

GENERAL FUND

FISCAL YEAR 2023

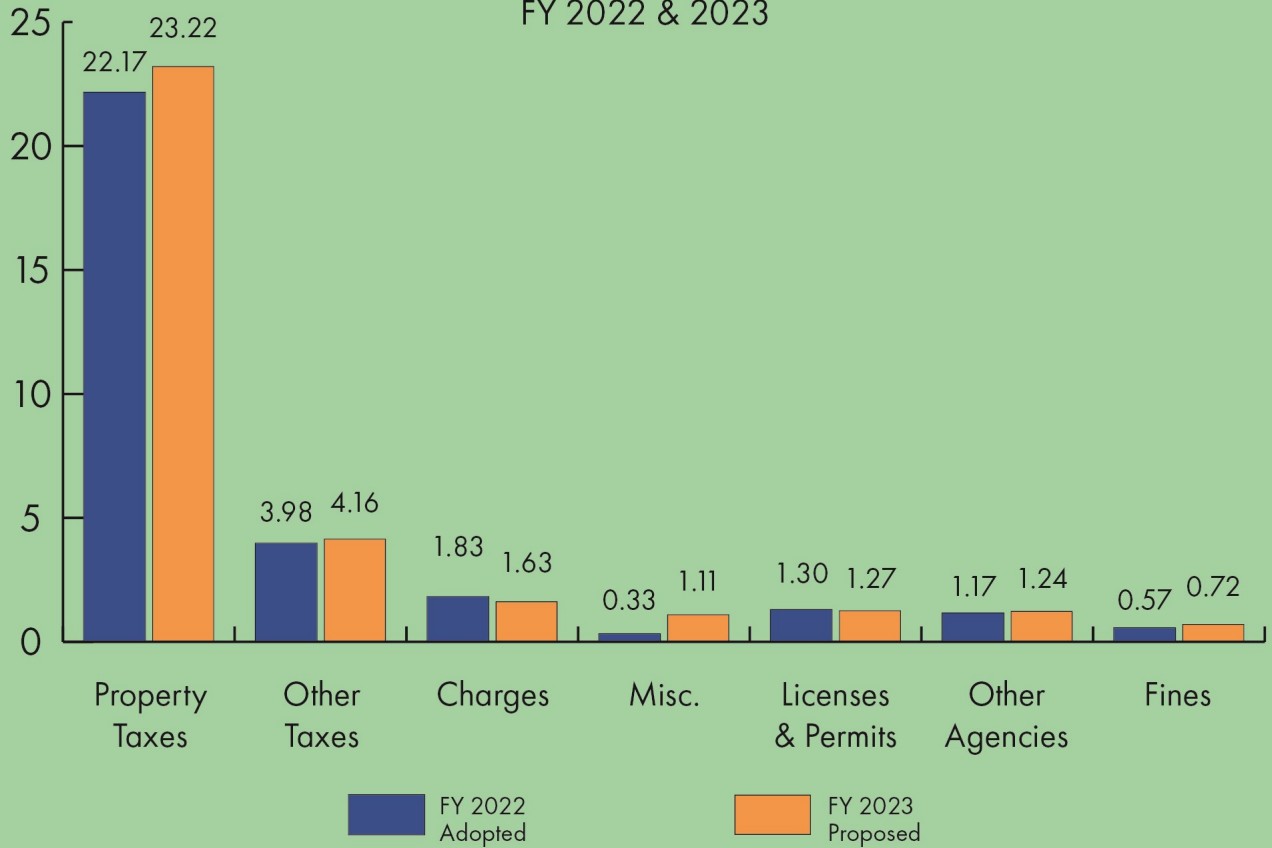


GENERAL FUND SUMMARY

	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
FUND BALANCE AS OF JULY 1						
Unassigned	\$4,439,289	\$6,068,834	\$4,323,631	\$8,893,133	\$7,853,275	
Nonspendable & Assigned	711,742	711,742	750,000	711,742	750,000	
TOTAL FUND BALANCE	\$5,151,031	\$6,780,576	\$5,073,631	\$9,604,875	\$8,603,275	\$0
REVENUES						
Real Estate Taxes	\$18,990,275	\$19,908,933	\$20,318,200	\$19,770,400	\$21,382,200	
Personal Property Taxes	1,668,203	1,911,488	1,848,700	1,828,700	1,836,700	
Other Taxes	4,609,701	4,322,330	3,978,000	3,782,950	4,158,500	
Licenses and Permits	1,313,125	1,465,385	1,302,000	1,289,950	1,273,400	
Intergovernmental	1,127,505	2,508,019	1,169,300	1,240,400	1,240,300	
Charges for Services	1,752,848	1,009,747	1,846,900	1,409,200	1,633,000	
Fines and Forfeitures	956,459	808,374	569,000	655,100	721,500	
Interest	114,893	8,684	50,000	10,000	20,000	
Miscellaneous Revenue	260,302	296,648	248,900	242,600	247,900	
Interfund Transfers	45,000	364,700	32,000	32,000	839,300	
TOTAL REVENUES	\$30,838,311	\$32,604,307	\$31,363,000	\$30,261,300	\$33,352,800	\$0
EXPENDITURES						
General Government	\$3,725,829	\$4,085,698	\$4,084,600	\$4,152,400	\$4,577,400	
Planning and Development	809,113	858,938	1,011,900	973,500	1,160,800	
Public Safety	10,420,355	10,296,950	10,507,200	10,633,800	12,491,300	
Public Works	3,562,728	3,912,387	3,918,900	4,200,100	4,047,100	
Greenbelt CARES	1,244,950	1,260,998	1,383,500	1,392,500	1,501,200	
Recreation and Parks	5,646,696	4,396,956	6,428,200	5,673,400	6,529,100	
Miscellaneous	356,940	369,605	435,000	435,000	447,700	
Non-Departmental	945,154	2,254,776	1,027,200	1,027,200	1,363,600	
Fund Transfers	2,497,000	2,343,700	2,775,000	2,775,000	1,070,000	
TOTAL EXPENDITURES	\$29,208,766	\$29,780,008	\$31,571,500	\$31,262,900	\$33,188,200	\$0
Fund Balance Increase/(Decrease)	\$1,629,545	\$2,824,299	(\$208,500)	(\$1,001,600)	\$164,600	\$0
FUND BALANCE AS OF JUNE 30						
Unassigned	\$6,068,834	\$8,893,133	\$4,115,131	\$7,853,275	\$8,017,875	
Nonspendable & Assigned	711,742	711,742	750,000	750,000	750,000	
TOTAL FUND BALANCE	\$6,780,576	\$9,604,875	\$4,865,131	\$8,603,275	\$8,767,875	\$0
% Unassigned Fund Balance to Expenditures for the Year	20.8%	29.9%	13.0%	25.1%	24.2%	

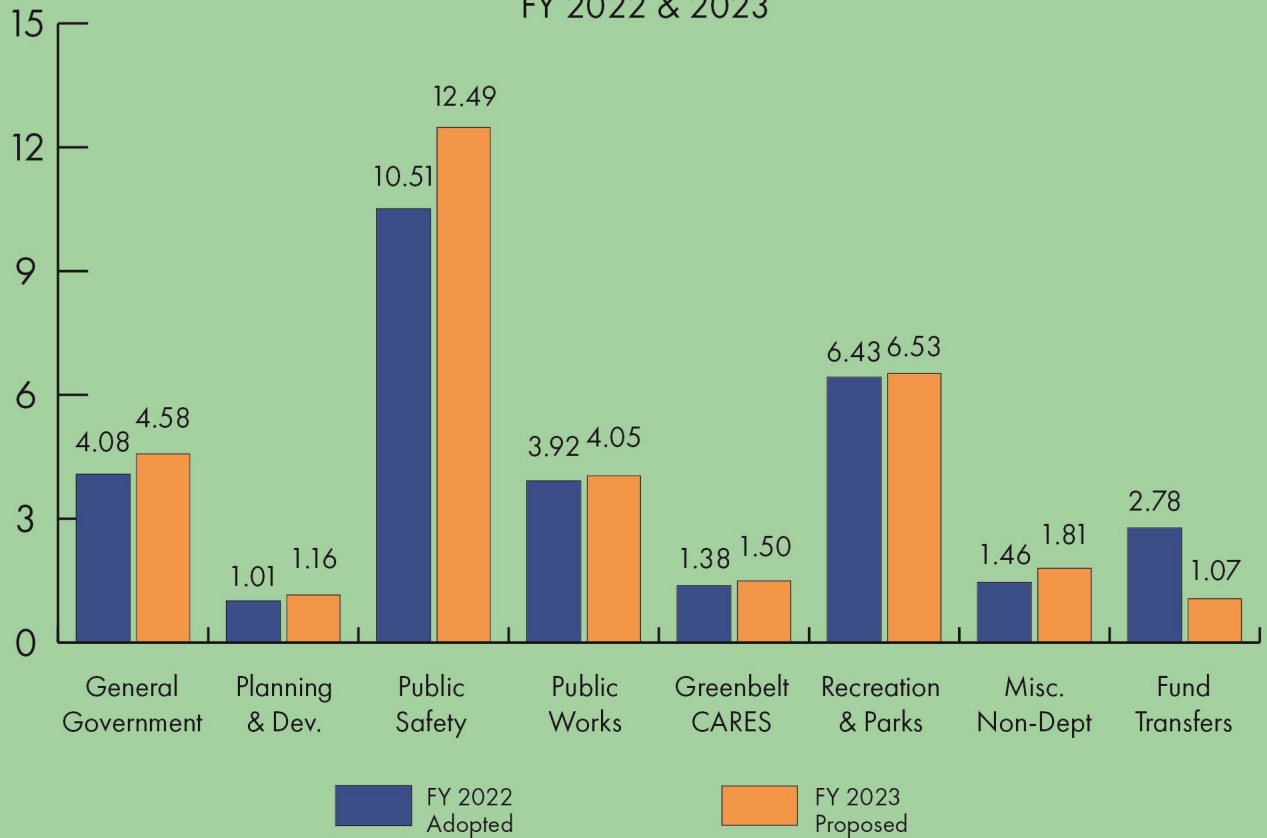
REVENUES

FY 2022 & 2023



EXPENDITURES

FY 2022 & 2023



FY 2023 REVENUES



Property Taxes	Other Taxes	Licenses & Permits	Other Agencies	Service Charges	Miscellaneous & Transfers	Fines
69.6¢	12.5¢	3.8¢	3.7¢	4.9¢	3.3¢	2.2¢

FY 2023 EXPENDITURES



General Government	Planning & Development	Public Safety	Public Works	Greenbelt CARES	Recreation & Parks	Fund Transfer	Miscellaneous & Non Dept.
13.8¢	3.5¢	37.6¢	4.5¢	4.4¢	20.4¢	8.8¢	4.6¢

GENERAL FUND SUMMARY - REVENUES						
Account Classification	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
TAXES						
411000 Real Property						
411100 Real Property	\$19,203,823	\$20,078,154	\$20,944,000	\$20,113,600	\$22,111,000	
411200 Property Abatement	(33,279)	(24,219)	(450,000)	(100,000)	(450,000)	
411210 Real Prop. Abate. Prior Yr.	(10,536)	(15,229)	(50,000)	(150,000)	(150,000)	
411220 Homestead Tax Credit	(120,093)	(73,104)	(76,100)	(43,500)	(76,100)	
411230 Homeowners Tax Credit	(49,639)	(56,671)	(49,700)	(49,700)	(52,700)	
Total Real Property Taxes	\$18,990,275	\$19,908,933	\$20,318,200	\$19,770,400	\$21,382,200	\$0
412000 Personal Property						
412100 Personal Property - Local	9,337	13,334	14,000	14,000	16,000	
412110 Public Utilities	331,768	324,703	330,000	330,000	330,000	
412120 Ordinary Business Corp.	1,256,110	1,410,111	1,350,000	1,350,000	1,350,000	
412140 Local Prior Year Taxes	0	0	0	0	0	
412150 Utility Prior Year Taxes	0	24	0	0	0	
412160 Ordinary Prior Year Taxes	28,157	112,247	110,000	110,000	112,000	
412200 Abatements - Current	(90,645)	(55,877)	(40,000)	(45,000)	(56,000)	
412210 Abatements - Prior Year	(14,953)	(47,325)	(40,000)	(55,000)	(50,000)	
413100 Penalties & Interest	53,742	59,571	30,000	30,000	40,000	
414100 Payment in Lieu	94,688	94,700	94,700	94,700	94,700	
Total Personal Property Taxes	\$1,668,203	\$1,911,488	\$1,848,700	\$1,828,700	\$1,836,700	\$0
421000 Other Taxes						
421100 Income Taxes	3,090,759	3,419,532	3,047,200	3,047,200	3,200,000	
421200 Admiss & Amusements	537,587	9,866	90,000	15,000	60,000	
421300 Hotel/Motel Tax	475,155	321,283	300,000	150,000	300,000	
422100 Highway	506,200	571,649	540,800	570,750	598,500	
Total Other Taxes	\$4,609,701	\$4,322,330	\$3,978,000	\$3,782,950	\$4,158,500	\$0
TOTAL TAXES	\$25,268,179	\$26,142,751	\$26,144,900	\$25,382,050	\$27,377,400	\$0
LICENSES & PERMITS						
431000 Street Use						
431100 Street Permits	\$25,994	\$7,410	\$10,000	\$7,300	\$5,000	
431200 Residential Prop. Fees	657,685	678,333	658,900	550,000	698,800	
431300 Bldg. Construction	24,294	109,370	60,000	53,000	30,000	
431400 Commercial Property	142,142	243,275	210,000	210,000	150,000	
431500 Variance/Departure	250	2,050	1,000	2,000	1,000	
431600 Dev. Review Fees	13,136	3,493	10,000	10,000	5,000	
432000 Business Permits						
432100 Traders	8,741	30,905	26,000	32,000	32,000	
432300 Liquor License	12,654	7,663	11,000	10,100	12,000	
432400 Non-Residential Alarm	28,175	18,900	6,000	30,000	30,000	
433000 Other Licenses & Permits						
433100 Animal	0	0	0	0	0	
433200 Dog Park Fees	30	603	50	500	500	
433300 Boats	15	21	50	50	100	
433400 Cable Television	400,009	363,362	309,000	385,000	309,000	
TOTAL	\$1,313,125	\$1,465,385	\$1,302,000	\$1,289,950	\$1,273,400	\$0

Account Classification	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
REVENUE FROM OTHER AGENCIES						
441000 Grants from Federal Gov't						
441105 HIDTA	\$7,664	\$3,120	\$8,000	\$8,000	\$8,000	
441114 Service Coordinator	84,907	38,240	78,000	78,100	78,000	
441115 FEMA Reimbursement	0	0	0	0	0	
441199 One Time Grants	0	0	0	0	0	
442000 Grants from State Gov't						
442101 Police Protection	447,290	444,413	445,000	445,000	445,000	
442102 Youth Services Bureau	65,008	65,008	65,000	65,000	65,000	
442118 Maryland State Arts	41,361	41,186	44,700	44,700	44,700	
442127 SASS	30,097	115,654	0	80,000	80,000	
442199 Traffic Safety (SHA)	20,589	(190)	35,000	35,000	35,000	
443000 Grants from County Gov't						
443102 Youth Services Bureau	50,000	50,000	80,000	80,000	80,000	
443106 Landfill Disposal Rebate	57,652	57,652	57,700	57,700	57,700	
443107 Code Enforcement	6,500	6,500	6,500	6,500	6,500	
443110 Financial Corporation	437	437	400	400	400	
443127 School Resource Officer	80,000	0	80,000	80,000	80,000	
443128 M-NCPPC	234,000	260,000	269,000	260,000	260,000	
443129 Cares Act	0	1,421,000	0	0	0	
443199 One Time Grants	2,000	5,000	0	0	0	
TOTAL	\$1,127,505	\$2,508,019	\$1,169,300	\$1,240,400	\$1,240,300	\$0
SERVICE CHARGES FOR SERVICES						
451000 Sanitation & Waste Removal						
451100 Waste Collection & Disposal	\$677,798	\$667,638	\$679,000	\$679,000	\$679,000	
451200 Recycling Fee	7,137	7,137	7,200	7,200	7,200	
452000 - 457000 Recreation						
452101 Therapeutic Recreation	8,224	823	5,000	1,500	3,000	
452102 Park Permits	1,250	160	3,000	0	1,000	
452103 Tennis Courts Lighting	3,393	3,065	6,000	3,000	6,000	
452105 Recreation Concessions	2,953	7	1,500	0	1,500	
452199 Miscellaneous	2,419	225	2,500	0	1,000	
452200 Recreation Centers	15,555	2,561	26,000	2,500	22,500	
453000 Aquatic and Fitness Center	401,864	48,826	261,000	202,900	216,500	
454000 Community Center	176,273	101,448	150,900	118,600	150,900	
455000 Greenbelt's Kids	301,084	86,061	545,000	250,000	360,000	
456000 Fitness & Leisure	52,700	35,897	56,000	50,500	57,000	
457000 Arts	91,027	45,969	92,400	84,600	116,000	
458000 Other Charges/Fees						
458101 GED Co-pay	1,042	65	1,500	500	1,500	
458103 Bus Fares	7,161	6,490	7,400	7,400	7,400	
458104 Univ. of MD Bus Pass	20	0	0	0	0	
458202 Pet Adoption	2,950	3,375	2,500	1,500	2,500	
TOTAL	\$1,752,848	\$1,009,747	\$1,846,900	\$1,409,200	\$1,633,000	\$0

Account Classification	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
FINES & FORFEITURES						
460101 Parking Citations	\$48,355	\$24,308	\$30,000	\$13,000	\$25,000	
460102 Citation Late Fees	4,868	625	5,000	2,100	3,000	
460103 Impound Fees	6,675	7,100	6,000	6,000	7,000	
460121 Municipal Infractions	6,025	625	6,000	6,000	7,000	
460122 False Alarm Fees	1,500	0	2,000	500	2,000	
460201 Red Light Camera Fines	552,779	495,804	292,500	400,000	450,000	
460301 Speed Camera Fines	336,258	279,912	227,500	227,500	227,500	
TOTAL	<u>\$956,459</u>	<u>\$808,374</u>	<u>\$569,000</u>	<u>\$655,100</u>	<u>\$721,500</u>	<u>\$0</u>
470000 Interest & Dividends	\$114,893	\$8,684	\$50,000	\$10,000	\$20,000	
MISCELLANEOUS REVENUES						
480101 Rents & Concessions	\$430	\$0	\$200	\$100	\$200	
480200 Sale of Recyclable Material	3,182	4,970	5,000	5,000	5,000	
480301 Other	41,131	67,346	15,000	15,000	15,000	
480302 Purchase Card Rebates	0	0	0	0	0	
480303 EV Charging Station	407	678	500	500	500	
480402 Animal Control Contri.	1,458	1,165	1,000	1,000	1,000	
480403 Franklin Park Partnership	69,996	69,996	70,000	70,000	70,000	
480404 Four Cities Street Cleaning	88,427	93,264	86,800	86,800	86,800	
480405 IWIF Reimbursement	27,570	7,429	10,000	10,000	10,000	
480406 GRH Service Coordinator	27,700	27,700	27,700	27,700	27,700	
480407 GRH Mental Wellness	0	9,600	10,000	10,000	10,000	
480410 Maglev Donations	0	1,500	0			
480501 Museum Admission Fees	0	0	1,000	0	1,000	
480502 Museum Gift Shop Sales	0	0	6,000	3,000	5,000	
480503 Museum Walking Tours	0	0	2,700	500	2,700	
480504 Museum FOGM Transfer	0	13,000	13,000	13,000	13,000	
TOTAL	<u>\$260,302</u>	<u>\$296,648</u>	<u>\$248,900</u>	<u>\$242,600</u>	<u>\$247,900</u>	<u>\$0</u>
INTERFUND TRANSFERS						
From Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	
From Building Capital Reserve Fund	0	0	0	0	0	
MEA Grant Match (from BCR)	0	0	0	0	0	
490101 From Special Projects Fund	45,000	364,700	32,000	32,000	839,300	
TOTAL	<u>\$45,000</u>	<u>\$364,700</u>	<u>\$32,000</u>	<u>\$32,000</u>	<u>\$839,300</u>	<u>\$0</u>
TOTAL GENERAL FUND REVENUES	\$30,838,311	\$32,604,307	\$31,363,000	\$30,261,300	\$33,352,800	\$0

ASSESSABLE BASE — DETAIL

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2022		Proposed FY 2023	
		Assessment	Adopted Rate \$0.8275	Assessment	Proposed Rate \$0.8275
Full Year	January 1	\$2,530,986,900	\$20,944,000	\$2,672,019,219	\$22,111,000
3/4 Year Additions	April 1		\$0	0	0
1/2 Year Additions	July 1		\$0	0	0
1/4 Year Additions	October 1		\$0	0	0
Homestead Credit		(\$9,200,000)	(\$76,100)	(10,644,000)	(88,100)
Homeowners Credit		(\$6,000,000)	(\$49,700)	(6,360,000)	(52,700)
Abatements - Real Property		(\$54,380,700)	(\$450,000)	(72,511,099)	(600,000)
Total		\$2,461,406,200	\$20,368,200	\$2,582,504,120	\$21,370,200

PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2022		Proposed FY 2023	
		Assessment	Revenue Rate \$1.7225	Assessment	Proposed Rate \$1.7225
Locally Assessed	January 1	\$811,600	\$14,000	\$811,600	\$14,000
Public Utilities	January 1	19,100,700	330,000	19,100,700	330,000
Business Corporations	January 1	78,391,000	1,350,000	78,391,000	1,350,000
Abatements - Personal Property	January 1	(2,318,000)	(40,000)	(2,724,800)	(47,000)
Total		\$95,985,300	\$1,654,000	\$95,578,500	\$1,647,000

One cent (1¢) on the Real Property Tax Rate Yields			\$246,100		\$312,100
One cent (1¢) on the Personal Property Tax Rate Yields			\$9,600		\$9,600
Total Yield for One cent (1¢) on the Real & Personal Property Tax Rates			\$255,700		\$321,700

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

In March 2020, Governor Larry Hogan issued a Declaration of State of Emergency and Existence of Catastrophic Health Emergency – COVID-19. The City of Greenbelt 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. The City Manager also issued an emergency declaration to support response, recovery and related operational and financial needs.

Based on these predictions, Council accepted the City Manager's recommendation to defer certain expenditures and with that policy direction, adjusted the Proposed Budget pending additional information regarding the impact on the City's financial position. Specifically, 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 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 two years later in March 2022, Governor Larry Hogan, and subsequently Prince George's County Executive Angela Alsobrooks, announced the lifting of all capacity limits, lifting the mandatory wearing of masking and distancing protocols.

Even so, the City of Greenbelt continues to assess the situation and will continue to move into FY 2023 deliberately, but cautiously, and will continue to monitor COVID-19 data and all Prince George's County Executive Orders. Since all restrictions are now lifted and offices and other city facilities are now fully opened and operational, the City plans to conduct business at close to pre-pandemic levels. For example, during the first Quarter of the fiscal year (July through September), since restrictions are now lifted, we assume businesses that remained viable during the past year will remain open and will operate at current levels which indicates moderate operations but not at pre-pandemic lev-

els. During the second and third Quarters (October through March), we assume businesses will be fully operational, but still operating at moderate levels while some of the public continue to be cautious and get re-acclimated with being unmasked and no longer social distancing; and during the final Quarter (April through June), we assume all businesses will be fully operating at a higher level and possibly returning to pre-pandemic levels.

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 15% of General Fund expenditures. This is a new minimum balance adopted by Council in September 2021 as a result of recommendations from Davenport & Company LLC – Public Finance (Davenport) to implement several new financial policies.

FUND BALANCE GOAL/GUIDELINE

It remains important for the City to maintain reserves in case the City experiences a revenue shortfall or an emergency major operating expenditure. The current goal recommended by Davenport is for the Fund Balance of the General Fund to be maintained at a 15% ratio of Fund Balance to current year expenditures. Again, this recommendation was adopted by Council in September 2021 and it helps to ensure the City's long-term financial stability. This 15% is a higher percentage than the previous year when the ratio was 10%. This increase should lessen the impact of any major, catastrophic events that would require the City to spend unbudgeted funds.

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. With the exception of FY2021, there have been significant increases to the transfers from the General Fund to various Capital Projects Funds. In FY2021, several items were deferred. As a result, the outlook for achieving adequate funding for much needed infrastructure projects has improved. However, moving forward, the City recognized that in today's climate, the City's efforts to recover from COVID-19 impacts may make it challenging to continue funding capital projects at previous years' levels.

As the City continues to be proactive in addressing this matter, the City engaged the services of Davenport to explore other possible financing strategies that could afford the City the ability to support its long-term Capital Projects (infrastructure projects, e.g. road reconstruction, building renovations, etc.) which could eventually eliminate the "pay as you go" approach. As first steps, Davenport recommended, and the Council approved, several financial policies that: 1) establishes a Rainy-Day Fund ("RDF") that will be maintained at a level not less than fifteen percent (15%) of General Fund expenditures; 2) establishes a Budget Stabilization Fund ("BSF") that will be maintained at a level not

less than three percent (3%) and a target of five percent (5%) of General Fund expenditures; and 3) establishes a Capital Reserve Fund (“CRF”) that shall come from 50% of any annual operating surpluses in the City’s General Fund, as long as the City’s 15% policy for the RDF and 5% target for the BSF have been met. These financial policies should help the City maintain adequate funds necessary to continue running the City when unexpected expenditures or revenue shortfalls occur.

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. Again, the unassigned Fund Balance of the General Fund will be allocated per the new financial policies mentioned above.

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 2023 will be the fifth consecutive year in which overall revenues are projected to increase over the previous fiscal year (Adopted Budget).

The City recognizes the need to 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, the City continue efforts to increase capital project funding during good times to ensure available funds during leaner fiscal years that may come.

Real estate revenue continues to be the City’s largest source of income. In the FY2023 Proposed Budget, net real estate revenue (revenue less abatements and other reductions) accounts for 67.83% of total General Fund revenue. This is approximately 9.43% higher than the 58.50% five years ago in FY2017. Records indicate real estate revenue was 73.62% of total General Fund revenue thirteen years ago in FY2010.

This indicates the City continues to rely on property taxes to support its programs and activities. 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 de-

mand, the City will feel the impact of recessionary times somewhat like current COVID-19 times. Again, this trend of continued high 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.

For the fourth consecutive year, the FY2023 budget was prepared with no increase in the real property tax rate—it remains at \$0.8275. As a reminder, the last time Greenbelt increased its real property tax rate was back in FY 2020 for three primary reasons. First, to cover the cost of implementing the federally mandated improvements to the Greenbelt Lake Dam. Second to cover the cost of expanded City services. By FY 2020, city staffing increased by 16.3 full-time equivalent (FTE) positions. Third, the City adopted Prince George’s County’s minimum wage law in 2014 that resulted in 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. It is again noted that the legislation enacted by the Maryland General Assembly during FY 2020 required employers, including municipal governments, to pay phased-in higher minimum wages capping out at \$15.00 per hour by 2025 for employers with 15 or more employees and by 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. These revenue sources are threatened during recessionary times as they are “services by demand.” The COVID-19 pandemic adversely affected some fee-driven services (recreation and parking) because the demand for such services was reduced; however, it had a lesser effect on other revenue sources i.e., red light and speed camera fines, as the need for these services continued as the public continued to drive and speed during pandemic times.

The City recognizes COVID-19 impacts continue to linger even though all restrictions have been recently lifted. With this, the City of Greenbelt continues its conservative approach to budgeting for the 2023 fiscal year. Specifically, the City is not anticipating that all of its revenue streams will return to pre-pandemic levels and have therefore prepared its FY2023 revenue budget with the assumptions mentioned in the “Impact of COVID-19” section above. In summary, during the first Quarter, it is expected that businesses will operate at moderate levels; during the second and third Quarters, it is expected that businesses will be fully operational, and during the final Quarter, it is expected that businesses will be fully operating at higher levels and possibly returning to pre-pandemic levels.

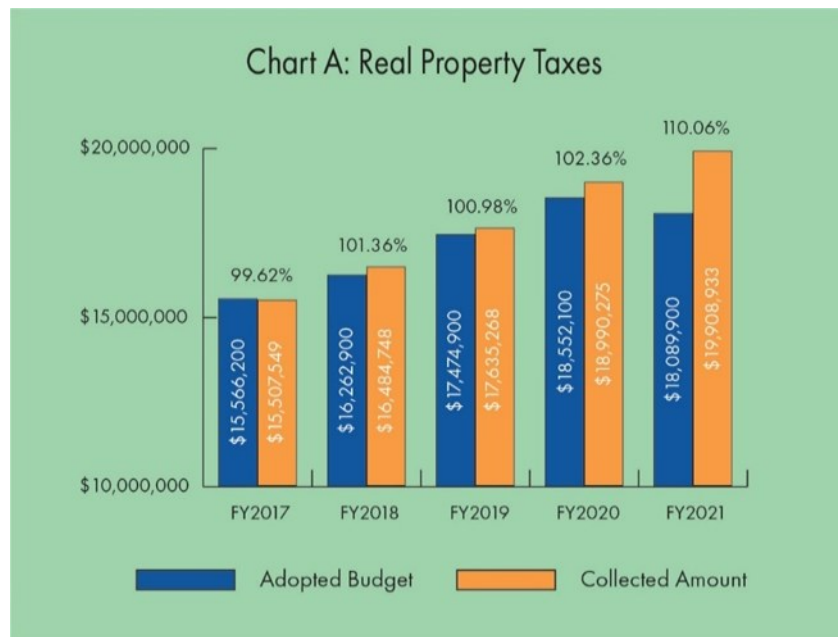
The overall FY2023 Proposed Budget is supported by \$33,352,800 in total revenue, an increase of \$2,002,800 or a 6.39% increase over the FY2022 Adopted Budget amount of \$31,350,000. The following summarizes the total revenue anticipated from each revenue category in FY2023 .

REAL PROPERTY

Real property taxes (before adjustments) in the Proposed Budget total \$22,111,000—an increase of \$1,167,000 over the FY2022 Adopted Budget amount of \$20,944,000.

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. Property is assessed every three years. It is noted real estate assessment valuation for Greenbelt was completed in calendar year 2022 and sets the baseline for assessed values for fiscal years 2023, 2024 and 2025. Therefore, the FY 2023 is the first year of the next triennial assessment period and FY2025 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 FY2023.

Real estate tax collections are projected to exceed the FY2022 adopted budget and increases are expected to continue in FY2023. This is similar to fiscal year 2021 when this income source exceeded the adopted budget even during the COVID-19 pandemic—it had less of an impact than anticipated. This trend is projected to continue in FY2023 with \$21,382,200 (after adjustments) for this revenue source. This is consistent with the State's Board of Revenue’s recent estimates that increased revenue projections for FY2023. Real estate taxes have increased year by year as indicated in Chart A.

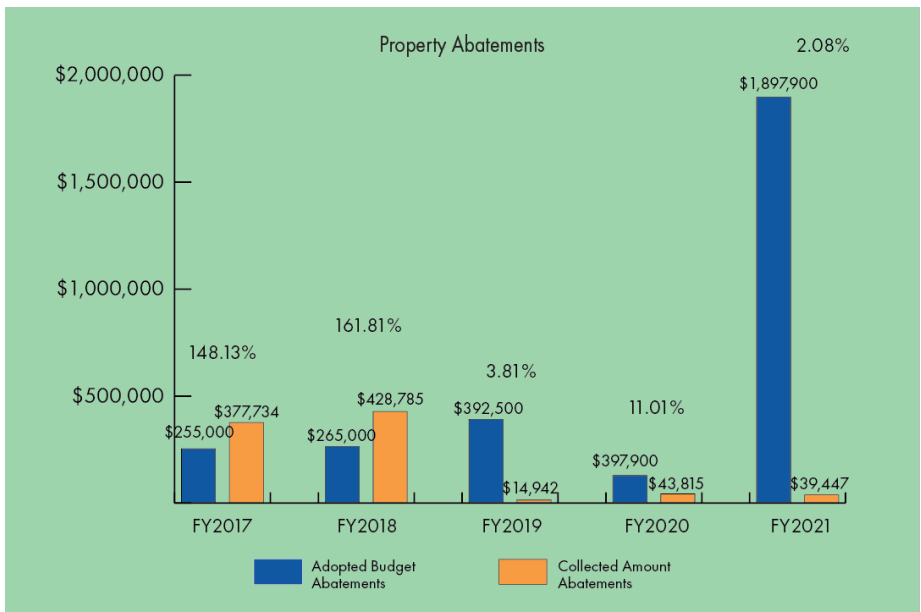


Real property values and the collection rate for the five years prior to FY2022 surpassed 100% for years 2018 through FY2021. In FY2017, the collection rate was 99.62%.

Real property abatements and other tax credits will continue to reduce real property revenue. The City continues to use the latest information provided by SDAT via the Constant Yield Tax Rate Certification Report as a point of reference. The amount of abatements in FY2023 is estimated at \$600,000 (\$450,000) for current year and prior year (\$150,000) combined.

A review of actual overall abatements in the five years prior to FY2022 (below) indicates varying amounts each year, ranging from \$39,500, \$43,800 and 15,000 in recent years, FY2021 through FY2019 and at higher amounts in years FY2018 and FY2017 with ranges of \$428,800 to \$377,700 respectively.

Since abatements were low in COVID-19 years, the City anticipates possible large amounts of abatements in the future and while there is no available information to confirm an actual amount, it is estimated to be upwards of \$1M dollars. To address this, in FY2021, Council approved holding any unused portion of FY2021 budgeted amount for abatements to help cover any pending abatements that might occur in FY2022 and in future years.



These funds remain in the fund balance and available to cover some of abatement cost that may occur in the future.

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 was estimated that these reductions would result in credits of \$76,100 in the previous two years and the same amount is anticipated in FY 2023. Second, 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 was estimated at \$49,700 in FY 2021 and in FY 2022. In FY2023, the amount is estimated at \$52,700.

A review of both the Homestead Property Tax Credit and the Homeowners’ Tax Credit in the five years prior to FY2022 indicates varying amounts (noted in Chart A above) each year based on homeowners’ requests to the State of Maryland.

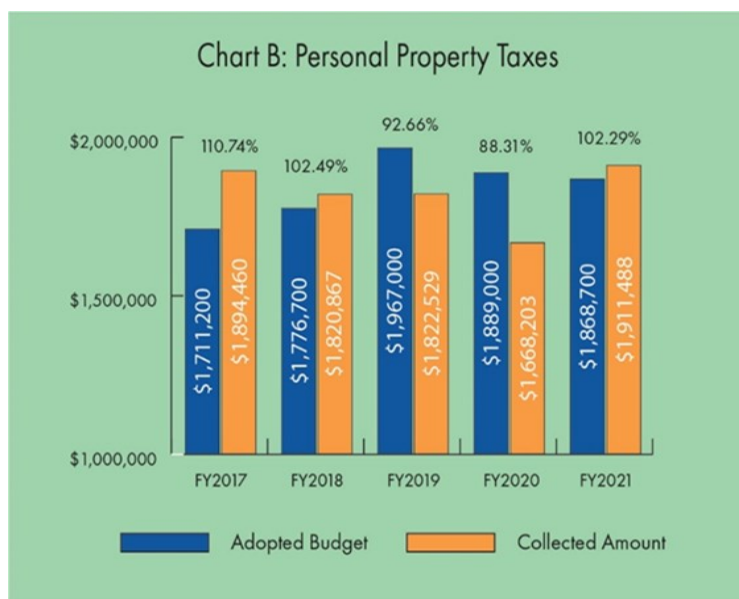
PERSONAL PROPERTY

The City estimates Personal Property revenue in FY2023 at \$1,836,700. This represents a slight decrease under the FY2022 amount of \$1,848,700. This is the second consecutive year this income source is projected to decrease.

Personal Property revenue 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.

The decrease projected in both years 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 FY2023 Proposed Budget as an increase in Ordinary Business Taxes Prior Year revenue line where \$110,000 is budgeted in FY2022 and \$112,000 is expected in FY2023.

A review of personal property (after adjustments) tax in the five years prior to FY2022 indicates in Chart B that personal property revenue fluctuated year to year and the collection rate was low some years. Actual receipts from this source in FY2017 were \$1.8 Million, or 110.74% of the budgeted amount \$1.7 Million; in FY2018, it was \$1.8 Million, or 102.49% of the budgeted amount of \$1.7 Million. In FY2019, the amount was \$1.8 Million, or 92.66% of the budgeted amount of \$1.9 Million. Actual receipts were lower in FY2020 with \$1.6 Million or 88.31% of the budgeted amount of \$1.8 Million and FY2021, it was \$1.9 or 102.06% of the budgeted amount of \$1.8 Million.



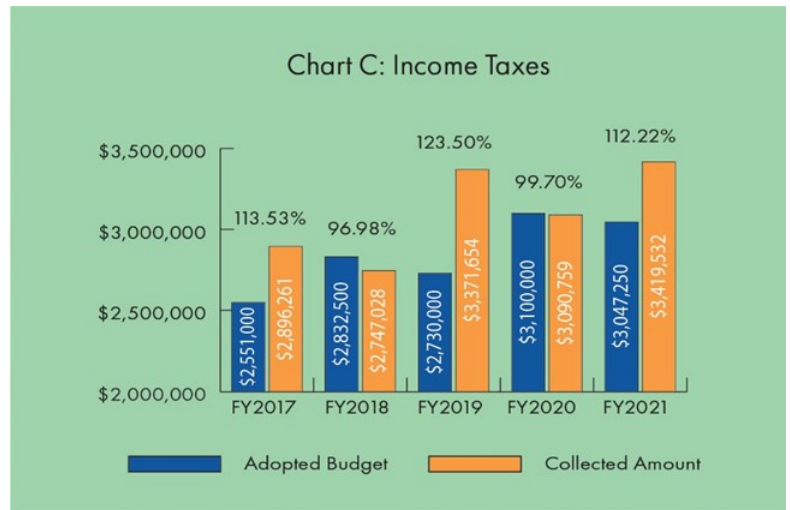
It is estimated that revenue for overall corporate personal property taxes will reach the anticipated amount budgeted in FY2022 by year’s end but will not yet reach pre-pandemic levels. Staff expects this will carry into FY2023 and has maintained \$1,350,000 in FY2023 for this revenue source.

The two largest utilities, Pepco and Verizon, continue to account for a major portion of personal property taxes from utility companies annually with an amount of \$330,000 in FY2023—the same amount budgeted in FY2022 and in FY2021.

STATE SHARED TAXES

The City estimates overall Shared Taxes at \$4,158,500 in FY2023—an amount of \$180,500 over the FY2022 amount of \$3,978,000. The increase is mostly due to the estimated Income Tax revenue that is expected to be higher in 2023 than in the previous year—from \$3,047,200 to \$3,200,000. 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 15th deadline.

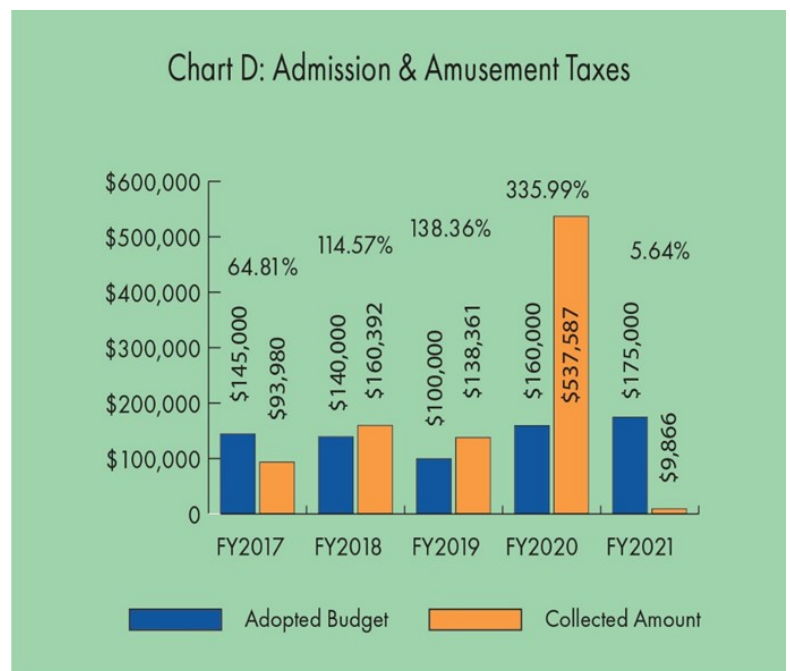
A review of income tax revenue in the five years prior to FY2022 in Chart C indicates this income source increased each year and the collection rate ranged from 96% to 123% for fiscal years 2017 through 2020.



OTHER LOCAL TAXES

The City estimates Admissions and Amusement (A&A) Taxes in FY2023 at \$60,000. 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%. Approximately 75% of this revenue is usually derived from the admissions to movie theaters. In FY2020, 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 FY2020 and have remained closed through March 2021 resulting in a significant decrease (\$15,000) in FY2021. The City budgeted \$90,000 in FY2022 and expects less than \$60,000 by

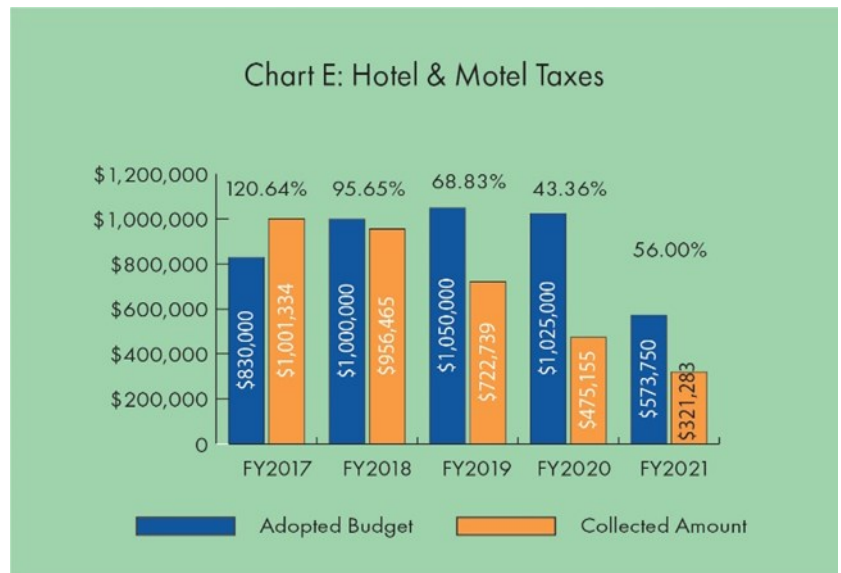


year’s end. Although theatres are now open at full capacity, the City continues to take a conservative approach by estimating \$60,000 in FY2023.

A review of Admissions and Amusement taxes in the five years prior to FY2022, indicated in Chart D (previous page), shows revenue increases were higher in pre-pandemic years and significantly decreased in fiscal year 2021. As a reminder, the high actual amount in FY2020 was a one-time back payment.

The City conservatively estimates **Hotel/Motel Taxes** in FY2023 at \$300,000. This is the same amount budgeted in FY2022 with actual receipts expected to be close to budget by year’s end. 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 in FY2021 and in FY2022 and rebounding continues to be slow. Some hotels closed while other had little to no visitor booking stays.

A review of Hotel/Motel taxes in the five years prior to FY2022 indicates in Chart E the collection rate for this revenue source fluctuated year by year. Again, there were multiple reasons as stated for the decline in FY2020.



The City estimates State Highway Administration (SHA) taxes in FY2023 at \$598,500. This is a \$27,700 increase over the FY2022 amount of \$570,750. 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.

A review of State Highway Administration (SHA) taxes in the five years prior to FY2022 indicates in Chart F 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 FY2019 amount slightly exceeded the budget at \$436,718. For FY2020, the city expected to receive slightly more than the budgeted amount or \$550,400 with \$506,200 actual receipts. 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. Similarly, the initial amount estimated for FY2022 was \$540,800 but was later increased to \$570,750. The State Highway Administration estimates \$598,500 in FY2023.

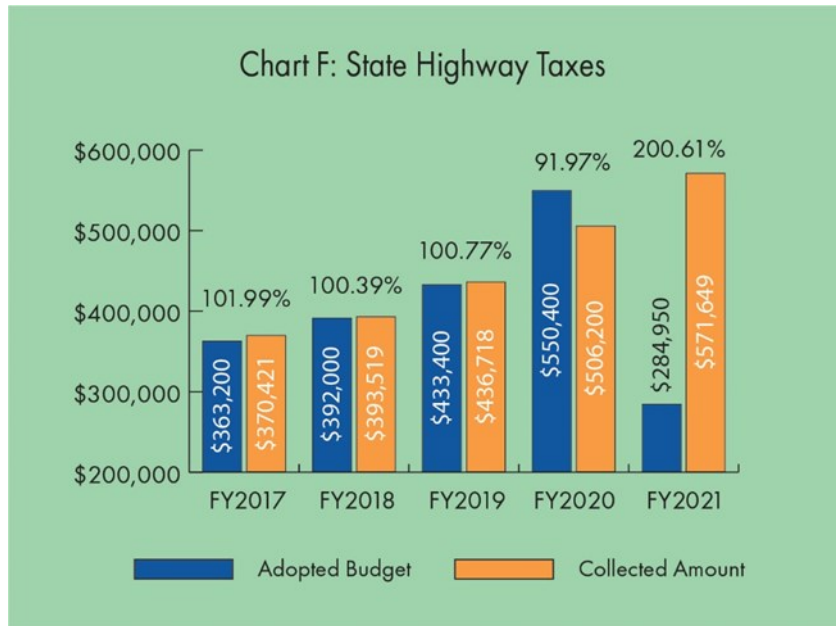
LICENSES AND PERMITS

The City estimates Licenses and Permits revenue in FY 2023 at \$1,273,400. This is \$28,600 less than the FY 2022 amount of \$1,302,000. The decrease is mainly due to reduced street permits, commercial property licenses and development review fees during COVID-19 times.

Street 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. 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 FY2012. These fees have been very stable for many years. In FY2023, this revenue source is estimated at \$150,000—a decrease of \$60,000 from the \$210,000 budgeted in FY2021 and in FY2022.

Cable Television Franchise Fees. 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 most popular option for families seeking home entertainment. Competition from other mediums, e.g. Netflix, Hulu, Amazon, Apple TV, etc. have given families other entertainment options. There-



fore, it is expected that cable franchise fees will continue to decline over time—it was reduced by approximately 25% from \$385,000 to \$309,000 in FY2021 and remained at \$309,000 in FY2022 and is expected at the same amount in FY2023.

REVENUE FROM OTHER AGENCIES

The City estimates Revenue from Other Agencies in FY2023 at \$1,240,300. This is an increase over FY2022 (\$1,169,300). Revenue from Other Agencies are 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 FY2023 at the same amount budgeted for FY2022.

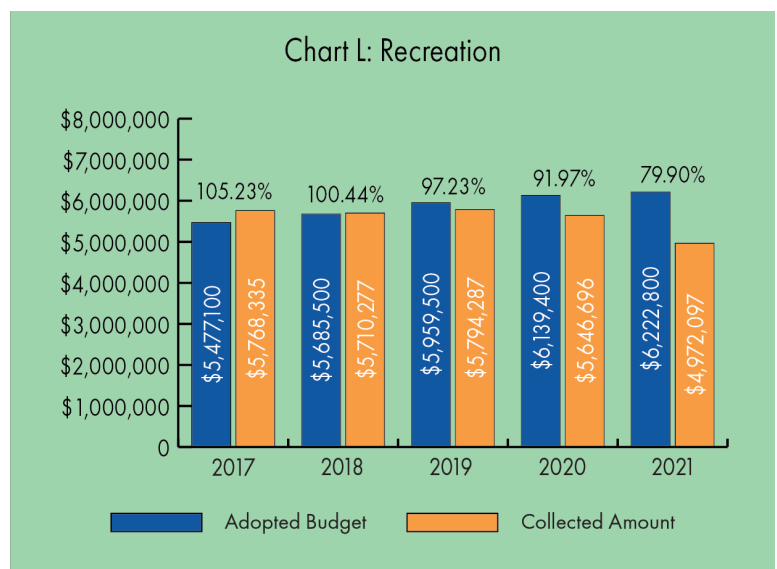
SERVICE CHARGES

The City estimates Service Charges in FY2023 at \$1,587,300. This is a \$246,000 reduction over the FY2022 amount of \$1,833,900. There are fluctuations in the various income lines under this category—some have increased while others decreased. Most of the decreases are again 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 2022 and none is proposed in FY2023.

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 FY2023. Staff began to see participation increase in the last quarter of FY2022 and made the necessary adjustments for FY2022 in the FY2023 Budget. Moving into FY2023, with relaxed COVID-19 restrictions, the Recreation Department anticipates programs/services will be restored and revenues are anticipated to increase. In the first Quarter of FY2023, spring and summer



camps, and an array of classes/programs, will be restored. As long as COVID-19 continues to diminish, the Recreation Department will continue to move towards pre-pandemic operations for quarters two, three and four.

The Maryland-National Capital Park and Planning Commission (M-NCPPC) increased minimum wage for its aquatic staff to \$15 per hour. To help retain and attract aquatic staff to Greenbelt, aquatic position wages were increased to move closer to M-NCPPC. The FY2023 Proposed Budget has increased minimum wage to \$15 per hour which adequately addresses the compression that occurs when minimum wage is increased. This move will expedite the \$15 minimum wage as required by the state in the City of Greenbelt by two years. While this is the case, Recreation program fees cannot be increased to fully offset the accelerating increases of minimum wages, 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. 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 the GAFC budget. GAFC revenues were projected to be \$595,000 in FY 2021; however, the amount was reduced to \$216,800 due to the pandemic. As in other areas, FY2022 is showing an increase in participation at the GAFC which should increase revenue. However, staff does not anticipate revenue to increase substantially due to the extension of membership passes for time missed during the pandemic closure. It is anticipated that Membership Pass revenue will not fully recover until FY2024. The FY2022 adjusted year-end estimate is \$202,900 and the FY2023 proposed revenue is \$216,500.

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 FY2013. 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 FY2021 proposed budget at \$207,900; however, it was reduced to \$98,400 due to COVID-19 impacts. Staff expected the Center to have increased activities in FY2022 and projected this revenue source at \$150,900—it is now estimated at \$118,600 by year's end. The FY2023 estimate is again \$150,900 now that the Center has fully re-opened with no restrictions.

The **Greenbelt's Kids** budget accounts for 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% will not be attainable. The continued reliance on part-time staff to run programs (e.g. summer camps) and the effect of increasing minimum wage, has created the fiscal reality that revenues will at best cover operating expenditures on a one for one basis for some programs. Other programs will need to be subsidized by the City's General Fund. This revenue source was budgeted in the FY2021 proposed budget at \$295,000 but was reduced to \$59,000 due

to COVID-19 impacts. Staff expected this account to have increased activities in FY2022 and projected \$545,000—now estimated at \$250,000. The FY2023 estimate is \$360,000 now that all COVID-19 restrictions are removed.

A review of overall Recreation revenue in years prior to FY2022 indicates in Chart L revenue decreased in FY2020 and FY2021—the years of the Covid-19 pandemic. Prior to the pandemic—fiscal year 2017 through 2019, collections ranged from 99.63% to 111.93%.

FINES AND FORFEITURES

The City estimates overall Fines and Forfeitures in FY2023 at \$721,500. This is a \$152,500 increase of the FY2022 amount of \$569,000. This significant increase is mainly due to Red Light Camera fees.

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 but was \$24,300 at year's end. The budget amount was reduced in FY2022 to \$30,000 and is now estimated at approximately \$13,000. The estimated amount for FY2023 is \$25,000.

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 FY2021 to be \$450,000; however, it was reduced to \$292,500 in anticipation to COVID-19 impacts. In FY2022, the City expected \$292,500; however, the amount is now estimated at over \$600,000 due to increased fines to drivers. However, because of the unpredictable nature of this revenue source, we are conservatively estimating FY2023 revenues at \$450,000.

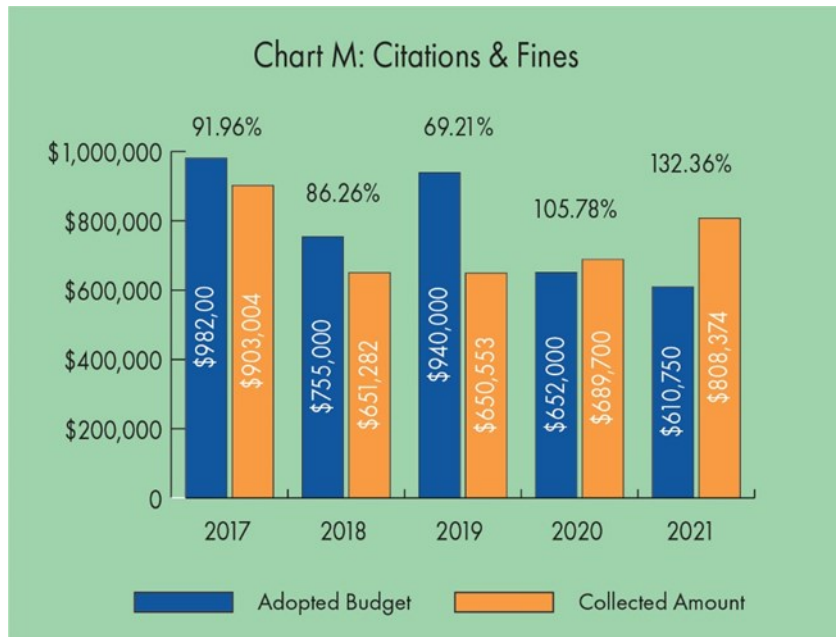
The City's Speed Camera Program began in November 2012. Because these cameras must be within one-half mile of a school, many of the cameras are in residential sections of the City. Revenue from speed cameras declined several years after peaking in the second year of the program. However, in recent fiscal years, the revenue has been relatively stable. Revenues for FY2021 was initially estimated at \$350,000; however, this amount was also reduced to \$227,500 due to anticipated COVID-19 impacts—it totaled \$279,912 by year's end. Speed Camera revenue was budgeted at \$227,500 for FY2022 and is expected to total close to budget by year's end. The amount for FY2023 continues to be \$227,500.

A review of Fines and Forfeiture revenue in years prior to FY2022 indicates in Chart M revenue fluctuated year by year with ranges as low as 69.21% in FY2019 and as high as 132.36% in FY2021.

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 and continues to be low. Recently in March 2022, the Federal Reserve Board (FRB) announced it will raise its benchmark federal funds rate by a quarter percentage point to 0.25% and 0.5%, the first rate increase since 2018.

Interest in the revenue budget was budgeted at \$150,000 for FY2021; however, it was reduced to \$10,000 for that year. It was budgeted at \$50,000 for FY2022 and expects to be less than \$10,000 by year's end. However, the City anticipates a rate increase and budgeted \$20,000 in FY2023.



MISCELLANEOUS

There are several miscellaneous revenue lines in FY2022 that are expected to continue in FY2023 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 FY2021 is \$70,000 and was proposed to maintain this agreement at \$70,000 in FY2022 and again in FY2023.

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 continue to be \$86,800 in FY2021 and the same for FY2022 and FY2023.

FUND TRANSFER

New in FY 2023, there is \$839,300 in revenue to be transferred from the Special Projects Fund to the General Fund. This is where the American Rescue Plan Act funds are being managed. The City plans to use these funds to cover the cost of 10 police vehicles and a staff position in the Police Department and a staff position in the CARES Department.

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. In the FY 2023 budget, a number of expenditures remained at the FY 2022 Adopted Budget amounts 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 2023 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 salaries 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 \$15.00 per hour.

Line 28 - Benefits: Health insurance premiums for FY 2023 are confirmed with no increase. Premiums are budgeted at the same level as FY 2022. Dental and prescription costs were both increased by 5% per notification of the City's providers for these services.

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 5% increase in FY 2023 for LGIT. Workers Compensation is increased by 10% in FY 2023 as the new amount is forthcoming.

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. With the current trend of extremely high gas prices, a 5% increase for fuel costs is budgeted for FY 2023. This is prudent even in light of the temporary State gas tax relief, and the possible release of the Federal gas surplus. While these efforts may help maintain/ lower fuel cost, they are temporary. 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.

Notes...

GENERAL FUND SUMMARY - EXPENDITURES

	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
GENERAL GOVERNMENT						
110 City Council						
Personnel Expenses	\$104,066	\$104,132	\$107,200	\$107,200	\$108,900	\$0
Other Operating Expenses	43,238	23,428	53,400	53,400	53,400	0
Total	<u>\$147,304</u>	<u>\$127,560</u>	<u>\$160,600</u>	<u>\$160,600</u>	<u>\$162,300</u>	<u>\$0</u>
120 Administration						
Personnel Expenses	\$709,850	\$802,167	\$775,100	\$781,300	\$946,300	\$0
Other Operating Expenses	50,130	39,288	44,800	42,000	75,800	0
Total	<u>\$759,980</u>	<u>\$841,455</u>	<u>\$819,900</u>	<u>\$823,300</u>	<u>\$1,022,100</u>	<u>\$0</u>
125 Economic Development						
Personnel Expenses	\$105,388	\$107,318	\$115,800	\$113,800	\$124,300	\$0
Other Operating Expenses	10,744	10,642	20,800	18,200	48,800	0
Total	<u>\$116,132</u>	<u>\$117,960</u>	<u>\$136,600</u>	<u>\$132,000</u>	<u>\$173,100</u>	<u>\$0</u>
130 Elections						
Other Operating Expenses	\$30,972	\$0	\$47,000	\$63,500	\$0	\$0
Total	<u>\$30,972</u>	<u>\$0</u>	<u>\$47,000</u>	<u>\$63,500</u>	<u>\$0</u>	<u>\$0</u>
135 Human Resources						
Personnel Expenses	\$320,257	\$342,846	\$350,500	\$339,800	\$350,500	\$0
Other Operating Expenses	20,581	27,021	21,900	26,200	24,800	0
Total	<u>\$340,838</u>	<u>\$369,867</u>	<u>\$372,400</u>	<u>\$366,000</u>	<u>\$375,300</u>	<u>\$0</u>
140 Finance						
Personnel Expenses	\$768,037	\$649,727	\$644,000	\$644,000	\$689,800	\$0
Other Operating Expenses	126,588	146,579	165,100	152,900	212,500	0
Total	<u>\$894,625</u>	<u>\$796,306</u>	<u>\$809,100</u>	<u>\$796,900</u>	<u>\$902,300</u>	<u>\$0</u>
145 Information Technology						
Personnel Expenses	\$588,007	\$611,712	\$586,200	\$633,800	\$752,200	\$0
Other Operating Expenses	151,999	136,836	170,400	156,900	155,000	0
Capital Outlay	0	10,578	10,000	10,000	10,000	0
Total	<u>\$740,006</u>	<u>\$759,126</u>	<u>\$766,600</u>	<u>\$800,700</u>	<u>\$917,200</u>	<u>\$0</u>
150 Legal Counsel						
Other Operating Expenses	\$188,141	\$472,433	\$435,000	\$435,000	\$435,000	\$0
Total	<u>\$188,141</u>	<u>\$472,433</u>	<u>\$435,000</u>	<u>\$435,000</u>	<u>\$435,000</u>	<u>\$0</u>
180 Municipal Building						
Personnel Expenses	\$34,471	\$63,346	\$31,500	\$63,000	\$60,000	\$0
Other Operating Expenses	50,527	46,649	48,200	48,200	48,200	0
Total	<u>\$84,998</u>	<u>\$109,995</u>	<u>\$79,700</u>	<u>\$111,200</u>	<u>\$108,200</u>	<u>\$0</u>
190 Community Promotion						
Personnel Expenses	\$233,032	\$313,783	\$276,500	\$274,000	\$286,600	\$0
Other Operating Expenses	109,594	102,664	109,500	117,500	123,600	0
Total	<u>\$342,626</u>	<u>\$416,447</u>	<u>\$386,000</u>	<u>\$391,500</u>	<u>\$410,200</u>	<u>\$0</u>
195 Public Officers Association						
Other Operating Expenses	\$80,207	\$74,549	\$71,700	\$71,700	\$71,700	\$0
Total	<u>\$80,207</u>	<u>\$74,549</u>	<u>\$71,700</u>	<u>\$71,700</u>	<u>\$71,700</u>	<u>\$0</u>
TOTAL GENERAL GOVERNMENT	\$3,725,829	\$4,085,698	\$4,084,600	\$4,152,400	\$4,577,400	\$0

	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
PLANNING & COMMUNITY DEVELOPMENT						
210 Planning						
Personnel Expenses	\$307,392	\$322,708	\$368,100	\$368,100	\$395,900	\$0
Other Operating Expenses	19,056	11,342	42,450	42,400	43,700	0
Total	<u>\$326,448</u>	<u>\$334,050</u>	<u>\$410,550</u>	<u>\$410,500</u>	<u>\$439,600</u>	<u>\$0</u>
220 Community Development						
Personnel Expenses	\$350,864	\$355,767	\$448,150	\$447,100	\$605,500	\$0
Other Operating Expenses	131,801	169,122	153,200	115,900	115,700	0
Capital Outlay	0	0	0	0	0	0
Total	<u>\$482,665</u>	<u>\$524,888</u>	<u>\$601,350</u>	<u>\$563,000</u>	<u>\$721,200</u>	<u>\$0</u>
TOTAL PLANNING & COMMUNITY DEVELOPMENT	<u>\$809,113</u>	<u>\$858,938</u>	<u>\$1,011,900</u>	<u>\$973,500</u>	<u>\$1,160,800</u>	<u>\$0</u>
PUBLIC SAFETY						
310 Police Department						
Personnel Expenses	\$8,215,720	\$8,489,289	\$8,318,100	\$8,396,700	\$9,753,100	\$0
Other Operating Expenses	1,510,251	1,385,387	1,544,300	1,535,600	1,522,200	0
Capital Outlay	414,572	178,488	254,000	294,400	725,900	0
Total	<u>\$10,140,543</u>	<u>\$10,053,164</u>	<u>\$10,116,400</u>	<u>\$10,226,700</u>	<u>\$12,001,200</u>	<u>\$0</u>
330 Animal Control						
Personnel Expenses	\$117,445	\$104,396	\$177,100	\$181,900	\$271,900	\$0
Other Operating Expenses	32,367	19,389	83,700	85,200	88,200	0
Total	<u>\$149,812</u>	<u>\$123,786</u>	<u>\$260,800</u>	<u>\$267,100</u>	<u>\$360,100</u>	<u>\$0</u>
340 Fire and Rescue Service						
Other Operating Expenses	\$10,000	\$0	\$10,000	\$20,000	\$10,000	\$0
Capital Outlay	120,000	120,000	120,000	120,000	120,000	0
Total	<u>\$130,000</u>	<u>\$120,000</u>	<u>\$130,000</u>	<u>\$140,000</u>	<u>\$130,000</u>	<u>\$0</u>
TOTAL PUBLIC SAFETY	<u>\$10,420,355</u>	<u>\$10,296,950</u>	<u>\$10,507,200</u>	<u>\$10,633,800</u>	<u>\$12,491,300</u>	<u>\$0</u>
PUBLIC WORKS						
410 Public Works Administration						
Personnel Expenses	\$1,289,137	\$1,453,645	\$1,347,300	\$1,549,300	\$1,455,600	\$0
Other Operating Expenses	157,484	161,776	166,200	162,700	164,100	0
Total	<u>\$1,446,621</u>	<u>\$1,615,422</u>	<u>\$1,513,500</u>	<u>\$1,712,000</u>	<u>\$1,619,700</u>	<u>\$0</u>
420 Equipment Maintenance						
Personnel Expenses	\$163,736	\$176,904	\$193,900	\$193,900	\$189,200	\$0
Other Operating Expenses	82,130	121,609	111,400	117,200	119,800	0
Capital Outlay	6,663	0	0	0	0	0
Total	<u>\$252,529</u>	<u>\$298,513</u>	<u>\$305,300</u>	<u>\$311,100</u>	<u>\$309,000</u>	<u>\$0</u>

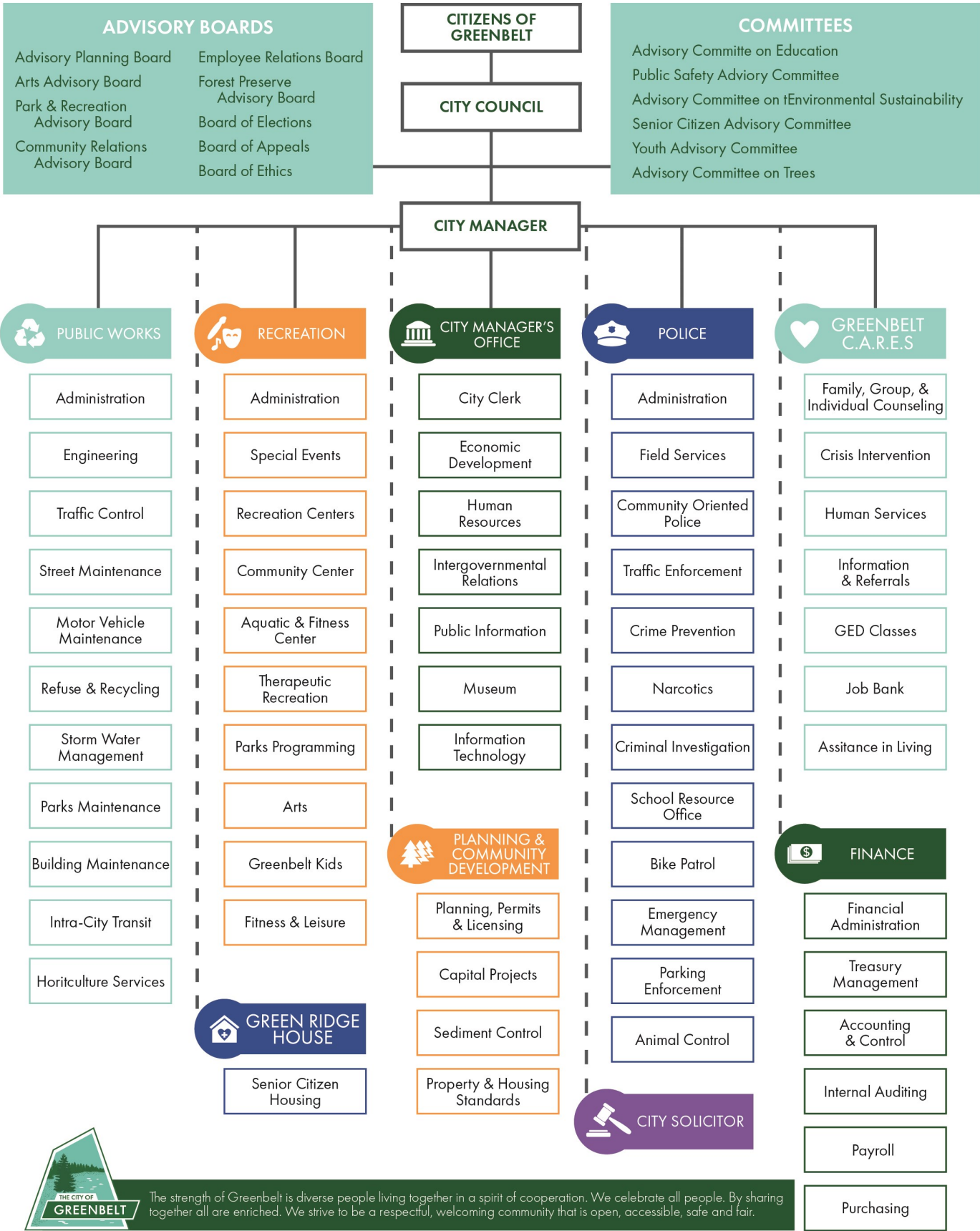
	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
440 Street Maintenance						
Personnel Expenses	\$607,506	\$719,175	\$681,100	\$721,600	\$736,600	\$0
Other Operating Expenses	273,763	277,899	336,700	346,500	340,700	0
Total	<u>\$881,269</u>	<u>\$997,074</u>	<u>\$1,017,800</u>	<u>\$1,068,100</u>	<u>\$1,077,300</u>	<u>\$0</u>
445 Four Cities Street Cleaning						
Personnel Expenses	\$86,440	\$90,728	\$89,200	\$86,500	\$88,400	\$0
Other Operating Expenses	31,546	27,251	28,300	30,800	28,900	0
Total	<u>\$117,986</u>	<u>\$117,979</u>	<u>\$117,500</u>	<u>\$117,300</u>	<u>\$117,300</u>	<u>\$0</u>
450 Waste Collection & Disposal						
Personnel Expenses	\$546,555	\$531,084	\$575,950	\$572,000	\$541,500	\$0
Other Operating Expenses	172,176	241,155	225,450	257,200	236,700	0
Total	<u>\$718,731</u>	<u>\$772,239</u>	<u>\$801,400</u>	<u>\$829,200</u>	<u>\$778,200</u>	<u>\$0</u>
460 City Cemetery						
Personnel Expenses	\$0	\$8,643	\$2,500	\$2,500	\$2,500	\$0
Other Operating Expenses	2,125	1,750	2,800	30,000	2,800	0
Capital Outlay	0	0	0	0	0	0
Total	<u>\$2,125</u>	<u>\$10,393</u>	<u>\$5,300</u>	<u>\$32,500</u>	<u>\$5,300</u>	<u>\$0</u>
470 Roosevelt Center						
Personnel Expenses	\$108,414	\$75,440	\$120,200	\$93,000	\$103,400	\$0
Other Operating Expenses	35,053	25,328	37,900	36,900	36,900	0
Total	<u>\$143,467</u>	<u>\$100,769</u>	<u>\$158,100</u>	<u>\$129,900</u>	<u>\$140,300</u>	<u>\$0</u>
TOTAL PUBLIC WORKS	<u>\$3,562,728</u>	<u>\$3,912,387</u>	<u>\$3,918,900</u>	<u>\$4,200,100</u>	<u>\$4,047,100</u>	<u>\$0</u>
GREENBELT CARES						
510 Youth Services Bureau						
Personnel Expenses	\$742,604	\$750,755	\$916,200	\$916,200	\$1,021,100	\$0
Other Operating Expenses	31,311	28,425	44,800	45,300	42,000	0
Total	<u>\$773,915</u>	<u>\$779,179</u>	<u>\$961,000</u>	<u>\$961,500</u>	<u>\$1,063,100</u>	<u>\$0</u>
520 Greenbelt Assistance in Living						
Personnel Expenses	\$320,831	\$320,810	\$343,400	\$343,400	\$350,500	\$0
Other Operating Expenses	63,484	89,196	7,800	16,300	16,300	0
Total	<u>\$384,315</u>	<u>\$410,006</u>	<u>\$351,200</u>	<u>\$359,700</u>	<u>\$366,800</u>	<u>\$0</u>
530 Service Coordination Program						
Personnel Expenses	\$81,325	\$68,493	\$65,700	\$65,700	\$65,700	\$0
Other Operating Expenses	5,395	3,320	5,600	5,600	5,600	0
Capital Outlay	0	0	0	0	0	0
Total	<u>\$86,720</u>	<u>\$71,813</u>	<u>\$71,300</u>	<u>\$71,300</u>	<u>\$71,300</u>	<u>\$0</u>
TOTAL GREENBELT CARES	<u>\$1,244,950</u>	<u>\$1,260,998</u>	<u>\$1,383,500</u>	<u>\$1,392,500</u>	<u>\$1,501,200</u>	<u>\$0</u>

	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
RECREATION & PARKS						
610 Recreation Administration						
Personnel Expenses	\$463,575	\$456,985	\$653,600	\$603,900	\$631,500	\$0
Other Operating Expenses	54,756	38,052	63,500	62,900	64,800	0
Total	<u>\$518,331</u>	<u>\$495,036</u>	<u>\$717,100</u>	<u>\$666,800</u>	<u>\$696,300</u>	<u>\$0</u>
620 Recreation Centers						
Personnel Expenses	\$578,302	\$485,731	\$654,000	\$498,100	\$629,900	\$0
Other Operating Expenses	115,336	110,414	127,400	118,000	128,700	0
Total	<u>\$693,638</u>	<u>\$596,145</u>	<u>\$781,400</u>	<u>\$616,100</u>	<u>\$758,600</u>	<u>\$0</u>
650 Aquatic and Fitness Center						
Personnel Expenses	\$814,019	\$578,156	\$874,400	\$840,400	\$1,002,800	\$0
Other Operating Expenses	328,326	280,402	354,700	301,300	355,800	0
Total	<u>\$1,142,345</u>	<u>\$858,558</u>	<u>\$1,229,100</u>	<u>\$1,141,700</u>	<u>\$1,358,600</u>	<u>\$0</u>
660 Community Center						
Personnel Expenses	\$670,031	\$330,071	\$724,650	\$718,200	\$660,800	\$0
Other Operating Expenses	220,744	0	227,350	219,700	221,100	0
Total	<u>\$890,775</u>	<u>\$330,071</u>	<u>\$952,000</u>	<u>\$937,900</u>	<u>\$881,900</u>	<u>\$0</u>
665 Greenbelt's Kids						
Personnel Expenses	\$462,608	\$298,014	\$543,100	\$401,000	\$533,000	\$0
Other Operating Expenses	90,295	26,813	105,400	55,900	102,900	0
Total	<u>\$552,903</u>	<u>\$324,827</u>	<u>\$648,500</u>	<u>\$456,900</u>	<u>\$635,900</u>	<u>\$0</u>
670 Therapeutic Recreation						
Personnel Expenses	\$135,372	\$100,889	\$146,400	\$133,900	\$162,600	\$0
Other Operating Expenses	12,725	4,072	22,700	10,600	17,400	0
Total	<u>\$148,097</u>	<u>\$104,961</u>	<u>\$169,100</u>	<u>\$144,500</u>	<u>\$180,000</u>	<u>\$0</u>
675 Fitness & Leisure						
Personnel Expenses	\$105,030	\$104,697	\$108,400	\$107,900	\$1,200	\$0
Other Operating Expenses	34,293	24,299	36,700	54,000	37,700	0
Total	<u>\$139,323</u>	<u>\$128,996</u>	<u>\$145,100</u>	<u>\$161,900</u>	<u>\$38,900</u>	<u>\$0</u>
685 Arts						
Personnel Expenses	\$214,032	\$220,235	\$221,700	\$215,900	\$436,500	\$0
Other Operating Expenses	29,780	28,686	40,000	40,600	43,300	0
Total	<u>\$243,812</u>	<u>\$248,920</u>	<u>\$261,700</u>	<u>\$256,500</u>	<u>\$479,800</u>	<u>\$0</u>
690 Special Events						
Personnel Expenses	\$55,745	\$11,136	\$60,200	\$12,000	\$60,700	\$0
Other Operating Expenses	38,780	18,173	46,800	43,500	56,900	0
Total	<u>\$94,525</u>	<u>\$29,309</u>	<u>\$107,000</u>	<u>\$55,500</u>	<u>\$117,600</u>	<u>\$0</u>

	FY 2020 Actual Trans.	FY 2021 Actual Trans.	FY 2022 Adopted Budget	FY 2022 Estimated Trans.	FY 2023 Proposed Budget	FY 2023 Adopted Budget
700 Parks						
Personnel Expenses	\$1,035,305	\$1,057,331	\$1,183,500	\$998,900	\$1,140,400	\$0
Other Operating Expenses	184,277	222,801	233,700	236,700	241,100	0
Capital Outlay	3,365	0	0	0	0	0
Total	<u>\$1,222,947</u>	<u>\$1,280,132</u>	<u>\$1,417,200</u>	<u>\$1,235,600</u>	<u>\$1,381,500</u>	<u>\$0</u>
TOTAL RECREATION & PARKS	<u>\$5,646,696</u>	<u>\$4,396,956</u>	<u>\$6,428,200</u>	<u>\$5,673,400</u>	<u>\$6,529,100</u>	<u>\$0</u>
MISCELLANEOUS						
910 Grants and Contributions						
Personnel Expenses	\$10,438	\$2,360	\$11,600	\$11,600	\$11,600	\$0
Other Operating Expenses	84,535	71,402	111,100	111,100	111,100	0
Total	<u>\$94,973</u>	<u>\$73,762</u>	<u>\$122,700</u>	<u>\$122,700</u>	<u>\$122,700</u>	<u>\$0</u>
920 Intra-City Transit Service						
Personnel Expenses	\$105,717	\$109,642	\$111,800	\$111,800	\$117,500	\$0
Other Operating Expenses	14,682	11,430	14,300	14,300	14,600	0
Total	<u>\$120,399</u>	<u>\$121,071</u>	<u>\$126,100</u>	<u>\$126,100</u>	<u>\$132,100</u>	<u>\$0</u>
930 Museum						
Personnel Expenses	\$117,472	\$133,984	\$136,600	\$136,600	\$140,500	\$0
Other Operating Expenses	24,097	40,788	49,600	49,600	52,400	0
Total	<u>\$141,568</u>	<u>\$174,772</u>	<u>\$186,200</u>	<u>\$186,200</u>	<u>\$192,900</u>	<u>\$0</u>
TOTAL MISCELLANEOUS	<u>\$356,940</u>	<u>\$369,605</u>	<u>\$435,000</u>	<u>\$435,000</u>	<u>\$447,700</u>	<u>\$0</u>
NON-DEPARTMENTAL						
Insurance	\$617,530	\$665,778	\$862,700	\$862,700	\$949,100	\$0
Other Services	5,666	40,715	20,000	20,000	20,000	0
Building Maint. - Painting	6,500	6,750	6,000	6,000	6,000	0
Special Programs	214,251	983,558	69,500	69,500	69,500	0
Unallocated Appropriations	5,971	53,397	20,000	20,000	270,000	0
MSRA Admin Fees	27,107	23,709	29,000	29,000	29,000	0
Retiree Prescription Subsidy	36,002	51,878	20,000	20,000	20,000	0
CARES Act/COVID-19 Capital Exp.	32,128	428,991	0	0	0	0
TOTAL NON-DEPARTMENTAL	<u>\$945,154</u>	<u>\$2,254,776</u>	<u>\$1,027,200</u>	<u>\$1,027,200</u>	<u>\$1,363,600</u>	<u>\$0</u>
FUND TRANSFERS						
Building Capital Res. Fund	\$475,000	\$375,000	\$630,000	\$630,000	\$0	\$0
Capital Improvements	820,000	380,000	805,000	805,000	0	0
Debt Service Fund Payment	817,000	1,010,000	1,010,000	1,010,000	1,040,000	0
Replacement Fund Reserve	360,000	441,700	300,000	300,000	0	0
Special Projects Fund	25,000	137,000	30,000	30,000	30,000	0
TOTAL FUND TRANSFERS	<u>\$2,497,000</u>	<u>\$2,343,700</u>	<u>\$2,775,000</u>	<u>\$2,775,000</u>	<u>\$1,070,000</u>	<u>\$0</u>
TOTAL DEPARTMENTS	<u>\$29,208,766</u>	<u>\$29,780,008</u>	<u>\$31,571,500</u>	<u>\$31,262,900</u>	<u>\$33,188,200</u>	<u>\$0</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



The strength of Greenbelt is diverse people living together in a spirit of cooperation. We celebrate all people. By sharing together all are enriched. We strive to be a respectful, welcoming community that is open, accessible, safe and fair.

PERSONNEL STAFFING

	Auth. FY 2020	Auth. FY 2021	Auth. FY 2022	Prop. FY 2023	Auth. FY 2023
100 General Government	21.1	21.5	21.6	21.5	
200 Planning & Community Development	9.0	9.0	9.0	9.0	
300 Public Safety	75.0	75.0	75.0	75.0	
400 Public Works	57.0	57.0	57.0	57.0	
500 Greenbelt CARES	11.6	12.6	12.6	12.6	
600 Recreation	59.6	59.6	59.6	59.6	
930 Museum	1.0	1.4	1.4	1.4	
Total FTE	234.3	236.1	236.2	236.1	0.0

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.