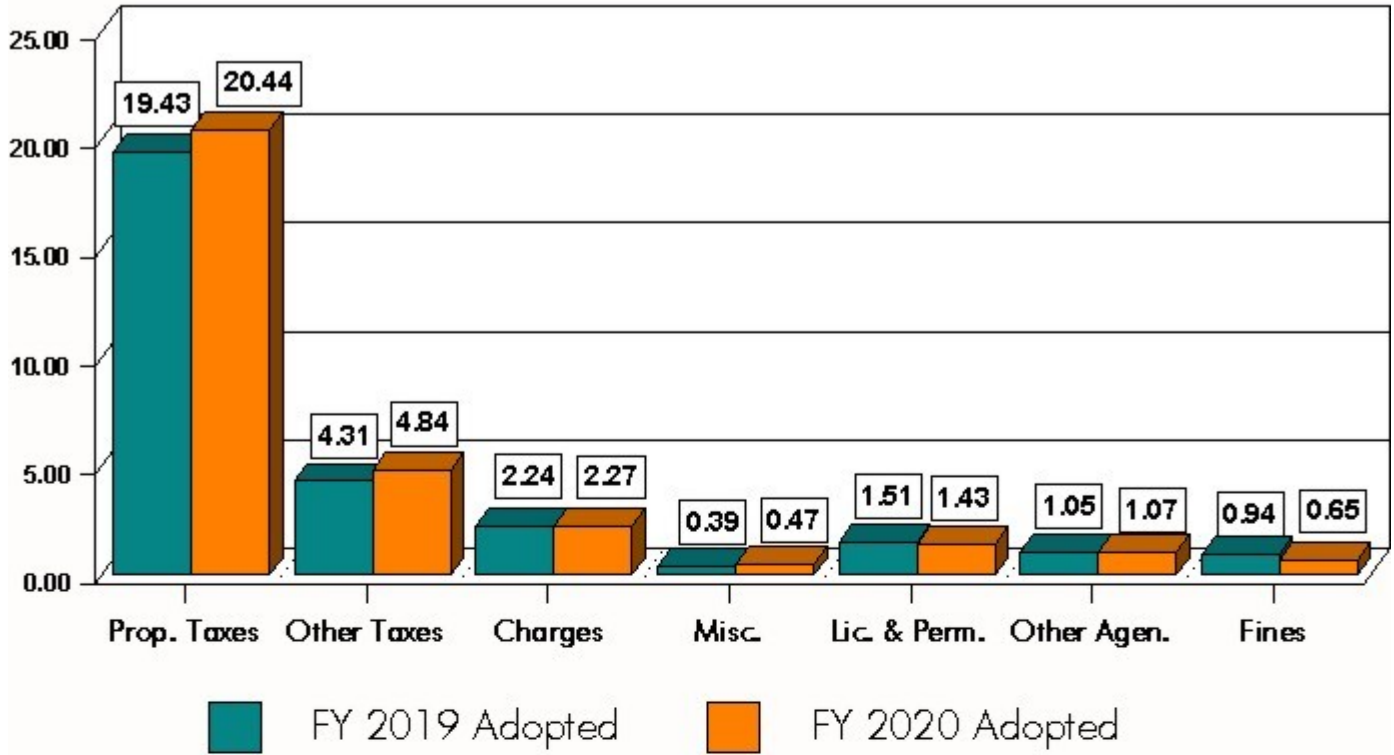


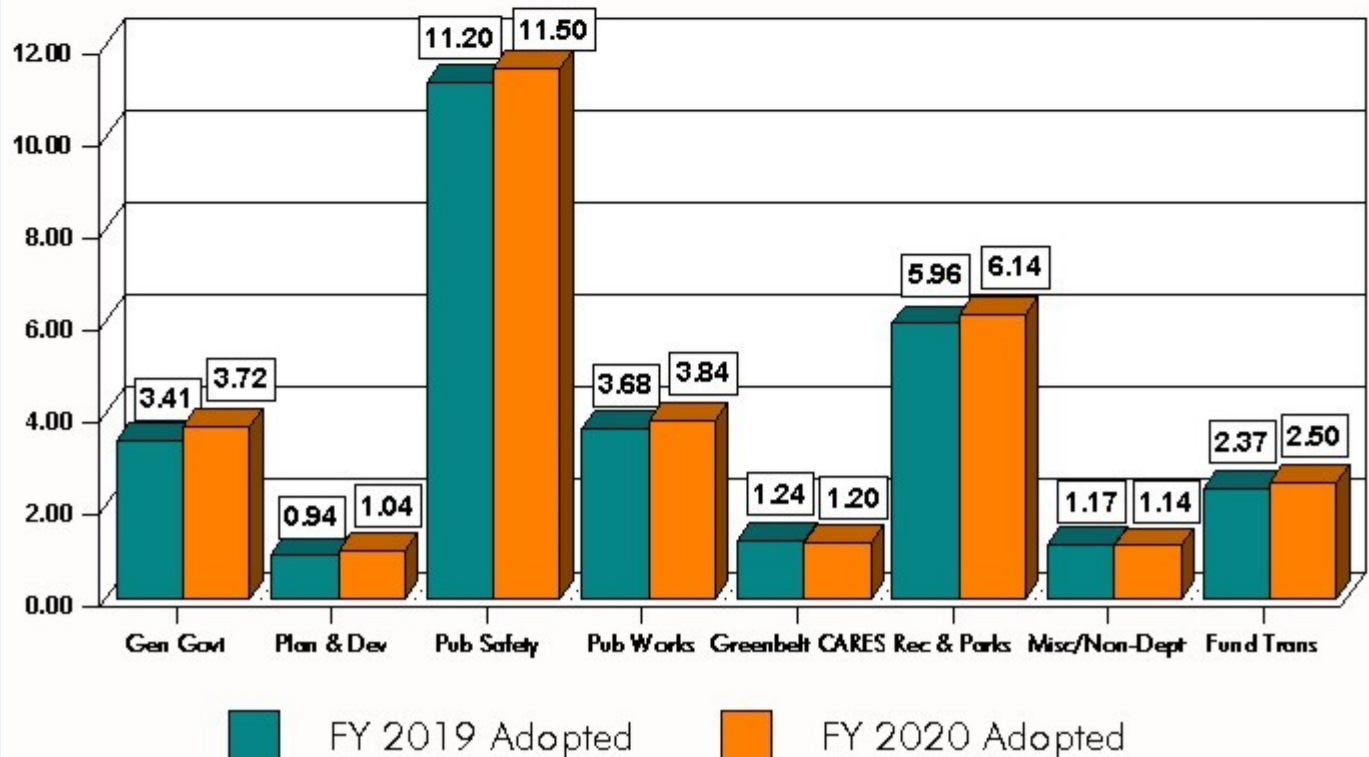
# GENERAL FUND SUMMARY

	FY2017 Actual Trans.	FY2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
<b>FUND BALANCE AS OF JULY 1</b>						
Unassigned	\$3,678,547	\$4,574,488	\$3,092,778	\$4,439,289	\$4,323,631	\$4,323,631
Nonspendable & Assigned	231,724	231,724	300,000	711,742	750,000	750,000
<b>TOTAL FUND BALANCE</b>	<b>\$3,910,271</b>	<b>\$4,806,212</b>	<b>\$3,392,778</b>	<b>\$5,151,031</b>	<b>\$5,073,631</b>	<b>\$5,073,631</b>
<b>REVENUES</b>						
Real Estate Taxes	\$15,507,549	\$16,484,748	\$17,464,900	\$17,213,600	\$18,552,100	\$18,552,100
Personal Property Taxes	1,893,977	1,820,867	1,967,000	1,901,600	1,889,000	1,889,000
Other Taxes	4,361,996	4,257,404	4,313,400	4,343,400	4,835,400	4,835,400
Licenses and Permits	1,523,664	1,559,799	1,513,700	1,438,300	1,428,300	1,431,300
Intergovernmental	1,198,601	1,101,432	1,053,600	1,067,100	1,070,500	1,070,500
Charges for Services	2,293,509	2,237,164	2,239,800	2,243,300	2,274,500	2,274,500
Fines and Forfeitures	903,004	744,639	940,000	635,000	652,000	652,000
Interest	24,400	78,655	120,000	160,000	200,000	200,000
Miscellaneous Revenue	192,779	198,047	222,700	224,300	223,800	223,800
Interfund Transfers	35,000	35,000	46,600	44,500	45,000	45,000
<b>TOTAL REVENUES</b>	<b>\$27,934,479</b>	<b>\$28,517,755</b>	<b>\$29,881,700</b>	<b>\$29,271,100</b>	<b>\$31,170,600</b>	<b>\$31,173,600</b>
<b>EXPENDITURES</b>						
General Government	\$3,227,280	\$2,984,822	\$3,413,200	\$3,290,800	\$3,732,400	\$3,721,400
Planning and Development	1,113,276	787,973	939,800	873,900	1,045,900	1,042,900
Public Safety	10,156,808	10,023,899	11,203,200	10,638,400	11,603,000	11,554,100
Public Works	3,093,033	3,366,600	3,682,500	3,704,900	3,869,800	3,842,800
Greenbelt CARES	1,079,133	1,065,862	1,243,200	1,153,800	1,225,200	1,200,200
Recreation and Parks	5,768,335	5,710,277	5,959,500	5,942,200	6,157,400	6,139,400
Miscellaneous	248,625	321,165	344,300	343,100	351,800	374,700
Non-Departmental	747,049	823,668	827,500	684,400	688,100	766,600
Fund Transfers	1,605,000	3,088,670	2,370,000	2,717,000	2,497,000	2,497,000
<b>TOTAL EXPENDITURES</b>	<b>\$27,038,538</b>	<b>\$28,172,936</b>	<b>\$29,983,200</b>	<b>\$29,348,500</b>	<b>\$31,170,600</b>	<b>\$31,139,100</b>
<b>Fund Balance Increase/(Decrease)</b>	<b>\$895,941</b>	<b>\$344,820</b>	<b>(\$101,500)</b>	<b>(\$77,400)</b>	<b>\$0</b>	<b>\$34,500</b>
<b>FUND BALANCE AS OF JUNE 30</b>						
Unassigned	\$4,574,488	\$4,439,289	\$2,991,278	\$4,323,631	\$4,323,631	\$4,358,131
Nonspendable & Assigned	231,724	711,742	300,000	750,000	750,000	750,000
<b>TOTAL FUND BALANCE</b>	<b>\$4,806,212</b>	<b>\$5,151,031</b>	<b>\$3,291,278</b>	<b>\$5,073,631</b>	<b>\$5,073,631</b>	<b>\$5,108,131</b>
% Unassigned Fund Balance to Expenditures for the Year	16.9%	15.8%	11.5%	14.7%	13.9%	14.0%
Revenue Increase/(Decrease) as a %	8.04%	2.09%	4.78%	2.64%	6.49%	
Expenditure Increase/(Decrease) as a %	1.80%	4.20%	6.43%	4.17%	6.21%	
Net Cash Flow Growth Rate as a %	6.24%	-2.11%	-1.64%	-1.53%	0.28%	

## FY 2019 & FY 2020 REVENUES



## FY 2019 & FY 2020 EXPENDITURES





# FY 2020 Revenues



# FY 2020 Expenditures



GENERAL FUND SUMMARY - REVENUES						
Account Classification	FY 2017 Actual Trans.	FY 2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
<b>TAXES</b>						
<b>411000 Real Property</b>						
411100 Real Property	\$16,024,054	\$17,116,225	\$18,104,200	\$17,798,100	\$19,117,300	\$19,117,300
411200 Property Abatement	(293,997)	(245,011)	(292,500)	(292,500)	(297,900)	(297,900)
411210 Real Prop. Abate. Prior Yr.	(83,737)	(183,773)	(100,000)	(50,000)	(100,000)	(100,000)
411220 Homestead Tax Credit	(96,062)	(161,720)	(206,800)	(202,000)	(126,500)	(126,500)
411230 Homeowners Tax Credit	(42,709)	(40,972)	(40,000)	(40,000)	(40,800)	(40,800)
<b>Total Real Property Taxes</b>	<b>\$15,507,549</b>	<b>\$16,484,748</b>	<b>\$17,464,900</b>	<b>\$17,213,600</b>	<b>\$18,552,100</b>	<b>\$18,552,100</b>
<b>412000 Personal Property</b>						
412100 Personal Property - Local	14,231	15,507	16,000	16,000	16,000	16,000
412110 Public Utilities	297,838	306,827	300,000	329,600	320,000	320,000
412120 Ordinary Business Corp.	1,525,529	1,446,057	1,575,000	1,500,000	1,500,000	1,500,000
412140 Local Prior Year Taxes	0	377	0	0	0	0
412150 Utility Prior Year Taxes	19	3,870	0	0	0	0
412160 Ordinary Prior Year Taxes	42,202	13,476	40,000	20,000	20,000	20,000
412200 Abatements - Current	(92,805)	(58,363)	(40,000)	(40,000)	(40,000)	(40,000)
412210 Abatements - Prior Year	(14,035)	(26,766)	(40,000)	(40,000)	(40,000)	(40,000)
413100 Penalties & Interest	26,848	25,167	20,000	20,000	20,000	20,000
414100 Payment in Lieu	94,150	94,716	96,000	96,000	93,000	93,000
<b>Total Personal Property Taxes</b>	<b>\$1,893,977</b>	<b>\$1,820,867</b>	<b>\$1,967,000</b>	<b>\$1,901,600</b>	<b>\$1,889,000</b>	<b>\$1,889,000</b>
<b>421000 Other Taxes</b>						
421100 Income Taxes	2,896,261	2,747,028	2,730,000	3,000,000	3,100,000	3,100,000
421200 Admiss & Amusements	93,980	160,392	100,000	160,000	160,000	160,000
421300 Hotel/Motel Tax	1,001,334	956,465	1,050,000	750,000	1,025,000	1,025,000
422100 Highway	370,421	393,519	433,400	433,400	550,400	550,400
<b>Total Other Taxes</b>	<b>\$4,361,996</b>	<b>\$4,257,404</b>	<b>\$4,313,400</b>	<b>\$4,343,400</b>	<b>\$4,835,400</b>	<b>\$4,835,400</b>
<b>TOTAL TAXES</b>	<b>\$21,763,522</b>	<b>\$22,563,020</b>	<b>\$23,745,300</b>	<b>\$23,458,600</b>	<b>\$25,276,500</b>	<b>\$25,276,500</b>
<b>LICENSES &amp; PERMITS</b>						
<b>431000 Street Use</b>						
431100 Street Permits	\$100,250	\$145,384	\$100,000	\$50,000	\$50,000	\$50,000
431200 Residential Prop. Fees	656,470	664,510	659,600	655,300	655,300	655,300
431300 Bldg. Construction	57,545	53,017	50,000	50,000	50,000	50,000
431400 Commercial Property	210,755	210,065	200,000	210,000	210,000	210,000
431500 Variance/Departure	0	2,340	0	0	0	0
431600 Dev. Review Fees	3,275	3,000	4,000	0	0	0
<b>432000 Business Permits</b>						
432100 Traders	33,723	35,770	32,000	33,000	33,000	33,000
432300 Liquor License	10,535	9,223	9,900	9,900	9,900	9,900
432400 Non-Residential Alarm	30,550	33,950	30,000	30,000	30,000	30,000
<b>433000 Other Licenses &amp; Permits</b>						
433100 Animal	0	0	100	0	0	0
433200 Dog Park Fees	90	75	100	50	50	3,050
433300 Boats	18	24	0	50	50	50
433400 Cable Television	420,453	402,441	428,000	400,000	390,000	390,000
<b>TOTAL</b>	<b>\$1,523,664</b>	<b>\$1,559,799</b>	<b>\$1,513,700</b>	<b>\$1,438,300</b>	<b>\$1,428,300</b>	<b>\$1,431,300</b>

Account Classification	FY 2017 Actual Trans.	FY 2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
<b>REVENUE FROM OTHER AGENCIES</b>						
<b>441000 Grants from Federal Gov't</b>						
441105 HIDTA	\$10,904	\$6,845	\$8,000	\$8,000	\$8,000	\$8,000
441114 Service Coordinator	74,538	97,502	59,000	59,000	59,000	59,000
441115 FEMA Reimbursement	106,414	0	0	0	0	0
441199 One Time Grants	0	3,428	0	0	0	0
<b>442000 Grants from State Gov't</b>						
442101 Police Protection	481,125	455,500	450,000	450,000	450,000	450,000
442102 Youth Services Bureau	65,008	65,008	65,000	65,000	65,000	65,000
442118 Maryland State Arts	33,947	37,263	38,000	39,300	44,700	44,700
442199 Traffic Safety (SHA)	47,426	22,297	25,000	35,200	35,200	35,200
<b>443000 Grants from County Gov't</b>						
443102 Youth Services Bureau	30,000	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	40,000	80,000	80,000	80,000	80,000	80,000
443128 M-NCPPC	234,000	234,000	234,000	234,000	234,000	234,000
443199 One Time Grants	10,650	5,000	0	2,000	0	0
<b>TOTAL</b>	<b>\$1,198,601</b>	<b>\$1,101,432</b>	<b>\$1,053,600</b>	<b>\$1,067,100</b>	<b>\$1,070,500</b>	<b>\$1,070,500</b>
<b>SERVICE CHARGES FOR SERVICES</b>						
<b>451000 Sanitation &amp; Waste Removal</b>						
451100 Waste Collection & Disposal	\$673,628	\$674,788	\$679,000	\$679,000	\$679,000	\$679,000
451200 Recycling Fee	7,137	7,137	7,800	7,200	7,200	7,200
<b>452000 - 457000 Recreation</b>						
452101 Therapeutic Recreation	37,360	18,884	27,000	13,000	13,000	13,000
452102 Park Permits	1,685	5,355	2,000	6,000	6,000	6,000
452103 Tennis Courts Lighting	5,177	3,913	5,200	6,000	6,000	6,000
452105 Recreation Concessions	2,909	3,048	3,000	3,000	3,000	3,000
452199 Miscellaneous	3,504	2,734	4,000	4,000	4,000	4,000
452200 Recreation Centers	20,865	27,637	26,000	21,000	23,000	23,000
453000 Aquatic and Fitness Center	616,345	569,601	603,000	580,000	586,000	586,000
454000 Community Center	194,158	215,294	172,200	192,700	190,900	190,900
455000 Greenbelt's Kids	554,719	529,930	523,000	539,000	562,000	562,000
456000 Fitness & Leisure	69,552	64,397	72,000	68,000	69,000	69,000
457000 Arts	94,617	98,809	103,200	110,900	111,900	111,900
<b>458000 Other Charges/Fees</b>						
458101 GED Co-pay	600	1,710	1,000	1,500	1,500	1,500
458103 Bus Fares	7,903	7,577	7,500	7,500	7,500	7,500
458104 Univ. of MD Bus Pass	800	760	900	500	0	0
458202 Pet Adoption	2,550	5,590	3,000	4,000	4,500	4,500
<b>TOTAL</b>	<b>\$2,293,509</b>	<b>\$2,237,164</b>	<b>\$2,239,800</b>	<b>\$2,243,300</b>	<b>\$2,274,500</b>	<b>\$2,274,500</b>



Account Classification	FY 2017 Actual Trans.	FY 2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
<b>FINES &amp; FORFEITURES</b>						
460101 Parking Citations	\$110,523	\$93,357	\$112,000	\$60,000	\$75,000	\$75,000
460102 Citation Late Fees	13,475	9,805	13,000	4,000	5,000	5,000
460103 Impound Fees	5,175	5,925	5,000	5,000	5,000	5,000
460121 Municipal Infractions	12,665	12,240	10,000	12,000	12,000	12,000
460122 False Alarm Fees	25,405	7,750	20,000	4,000	5,000	5,000
460201 Red Light Camera Fines	351,894	155,835	360,000	110,000	110,000	110,000
460301 Speed Camera Fines	383,867	459,727	420,000	440,000	440,000	440,000
<b>TOTAL</b>	<b><u>\$903,004</u></b>	<b><u>\$744,639</u></b>	<b><u>\$940,000</u></b>	<b><u>\$635,000</u></b>	<b><u>\$652,000</u></b>	<b><u>\$652,000</u></b>
470000 Interest & Dividends	\$24,400	\$78,655	\$120,000	\$160,000	\$200,000	\$200,000
<b>MISCELLANEOUS REVENUES</b>						
480101 Rents & Concessions	\$530	\$580	\$500	\$500	\$500	\$500
480200 Sale of Recyclable Material	4,115	5,580	5,000	5,500	5,500	5,500
480301 Other	17,669	20,182	15,000	20,000	20,000	20,000
480302 Purchase Card Rebates	4,536	4,588	4,600	5,200	5,000	5,000
480402 Animal Control Contri.	325	365	200	1,000	500	500
480403 Franklin Park Partnership	40,831	64,163	70,000	70,000	70,000	70,000
480404 Four Cities Street Cleaning	59,014	64,273	79,700	84,400	84,600	84,600
480405 IWIF Reimbursement	16,350	10,616	20,000	10,000	10,000	10,000
480406 Green Ridge House Service Coordinator	27,700	27,700	27,700	27,700	27,700	27,700
480499 Misc. Grants & Contributions	21,709	0	0	0	0	0
<b>TOTAL</b>	<b><u>\$192,779</u></b>	<b><u>\$198,047</u></b>	<b><u>\$222,700</u></b>	<b><u>\$224,300</u></b>	<b><u>\$223,800</u></b>	<b><u>\$223,800</u></b>
<b>INTERFUND TRANSFERS</b>						
490101 From Special Projects Fund	\$35,000	\$35,000	\$46,600	\$44,500	\$45,000	\$45,000
<b>TOTAL</b>	<b><u>\$35,000</u></b>	<b><u>\$35,000</u></b>	<b><u>\$46,600</u></b>	<b><u>\$44,500</u></b>	<b><u>\$45,000</u></b>	<b><u>\$45,000</u></b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$27,934,479</b>	<b>\$28,517,755</b>	<b>\$29,881,700</b>	<b>\$29,271,100</b>	<b>\$31,170,600</b>	<b>\$31,173,600</b>

# ASSESSABLE BASE — DETAIL

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2019		Adopted FY 2020	
		Assessment	Revenue Rate \$0.8125	Assessment	Adopted Rate \$0.8275
Full Year	January 1	\$2,183,360,000	\$17,739,800	\$2,307,612,000	\$19,095,500
3/4 Year Additions	April 1	8,336,400	50,800	2,250,000	14,000
1/2 Year Additions	July 1	1,230,800	5,000	1,500,000	6,200
1/4 Year Additions	October 1	1,230,800	2,500	750,000	1,600
Homestead Credit		(25,450,000)	(202,000)	(15,281,000)	(126,500)
Homeowners Credit		(4,925,000)	(40,000)	(4,925,000)	(40,800)
Abatements - Real Property		(36,000,000)	(292,500)	(36,000,000)	(297,900)
<b>Total</b>		<b>\$2,127,783,000</b>	<b>\$17,263,600</b>	<b>\$2,255,906,000</b>	<b>\$18,652,100</b>
PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2019		Adopted FY 2020	
		Assessment	Revenue Rate \$1.7225	Assessment	Adopted Rate \$1.7225
Locally Assessed	January 1	\$927,500	\$16,000	\$927,500	\$16,000
Public Utilities	January 1	19,107,200	329,600	19,107,200	320,000
Business Corporations	January 1	86,956,500	1,500,000	86,956,500	1,500,000
Abatements - Personal Property	January 1	(2,318,800)	(40,000)	(2,318,800)	(40,000)
<b>Total</b>		<b>\$104,672,400</b>	<b>\$1,805,600</b>	<b>\$104,672,400</b>	<b>\$1,796,000</b>
<b>Total Assessable Base/Property Taxes</b>					
One cent (1¢) on the Real Property Tax Rate Yields			\$212,500		\$225,400
One cent (1¢) on the Personal Property Tax Rate Yields			\$10,500		\$10,400
Total Yield for One cent (1¢) on the Real & Personal Property Tax Rates			\$223,000		\$235,800

Note: Prior to FY 2001, real property was assessed at 40% of actual value. This accounts for the difference in tax rates between real and personal property.

# 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. The City's Fund Balance is also discussed. 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.

## FUND BALANCE

Fund Balance represents the accumulated total of revenues over expenditures since the beginning of the government in June 1937. The City's current fund balance guideline is to maintain a minimum balance equal to 10% of General Fund expenditures.

## FUND BALANCE GOAL/GUIDELINE

In the short term, it is prudent to maintain reserves should the City experience a revenue short-fall or an emergency major operating expenditure. The current goal for the fund balance of the General Fund is to maintain a 10% ratio of fund balance to current year expenditures. Even



when adhered to, the current guideline is not sophisticated enough to ensure long-term financial stability.

Prudent financial management requires a fund balance goal be stated in a manner that gives clear direction in order to maintain financial stability throughout trying economic times. Therefore, the fund balance of the General Fund should increase at the same pace as expenditures each fiscal year during economic expansions. Going forward, the goal should be to increase the fund balance during expanding economies so that a minimum balance of 10% of current year expenditures is achievable at the end of the next recession.

The fund balances for other funds are currently at a level necessary to meet the needs of the immediately succeeding fiscal year. However, current fund balances of capital funds, expected transfers in, and other revenues are not sufficient to fund all or even most of the projects projected in the five-year plan. The City recognizes that the fund balances of these other funds, particularly the Capital Projects Fund, must be sufficient to support near and long-term infrastructure projects, e.g. road reconstruction, building renovations, etc. If this goal is not met, the “pay as you go” approach cannot be achieved. There have been significant increases to the transfers from the General Fund to the Capital Projects Fund in recent fiscal years. As a result, the outlook for achieving adequate funding for much needed infrastructure projects has improved.

The fund balance has three parts. An unassigned balance is held without a specific purpose. These “reserves” are necessary to fund unexpected expenditures or revenue shortfalls that could occur. The other two designations for fund balance (non-spendable and assigned) are designated for specific initiatives.

The fund balance of the General Fund is projected to be 15.1% at the end of FY 2019. It is very important to note that despite a very small projected surplus in FY 2019 and a balanced budget (revenues equaling expenditures) in FY 2020, the fund balance will decline 0.7% and 0.9%, respectively in FY 2019 and FY 2020. As annual budgets increase, the fund balance must increase as well or it will decline as a percent of fund balance. Therefore, fund balance “in dollars” must increase over time or the result will be a decline in the financial health of the City.

The General Fund Summary sheet (page 1) 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 initiated in a prior fiscal year that is not payable until the subsequent fiscal year. These funds must be used for the designated purpose.

## REVENUE ISSUES & FORECASTS

During periods of healthy revenue growth, governments must prepare for the next economic downturn. This is especially true for municipal governments as many of their revenue sources are dictated, controlled, and/or influenced by the larger governmental entities in which they are located. Fiscal year 2020 will be the third consecutive year in which revenues are projected to increase over the previous fiscal year albeit at a lower pace.

The City must increase its reserves in the funds that pay for infrastructure obligations. The objective in taking this “long view” is to be prepared for the inevitable economic downturn whenever it may occur because infrastructure is one of the first areas to be cut during periods of declining revenue. Therefore, all efforts to increase capital project funding during good times is money well saved for the lean fiscal years surely to come.

Real estate revenue is the City’s largest source of income. In the FY 2020 Proposed Budget, net real estate revenue (revenue less abatements and other reductions) accounts for 59.6% of total General Fund revenue. This is approximately 1.9% lower than the high point of 61.5% in FY 2010. It should be noted that in FY 1989, real estate revenue was only 48.5% of total General Fund revenue. The trend to a higher reliance on real estate revenue could place the City in a more vulnerable position fiscally when the next recession occurs. A diversified revenue stream is the best defense against a slowing economy.

In November 2017, Greenbelt residents approved a referendum to borrow up to \$2.5 million to implement federally mandated improvements to the Greenbelt Lake Dam. In the referendum literature, residents were informed that a tax rate increase of \$0.0075 may be required to support the new borrowing. This increase was not implemented in FY 2019. The last property tax rate increase was in FY 2014. Since then, the expansion of services, specifically increased staffing, has grown the workforce by 12.7 FTE’s (full-time equivalents) in four of the five succeeding fiscal years.

In addition to adding new classified employees, the City adopted Prince George’s County’s minimum wage law in 2014 which was more generous than the law adopted by the State of Maryland. The result was a 35% or \$400,000 increase in wages to part-time employees over a four year period. Because this series of increases in the minimum wage were substantial, the City was not able to “pass along” all of the increased costs to users. Therefore, further pressure was placed on the City’s largest revenue source to support the minimum wage initiative, real estate taxes.

## REAL PROPERTY

The latest real estate assessment valuation for Greenbelt was completed in calendar year 2018 and set the baseline for assessed values for fiscal years (FY) 2017, 2018 and 2019. Therefore, FY

2020 will be the first year of the next triennial assessment period ending in FY 2022. The City relies upon information from the State Department of Assessment and Taxation (SDAT) local office in Upper Marlboro to estimate the market value of real estate property in Greenbelt. The City of Greenbelt's real property consists of three types: individual homeowners (consisting of single family homes, townhomes and condominiums), apartment rental property and commercial business property. Residential homeowner property (56%) combined with apartments (22%) account for 77.9% of total assessed value in Greenbelt. Commercial property accounts for the remaining 22% of assessed value currently, down from 36% of total value in FY 2012. It is important to note that FY 2020 assessments for office buildings are 34% lower than their peak in 2012. Assessments for office buildings have been a constant headwind for real property values in Greenbelt. FY 2020 will be the eighth consecutive year that assessments for commercial office space have declined.

Total assessed real property values peaked in FY 2011 at \$2.24 billion. In FY 2014, the value of real property in Greenbelt had declined to \$1.78 billion, a decrease of 20.5%. Assessed value in FY 2020 is projected to be \$2.3 billion, or only 2.7% of peak valuation in FY 2011. From peak to trough and back again required nine fiscal years. Total FY 2020 real estate property values are estimated to increase 3.8% over the previous fiscal year which is a healthy growth rate historically, but substantially lower than fiscal years 2018 and 2019. Residential property assessments are projected to increase 6.3% in FY 2020 while commercial properties are expected to decline 4.4%.

The City estimates real property abatements of \$292,500 in FY 2019. An additional \$50,000 has been estimated to cover abatements relating to prior fiscal years. Using information provided by SDAT via the Constant Yield Tax Rate Certification Report as a point of reference, staff estimates current year abatements at \$297,900 in FY 2020 and \$100,000 for all prior years (FY 2019 and earlier).

Assessment increases are limited to 10% per year. This limit to a homeowner's assessment is called the "Homestead Property Tax Credit." It is estimated that these reductions will result in credits of \$126,500 in FY 2020. 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 for 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 \$40,800 in FY 2020.

A one and one-half cent tax rate increase is recommended in FY 2020.

## 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 a 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 are assessed as of January 1st in the subsequent fiscal year.

Corporate personal property tax revenue exceeded \$1.8 million in fiscal years 2005, 2006 and 2007. The recession and better inventory controls are cited as the primary reasons for the decline of this revenue source. Revenue was \$1.45 million in FY 2017, a 5.2% decline from a year earlier. It is estimated that revenue for corporate personal property taxes will be \$1.5 million in FY 2019 and in FY 2020.

The two largest utilities, Pepco and Verizon, account for approximately 70% of personal property taxes from utility companies annually. Largely due to a 6.8% increase to the Pepco assessment, Utility Personal Property Taxes are expected to end FY 2019 at \$329,600, 7.4% higher than in FY 2018. The FY 2020 proposed budget for personal property tax for utilities has been reduced to \$320,000. Typically, this revenue declines in the fiscal year following a substantial investment by a utility company to their infrastructure due to depreciating the new assets.

## STATE SHARED TAXES

**Income Tax** – The City receives four estimated income tax payments from the State each fiscal year. These payments represent the State’s best estimate of the income tax monies due to the City. In addition, the City receives five residual payments. These payments are the result of income tax payers receiving additional time to file their returns after the April 15<sup>th</sup> deadline. The ratio of estimated to residual payments is approximately 3 to 1.

The average growth rate for income tax since 1990 has been 3.15%. After growing an average of 6.95% annually from FY 2014 to FY 2017, income tax receipts declined from \$2,896,261 in FY 2017 to \$2,747,028 in FY 2018, or 5.43%. The decline was entirely due to a reduction in the residual income payments of \$170,191.



It is estimated that income tax revenue will increase approximately \$253,000 to \$3,000,000 in FY 2019 or 9.2%, erasing the decline that occurred a year ago. The FY 2020 estimate is \$3,100,000, an increase of 3.3%.

## **OTHER LOCAL TAXES**

**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. Revenue estimates of \$160,000 are proposed for FY 2019 and FY 2020, respectively.

**Hotel/Motel Taxes** are levied upon the room rates charged to visitors staying at Greenbelt's five hotels. A sixth hotel, Woodspring Suites, is expected to open sometime after the introduction of the FY 2020 Proposed Budget. Further complicating the estimate of this revenue is the sale of the Marriott to Crowne Plaza. The new owners are renovating the living spaces. As a result, room rental revenue and the associated tax will decline in the short term. The FY 2019 and FY 2020 hotel/motel taxes are cautiously estimated at \$750,000 and \$1,025,000 respectively.

The State Highway Administration abandoned a long-standing formula in fiscal year 2008, when addressing its response to the Great Recession, to share **Highway User Revenue** with municipalities and counties. It was replaced with a slimmed down version and supplemented with annual allotments submitted by the Governor and approved annually by the Maryland Assembly. In FY 2020, the State is attempting to reestablish a formula to share these revenues equitably. This revenue must be expended for the construction, reconstruction and/or maintenance of roads or streets.

Actual receipts, including the one-time monies for FY 2017 and FY 2018, were \$370,421 and \$393,519 respectively. The FY 2019 estimate is level with the adopted budget of \$433,400. The State Highway Administration projects significantly higher revenue for FY 2020 - \$550,400.

## **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.

Residential and commercial property fees support the City's code enforcement program. The residential rental license fee was last increased in FY 2012, from \$100 to \$110. The increase

kept the City's fees in line with the fees charged by other area jurisdictions. Apartment rental licenses comprise the largest portion of these fees. Rental fees from individual owners comprise approximately 15% of these revenues. Commercial entities located in Greenbelt must have a City license. The license fee is set in three tiers determined by the space occupied by the business. This fee was last increased in FY 2012. These fees have been very stable for many years. It is estimated at \$200,000 in FY 2019 and FY 2020. (Planning staff is currently undertaking a survey to determine if the fees last increased in 2011 remain competitive with nearby jurisdictions.)

The City receives **Cable Television Franchise Fees** 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 1999 which expired in 2014. That agreement continues to be in effect until the negotiations to renew the contract are complete. The City granted a second franchise agreement to Verizon which provides competition for residents and businesses. Cable is no longer the only choice for families seeking home entertainment. Competition from other mediums, e.g. Netflix, Hulu, Amazon, Apple TV, etc. have given families other entertainment options. Therefore, it is expected that cable franchise fees will decline slowly over time. Revenue from cable franchise fee peaked in FY 2017 and has trended lower for six consecutive quarters. Therefore, revenue estimates for FY 2019 and FY 2020 are \$400,000 and \$390,000, respectively.

## REVENUE FROM OTHER AGENCIES

**State Aid for Police Protection (SAPP)** 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 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. Greenbelt's share of this grant for FY 2019 was \$450,000, a decline from FY 2017 (6.4%) and FY 2018 (1.2%). This grant is based on proportional expenditures state-wide. The City's FY 2020 SAPP revenue has been kept level with the previous fiscal year at \$450,000.

**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

The City charges a **Refuse Collection and Recycling** fee to all participating neighborhoods in Greenbelt. It should be noted that approximately 83% of the City's cost to provide refuse and recycling 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 City increased its refuse collection fee by \$3 per quarter, or 4.5%, to \$70 in FY 2017 to cover the cost of using the County's Recycling Facility. It was the first increase since FY 2011. No increases to refuse and recycling fees are proposed in FY 2020.

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 fee based recreation revenues for FY 2019 are \$1,543,600, an increase of only 0.2% from a year ago. Proposed revenues for FY 2020 are \$1,574,800. Recreation revenues including operating grants are expected to cover 30.7% and 30.2% of recreation expenditures in FY 2019 and FY 2020, respectively.

The proposed FY 2020 budget shows that recreation expenditures will be \$1.2 million higher than in FY 2012 while fee based revenue has increased less than \$100,000. Therefore, other City revenues, primarily real estate taxes, have shouldered the burden of increased costs for recreation programming.

The Maryland National Capital Park and Planning Commission (M-NCPPC) increased their minimum wage in May 2018 for life guards to \$15 per hour, or \$3.50 higher than the starting pay for lifeguards at the Aquatic & Fitness Center. Greenbelt responded with wage increases as well, but did not match the MNCPPC wage increase. Recreation program fees cannot be increased to fully offset the accelerating increases of minimum wages in nearby jurisdictions. Therefore, other City revenues, specifically real estate taxes, will be required to balance recreation programming.

**Aquatic and Fitness Center (AFC)** – The AFC opened for business in September 1991. The facility remains open 365 days a year. User fees for the City's fitness center and swimming pools are accounted for here. Nowhere in the budget (except for possibly Greenbelt's Kids) is the effect of increasing the minimum wage felt more deeply than in this budget. AFC revenues are projected to be \$580,000 and \$586,000 in FY 2019 and FY 2020, respectively. Therefore, pro-

posed AFC revenues are expected to be \$7,400 (1.2%) less than in FY 2012 while expenditures are expected to increase \$300,000 (30.5%). The increased expenditures are supported by revenues generated by the City's property tax rate.

**Community Center** fee based revenue supports approximately 20% of the cost to operate the facility. Rental fees for the gym, dance studio, multipurpose room and meeting rooms were last increased in FY 2013. Tenant rents are tied to the Consumer Price Index (CPI). Tenant leases expire throughout the fiscal year and are adjusted accordingly.

The **Greenbelt's Kids** 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 approximately four-fifths of Greenbelt's Kids revenue.

The Recreation Department's long-standing goal for Greenbelt's Kids revenue to achieve a ratio of revenues to expenditures of 125% is no longer possible. The reliance on part-time staff to run youth programming (e.g. summer camps) and the effect of minimum wage increases over the past four fiscal years has created the fiscal reality that revenues will at best cover operating expenditures on a one for one basis.

The very popular Circus Camp will return for the summer of 2019. This good news will certainly provide families further incentive to sign up for classes and camps.

## **FINES AND FORFEITURES**

This category is comprised of the fines for parking violations, impound fees, false fire alarm fines and municipal infractions. The fine for Parking Tickets was last increased from \$25 to \$40 in FY 2006. No increase is proposed at this time, but staff is looking into the matter. Parking enforcement expected revenue is estimated at \$60,000 and \$75,000 for FY 2019 and FY 2020, respectively.

The City initiated its **Red Light Camera Program** in FY 2002. This program was designed to reduce the number of traffic signal violations and increase traffic safety within Greenbelt. The City requested two new locations for red light cameras from the State Highway Administration in FY 2018. However, these additional locations were delayed until the existing locations are renovated to current standards. As a result, red light camera revenue declined 44% to \$155,835. A further decline in FY 2019 of 29% to \$110,000 is projected. This decline is due to a successful effort to collect delinquent tickets. With that objective achieved, it is proposed to keep the FY 2020 revenue estimate at \$110,000.



The City's **Speed Camera Program** began in November 2012. Because these cameras must be within one-half mile of a school, many of the cameras are in residential sections of the City. Revenue from speed cameras declined several years after peaking in the second year of the program. However, in recent fiscal years, the revenue has been relatively stable. Revenues for FY 2019 and FY 2020 are estimated at \$440,000.

## MISCELLANEOUS

The City invests most of its available monies in the Maryland Local Government Investment Pool (MLGIP). Rates at MLGIP rise and fall in line with the actions of the Federal Reserve Board (FRB). Prior to FY 2017, the interest rate was near zero. The FRB made its first quarter percent interest rate increase since the "Great Recession" in 2015. Since then, there was one rate increase in 2016, two more in 2017 and four one-quarter percent increases in calendar year 2018. The FRB has stated that future changes in the Federal Funds Rate will be "data dependent." No one is quite sure what that means, but short of declining signals in the economy, it is unlikely the FRB will decrease rates in the near future. As a result, it is proposed to set the interest revenue budget at \$200,000 for FY 2020, more than \$175,000 higher than in FY 2017.

**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 2020, it is proposed to maintain this agreement at \$70,000.

The second partnership provides street cleaning services to residents of Greenbelt, Berwyn Heights, College Park and New Carrollton (a.k.a. Four Cities). Expenditures account for the related expenditures are shown in the Public Works budget. It is estimated that the share of expenditures from Greenbelt's partners in the Four Cities will be \$84,600 in FY 2020.

# 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.

**Lines 01 through 16 and 23 through 25- Salaries:** Cost of living adjustments (COLA) of 2% for all classified employees are integrated into salary line items beginning on July 1<sup>st</sup>. Merit pay is calculated at 3% on each individual employee's anniversary date which occurs throughout the fiscal year. The cost of COLA's and merit pay is \$274,000 and \$254,000, respectively.

**Lines 19 through 22 and 26 -** These line items account for part-time employee salaries. These line items show the variable personnel cost to provide many recreational services. Since FY 2015, part-time salaries have risen more than \$400,000, or 55%, which is in line with the increase of the minimum wage from \$7.25 to \$11.50 per hour. It is believed that user revenue offsets to these wage increases would have made recreational programming unaffordable for many families.

**Line 28 - Benefits:** In FY 2019, the monthly premiums paid for health insurance increased 7% over a year earlier. Health insurance premiums have not yet been set for FY 2020. However, a 10% increase is projected at this time for FY 2020.

**Line 33 - Insurance:** The City places its insurance needs with the Local Government Insurance Trust (LGIT) and Key Risk Insurance. LGIT provides the City with all lines of insurance except for workers' compensation. FY 2019 LGIT premiums were \$165,700. A \$12,000, or 7.2%, increase is projected for FY 2019. The City's relationship with Key Risk began in FY 2019 which yielded reduced costs of \$132,600, or 20.3%.

**Line 39 - Utilities:** Estimated expenditures for all utilities in FY 2019 are \$692,200. It is estimated that expenditures for utilities will decline \$2,100 in FY 2020 as a result of a negotiated reduction of \$2,400 for the cost of natural gas. Expenditures for electricity and water have been kept level in FY 2020. However, a small increase of \$300 for heating oil (used to heat the greenhouse at Public Works) is projected in FY 2020.

**Line 50 - Motor Equipment Maintenance:** The cost of motor vehicle fuel (gasoline and diesel) is the most difficult commodity to project a year or more into the future. That said, a good faith effort to estimate this commodity must be attempted. City vehicles require approximately 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 should be noted that because of bulk purchasing, the City pays approximately 30 cents per gallon less than the prices at local Greenbelt gas stations. Greenbelt's cost for motor vehicle fuel was \$3.27 per gallon in FY 2014 and declined for several years finding the trough in FY 2017 at \$1.92 per gallon. The FY 2019, the motor vehicle fuel budget was based upon a rate of \$2.49 per gallon. The FY 2020 per gallon rate was held steady at \$2.49.



## GENERAL FUND SUMMARY - EXPENDITURES

	FY2017 Actual Trans.	FY2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
<b>GENERAL GOVERNMENT</b>						
110 City Council						
Personnel Expenses	\$96,261	\$96,167	\$97,300	\$96,800	\$104,300	\$104,300
Other Operating Expenses	71,834	47,513	43,500	43,800	43,900	43,900
<b>Total</b>	<b>\$168,095</b>	<b>\$143,680</b>	<b>\$140,800</b>	<b>\$140,600</b>	<b>\$148,200</b>	<b>\$148,200</b>
120 Administration						
Personnel Expenses	\$923,529	\$640,826	\$821,100	\$739,400	\$730,200	\$724,200
Other Operating Expenses	75,224	52,127	101,700	64,900	57,400	57,400
<b>Total</b>	<b>\$998,753</b>	<b>\$692,953</b>	<b>\$922,800</b>	<b>\$804,300</b>	<b>\$787,600</b>	<b>\$781,600</b>
125 Economic Development						
Personnel Expenses	\$0	\$0	\$0	\$0	\$104,200	\$104,200
Other Operating Expenses	0	0	0	0	21,700	21,700
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,900</b>	<b>\$125,900</b>
130 Elections						
Other Operating Expenses	\$0	\$31,475	\$0	\$0	\$32,000	\$32,000
<b>Total</b>	<b>\$0</b>	<b>\$31,475</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$32,000</b>
135 Human Resources						
Personnel Expenses	\$0	\$0	\$0	\$0	\$318,700	\$318,700
Other Operating Expenses	0	0	0	0	25,300	25,300
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$344,000</b>	<b>\$344,000</b>
140 Finance						
Personnel Expenses	\$766,636	\$775,078	\$896,600	\$838,200	\$705,100	\$700,100
Other Operating Expenses	153,743	159,350	163,100	166,200	139,100	139,100
<b>Total</b>	<b>\$920,380</b>	<b>\$934,429</b>	<b>\$1,059,700</b>	<b>\$1,004,400</b>	<b>\$844,200</b>	<b>\$839,200</b>
145 Information Technology						
Personnel Expenses	\$500,412	\$531,762	\$548,500	\$561,100	\$594,400	\$594,400
Other Operating Expenses	85,590	95,119	151,500	138,400	153,900	153,900
Capital Outlay	10,124	0	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$596,127</b>	<b>\$626,881</b>	<b>\$710,000</b>	<b>\$709,500</b>	<b>\$758,300</b>	<b>\$758,300</b>
150 Legal Counsel						
Other Operating Expenses	\$172,457	\$152,893	\$124,000	\$204,000	\$195,000	\$195,000
<b>Total</b>	<b>\$172,457</b>	<b>\$152,893</b>	<b>\$124,000</b>	<b>\$204,000</b>	<b>\$195,000</b>	<b>\$195,000</b>
180 Municipal Building						
Personnel Expenses	\$28,530	\$32,860	\$27,200	\$27,200	\$28,500	\$28,500
Other Operating Expenses	52,758	47,594	48,000	50,700	51,400	51,400
<b>Total</b>	<b>\$81,288</b>	<b>\$80,454</b>	<b>\$75,200</b>	<b>\$77,900</b>	<b>\$79,900</b>	<b>\$79,900</b>
190 Community Promotion						
Personnel Expenses	\$152,018	\$161,853	\$229,900	\$180,800	\$240,800	\$240,800
Other Operating Expenses	86,701	112,606	94,300	110,900	108,200	108,200
<b>Total</b>	<b>\$238,719</b>	<b>\$274,459</b>	<b>\$324,200</b>	<b>\$291,700</b>	<b>\$349,000</b>	<b>\$349,000</b>
195 Public Officers Association						
Other Operating Expenses	\$51,462	\$47,599	\$56,500	\$58,400	\$68,300	\$68,300
<b>Total</b>	<b>\$51,462</b>	<b>\$47,599</b>	<b>\$56,500</b>	<b>\$58,400</b>	<b>\$68,300</b>	<b>\$68,300</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$3,227,280</b>	<b>\$2,984,822</b>	<b>\$3,413,200</b>	<b>\$3,290,800</b>	<b>\$3,732,400</b>	<b>\$3,721,400</b>



	<b>FY2017 Actual Trans.</b>	<b>FY2018 Actual Trans.</b>	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Estimated Trans.</b>	<b>FY 2020 Proposed Budget</b>	<b>FY 2020 Adopted Budget</b>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
210 Planning						
Personnel Expenses	\$542,204	\$221,910	\$418,200	\$300,300	\$342,200	\$339,200
Other Operating Expenses	170,480	51,167	38,900	40,500	40,700	40,700
Total	<u>\$712,684</u>	<u>\$273,077</u>	<u>\$457,100</u>	<u>\$340,800</u>	<u>\$382,900</u>	<u>\$379,900</u>
220 Community Development						
Personnel Expenses	\$301,492	\$309,065	\$393,000	\$390,600	\$553,600	\$548,600
Other Operating Expenses	99,100	205,832	89,700	142,500	109,400	114,400
Capital Outlay	0	0	0	0	0	0
Total	<u>\$400,592</u>	<u>\$514,896</u>	<u>\$482,700</u>	<u>\$533,100</u>	<u>\$663,000</u>	<u>\$663,000</u>
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT</b>	<b><u>\$1,113,276</u></b>	<b><u>\$787,973</u></b>	<b><u>\$939,800</u></b>	<b><u>\$873,900</u></b>	<b><u>\$1,045,900</u></b>	<b><u>\$1,042,900</u></b>
<b>PUBLIC SAFETY</b>						
310 Police Department						
Personnel Expenses	\$8,018,133	\$7,873,420	\$8,904,200	\$8,157,600	\$9,236,400	\$9,173,400
Other Operating Expenses	1,531,035	1,451,908	1,583,100	1,581,700	1,611,800	1,625,900
Capital Outlay	265,594	347,923	283,000	487,000	287,000	287,000
Total	<u>\$9,814,761</u>	<u>\$9,673,251</u>	<u>\$10,770,300</u>	<u>\$10,226,300</u>	<u>\$11,135,200</u>	<u>\$11,086,300</u>
330 Animal Control						
Personnel Expenses	\$195,592	\$194,993	\$252,300	\$233,300	\$293,200	\$293,200
Other Operating Expenses	48,454	57,655	50,600	48,800	44,600	44,600
Total	<u>\$244,047</u>	<u>\$252,647</u>	<u>\$302,900</u>	<u>\$282,100</u>	<u>\$337,800</u>	<u>\$337,800</u>
340 Fire and Rescue Service						
Other Operating Expenses	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Capital Outlay	88,000	88,000	120,000	120,000	120,000	120,000
Total	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>
<b>TOTAL PUBLIC SAFETY</b>	<b><u>\$10,156,808</u></b>	<b><u>\$10,023,899</u></b>	<b><u>\$11,203,200</u></b>	<b><u>\$10,638,400</u></b>	<b><u>\$11,603,000</u></b>	<b><u>\$11,554,100</u></b>
<b>PUBLIC WORKS</b>						
410 Public Works Administration						
Personnel Expenses	\$1,020,925	\$1,111,395	\$1,263,200	\$1,293,000	\$1,366,100	\$1,349,100
Other Operating Expenses	139,261	152,374	156,500	154,700	160,700	160,700
Total	<u>\$1,160,186</u>	<u>\$1,263,769</u>	<u>\$1,419,700</u>	<u>\$1,447,700</u>	<u>\$1,526,800</u>	<u>\$1,509,800</u>
420 Equipment Maintenance						
Personnel Expenses	\$126,540	\$135,053	\$151,500	\$168,500	\$184,200	\$184,200
Other Operating Expenses	103,763	96,966	106,000	102,700	110,800	115,800
Total	<u>\$230,304</u>	<u>\$232,019</u>	<u>\$257,500</u>	<u>\$271,200</u>	<u>\$295,000</u>	<u>\$300,000</u>

	<b>FY2017 Actual Trans.</b>	<b>FY2018 Actual Trans.</b>	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Estimated Trans.</b>	<b>FY 2020 Proposed Budget</b>	<b>FY 2020 Adopted Budget</b>
440 Street Maintenance						
Personnel Expenses	\$533,169	\$625,861	\$650,200	\$619,800	\$645,700	\$639,700
Other Operating Expenses	295,728	309,837	329,400	324,500	330,000	330,000
Total	<u>\$828,897</u>	<u>\$935,698</u>	<u>\$979,600</u>	<u>\$944,300</u>	<u>\$975,700</u>	<u>\$969,700</u>
445 Four Cities Street Cleaning						
Personnel Expenses	\$69,365	\$75,557	\$79,600	\$82,700	\$85,700	\$85,700
Other Operating Expenses	23,776	24,566	26,600	29,800	27,100	27,100
Total	<u>\$93,141</u>	<u>\$100,123</u>	<u>\$106,200</u>	<u>\$112,500</u>	<u>\$112,800</u>	<u>\$112,800</u>
450 Waste Collection & Disposal						
Personnel Expenses	\$484,799	\$539,592	\$584,000	\$589,700	\$613,000	\$604,000
Other Operating Expenses	202,183	192,105	193,800	196,200	200,800	200,800
Total	<u>\$686,982</u>	<u>\$731,697</u>	<u>\$777,800</u>	<u>\$785,900</u>	<u>\$813,800</u>	<u>\$804,800</u>
460 City Cemetery						
Personnel Expenses	\$3,453	\$4,067	\$2,500	\$2,500	\$2,500	\$2,500
Other Operating Expenses	3,448	2,875	2,800	2,800	2,800	2,800
Capital Outlay	427	0	0	0	0	0
Total	<u>\$7,328</u>	<u>\$6,942</u>	<u>\$5,300</u>	<u>\$5,300</u>	<u>\$5,300</u>	<u>\$5,300</u>
470 Roosevelt Center						
Personnel Expenses	\$63,445	\$72,982	\$106,700	\$108,200	\$111,100	\$111,100
Other Operating Expenses	22,749	23,368	29,700	29,800	29,300	29,300
Total	<u>\$86,194</u>	<u>\$96,351</u>	<u>\$136,400</u>	<u>\$138,000</u>	<u>\$140,400</u>	<u>\$140,400</u>
<b>TOTAL PUBLIC WORKS</b>	<b><u>\$3,093,033</u></b>	<b><u>\$3,366,600</u></b>	<b><u>\$3,682,500</u></b>	<b><u>\$3,704,900</u></b>	<b><u>\$3,869,800</u></b>	<b><u>\$3,842,800</u></b>
<b>GREENBELT CARES</b>						
510 Youth Services Bureau						
Personnel Expenses	\$648,094	\$684,229	\$775,100	\$711,200	\$751,900	\$744,900
Other Operating Expenses	45,170	50,641	54,200	54,000	54,400	36,400
Total	<u>\$693,264</u>	<u>\$734,869</u>	<u>\$829,300</u>	<u>\$765,200</u>	<u>\$806,300</u>	<u>\$781,300</u>
520 Greenbelt Assistance in Living						
Personnel Expenses	\$269,085	\$247,965	\$328,100	\$303,000	\$326,300	\$326,300
Other Operating Expenses	8,673	11,235	7,300	9,900	11,100	11,100
Total	<u>\$277,758</u>	<u>\$259,200</u>	<u>\$335,400</u>	<u>\$312,900</u>	<u>\$337,400</u>	<u>\$337,400</u>
530 Service Coordination Program						
Personnel Expenses	\$62,629	\$66,129	\$69,400	\$70,800	\$76,600	\$76,600
Other Operating Expenses	15,543	5,664	9,100	4,900	4,900	4,900
Capital Outlay	29,939	0	0	0	0	0
Total	<u>\$108,111</u>	<u>\$71,793</u>	<u>\$78,500</u>	<u>\$75,700</u>	<u>\$81,500</u>	<u>\$81,500</u>
<b>TOTAL GREENBELT CARES</b>	<b><u>\$1,079,133</u></b>	<b><u>\$1,065,862</u></b>	<b><u>\$1,243,200</u></b>	<b><u>\$1,153,800</u></b>	<b><u>\$1,225,200</u></b>	<b><u>\$1,200,200</u></b>

	<b>FY2017 Actual Trans.</b>	<b>FY2018 Actual Trans.</b>	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Estimated Trans.</b>	<b>FY 2020 Proposed Budget</b>	<b>FY 2020 Adopted Budget</b>
<b>RECREATION &amp; PARKS</b>						
610 Recreation Administration						
Personnel Expenses	\$578,642	\$622,085	\$646,100	\$634,600	\$666,000	\$661,000
Other Operating Expenses	83,684	80,470	75,200	76,000	73,500	73,500
Total	<u>\$662,326</u>	<u>\$702,555</u>	<u>\$721,300</u>	<u>\$710,600</u>	<u>\$739,500</u>	<u>\$734,500</u>
620 Recreation Centers						
Personnel Expenses	\$503,015	\$539,204	\$550,600	\$571,300	\$605,000	\$605,000
Other Operating Expenses	130,033	133,022	133,100	133,700	129,300	129,300
Total	<u>\$633,048</u>	<u>\$672,226</u>	<u>\$683,700</u>	<u>\$705,000</u>	<u>\$734,300</u>	<u>\$734,300</u>
650 Aquatic and Fitness Center						
Personnel Expenses	\$780,830	\$826,035	\$863,300	\$914,600	\$931,100	\$927,100
Other Operating Expenses	393,937	362,480	371,700	362,600	362,700	362,700
Total	<u>\$1,174,766</u>	<u>\$1,188,515</u>	<u>\$1,235,000</u>	<u>\$1,277,200</u>	<u>\$1,293,800</u>	<u>\$1,289,800</u>
660 Community Center						
Personnel Expenses	\$682,699	\$632,629	\$683,500	\$662,900	\$698,000	\$694,000
Other Operating Expenses	241,543	237,769	239,800	238,200	239,000	239,000
Total	<u>\$924,243</u>	<u>\$870,398</u>	<u>\$923,300</u>	<u>\$901,100</u>	<u>\$937,000</u>	<u>\$933,000</u>
665 Greenbelt's Kids						
Personnel Expenses	\$369,080	\$422,359	\$426,800	\$450,600	\$453,200	\$453,200
Other Operating Expenses	144,514	127,092	100,500	93,900	116,700	116,700
Total	<u>\$513,594</u>	<u>\$549,451</u>	<u>\$527,300</u>	<u>\$544,500</u>	<u>\$569,900</u>	<u>\$569,900</u>
670 Therapeutic Recreation						
Personnel Expenses	\$151,514	\$190,699	\$133,200	\$134,600	\$141,700	\$141,700
Other Operating Expenses	29,588	21,874	30,400	22,800	30,300	30,300
Total	<u>\$181,102</u>	<u>\$212,573</u>	<u>\$163,600</u>	<u>\$157,400</u>	<u>\$172,000</u>	<u>\$172,000</u>
675 Fitness & Leisure						
Personnel Expenses	\$81,080	\$91,484	\$98,300	\$96,500	\$102,900	\$102,900
Other Operating Expenses	31,185	29,098	33,100	34,800	38,100	38,100
Total	<u>\$112,265</u>	<u>\$120,582</u>	<u>\$131,400</u>	<u>\$131,300</u>	<u>\$141,000</u>	<u>\$141,000</u>
685 Arts						
Personnel Expenses	\$170,584	\$181,184	\$187,600	\$191,800	\$197,800	\$197,800
Other Operating Expenses	31,658	26,412	25,700	28,600	31,800	31,800
Capital Outlay	0	0	5,000	5,000	5,000	5,000
Total	<u>\$202,243</u>	<u>\$207,596</u>	<u>\$218,300</u>	<u>\$225,400</u>	<u>\$234,600</u>	<u>\$234,600</u>
690 Special Events						
Personnel Expenses	\$77,867	\$60,770	\$64,000	\$57,700	\$62,700	\$62,700
Other Operating Expenses	124,488	50,141	41,700	43,100	43,100	43,100
Total	<u>\$202,355</u>	<u>\$110,911</u>	<u>\$105,700</u>	<u>\$100,800</u>	<u>\$105,800</u>	<u>\$105,800</u>

	FY2017 Actual Trans.	FY2018 Actual Trans.	FY 2019 Adopted Budget	FY 2019 Estimated Trans.	FY 2020 Proposed Budget	FY 2020 Adopted Budget
700 Parks						
Personnel Expenses	\$923,600	\$876,570	\$1,030,000	\$971,200	\$1,005,800	\$997,800
Other Operating Expenses	238,793	198,901	219,900	217,700	223,700	226,700
Total	<u>\$1,162,393</u>	<u>\$1,075,471</u>	<u>\$1,249,900</u>	<u>\$1,188,900</u>	<u>\$1,229,500</u>	<u>\$1,224,500</u>
<b>TOTAL RECREATION &amp; PARKS</b>	<b><u>\$5,768,335</u></b>	<b><u>\$5,710,277</u></b>	<b><u>\$5,959,500</u></b>	<b><u>\$5,942,200</u></b>	<b><u>\$6,157,400</u></b>	<b><u>\$6,139,400</u></b>
<b>MISCELLANEOUS</b>						
910 Grants and Contributions						
Personnel Expenses	\$0	\$8,500	\$8,000	\$8,000	\$8,000	\$8,000
Other Operating Expenses	9,898	83,391	88,300	88,300	89,000	111,900
Total	<u>\$9,898</u>	<u>\$91,891</u>	<u>\$96,300</u>	<u>\$96,300</u>	<u>\$97,000</u>	<u>\$119,900</u>
920 Intra-City Transit Service						
Personnel Expenses	\$94,249	\$95,265	\$96,200	\$100,200	\$100,600	\$100,600
Other Operating Expenses	13,387	11,875	14,500	12,300	12,700	12,700
Total	<u>\$107,636</u>	<u>\$107,140</u>	<u>\$110,700</u>	<u>\$112,500</u>	<u>\$113,300</u>	<u>\$113,300</u>
930 Museum						
Personnel Expenses	\$106,561	\$105,463	\$111,000	\$110,600	\$117,600	\$117,600
Other Operating Expenses	24,530	16,670	26,300	23,700	23,900	23,900
Total	<u>\$131,091</u>	<u>\$122,133</u>	<u>\$137,300</u>	<u>\$134,300</u>	<u>\$141,500</u>	<u>\$141,500</u>
<b>TOTAL MISCELLANEOUS</b>	<b><u>\$248,625</u></b>	<b><u>\$321,165</u></b>	<b><u>\$344,300</u></b>	<b><u>\$343,100</u></b>	<b><u>\$351,800</u></b>	<b><u>\$374,700</u></b>
<b>NON-DEPARTMENTAL</b>						
Insurance	\$629,499	\$689,925	\$653,000	\$520,400	\$541,000	\$541,000
Other Services	(183)	413	3,000	1,000	1,000	1,000
Building Maint. - Painting	4,083	6,202	6,000	6,000	6,000	6,000
Special Programs	39,452	75,434	72,000	72,000	69,500	148,000
Unallocated Appropriations	19,866	3,397	45,500	35,000	22,200	22,200
MSRA Admin Fees	26,679	31,558	28,000	30,000	28,400	28,400
Retiree Prescription Subsidy	27,653	16,740	20,000	20,000	20,000	20,000
<b>TOTAL NON-DEPARTMENTAL</b>	<b><u>\$747,049</u></b>	<b><u>\$823,668</u></b>	<b><u>\$827,500</u></b>	<b><u>\$684,400</u></b>	<b><u>\$688,100</u></b>	<b><u>\$766,600</u></b>
<b>FUND TRANSFERS</b>						
Building Capital Res. Fund	\$100,000	\$335,000	\$400,000	\$595,000	\$475,000	\$475,000
Capital Improvements	750,000	700,000	815,000	915,000	820,000	820,000
Debt Service Fund Payment	555,000	705,000	805,000	805,000	817,000	817,000
Replacement Fund Reserve	200,000	320,000	350,000	350,000	360,000	360,000
Special Projects - Econ. Dev.				52,000	25,000	25,000
2001 Bond Fund	0	1,028,670	0	0	0	0
<b>TOTAL FUND TRANSFERS</b>	<b><u>\$1,605,000</u></b>	<b><u>\$3,088,670</u></b>	<b><u>\$2,370,000</u></b>	<b><u>\$2,717,000</u></b>	<b><u>\$2,497,000</u></b>	<b><u>\$2,497,000</u></b>
<b>TOTAL DEPARTMENTS</b>	<b><u>\$27,038,538</u></b>	<b><u>\$28,172,936</u></b>	<b><u>\$29,983,200</u></b>	<b><u>\$29,348,500</u></b>	<b><u>\$31,170,600</u></b>	<b><u>\$31,139,100</u></b>



# CITY OF GREENBELT ORGANIZATIONAL CHART



# PERSONNEL STAFFING

	Auth. FY 2017	Auth. FY 2018	Auth. FY 2019	Prop. FY 2020	Auth. FY 2020
100 General Government	20.5	21.0	22.5	22.5	22.5
200 Planning & Community Development	8.0	8.0	9.0	9.0	9.0
300 Public Safety	74.0	74.0	75.0	75.0	75.0
400 Public Works	53.9	55.6	57.0	57.0	57.0
500 Greenbelt CARES	10.3	10.3	11.6	11.6	11.6
600 Recreation	59.6	59.6	59.6	59.6	59.6
930 Museum	1.0	1.0	1.0	1.0	1.0
<b>Total FTE</b>	<b>227.3</b>	<b>229.5</b>	<b>235.7</b>	<b>235.7</b>	<b>235.7</b>

*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.