

Fiscal Year 2022

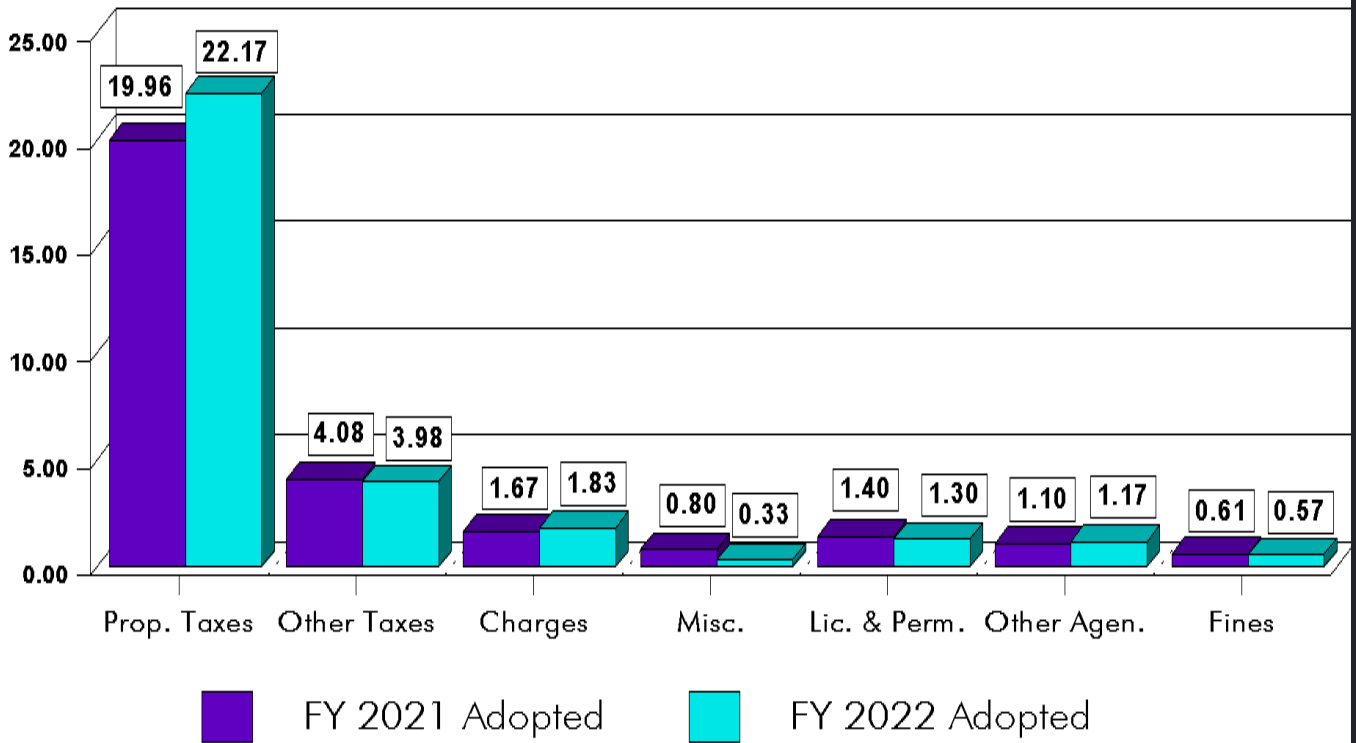


GENERAL FUND

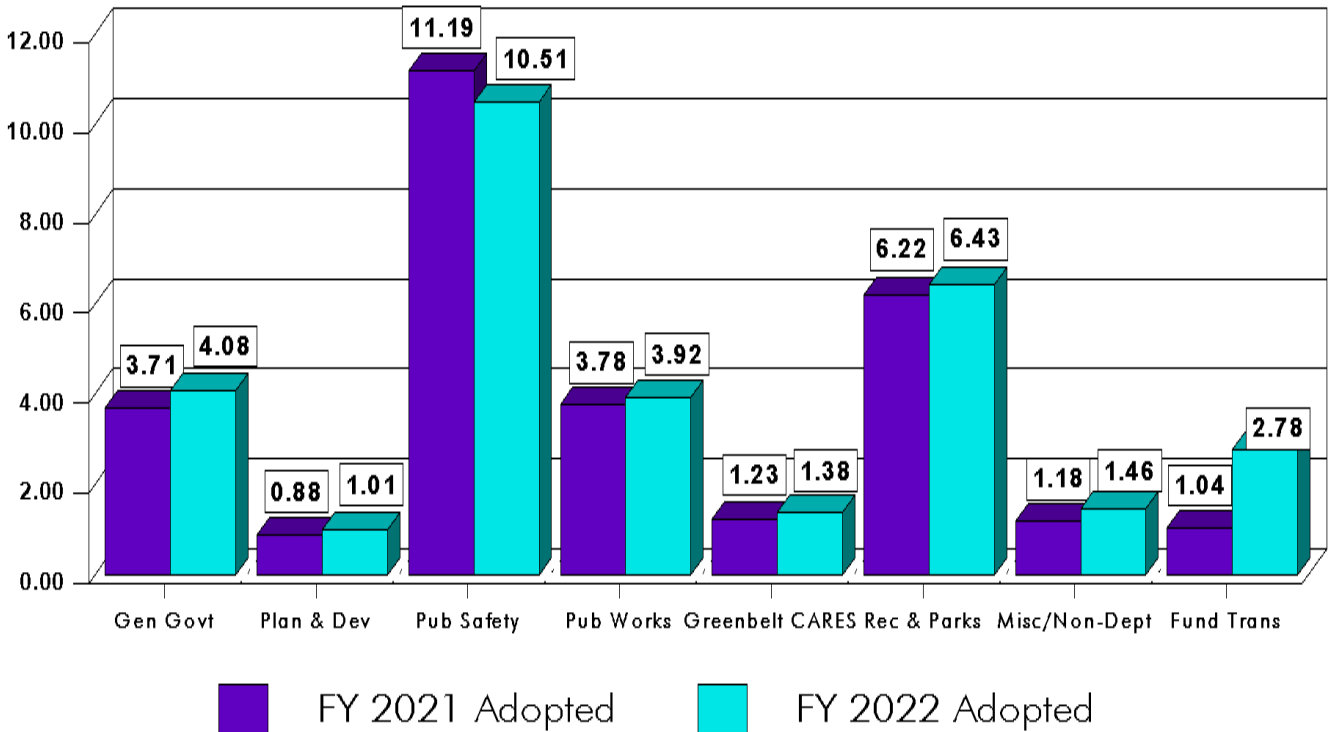
GENERAL FUND SUMMARY

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
FUND BALANCE AS OF JULY 1						
Unassigned	\$4,439,289	\$4,699,038	\$4,323,631	\$6,328,584	\$5,429,826	\$5,429,826
Nonspendable & Assigned	711,742	711,742	750,000	711,742	750,000	750,000
TOTAL FUND BALANCE	\$5,151,031	\$5,410,780	\$5,073,631	\$7,040,326	\$6,179,826	\$6,179,826
REVENUES						
Real Estate Taxes	\$17,635,268	\$18,990,275	\$18,090,800	\$19,355,500	\$20,318,200	\$20,318,200
Personal Property Taxes	1,822,529	1,668,203	1,868,700	1,848,700	1,848,700	1,848,700
Other Taxes	4,669,472	4,609,701	4,080,950	3,688,600	3,978,000	3,978,000
Licenses and Permits	1,484,562	1,313,125	1,399,100	1,398,400	1,302,000	1,302,000
Intergovernmental	1,084,727	1,127,505	1,104,435	1,184,400	1,129,300	1,169,300
Charges for Services	2,325,181	1,752,848	1,673,200	943,500	1,833,900	1,833,900
Fines and Forfeitures	650,553	956,459	610,750	566,100	569,000	569,000
Interest	149,028	114,893	150,000	10,000	50,000	50,000
Miscellaneous Revenue	306,548	260,302	280,200	239,300	248,900	248,900
Interfund Transfers	46,600	45,000	364,700	364,700	32,000	32,000
TOTAL REVENUES	\$30,174,467	\$30,838,311	\$29,622,835	\$29,599,200	\$31,310,000	\$31,350,000
EXPENDITURES						
General Government	\$3,326,068	\$3,725,829	\$3,708,700	\$4,037,700	\$4,102,100	\$4,083,100
Planning and Development	902,517	809,113	887,300	932,300	1,011,900	1,011,900
Public Safety	10,575,996	10,420,355	11,194,000	11,080,400	10,507,200	10,507,200
Public Works	3,682,517	3,562,728	3,780,900	3,743,700	3,918,900	3,918,900
Greenbelt CARES	1,176,269	1,244,950	1,225,000	1,319,600	1,383,500	1,383,500
Recreation and Parks	5,794,287	5,646,696	6,222,800	5,788,000	6,428,200	6,428,200
Miscellaneous	337,263	356,940	316,700	388,100	435,000	435,000
Non-Departmental	692,801	945,155	765,700	826,200	827,200	1,027,200
Fund Transfers	3,427,000	2,497,000	1,041,700	2,343,700	2,695,000	2,775,000
TOTAL EXPENDITURES	\$29,914,718	\$29,208,766	\$29,142,800	\$30,459,700	\$31,309,000	\$31,570,000
Fund Balance Increase/(Decrease)	\$259,749	\$1,629,545	\$480,035	(\$860,500)	\$1,000	(\$220,000)
FUND BALANCE AS OF JUNE 30						
Unassigned	\$4,699,038	\$6,328,584	\$4,803,666	\$5,429,826	\$5,430,826	\$5,209,826
Nonspendable & Assigned	711,742	711,742	750,000	750,000	750,000	750,000
TOTAL FUND BALANCE	\$5,410,780	\$7,040,326	\$5,553,666	\$6,179,826	\$6,180,826	\$5,959,826
% Unassigned Fund Balance to Expenditures for the Year	15.7%	21.7%	16.5%	17.8%	17.3%	16.5%

FY 2021 & FY 2022 REVENUES



FY 2021 & FY 2022 EXPENDITURES



FY 2022 Revenues



FY 2022 Expenditures



GENERAL FUND SUMMARY - REVENUES

Account Classification	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
TAXES						
411000 Real Property						
411100 Real Property	\$17,904,120	\$19,203,823	\$20,113,600	\$20,113,600	\$20,944,000	\$20,944,000
411200 Property Abatement	(14,388)	(33,279)	(1,797,000)	(620,000)	(450,000)	(450,000)
411210 Real Prop. Abate. Prior Yr.	(554)	(10,536)	(100,000)	(12,300)	(50,000)	(50,000)
411220 Homestead Tax Credit	(201,969)	(120,093)	(76,100)	(76,100)	(76,100)	(76,100)
411230 Homeowners Tax Credit	(51,941)	(49,639)	(49,700)	(49,700)	(49,700)	(49,700)
Total Real Property Taxes	\$17,635,268	\$18,990,275	\$18,090,800	\$19,355,500	\$20,318,200	\$20,318,200
412000 Personal Property						
412100 Personal Property - Local	12,254	9,337	14,000	14,000	14,000	14,000
412110 Public Utilities	331,497	331,768	330,000	330,000	330,000	330,000
412120 Ordinary Business Corp.	1,459,460	1,256,110	1,450,000	1,350,000	1,350,000	1,350,000
412140 Local Prior Year Taxes	0	0			0	0
412150 Utility Prior Year Taxes	0	0	0	0	0	0
412160 Ordinary Prior Year Taxes	29,570	28,157	30,000	110,000	110,000	110,000
412200 Abatements - Current	(122,804)	(90,645)	(40,000)	(40,000)	(40,000)	(40,000)
412210 Abatements - Prior Year	(23,766)	(14,953)	(40,000)	(40,000)	(40,000)	(40,000)
413100 Penalties & Interest	40,317	53,742	30,000	30,000	30,000	30,000
414100 Payment in Lieu	96,000	94,688	94,700	94,700	94,700	94,700
Total Personal Property Taxes	\$1,822,529	\$1,668,203	\$1,868,700	\$1,848,700	\$1,848,700	\$1,848,700
421000 Other Taxes						
421100 Income Taxes	3,371,654	3,090,759	3,047,250	3,047,200	3,047,200	3,047,200
421200 Admiss & Amusements	138,361	537,587	175,000	15,000	90,000	90,000
421300 Hotel/Motel Tax	722,739	475,155	573,750	115,900	300,000	300,000
422100 Highway	436,718	506,200	284,950	510,500	540,800	540,800
Total Other Taxes	\$4,669,472	\$4,609,701	\$4,080,950	\$3,688,600	\$3,978,000	\$3,978,000
TOTAL TAXES	\$24,127,268	\$25,268,179	\$24,040,450	\$24,892,800	\$26,144,900	\$26,144,900
LICENSES & PERMITS						
431000 Street Use						
431100 Street Permits	\$69,845	\$25,994	\$10,000	\$7,300	\$10,000	\$10,000
431200 Residential Prop. Fees	663,995	657,685	658,900	658,900	658,900	658,900
431300 Bldg. Construction	53,735	24,294	53,000	53,000	60,000	60,000
431400 Commercial Property	213,156	142,142	210,000	210,000	210,000	210,000
431500 Variance/Departure	0	250	0	2,000	1,000	1,000
431600 Dev. Review Fees	15,364	13,136	10,000	10,000	10,000	10,000
432000 Business Permits						
432100 Traders	31,220	8,741	32,000	32,000	26,000	26,000
432300 Liquor License	8,511	12,654	10,100	10,100	11,000	11,000
432400 Non-Residential Alarm	28,550	28,175	30,000	30,000	6,000	6,000
433000 Other Licenses & Permits						
433100 Animal	0	0	0	0	0	0
433200 Dog Park Fees	65	30	50	50	50	50
433300 Boats	21	15	50	50	50	50
433400 Cable Television	400,101	400,009	385,000	385,000	309,000	309,000
TOTAL	\$1,484,562	\$1,313,125	\$1,399,100	\$1,398,400	\$1,302,000	\$1,302,000

Account Classification	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
REVENUE FROM OTHER AGENCIES						
441000 Grants from Federal Gov't						
441105 HIDTA	\$5,177	\$7,664	\$8,000	\$8,000	\$8,000	\$8,000
441114 Service Coordinator	75,724	84,907	78,135	78,100	78,000	78,000
441115 FEMA Reimbursement	0	0	0	0	0	0
441199 One Time Grants	0	0	0	0	0	0
442000 Grants from State Gov't						
442101 Police Protection	445,669	447,290	445,000	445,000	445,000	445,000
442102 Youth Services Bureau	65,008	65,008	65,000	65,000	65,000	65,000
442118 Maryland State Arts	39,339	41,361	44,700	44,700	44,700	44,700
442127 SASS	21,955	30,097	0	80,000	0	0
442199 Traffic Safety (SHA)	16,267	20,589	35,000	35,000	35,000	35,000
443000 Grants from County Gov't						
443102 Youth Services Bureau	30,000	50,000	50,000	50,000	50,000	80,000
443106 Landfill Disposal Rebate	57,652	57,652	57,700	57,700	57,700	57,700
443107 Code Enforcement	6,500	6,500	6,500	6,500	6,500	6,500
443110 Financial Corporation	437	437	400	400	400	400
443127 School Resource Officer	80,000	80,000	80,000	80,000	80,000	80,000
443128 M-NCPPC	234,000	234,000	234,000	234,000	259,000	269,000
443199 One Time Grants	7,000	2,000	0	0	0	0
TOTAL	<u>\$1,084,727</u>	<u>\$1,127,505</u>	<u>\$1,104,435</u>	<u>\$1,184,400</u>	<u>\$1,129,300</u>	<u>\$1,169,300</u>
SERVICE CHARGES FOR SERVICES						
451000 Sanitation & Waste Removal						
451100 Waste Collection & Disposal	\$676,867	\$677,798	\$679,000	\$679,000	\$679,000	\$679,000
451200 Recycling Fee	7,504	7,137	7,200	7,200	7,200	7,200
452000 - 457000 Recreation						
452101 Therapeutic Recreation	15,427	8,224	14,000	500	5,000	5,000
452102 Park Permits	7,915	1,250	6,000	0	3,000	3,000
452103 Tennis Courts Lighting	5,558	3,393	6,000	3,000	6,000	6,000
452105 Recreation Concessions	2,624	2,953	3,000	0	1,500	1,500
452199 Miscellaneous	3,874	2,419	3,000	0	2,500	2,500
452200 Recreation Centers	22,838	15,555	20,000	2,500	13,000	13,000
453000 Aquatic and Fitness Center	605,979	401,864	216,800	31,600	261,000	261,000
454000 Community Center	215,353	176,273	207,900	98,400	150,900	150,900
455000 Greenbelt's Kids	555,495	301,084	295,000	59,000	545,000	545,000
456000 Fitness & Leisure	75,355	52,700	80,000	30,000	56,000	56,000
457000 Arts	116,789	91,027	123,900	23,300	92,400	92,400
458000 Other Charges/Fees						
458101 GED Co-pay	1,440	1,042	1,500	100	1,500	1,500
458103 Bus Fares	7,414	7,161	7,400	7,400	7,400	7,400
458104 Univ. of MD Bus Pass	550	20	0	0	0	0
458202 Pet Adoption	4,200	2,950	2,500	1,500	2,500	2,500
TOTAL	<u>\$2,325,181</u>	<u>\$1,752,848</u>	<u>\$1,673,200</u>	<u>\$943,500</u>	<u>\$1,833,900</u>	<u>\$1,833,900</u>

Account Classification	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
FINES & FORFEITURES						
460101 Parking Citations	\$71,139	\$48,355	\$63,750	\$32,000	\$30,000	\$30,000
460102 Citation Late Fees	4,950	4,868	5,000	2,100	5,000	5,000
460103 Impound Fees	5,200	6,675	6,000	6,000	6,000	6,000
460121 Municipal Infractions	11,665	6,025	12,000	6,000	6,000	6,000
460122 False Alarm Fees	3,075	1,500	4,000	0	2,000	2,000
460201 Red Light Camera Fines	133,760	552,779	292,500	292,500	292,500	292,500
460301 Speed Camera Fines	420,763	336,258	227,500	227,500	227,500	227,500
TOTAL	<u>\$650,553</u>	<u>\$956,459</u>	<u>\$610,750</u>	<u>\$566,100</u>	<u>\$569,000</u>	<u>\$569,000</u>
470000 Interest & Dividends	\$149,028	\$114,893	\$150,000	\$10,000	\$50,000	\$50,000
MISCELLANEOUS REVENUES						
480101 Rents & Concessions	\$510	\$430	\$500	\$100	\$200	\$200
480200 Sale of Recyclable Material	5,791	3,182	5,000	5,000	5,000	5,000
480301 Other	31,059	41,131	25,000	15,000	15,000	15,000
480302 Purchase Card Rebates	5,248	0	5,000	0	0	0
480303 EV Charging Station	720	407	1,000	500	500	500
480402 Animal Control Contr.	1,088	1,458	1,500	1,000	1,000	1,000
480403 Franklin Park Partnership	69,996	69,996	70,000	70,000	70,000	70,000
480404 Four Cities Street Cleaning	94,695	88,427	86,800	86,800	86,800	86,800
480405 IWIF Reimbursement	69,740	27,570	10,000	10,000	10,000	10,000
480406 GRH Service Coordinator	27,700	27,700	27,700	27,700	27,700	27,700
480407 GRH Mental Wellness	0	0	25,000	10,000	10,000	10,000
480501 Museum Admission Fees	0	0	1,000	0	1,000	1,000
480502 Museum Gift Shop Sales	0	0	6,000	200	6,000	6,000
480503 Museum Walking Tours	0	0	2,700	0	2,700	2,700
480504 Museum FOGM Transfer	0	0	13,000	13,000	13,000	13,000
TOTAL	<u>\$306,548</u>	<u>\$260,302</u>	<u>\$280,200</u>	<u>\$239,300</u>	<u>\$248,900</u>	<u>\$248,900</u>
INTERFUND TRANSFERS						
From Capital Projects Fund	\$0	\$0	\$152,400	\$152,400	\$0	\$0
From Building Capital Reserve Fund	0	0	179,200	179,200	0	0
MEA Grant Match (from BCR)	0	0	33,100	33,100	0	0
490101 From Special Projects Fund	46,600	45,000	0	0	32,000	32,000
TOTAL	<u>\$46,600</u>	<u>\$45,000</u>	<u>\$364,700</u>	<u>\$364,700</u>	<u>\$32,000</u>	<u>\$32,000</u>
TOTAL GENERAL FUND REVENUES	\$30,174,467	\$30,838,311	\$29,622,835	\$29,599,200	\$31,310,000	\$31,350,000

ASSESSABLE BASE — DETAIL

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2021		Adopted FY 2022	
		Assessment	Adopted Rate \$0.8275	Assessment	Adopted Rate \$0.8275
Full Year	January 1	\$2,428,013,100	\$20,091,800	\$2,530,986,900	\$20,944,000
3/4 Year Additions	April 1	\$2,250,000	\$14,000	0	0
1/2 Year Additions	July 1	\$1,500,000	\$6,200	0	0
1/4 Year Additions	October 1	\$750,000	\$1,600	0	0
Homestead Credit		(\$9,200,000)	(\$76,100)	(9,200,000)	(76,100)
Homeowners Credit		(\$6,000,000)	(\$49,700)	(6,000,000)	(49,700)
Abatements - Real Property		(\$217,160,100)	(\$1,797,000)	(54,380,700)	(450,000)
Total		\$2,200,153,000	\$18,190,800	\$2,461,406,200	\$20,368,200
PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2021		Adopted FY 2022	
		Assessment	Revenue Rate \$1.7225	Assessment	Adopted Rate \$1.7225
Locally Assessed	January 1	\$811,600	\$14,000	\$811,600	\$14,000
Public Utilities	January 1	18,550,700	320,000	19,100,700	330,000
Business Corporations	January 1	84,058,000	1,450,000	78,391,000	1,350,000
Abatements - Personal Property	January 1	(2,318,800)	(40,000)	(2,318,000)	(40,000)
Total		\$101,101,500	\$1,744,000	\$95,985,300	\$1,654,000
One cent (1¢) on the Real Property Tax Rate Yields			\$219,800		\$246,100
One cent (1¢) on the Personal Property Tax Rate Yields			\$10,100		\$9,600
Total Yield for One cent (1¢) on the Real & Personal Property Tax Rates			\$229,900		\$255,700

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, 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.

IMPACT OF COVID-19

On March 5, 2020, Governor Larry Hogan issued a Declaration of State of Emergency and Existence of Catastrophic Health Emergency – COVID-19. The City of Greenbelt, which had started preparation in February 2020, assessed the developing situation and upon consultation with Prince George's County Health and Emergency Management experts responded by restricting public access to most city facilities and canceling programs to ensure the health and safety of its residents and employees. Governor Hogan and County Executive Alsobrooks subsequently issued a series of orders resulting in the closure of non-essential businesses and a requirement for non-essential employees to stay home. The City Manager also issued an emergency declaration to support response, recovery and related operational and financial needs.

The city also assessed possible revenue losses. The preliminary estimates of possible revenue loss to the City of Greenbelt was anticipated at a range from \$2.6 Million to \$3.6 Million assuming the social distancing requirements ended in June and businesses reopened. These revenue reductions were expected to affect the last four months of FY 2020 and the first Quarter of FY 2021. It was further predicted this range of potential revenue loss would increase if the business closure and stay at home requirements extended beyond June 2020.

Based on these predictions, Council accepted the Manager's recommendation to defer certain expenditures and with the policy direction, adjusted the Proposed Budget pending additional information regarding the impact on the City's financial position. During the pandemic crisis, expenditure reductions were made to include: 1) the deferral of some capital projects; 2) the continuation of vacant positions/selective hiring freeze; 3) a draw down on General Fund Reserve; 4) the elimination of non-essential training; 5) the deferral of employee raises and cost of living adjustments (COLAs); and 6) the delaying of the implementation of new initiatives (e.g. Employee Compensation Study).

Now, approximately one year later in March 2021, while the COVID-19 emergency continues and vaccination distribution is underway, Governor Larry Hogan, and subsequently Prince George's County

Executive Angela Alsobrooks, announced the lifting of some capacity limits, while maintaining masking and distancing protocols. Capacity limits were lifted on outdoor and indoor dining, retail businesses, religious facilities, and personal services in mid-March 2021. Large outdoor and indoor venues may operate at up to 50% capacity and quarantine requirements were lifted on out-of-state travel. However, Prince George's County restrictions remain more stringent.

The City of Greenbelt continues to assess the situation and will move into FY 2022 deliberately, but cautiously, and will continue to monitor COVID-19 data and all Prince George's County Executive Orders. It is anticipated that over time most restrictions will be lifted and offices and other city facilities will be able to operate at pre-pandemic levels. For example, staff anticipates in the first Quarter of FY 2022, the Recreation Department will offer summer camps and an array of other classes in both outdoor and indoor classrooms. This should continue into the second Quarter with the potential to bring more programs online as vaccine distribution increases. As the winter session begins (January) it is hoped that Prince George's County is well into Pandemic recovery and restrictions are lessened to a point that will allow for unlimited in-person classes in all recreation facilities. This would allow for a full complement of programs and services leading into Quarters three and four. The City anticipates all services and programs will be in service by the end of fiscal year 2022.

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. As City staff strives to continue to be in a position to address unexpected events, staff recommends maintaining a minimum balance equal to 18% - 20% of General Fund expenditures. This is consistent with the Government Finance Officers Association (GFOA) and Financial Advisors recommendations as well.

FUND BALANCE GOAL/GUIDELINE

In the short term, it is prudent to maintain reserves should the City experience a revenue shortfall 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. A higher percentage would lessen the impact of any major, catastrophic events that would require the City to spend unbudgeted funds.

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 18%-20% 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 of the City's needs. 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. With the exception of FY 2021 when several items were deferred, there have been significant increases to the transfers from the General Fund to various Capital Projects Funds. 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 unassigned Fund Balance of the General Fund is projected to be 18.3% at the end of FY 2021. The unassigned Fund Balance is expected to increase by 1.9% in FY 2022 to 20.2%. As annual budgets increase, the Fund Balance must increase as well or it will decline as a percent of Fund Balance. Therefore, the 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 2022 will be the fourth consecutive year in which overall revenues are projected to increase over the previous fiscal year (Adopted Budget) albeit at a slower 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 that are sure to come.

Real estate revenue continues to be the City's largest source of income. In the FY 2022 Proposed Budget, net real estate revenue (revenue less abatements and other reductions) accounts for 64.89% of total General Fund revenue. This is approximately 5.25% higher than the 61.5% five years ago in FY 2016. It is again noted that in FY 1989, real estate revenue was only 48.5% of total General Fund revenue.

This indicates the City is relying more on property taxes. The advantage of this is that property taxes do not usually experience an immediate collapse in its revenues during recession or down times. Local assessment practices require that cities wait to estimate the value of land and property until the property is exchanged on the market or an assessment is conducted. Current property tax bills, therefore, typically reflect values of the property anywhere from 18 months to several years prior to collection. This makes property tax collection less responsive, or "elastic," in the short term—but over time, as rising unemployment dampens real-estate demand, the City will feel the impact of recessionary times somewhat like current COVID-19 times. Again, this trend of a higher reliance on real estate revenue could place the City in a more vulnerable position fiscally if, and when, the next recession occurs. A diversified revenue stream is the best defense against a slowing economy.

The FY 2022 budget was prepared with no increase in the real property tax rate. As a reminder, Greenbelt increased its real property tax rate in FY 2020 for three primary reasons. First, residents approved a referendum in November 2017 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. In 2019, the city was able to obtain approval for a low-interest loan from the State of Maryland Department of Natural Resources (DNR) enabling the project to proceed. Second, City services continued to expand putting pressure on city resources. By FY 2020, city staffing increased by 16.3 full-time equivalent (FTE) positions since the last property tax rate increase in FY 2014. Third, 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. Legislation enacted by the Maryland General Assembly during FY 2020 requires employers, including municipal governments, to pay phased-in higher minimum wages capping out at \$15.00 per hour in 2025 for employers with 15 or more employees and in 2026 for employers with fewer than 15 employees.

Another revenue issue in addition to taxes is the fact that some of city revenues are derived from fees and charges for services such as trash collection and recycling fees. Although COVID-19 will adversely affect some fee-driven services (recreation and parking) because demand is reduced, it will

have effects of a lesser degree on other revenue sources (red light and speed camera fines), as the public is still driving.

Recognizing COVID-19 impacts may linger even after all restrictions are lifted, the City of Greenbelt continues its conservative approach to budgeting for the 2022 fiscal year. The City prepared its FY 2022 revenue budget with the following assumptions. First, during the first Quarter of the fiscal year (July through September), we assume there will be continued restrictions; however, businesses that survived the past year will be open and operating at a reduced level. During the second and third Quarters (October through March), we assume all restrictions will be lifted and businesses will be fully operating at higher, but still slow level, and during the final Quarter (April through June), we assume all businesses will be fully operating at higher levels. However, as seen this past year, restrictions are subject to change based on County health indicators.

The FY 2022 Proposed Budget is supported by \$31,310,000 in total revenue, an increase of \$1,687,165, or a 5.7% increase over the FY2021 Adopted Budget amount of \$29,622,835. The following summarizes the total revenue anticipated from each revenue category in FY 2022.

REAL PROPERTY

Real property taxes (before adjustments) in the Proposed Budget total \$20,944,000—a projected increase of \$830,400 over the FY 2021 Adopted Budget amount of \$20,113,600.

The City continues to rely 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 latest real estate assessment valuation for Greenbelt was completed in calendar year 2019 and set the

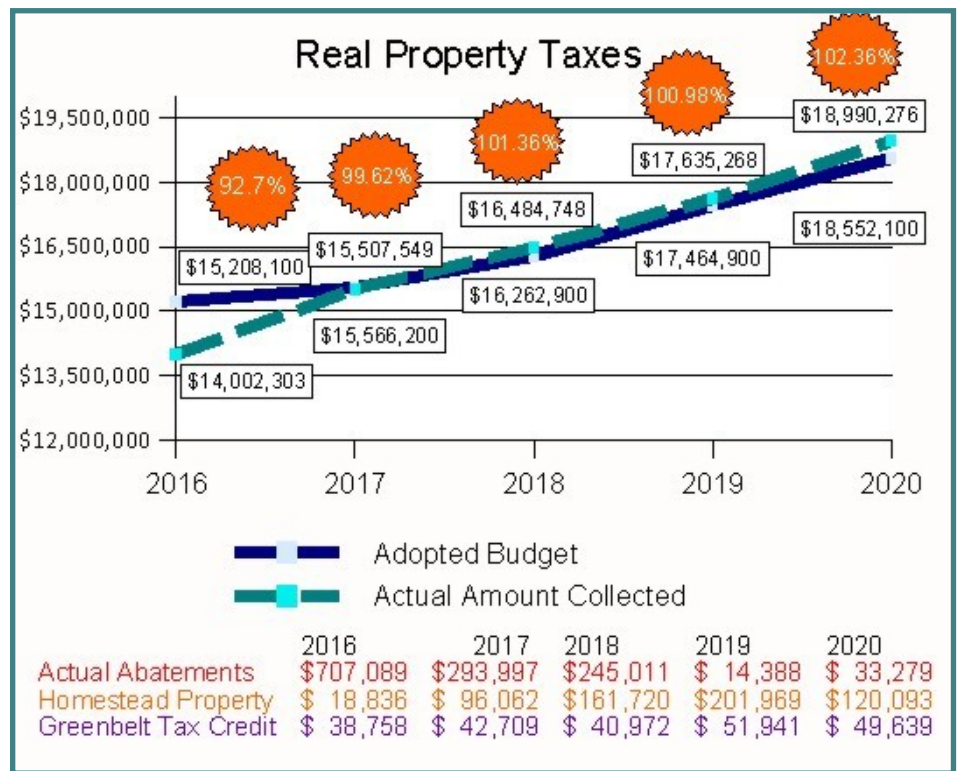


Chart A: Real Property Taxes

baseline for assessed values for fiscal years 2020, 2021 and 2022. Therefore, FY 2020 was the first year of the next triennial assessment period and FY 2022 is the last. The City of Greenbelt’s real property continues to consist 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 (21%) account for 77% of

total assessed value in Greenbelt. Commercial property accounts for the remaining 23% of assessed value in FY 2022.

Real estate tax collections are estimated to exceed the budget in FY 2021 even during the COVID-19 pandemic as it had less of an impact than anticipated. The city anticipates this will carry into FY 2022 for this revenue source. This is consistent with the State's Board of Revenue's recent estimates that increased revenue projections for FY 2021 and for FY 2022. This is also in line with real estate amounts five years prior to FY2021. Chart A (page 12) confirms real property values increased each year and the collection rate surpassed 100% for FY 2018 through FY 2020. In years FY 2016 and FY 2017, the collection rate ranged from 92% to 100%.

Real property abatements and other tax credits will continue to reduce real property revenue. The amount of abatements in FY 2022 is estimated at \$450,000. In the FY 2021 Proposed Budget, the City estimated real property abatements at \$297,900 and \$100,000 for prior year abatements using the information provided by SDAT via the Constant Yield Tax Rate Certification Report as a point of reference. However, the current year abatement amount was subsequently adjusted in the Adopted Budget to \$1,797,000 in anticipation of COVID-19 impacts. The estimated amount of abatements is now estimated at \$620,000 in FY2021.

A review of actual abatements in the five years prior to FY 2021 (Chart A, page 12) indicates varying amounts each year, ranging from \$14,400 and \$33,000 in recent years, FY 2019 and FY 2020 and at higher amounts in years FY 2016 through FY 2018 with ranges of \$293,997 to \$700,000.

Staff anticipates there could be large amounts of abatements resulting from COVID-19's impact in the future and while there is no available information to confirm an actual amount, staff estimates it could be upwards of \$1M dollars. To prepare for this, staff recommends holding/restricting any unrealized abatement amounts remaining budgeted in FY 2021 (\$620,000) and have funded \$450,000 in the FY 2022 budget. Staff anticipates these monies (\$1,070,000) would adequately cover any pending abatements that might occur in FY 2022.

There are other credits awarded to homeowners that will reduce the real estate tax. First, the Homestead Property Tax Credit—an assessment limited to 10% per year. It is estimated that these reductions will result in credits of \$76,100 in FY 2021 and FY 2022. 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 called the Homeowners' Tax Credit is limited to 25% of the amount of the State credit and is estimated at \$49,700 in FY 2021 and in FY 2022.

A review of both the Homestead Property Tax Credit and the Homeowners Tax Credit in the five years prior to FY 2021 indicates varying amounts (noted in Chart A) each year based on homeowners request(s) to the State of Maryland.

PERSONAL PROPERTY

The City estimates Personal Property revenue in FY2022 at \$1,848,700. This represents a \$20,000 decrease under the FY 2021 amount of \$1,868,700. This designation contains three types of personal property: (1) Locally Assessed, (2) Public Utility and (3) Ordinary Business Corporation. The Personal Property Tax

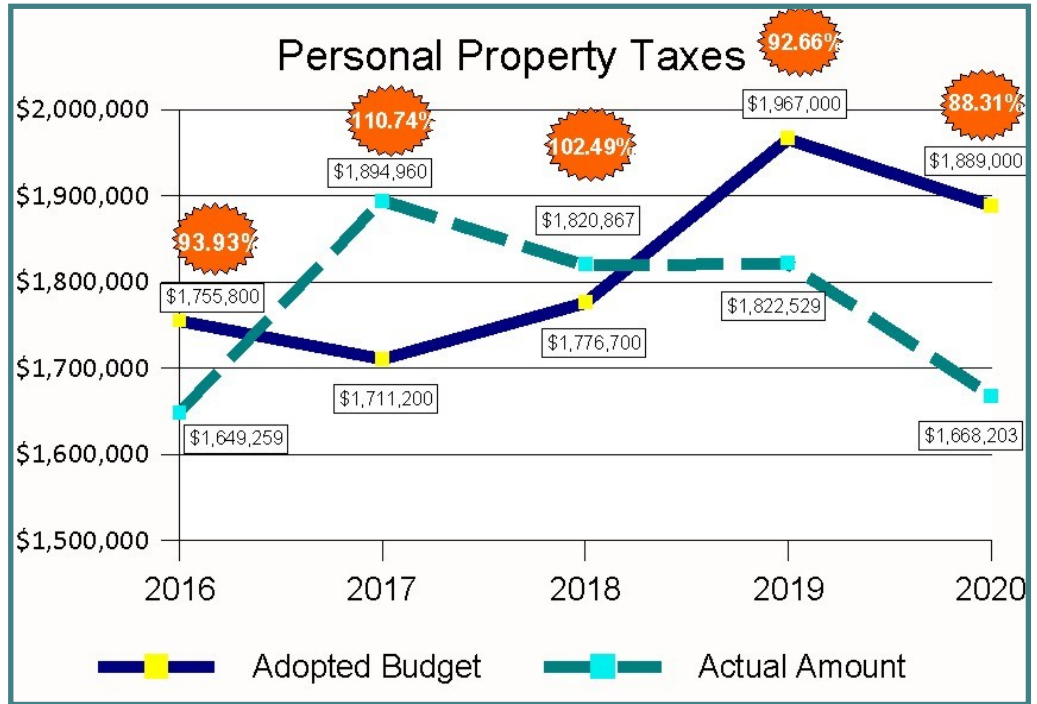


Chart B

(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.

The \$20,000 reduction is due to the Ordinary Business tax that is currently being received at a slower pace. Some payments budgeted for current year are likely to come in after the fiscal year ends. This is reflected in the FY 2022 Proposed Budget as an increase in Ordinary Business Taxes Prior Year revenue line where \$110,000 is budgeted in FY 2022.

A review of personal property tax (after adjustments) in the five years prior to FY 2021 indicates in Chart B above that personal property revenue fluctuated each year and the collection rate was low some years. Revenue from this source in FY 2016 was \$1.6 Million, or 93.93% of the budgeted amount of \$1.7 Million; in FY 2017, it was \$1.8 Million, or 110.74% of the budgeted amount of \$1.7 Million; in FY 2018 it was \$1.8 Million, or 102.49% of the budgeted amount of \$1.7 Million. Actual receipts were lower in FY 2019 with \$1.8 Million, or 92.66% of the budgeted amount of \$1.9 Million, and in FY 2020 actual receipts were lower with \$1.6 Million or 88.31% of the budgeted amount of \$1.8 Million. It is estimated that revenue for overall corporate personal property taxes will continue to decrease in FY 2021 with an amount reduced from \$1,450,000 to \$1,350,000. Staff expects this will carry into FY 2022 and has budgeted \$1,350,000 for this revenue source.

The two largest utilities, Pepco and Verizon, account for a portion of personal property taxes from utility companies annually. The FY 2020 Adopted Budget for utilities was reduced to \$320,000 to reflect the usual revenue decline following a substantial investment and the depreciation of such in the subsequent year. However, the FY 2020 actual amount exceeded the budgeted amount and this revenue source was increased to \$330,000 in FY 2021. Staff expects the same amount in the FY 2022 proposed budget.

STATE SHARED TAXES

The City estimates Income Tax revenue in FY 2022 at the same level as budgeted in FY 2021—\$3,047,200. 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 re-

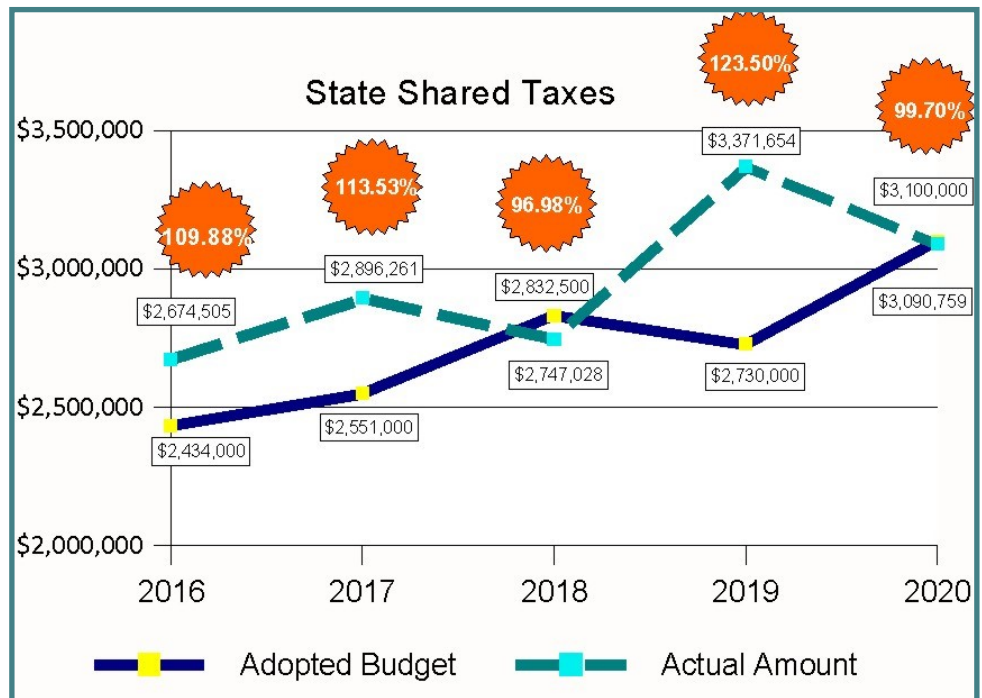


Chart C

turns after the April 15 deadline. There is a greater likelihood of late filers in FY 2021 due to COVID-19 impacts.

A review of income tax revenue in the five years prior to FY 2021 in Chart C above indicates this income source increased each year and the collection rate surpassed 100% for years FY 2018 through FY 2020. In years FY 2016 and FY 2017, the collection rate was well over 99%. This revenue category was expected to rise slightly to \$3.5 million in FY 2020 and to \$3.6 million in FY 2021. However, this revenue source was reduced to \$3.5 Million in the FY 2021 Adopted Budget in anticipation of possible COVID-19 impacts and staff expects to collect this amount by year’s end. A continued conservative approach estimates \$3,047,200 in the FY 2022 Proposed Budget.

OTHER LOCAL TAXES

The City estimates Admissions and Amusement (A&A) Taxes in FY 2022 at \$90,000. This is a \$105,800 decrease under the FY 2021 amount of \$280,000. Admissions and Amusement 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%. Approx-

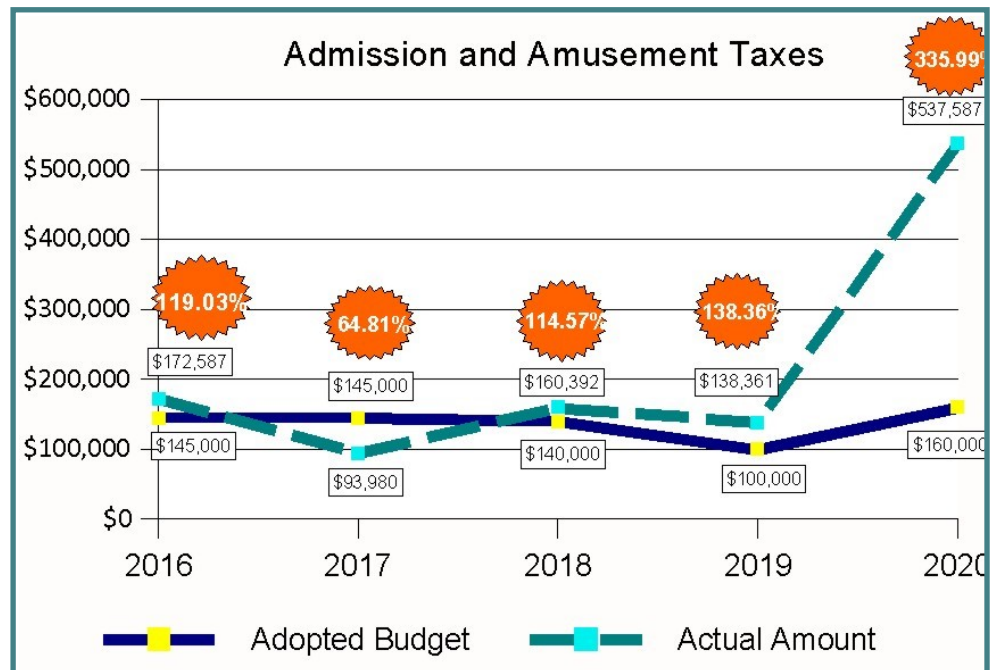


Chart D

imately 75% of this revenue is usually derived from the admissions to movie theaters. In FY 2020, renovations to local theaters resulted in a 75% projected increase from \$160,000 to \$280,000. This revenue source was expected to remain at \$280,000 in FY 2021. However, this is an area where COVID-19 had a major negative impact. All movie theaters were closed in late FY 2020 and have remained closed to date resulting in a significant decrease (\$15,000) in FY 2021. Theatres can now begin to reopen with 50% capacity limits and staff anticipates full opening in the early part of FY 2022 (July – August). With this, staff is estimating a higher amount (\$90,000) in FY 2022.

A review of Admissions and Amusement taxes in the five years prior to FY 2021 indicates in Chart D above, A&A revenue increased each year and the collection rate surpassed 100% in most years. As a reminder, the high actual amount in FY 2020 was a one-time back payment.

The City estimates **Hotel/Motel Taxes** in FY 2022 at \$300,000. This is a \$273,573 decrease under the FY 2021 amount of \$573,573. Taxes are levied upon the room rates charged to visitors staying at Greenbelt’s six hotels. This is another area where COVID-19 had a major negative impact. Some hotels closed while other had little to no visitor booking stays. This was further complicated by the fact that two hotels were being renovated and revenue from this source was expected to decrease in FY 2020. This decrease was expected to be short-term and therefore, Hotel/Motel Taxes were estimated at \$900,000 in the FY 2021 Proposed Budget. However, this amount was reduced to \$573,750 in the Adopted Budget in anticipation of COVID-19 impacts and staff now estimates this income source to be much lower in FY 2021—approximately \$115,000. However, with the scheduled reopening of one renovated hotel as well as anticipation of increased visitors at all other Greenbelt hotels, staff expects Hotel/Motel Taxes to be higher (\$300,000) in FY 2022 than in FY 2021.

A review of Hotel/Motel taxes in the five years prior to FY 2021 indicates in Chart E, to the right, this revenue source increased most years and the collection rate surpassed 100% in years 2016 and 2017 but began to decline in years 2018 through 2020. Again, there were multiple reasons, as stated, for the decline in FY 2020.

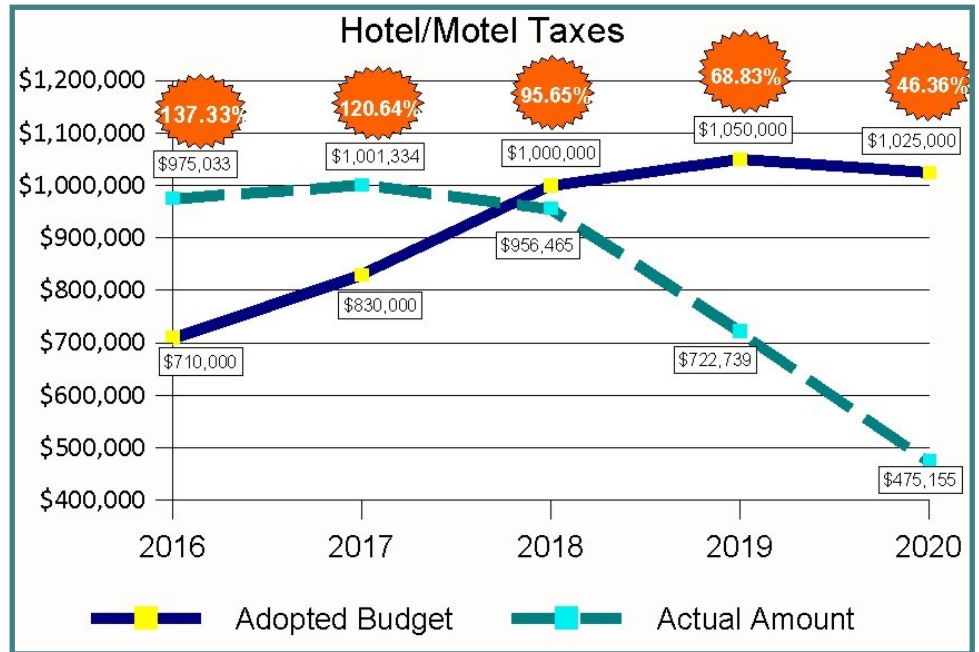


Chart E

The City estimates State Highway Administration (SHA) taxes in FY 2022 at \$510,500. This is a \$225,555 increase over the FY 2021 amount of \$284,950. This tax was established to address the need for the State to share Highway User Revenue with municipalities and counties. It involves annual allotments submitted by the Governor and approved annually by the Maryland Assembly. This revenue must be expended for the construction, reconstruction and/or maintenance of roads or streets.

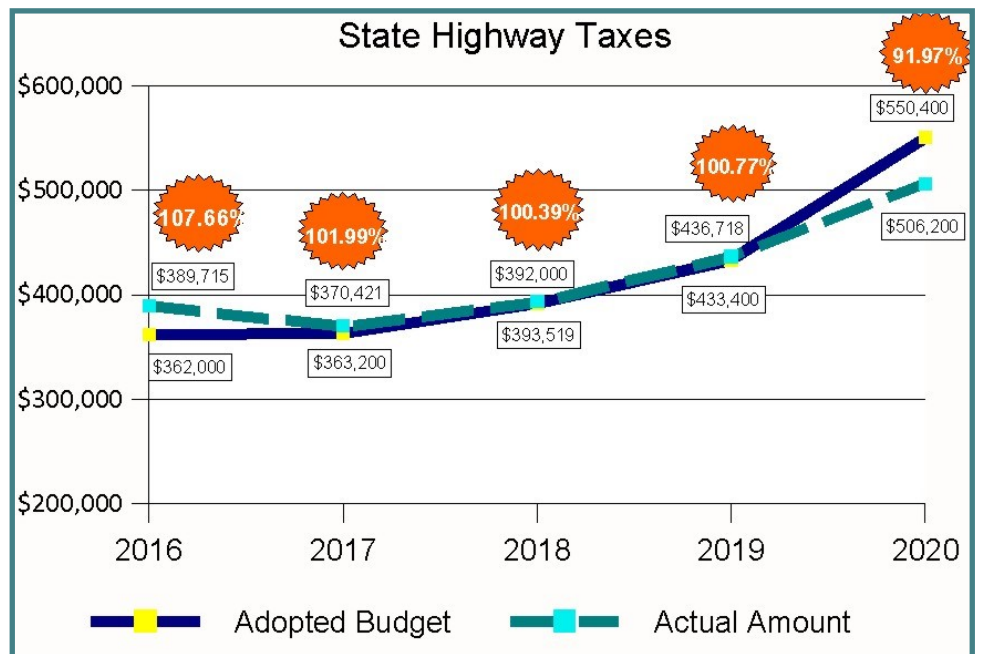


Chart F

A review of State Highway Administration (SHA) taxes in the five years prior to FY 2021 indicates in Chart F above, revenue increased each year and the collection rate surpassed 100% in most years. Actual receipts, including the one-time monies for FY 2017 and FY 2018, were \$370,421 and \$393,519 respectively. The FY 2019 amount slightly exceeded the budget at \$436,718. For FY 2020, the city expected to receive slightly more than the budgeted amount or \$550,400. In FY 2021, the State Highway Administration initially projected the City's FY 2021 revenue at \$284,950 but later increased the amount to \$510,500 and staff continues to estimate this revenue source at \$540,800 for FY 2022 as estimated by SHA.

LICENSES AND PERMITS

The City estimates Licenses and Permits revenue in FY 2022 at \$1,302,000. This is \$97,100 less than the FY 2021 amount of \$1,399,100. This is mainly due to Cable Television revenue. A brief explanation of several items are as follows:

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. 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. Staff continues to estimate this revenue source at \$210,000 in FY 2021 and in FY 2022.

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. It is noteworthy to mention that 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 continue to decline over time. With this, staff reduced this revenue source by 20% from \$385,000 to \$309,000 in FY 2021 and it is expected to remain at \$309,000 in FY 2022.

REVENUE FROM OTHER AGENCIES

The City estimates **Revenue from Other Agencies** in FY2022 at \$1,129,300. This represents a \$24,865 increase over the FY 2021 amount of \$1,104,435. This revenue is from federal, state and county grants. Most of these grants are applied for each year and are usually awarded each year. With one exception, the City anticipates payment from all current grants will be received in FY 2021 and the same amount is budgeted for FY 2022. The one exception involves the grant from the Maryland National Capital Park and Planning Commission (M-NCPPC); it is expected to increase in FY 2022.

SERVICE CHARGES

The City estimates **Service Charges** in FY 2022 at \$1,833,900. This is a \$160,700 increase over the FY 2021 amount of \$1,673,200. There are fluctuations in the various income lines under this category—some have increased while others decreased. Most of the decreases are attributed to the COVID-19 pandemic.

An example of service charges includes Refuse Collection and Refuse. The City charges a 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 were proposed in FY 2021 and none is proposed in FY 2022.

The City's **Recreation Department** also charges user fees for many of its programs. This is another area where COVID-19 had major impacts. These user fees can be susceptible to economic pressures because of their discretionary nature. However, staff is optimistic about recovering from the pandemic in FY 2022 and has made adjustments in the fee based recreation revenues in FY 2022. Staff indicates that moving into FY 2022, the Recreation Department anticipates that over time recreation facilities will be able to relax restrictions and program offerings will begin to increase. In the first Quarter of FY 2022, summer camps and an array of classes will be offered in both outdoor and indoor classrooms. This should continue into the second Quarter and as the winter session begins, it is hoped that there will be unlimited in-person classes in all recreation facilities at the start of the last two Quarters of the fiscal year. Once this occurs, the Recreation Department would operate under the pre-pandemic conditions mentioned below.

The Maryland National Capital Park and Planning Commission (M-NCPPC) increased their minimum wage in May 2018 for lifeguards 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 M-NCPPC 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 continue to be required to balance recreation programming.

Greenbelt Aquatic and Fitness Center (GAFC) – The GAFC 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. GAFC revenues were projected to be \$595,000 in FY 2021; however, the amount was reduced to \$216,800 in anticipation of COVID-

19 impacts. The FY 2021 amount (\$31,600) is further reduced but is expected to return to \$216,800 in FY 2022.

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. This revenue source was budgeted in the FY 2021 proposed budget at \$207,900; however, it is further reduced to \$98,400 due to COVID-19 impacts. Staff expects the Center to have increased activities in FY 2022 and projects this revenue source at \$150,900.

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. 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 continued 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. This revenue source was budgeted in the FY 2021 proposed budget at \$295,000; and is now reduced to \$59,000 due to COVID-19 impacts. Staff expects this account to have increased activities in FY 2022 and projects this revenue source at \$545,000.

FINES AND FORFEITURES

The City estimates **Fines and Forfeitures** in FY 2022 at \$569,000. This is a \$41,750 decrease under the FY 2021 amount of \$610,750. This category is comprised of fines for parking violations; impound fees, false fire alarm fines and other municipal infractions.

Parking enforcement revenue was expected to be \$63,750 in FY 2021; however, the amount is now estimated at \$30,000. The same \$30,000 amount is budgeted for FY 2022.

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. During FY 2020, revenue in this program was coming in lower than expected. After reviewing detailed receipts, it was determined the vendor had not transferred monies due to Greenbelt. Therefore, the city received a large one-time allocation which was placed in the Special Projects Fund to pay for a one-time project. Revenue in this category was originally expected in FY 2021 to be \$450,000; however, it was reduced to \$292,500 in anticipation to COVID-19 impacts. The City expects the new amount will be received by years end and also estimates \$292,500 for FY 2022.

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 2021 were initially estimated at \$350,000; however, this amount was also reduced to \$227,500 in anticipation of COVID-19 impacts. The City estimates the new amount will be received by year's end and also estimates the same amount for FY 2022.

INTERESTS AND INVESTMENTS

The City invests most of its available monies in the Maryland Local Government Investment Pool (MLGIP). The interest rate has been low over the past five years. In July 2019, the Federal Reserve Board had a rate ranging from 2 percent to 2.25 percent. In March 2020, the rate ranged from zero to 0.25 percent. Interest in the revenue budget was budgeted at \$150,000 for FY 2021; however, it is reduced to \$10,000 for the year. The latest information from the FRB shows interest rates at zero percent to 0.07 percent. Interest revenue is budgeted at \$50,000 for FY 2022.

MISCELLANEOUS

There are several miscellaneous revenue lines in FY 2021 that are expected to continue in FY 2022 including the City's partnerships. In addition to rent and concessions, sales of recyclable material and several other miscellaneous sources, 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. The amount budgeted in FY 2021 is \$70,000 and it is proposed to maintain this agreement at \$70,000 in FY 2022.

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 \$86,800 in FY 2021 and the same for FY 2022.

SUMMARY 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. Due to projected COVID-19 revenue reductions, a number of expenditure line items were reduced in the Adopted Budget. In the FY 2022 budget some of lines remained at the amount in the FY2021 Adopted Budget while others were either further decreased or were increased.

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. Merit pay is calculated at 3% on each individual employee's anniversary date which occurs throughout the fiscal year. The FY 2022 Budget includes both COLA and Merit increases.

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. The cost of part-time continues to grow as the minimum wage increases. Last year it ranged from \$7.25 to \$11.50 per hour. The minimum wage rate increased to \$11.75 on January 21, 2021. Wage increases contribute to higher cost of recreational programs and this makes some program(s) unaffordable for many families .

Line 28 - Benefits: Health insurance premiums for FY 2022 are confirmed with a 1% decrease. However, premiums are budgeted at the same level as FY 2021.

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. There is a 3% increase in the FY 2022 budget.

Line 39 - Utilities: Estimated expenditures for all utilities are reflected in this line including natural gas, electricity, water and heating oil (used to heat the greenhouse at Public Works).

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.

GENERAL FUND SUMMARY - EXPENDITURES

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
GENERAL GOVERNMENT						
110 City Council						
Personnel Expenses	\$100,217	\$104,066	\$106,900	\$106,900	\$107,200	\$107,200
Other Operating Expenses	47,340	43,238	20,700	13,100	53,400	53,400
Total	\$147,557	\$147,304	\$127,600	\$120,000	\$160,600	\$160,600
120 Administration						
Personnel Expenses	\$748,934	\$709,850	\$741,700	\$805,600	\$775,100	\$775,100
Other Operating Expenses	64,615	50,130	45,400	39,800	44,800	44,800
Total	\$813,549	\$759,980	\$787,100	\$845,400	\$819,900	\$819,900
125 Economic Development						
Personnel Expenses	\$0	\$105,388	\$109,700	\$97,700	\$112,200	\$115,800
Other Operating Expenses	0	10,744	20,800	20,800	20,800	20,800
Total	\$0	\$116,132	\$130,500	\$118,500	\$133,000	\$136,600
130 Elections						
Other Operating Expenses	\$0	\$30,972	\$0	\$0	\$47,000	\$47,000
Total	\$0	\$30,972	\$0	\$0	\$47,000	\$47,000
135 Human Resources						
Personnel Expenses	\$0	\$320,257	\$335,700	\$340,000	\$350,500	\$350,500
Other Operating Expenses	0	20,581	24,400	13,100	21,900	21,900
Total	\$0	\$340,838	\$360,100	\$353,100	\$372,400	\$372,400
140 Finance						
Personnel Expenses	\$846,703	\$768,037	\$625,400	\$665,700	\$644,000	\$644,000
Other Operating Expenses	169,175	126,588	141,800	141,200	145,100	165,100
Total	\$1,015,878	\$894,625	\$767,200	\$806,900	\$789,100	\$809,100
145 Information Technology						
Personnel Expenses	\$559,436	\$588,007	\$614,900	\$665,100	\$628,800	\$586,200
Other Operating Expenses	143,095	151,999	157,000	158,900	170,400	170,400
Capital Outlay	12,551	0	10,000	10,000	10,000	10,000
Total	\$715,082	\$740,006	\$781,900	\$834,000	\$809,200	\$766,600
150 Legal Counsel						
Other Operating Expenses	\$211,112	\$188,141	\$235,000	\$475,000	\$435,000	\$435,000
Total	\$211,112	\$188,141	\$235,000	\$475,000	\$435,000	\$435,000
180 Municipal Building						
Personnel Expenses	\$26,197	\$34,471	\$30,000	\$31,000	\$31,500	\$31,500
Other Operating Expenses	49,154	50,527	47,500	41,200	48,200	48,200
Total	\$75,351	\$84,998	\$77,500	\$72,200	\$79,700	\$79,700
190 Community Promotion						
Personnel Expenses	\$186,343	\$233,032	\$261,800	\$233,800	\$276,500	\$276,500
Other Operating Expenses	99,759	109,594	108,300	108,600	109,500	109,500
Total	\$286,102	\$342,626	\$370,100	\$342,400	\$386,000	\$386,000
195 Public Officers Association						
Other Operating Expenses	\$61,437	\$80,207	\$71,700	\$70,200	\$70,200	\$70,200
Total	\$61,437	\$80,207	\$71,700	\$70,200	\$70,200	\$70,200
TOTAL GENERAL GOVERNMENT	\$3,326,068	\$3,725,829	\$3,708,700	\$4,037,700	\$4,102,100	\$4,083,100

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
PLANNING & COMMUNITY DEVELOPMENT						
210 Planning						
Personnel Expenses	\$287,995	\$307,392	\$321,700	\$321,700	\$368,100	\$368,100
Other Operating Expenses	7,782	19,056	8,000	13,500	42,450	42,450
Total	<u>\$295,777</u>	<u>\$326,448</u>	<u>\$329,700</u>	<u>\$335,200</u>	<u>\$410,550</u>	<u>\$410,550</u>
220 Community Development						
Personnel Expenses	\$386,602	\$350,864	\$440,800	\$440,800	\$448,150	\$448,150
Other Operating Expenses	220,138	131,801	116,800	156,300	153,200	153,200
Capital Outlay	0	0	0	0	0	0
Total	<u>\$606,740</u>	<u>\$482,665</u>	<u>\$557,600</u>	<u>\$597,100</u>	<u>\$601,350</u>	<u>\$601,350</u>
TOTAL PLANNING & COMMUNITY DEVELOPMENT	<u>\$902,517</u>	<u>\$809,113</u>	<u>\$887,300</u>	<u>\$932,300</u>	<u>\$1,011,900</u>	<u>\$1,011,900</u>
PUBLIC SAFETY						
310 Police Department						
Personnel Expenses	\$8,266,119	\$8,215,720	\$8,858,200	\$8,792,900	\$8,318,100	\$8,318,100
Other Operating Expenses	1,534,398	1,510,251	1,596,300	1,596,100	1,544,300	1,544,300
Capital Outlay	378,488	414,572	392,000	392,000	254,000	254,000
Total	<u>\$10,179,005</u>	<u>\$10,140,543</u>	<u>\$10,846,500</u>	<u>\$10,781,000</u>	<u>\$10,116,400</u>	<u>\$10,116,400</u>
330 Animal Control						
Personnel Expenses	\$210,205	\$117,445	\$174,000	\$138,850	\$177,100	\$177,100
Other Operating Expenses	56,786	32,367	43,500	30,550	83,700	83,700
Total	<u>\$266,991</u>	<u>\$149,812</u>	<u>\$217,500</u>	<u>\$169,400</u>	<u>\$260,800</u>	<u>\$260,800</u>
340 Fire and Rescue Service						
Other Operating Expenses	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Capital Outlay	120,000	120,000	120,000	120,000	120,000	120,000
Total	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$130,000</u>
TOTAL PUBLIC SAFETY	<u>\$10,575,996</u>	<u>\$10,420,355</u>	<u>\$11,194,000</u>	<u>\$11,080,400</u>	<u>\$10,507,200</u>	<u>\$10,507,200</u>
PUBLIC WORKS						
410 Public Works Administration						
Personnel Expenses	\$1,284,095	\$1,289,137	\$1,295,700	\$1,296,500	\$1,347,300	\$1,347,300
Other Operating Expenses	151,943	157,484	156,300	156,700	166,200	166,200
Total	<u>\$1,436,038</u>	<u>\$1,446,621</u>	<u>\$1,452,000</u>	<u>\$1,453,200</u>	<u>\$1,513,500</u>	<u>\$1,513,500</u>
420 Equipment Maintenance						
Personnel Expenses	\$164,153	\$163,736	\$186,500	\$186,500	\$193,900	\$193,900
Other Operating Expenses	103,305	82,130	111,100	100,300	111,400	111,400
Capital Outlay	0	6,663	0	0	0	0
Total	<u>\$267,458</u>	<u>\$252,529</u>	<u>\$297,600</u>	<u>\$286,800</u>	<u>\$305,300</u>	<u>\$305,300</u>

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
440 Street Maintenance						
Personnel Expenses	\$647,572	\$607,506	\$657,700	\$659,700	\$681,100	\$681,100
Other Operating Expenses	283,371	273,763	325,900	309,000	336,700	336,700
Total	<u>\$930,943</u>	<u>\$881,269</u>	<u>\$983,600</u>	<u>\$968,700</u>	<u>\$1,017,800</u>	<u>\$1,017,800</u>
445 Four Cities Street Cleaning						
Personnel Expenses	\$80,878	\$86,440	\$87,400	\$88,300	\$89,200	\$89,200
Other Operating Expenses	31,055	31,546	28,300	26,400	28,300	28,300
Total	<u>\$111,933</u>	<u>\$117,986</u>	<u>\$115,700</u>	<u>\$114,700</u>	<u>\$117,500</u>	<u>\$117,500</u>
450 Waste Collection & Disposal						
Personnel Expenses	\$591,813	\$546,555	\$567,600	\$535,500	\$575,950	\$575,950
Other Operating Expenses	206,778	172,176	211,100	223,300	225,450	225,450
Total	<u>\$798,591</u>	<u>\$718,731</u>	<u>\$778,700</u>	<u>\$758,800</u>	<u>\$801,400</u>	<u>\$801,400</u>
460 City Cemetery						
Personnel Expenses	\$809	\$0	\$2,500	\$8,000	\$2,500	\$2,500
Other Operating Expenses	2,125	2,125	2,800	2,800	2,800	2,800
Capital Outlay	0	0	0	0	0	0
Total	<u>\$2,934</u>	<u>\$2,125</u>	<u>\$5,300</u>	<u>\$10,800</u>	<u>\$5,300</u>	<u>\$5,300</u>
470 Roosevelt Center						
Personnel Expenses	\$100,254	\$108,414	\$117,700	\$117,800	\$120,200	\$120,200
Other Operating Expenses	34,366	35,053	30,300	32,900	37,900	37,900
Total	<u>\$134,620</u>	<u>\$143,467</u>	<u>\$148,000</u>	<u>\$150,700</u>	<u>\$158,100</u>	<u>\$158,100</u>
TOTAL PUBLIC WORKS	<u>\$3,682,517</u>	<u>\$3,562,728</u>	<u>\$3,780,900</u>	<u>\$3,743,700</u>	<u>\$3,918,900</u>	<u>\$3,918,900</u>
GREENBELT CARES						
510 Youth Services Bureau						
Personnel Expenses	\$708,358	\$742,604	\$762,100	\$762,100	\$916,200	\$916,200
Other Operating Expenses	50,885	31,311	30,300	44,800	44,800	44,800
Total	<u>\$759,243</u>	<u>\$773,915</u>	<u>\$792,400</u>	<u>\$806,900</u>	<u>\$961,000</u>	<u>\$961,000</u>
520 Greenbelt Assistance in Living						
Personnel Expenses	\$306,533	\$320,831	\$337,600	\$337,600	\$343,400	\$343,400
Other Operating Expenses	33,170	63,484	7,800	88,300	7,800	7,800
Total	<u>\$339,703</u>	<u>\$384,315</u>	<u>\$345,400</u>	<u>\$425,900</u>	<u>\$351,200</u>	<u>\$351,200</u>
530 Service Coordination Program						
Personnel Expenses	\$73,316	\$81,325	\$82,300	\$82,300	\$65,700	\$65,700
Other Operating Expenses	4,007	5,395	4,900	4,500	5,600	5,600
Total	<u>\$77,323</u>	<u>\$86,720</u>	<u>\$87,200</u>	<u>\$86,800</u>	<u>\$71,300</u>	<u>\$71,300</u>
TOTAL GREENBELT CARES	<u>\$1,176,269</u>	<u>\$1,244,950</u>	<u>\$1,225,000</u>	<u>\$1,319,600</u>	<u>\$1,383,500</u>	<u>\$1,383,500</u>

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
RECREATION & PARKS						
610 Recreation Administration						
Personnel Expenses	\$569,622	\$463,575	\$626,300	\$626,300	\$653,600	\$653,600
Other Operating Expenses	67,559	54,756	65,000	39,600	63,500	63,500
Total	\$637,181	\$518,331	\$691,300	\$665,900	\$717,100	\$717,100
620 Recreation Centers						
Personnel Expenses	\$569,681	\$578,302	\$624,400	\$624,400	\$654,000	\$654,000
Other Operating Expenses	159,240	115,336	127,300	127,300	127,400	127,400
Total	\$728,921	\$693,638	\$751,700	\$751,700	\$781,400	\$781,400
650 Aquatic and Fitness Center						
Personnel Expenses	\$878,261	\$814,019	\$905,600	\$669,700	\$874,400	\$874,400
Other Operating Expenses	357,378	328,326	346,900	331,400	354,700	354,700
Total	\$1,235,639	\$1,142,345	\$1,252,500	\$1,001,100	\$1,229,100	\$1,229,100
660 Community Center						
Personnel Expenses	\$677,628	\$670,031	\$703,800	\$709,800	\$724,650	\$724,650
Other Operating Expenses	237,745	220,744	232,000	227,700	227,350	227,350
Total	\$915,373	\$890,775	\$935,800	\$937,500	\$952,000	\$952,000
665 Greenbelt's Kids						
Personnel Expenses	\$446,641	\$462,608	\$503,000	\$503,000	\$543,100	\$543,100
Other Operating Expenses	98,414	90,295	104,900	34,600	105,400	105,400
Total	\$545,055	\$552,903	\$607,900	\$537,600	\$648,500	\$648,500
670 Therapeutic Recreation						
Personnel Expenses	\$132,496	\$135,372	\$145,100	\$113,600	\$146,400	\$146,400
Other Operating Expenses	17,255	12,725	22,300	10,600	22,700	22,700
Total	\$149,751	\$148,097	\$167,400	\$124,200	\$169,100	\$169,100
675 Fitness & Leisure						
Personnel Expenses	\$97,970	\$105,030	\$108,400	\$108,800	\$108,400	\$108,400
Other Operating Expenses	39,224	34,293	40,700	31,700	36,700	36,700
Total	\$137,194	\$139,323	\$149,100	\$140,500	\$145,100	\$145,100
685 Arts						
Personnel Expenses	\$191,469	\$214,032	\$210,000	\$215,300	\$221,700	\$221,700
Other Operating Expenses	26,709	29,780	39,100	34,300	40,000	40,000
Total	\$218,178	\$243,812	\$249,100	\$249,600	\$261,700	\$261,700
690 Special Events						
Personnel Expenses	\$54,152	\$55,745	\$60,200	\$16,300	\$60,200	\$60,200
Other Operating Expenses	41,805	38,780	44,300	31,300	46,800	46,800
Total	\$95,957	\$94,525	\$104,500	\$47,600	\$107,000	\$107,000

	FY 2019 Actual Trans.	FY 2020 Actual Trans.	FY 2021 Adopted Budget	FY 2021 Estimated Trans.	FY 2022 Proposed Budget	FY 2022 Adopted Budget
700 Parks						
Personnel Expenses	\$901,503	\$1,035,305	\$1,084,600	\$1,110,900	\$1,183,500	\$1,183,500
Other Operating Expenses	229,535	184,277	228,900	221,400	233,700	233,700
Capital Outlay	0	3,365	0	0	0	0
Total	<u>\$1,131,038</u>	<u>\$1,222,947</u>	<u>\$1,313,500</u>	<u>\$1,332,300</u>	<u>\$1,417,200</u>	<u>\$1,417,200</u>
TOTAL RECREATION & PARKS	<u>\$5,794,287</u>	<u>\$5,646,696</u>	<u>\$6,222,800</u>	<u>\$5,788,000</u>	<u>\$6,428,200</u>	<u>\$6,428,200</u>
MISCELLANEOUS						
910 Grants and Contributions						
Personnel Expenses	\$12,210	\$10,438	\$8,000	\$11,600	\$11,600	\$11,600
Other Operating Expenses	80,902	84,535	16,900	75,400	111,100	111,100
Total	<u>\$93,112</u>	<u>\$94,973</u>	<u>\$24,900</u>	<u>\$87,000</u>	<u>\$122,700</u>	<u>\$122,700</u>
920 Intra-City Transit Service						
Personnel Expenses	\$101,898	\$105,717	\$106,500	\$106,500	\$111,800	\$111,800
Other Operating Expenses	11,870	14,682	14,300	14,300	14,300	14,300
Total	<u>\$113,768</u>	<u>\$120,399</u>	<u>\$120,800</u>	<u>\$120,800</u>	<u>\$126,100</u>	<u>\$126,100</u>
930 Museum						
Personnel Expenses	\$112,526	\$117,472	\$135,600	\$133,800	\$136,600	\$136,600
Other Operating Expenses	17,857	24,097	35,400	46,500	49,600	49,600
Total	<u>\$130,383</u>	<u>\$141,568</u>	<u>\$171,000</u>	<u>\$180,300</u>	<u>\$186,200</u>	<u>\$186,200</u>
TOTAL MISCELLANEOUS	<u>\$337,263</u>	<u>\$356,940</u>	<u>\$316,700</u>	<u>\$388,100</u>	<u>\$435,000</u>	<u>\$435,000</u>
NON-DEPARTMENTAL						
Insurance	\$520,476	\$617,530	\$619,200	\$631,700	\$662,700	\$862,700
Other Services	292	5,666	2,000	50,000	20,000	20,000
Building Maint. - Painting	8,874	6,500	6,000	6,000	6,000	6,000
Special Programs	79,021	214,251	69,500	69,500	69,500	69,500
Unallocated Appropriations	25,819	5,971	20,000	20,000	20,000	20,000
MSRA Admin Fees	29,041	27,107	29,000	29,000	29,000	29,000
Retiree Prescription Subsidy	29,278	36,002	20,000	20,000	20,000	20,000
CARES Act/COVID-19 Capital Exp	0	32,128	0	0	0	0
TOTAL NON-DEPARTMENTAL	<u>\$692,801</u>	<u>\$945,155</u>	<u>\$765,700</u>	<u>\$826,200</u>	<u>\$827,200</u>	<u>\$1,027,200</u>
FUND TRANSFERS						
Building Capital Res. Fund	\$1,000,000	\$475,000	\$0	\$375,000	\$550,000	\$630,000
Capital Improvements	1,215,000	820,000	0	380,000	805,000	805,000
Debt Service Fund Payment	805,000	817,000	1,010,000	1,010,000	1,010,000	1,010,000
Replacement Fund Reserve	350,000	360,000	1,700	441,700	300,000	300,000
Special Projects Fund	57,000	25,000	30,000	137,000	30,000	30,000
TOTAL FUND TRANSFERS	<u>\$3,427,000</u>	<u>\$2,497,000</u>	<u>\$1,041,700</u>	<u>\$2,343,700</u>	<u>\$2,695,000</u>	<u>\$2,775,000</u>
TOTAL DEPARTMENTS	<u>\$29,914,718</u>	<u>\$29,208,766</u>	<u>\$29,142,800</u>	<u>\$30,459,700</u>	<u>\$31,309,000</u>	<u>\$31,570,000</u>

Editorial Note: Due to a formula error, the FY 2021 Adopted Total for Account 910 in the table above does not match the Total on Page 212. As a result, the amount adopted for Miscellaneous in Ordinance 1374 was \$92,750 lower than required. This will be corrected through a Supplemental Appropriation.

CITY OF GREENBELT ORGANIZATIONAL CHART



PERSONNEL STAFFING

	Auth. FY 2019	Auth. FY 2020	Auth. FY 2021	Prop. FY 2022	Auth. FY 2022
100 General Government	22.5	22.5	22.9	22.9	23.0
200 Planning & Community Development	9.0	9.0	9.0	9.0	9.0
300 Public Safety	75.0	75.0	75.0	75.0	75.0
400 Public Works	57.0	57.0	57.0	57.0	57.0
500 Greenbelt CARES	11.6	11.6	12.6	12.6	12.6
600 Recreation	59.6	59.6	59.6	59.6	59.6
930 Museum	1.0	1.0	1.4	1.4	1.4
Total FTE	235.7	235.7	237.5	237.5	237.6

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.