Barnett Estate - GAIL Donation		\$45,250			
Local Government Insurance Trust			\$1,394		
Rite Aid Grant - Prescription Drop Box			\$2,000		
National Fish and Wildlife Foundation - SHL Lot	\$147,960				
DC Diaper Bank (in-kind)					\$19,558
Subtotal	\$392,160	\$92,185	\$38,394	\$0	\$19,558
TOTAL	\$2,160,689	\$859,462	\$991,216	\$781,992	\$1,509,213

GRANTS APPLIED FOR BUT NOT AWARDED

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
<u>Federal</u>					
CDBG	\$118,000	\$45,000			
OJJDP FY15 Mentoring for Youth	\$973,000				
<u>State</u>					
Smart Energy Communities			\$100,000		
Community Parks & Playground			\$165,200	\$126,939	
MD Department of Housing & Community Dev.			\$35,000	\$25,000	
Maryland Historical Trust				\$15,800	
Maryland Bikeways				\$72,000	
<u>County</u>					
Redevelopment Authority - Community Impact (FOGM)					
<u>Other</u>					
Jim Cassels Award - FOGM					
Visual Resources Association Foundation	\$2,500				
Greenbelt Community Foundation (GAIL & GHI)	\$5,000				
TOTAL	\$1,098,500	\$45,000	\$300,200	\$314,739	\$0



CITY OF GREENBELT, MARYLAND						
Real Property Tax Rates - Direct and Overlapping Governments (1)						
Last 10 Fiscal Years						
Fiscal Year	City	Prince George's County	M-NCPPC	State of Maryland	Other (2)	Total
2009	0.786	0.784	0.1071	0.112	0.080	\$1.8691
2010	0.786	0.784	0.1071	0.112	0.080	\$1.8691
2011	0.790	0.783	0.1071	0.112	0.080	\$1.8721
2012	0.790	0.788	0.1071	0.112	0.080	\$1.8771
2013	0.790	0.793	0.1246	0.112	0.080	\$1.8996
2014	0.805	0.809	0.1246	0.112	0.080	\$1.9306
2015	0.8125	0.819	0.1246	0.112	0.080	\$1.9481
2016	0.8125	0.861	0.1346	0.112	0.080	\$2.0001
2017	0.8125	0.859	0.1346	0.112	0.080	\$1.9981
2018	0.8125	0.854	0.1346	0.112	0.080	\$1.9931
Unincorporated Area	n/a	1.00	0.2940	0.112	0.080	\$1.4860
Notes	1. In dollars per \$100 of assessed value.					
	2. Includes Transit District Tax (\$0.026).					

AREA TAX RATES						
FY 2019						
	Municipal	Prince George's County	M-NCPPC	State of Maryland	Other	Total
Greenbelt	\$0.8125	\$0.854	\$0.1346	\$0.112	\$0.080	\$1.9931
Bowie	0.4000	0.860	0.294	0.112	\$0.080	\$1.7460
College Park	0.3350	0.968	0.294	0.112	\$0.080	\$1.7890
Hyattsville	0.6300	0.861	0.294	0.112	\$0.080	\$1.9770
Laurel	0.7100	0.824	n/a	0.112	\$0.080	\$1.7260
Mount Rainier	0.8400	0.864	0.294	0.112	\$0.080	\$2.1900
New Carrollton	0.6652	0.888	0.294	0.112	\$0.080	\$2.0392

Source: State Department of Assessments and Taxation

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COG - Council of Governments

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

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

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

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

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

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

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

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

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

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

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

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

GOVERNMENTAL FUNDS – A classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. The general fund, special revenue

funds, capital projects funds, and debt service funds are the types of funds referred to as “governmental funds.”

HIDTA - High Intensity Drug Trafficking Areas

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

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

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

MML - Maryland Municipal League

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

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

NLC - National League of Cities

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

PEPCO - Potomac Electric Power Company

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

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

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

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

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

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

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

WSSC - Washington Suburban Sanitary Commission

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 President Roosevelt's New Deal Resettlement Administration for the threefold purpose of providing a model planned community, jobs for the unemployed, and low-cost housing. When he first visited Greenbelt, President Roosevelt was so impressed that he declared the town "an experiment that ought to be copied by every community in the United States." In 1997, Greenbelt became a National Historic Landmark.

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

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

