

# General Fund



## GENERAL FUND OVERVIEW

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# General Fund Summary

## General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Trans.	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>FUND BALANCE AS OF JULY 1</b>						
Unassigned	\$11,593,784	\$12,456,147	\$13,158,614	\$13,125,506	\$13,611,206	\$13,611,206
Nonspendable & Assigned	(1,671,903)	(378,533)	750,000	750,000	750,000	750,000
<b>TOTAL FUND BALANCE</b>	<b>\$9,921,881</b>	<b>\$12,077,614</b>	<b>\$13,908,614</b>	<b>\$13,875,506</b>	<b>\$14,361,206</b>	<b>\$14,361,206</b>
<b>REVENUES</b>						
Real Estate Taxes	\$20,532,169	\$21,246,236	\$22,505,200	\$22,705,200	\$23,494,100	\$23,569,100
Personal Property Taxes	1,914,150	1,856,632	1,896,700	1,812,700	1,820,800	1,820,800
Other Taxes	4,763,097	5,082,328	4,525,700	4,650,700	4,719,400	4,719,400
Licenses and Permits	1,217,556	1,290,003	1,297,600	1,297,600	1,302,100	1,302,100
Intergovernmental	1,267,598	1,624,895	1,360,300	1,352,300	1,633,800	1,633,800
Charges for Services	1,519,817	2,088,492	2,004,200	2,222,000	2,259,400	2,259,400
Fines and Forfeitures	912,646	1,022,065	544,000	694,000	694,000	694,000
Interest	11,699	452,161	100,000	392,000	150,000	150,000
Miscellaneous Revenue	335,793	479,074	249,200	404,500	398,600	398,600
Interfund Transfers/Use of Reserve Fund	32,000	813,611	1,600,000	1,600,000	1,484,000	1,484,000
<b>TOTAL REVENUES</b>	<b>\$32,506,525</b>	<b>\$35,955,496</b>	<b>\$36,082,900</b>	<b>\$37,131,000</b>	<b>\$37,956,200</b>	<b>\$38,031,200</b>

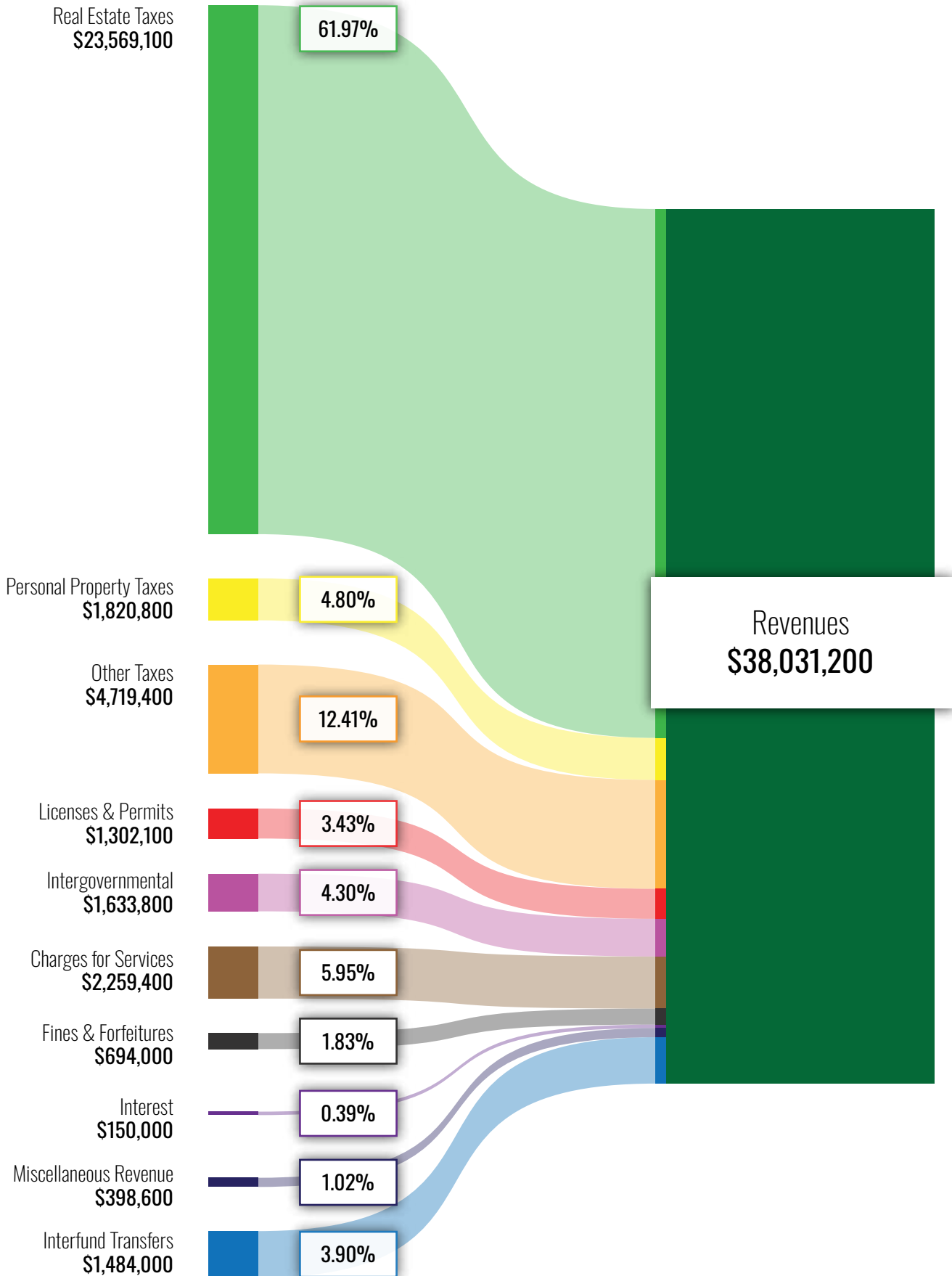
# General Fund Summary

General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Trans.	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>EXPENDITURES</b>						
General Government	\$3,711,372	\$3,852,158	\$4,923,900	\$5,059,400	\$5,108,600	\$5,108,600
Planning and Development	823,261	855,672	1,405,500	1,146,200	1,393,100	1,393,100
Public Safety	10,424,004	12,157,697	11,553,000	11,995,000	12,212,800	12,233,200
Public Works	3,918,502	4,234,696	4,586,400	4,619,600	4,710,800	4,699,800
Greenbelt CARES	1,428,495	1,526,176	1,606,300	1,595,200	1,902,400	1,922,400
Recreation and Parks	5,435,958	6,749,045	7,452,400	7,640,800	8,102,000	8,149,900
Miscellaneous	416,974	430,512	322,300	353,900	430,700	432,700
Non-Departmental	1,038,692	1,324,446	1,259,400	1,597,700	1,512,300	1,537,300
Fund Transfers	2,775,000	1,070,000	2,937,500	2,637,500	2,534,000	2,539,000
<b>TOTAL EXPENDITURES</b>	<b>\$29,972,259</b>	<b>\$32,200,402</b>	<b>\$36,046,700</b>	<b>\$36,645,300</b>	<b>\$37,906,700</b>	<b>\$38,016,000</b>
<b>Fund Balance Increase/(Decrease)</b>	<b>\$2,534,266</b>	<b>\$3,755,093</b>	<b>\$36,200</b>	<b>\$485,700</b>	<b>\$49,500</b>	<b>\$15,200</b>
<b>FUND BALANCE AS OF JUNE 30</b>						
Unassigned	\$12,456,147	\$16,211,240	\$13,194,814	\$13,611,206	\$13,660,706	\$13,626,406
Nonspendable & Assigned	(378,533)	(2,335,734)	750,000	750,000	750,000	750,000
<b>TOTAL FUND BALANCE</b>	<b>\$12,077,614</b>	<b>\$13,875,506</b>	<b>\$13,944,814</b>	<b>\$14,361,206</b>	<b>\$14,410,706</b>	<b>\$14,376,406</b>
<b>% Unassigned Fund Balance to Expenditures for the Year</b>	<b>41.6%</b>	<b>50.3%</b>	<b>36.6%</b>	<b>37.1%</b>	<b>36.0%</b>	<b>36.0%</b>
Revenue Increase/(Decrease) as a %	-0.30%	3.09%	7.06%	0.35%	3.50%	3.50%
Expenditure Increase/(Decrease) as a %	3.22%	13.78%	-0.76%	11.94%	8.28%	8.28%
Net Cash Flow Growth Rate as a %	-3.52%	-10.69%	7.82%	-11.59%	-4.78%	-4.78%

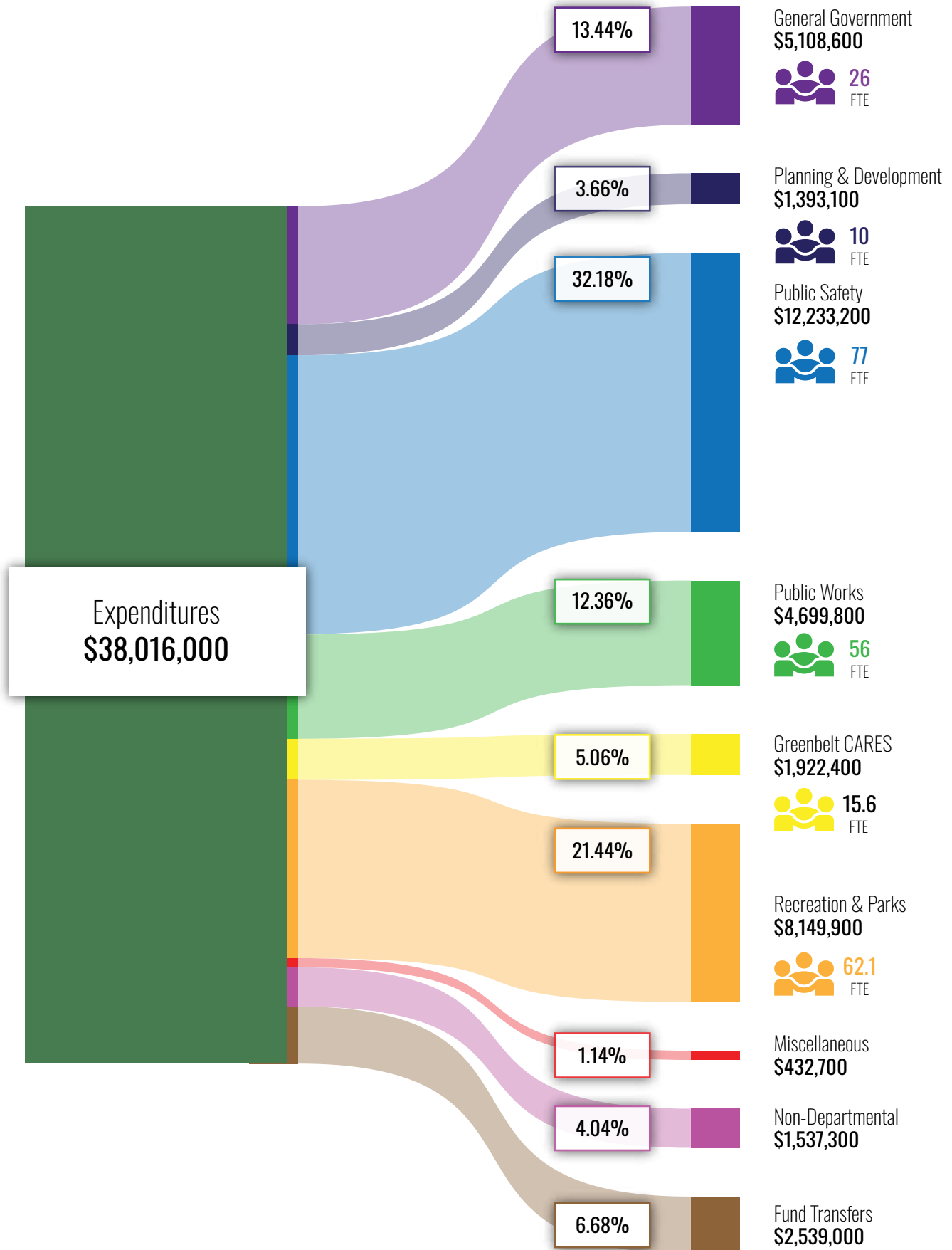
# Revenues Chart

General Fund



# Expenditures Summary

General Fund



# Revenues Summary

## General Fund

### GENERAL FUND SUMMARY - REVENUES

Account Classification	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>TAXES</b>						
<b>411000 Real Property</b>						
411100 Real Property	\$20,872,806	\$22,215,360	\$23,334,000	\$23,384,000	\$24,372,900	\$24,372,900
411200 Property Abatement	(26,478)	(199,968)	(450,000)	(300,000)	(500,000)	(425,000)
411210 Real Prop. Abate. Prior Yr.	(220,493)	(692,767)	(250,000)	(250,000)	(250,000)	(250,000)
411220 Homestead Tax Credit	(44,503)	(19,388)	(76,100)	(76,100)	(76,100)	(76,100)
411230 Homeowners Tax Credit	(49,163)	(57,000)	(52,700)	(52,700)	(52,700)	(52,700)
<b>Total Real Property Taxes</b>	<b>\$20,532,169</b>	<b>\$21,246,236</b>	<b>\$22,505,200</b>	<b>\$22,705,200</b>	<b>\$23,494,100</b>	<b>\$23,569,100</b>
<b>412000 Personal Property</b>						
412100 Personal Property - Local	14,033	10,520	16,000	16,000	16,000	\$16,000
412110 Public Utilities	330,625	374,602	340,000	340,000	340,000	340,000
412120 Ordinary Business Corp.	1,435,234	1,400,999	1,400,000	1,400,000	1,400,000	1,400,000
412140 Local Prior Year Taxes	0	0	0	0	0	0
412150 Utility Prior Year Taxes	0	23,889	0	0	0	0
412160 Ordinary Prior Year Taxes	108,816	122,739	112,000	112,000	112,000	112,000
412200 Abatements - Current	(67,075)	-133,932	-56,000	-140,000	-140,000	(140,000)
412210 Abatements - Prior Year	(50,169)	-40,443	-50,000	-50,000	-50,000	(50,000)
413100 Penalties & Interest	47,984	3,558	40,000	40,000	40,000	40,000
414100 Payment in Lieu	94,700	94,700	94,700	94,700	102,800	102,800
<b>Total Personal Property Taxes</b>	<b>\$1,914,150</b>	<b>\$1,856,632</b>	<b>\$1,896,700</b>	<b>\$1,812,700</b>	<b>\$1,820,800</b>	<b>\$1,820,800</b>
<b>421000 Other Taxes</b>						
421100 Income Taxes	3,550,113	3,698,845	3,360,000	3,500,000	3,360,000	\$3,360,000
421200 Admiss & Amusements	130,922	183,176	100,000	100,000	150,000	150,000
421300 Hotel/Motel Tax	475,698	613,366	350,000	350,000	400,000	400,000
422100 Highway	606,365	586,941	715,700	700,700	809,400	809,400
<b>Total Other Taxes</b>	<b>\$4,763,097</b>	<b>\$5,082,328</b>	<b>\$4,525,700</b>	<b>\$4,650,700</b>	<b>\$4,719,400</b>	<b>\$4,719,400</b>
<b>TOTAL TAXES</b>	<b>\$27,209,415</b>	<b>\$28,185,196</b>	<b>\$28,927,600</b>	<b>\$29,168,600</b>	<b>\$30,034,300</b>	<b>\$30,109,300</b>
<b>LICENSES &amp; PERMITS</b>						
<b>431000 Street Use</b>						
431100 Street Permits	\$9,354	\$28,813	\$5,000	\$5,000	\$3,000	\$3,000
431200 Residential Prop.	643,997	687,300	758,600	758,600	767,600	767,600
431300 Building Construction	10,935	9,914	12,000	12,000	10,000	10,000
431400 Commercial Property	132,624	188,383	150,000	150,000	150,000	150,000
Variance/Departures	2,300	4,440	1,000	1,000	1,000	1,000
Dev. Review Fees	0	2,005	1,500	1,500	1,000	1,000
<b>432000 Business Permits</b>						0
432100 Traders	32,480	37,025	32,000	32,000	32,000	32,000
432300 Liquor License	6,226	5,154	6,400	6,400	6,400	6,400
432400 Non-Residential Alarm	33,700	22,775	20,000	20,000	20,000	20,000
<b>433000 Other Licenses &amp; Permits</b>						0
433200 Dog Park Fees	270	370	1,000	1,000	1,000	1,000
433300 Boats	21	0	100	100	100	100
433400 Cable Television	345,649	303,800	310,000	310,000	310,000	310,000
<b>TOTAL</b>	<b>\$1,217,556</b>	<b>\$1,290,003</b>	<b>\$1,297,600</b>	<b>\$1,297,600</b>	<b>\$1,302,100</b>	<b>\$1,302,100</b>

# Revenues Summary

General Fund

Account Classification	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>REVENUE FROM OTHER AGENCIES</b>						
<b>441000 Grants from Federal Gov't</b>						
441105 HIDTA	\$0	746	8,000	0	0	0
441108 CDBG					0	0
441109 Juvenile Delinquency					0	0
441114 Service Coordinator	67,964	105,575	91,800	91,800	91,800	91,800
442000 Grants from State Gov't						0
442101 Police Protection	432,223	730,668	445,000	445,000	726,500	726,500
442102 Youth Services Bureau	65,008	0	0			0
442118 Maryland State Arts	50,722	47,344	50,700	50,700	50,700	50,700
442127 SASS	103,875	151,883	160,200	160,200	160,200	160,200
442199 Traffic Safety (SHA)	41,765	234,090	35,000	35,000	35,000	35,000
<b>443000 Grants from County Gov't</b>						
443102 Youth Services Bureau	80,000	105,000	105,000	105,000	105,000	105,000
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	140,000	140,000	140,000	140,000
443128 M-NCPPC	260,000	260,000	260,000	260,000	260,000	260,000
443129 Cares Act	0		0	0	0	0
443199 One Time Grants	21,453	5,000	0	0	0	0
<b>TOTAL</b>	<b>\$1,267,598</b>	<b>\$1,624,895</b>	<b>\$1,360,300</b>	<b>\$1,352,300</b>	<b>\$1,633,800</b>	<b>\$1,633,800</b>
<b>SERVICE CHARGES FOR SERVICES</b>						
<b>451000 Sanitation &amp; Waste Removal</b>						
451100 Waste Collection & Disposal	\$671,522	661,784	679,000	679,000	679,000	679,000
451200 Recycling Fee	7,137	7,137	7,200	7,200	7,200	7,200
<b>452000 - 457000 Recreation</b>						
452101 Therapeutic Recreation	1,856	5,765	5,000	5,000	5,000	5,000
452102 Park Permits	225	0	0	0	0	0
452103 Tennis Courts Lighting	8,866	5,527	10,000	7,400	10,000	10,000
452105 Recreation Concessions	1,093	2,203	3,000	1,700	2,000	2,000
452199 Miscellaneous	1,100		2,000	2,000	2,500	2,500
452200 Recreation Centers	12,428	18,691	15,200	16,100	17,900	17,900
XXXXXX Greenbelt Museum	n/a		21,700	14,000	15,500	15,500
453000 Aquatic and Fitness Center	325,063	549,330	467,800	566,100	575,200	575,200
454000 Community Center	109,217	118,686	151,100	164,500	169,100	169,100
455000 Recreation Programs (formerly Greenbelt's Kids)	223,492	500,994	439,300	495,500	503,500	503,500
456000 Fitness & Leisure	45,431	49,375	0	0	0	0
457000 Arts	98,897	154,167	191,500	252,100	261,100	261,100
<b>458000 Other Charges/Fees</b>						
458101 GED Co-pay	140	132	1,500	1,500	1,500	1,500
458103 Bus Fares	6,747	0	7,400	7,400	7,400	7,400
458202 Pet Adoption	6,605	7,725	2,500	2,500	2,500	2,500
<b>TOTAL</b>	<b>\$1,519,817</b>	<b>\$2,088,492</b>	<b>\$2,004,200</b>	<b>\$2,222,000</b>	<b>\$2,259,400</b>	<b>\$2,259,400</b>

# Revenues Summary

## General Fund

Account Classification	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>FINES &amp; FORFEITURES</b>						
460101 Parking Citations	16,229	36,587	25,000	25,000	25,000	25,000
460102 Citation Late Fees	200	725	3,000	3,000	3,000	3,000
460103 Impound Fees	7,250	7,575	7,000	7,000	7,000	7,000
460121 Municipal Infractions	9,645	4,400	7,000	7,000	7,000	7,000
460122 False Alarm Fees	0	1,100	2,000	2,000	2,000	2,000
460201 Red Light Camera Fines	649,325	703,053	500,000	650,000	650,000	650,000
460301 Speed Camera Fines	229,997	268,624	0	0	0	0
<b>TOTAL</b>	<b>912,646</b>	<b>1,022,065</b>	<b>544,000</b>	<b>694,000</b>	<b>694,000</b>	<b>694,000</b>
<b>470000 Interest &amp; Dividends</b>	<b>11,699</b>	<b>452,161</b>	<b>100,000</b>	<b>392,000</b>	<b>150,000</b>	<b>150,000</b>
<b>MISCELLANEOUS REVENUES</b>						
480101 Rents & Concessions	30	380	200	200	200	200
480200 Sale of Recyclable Material	5,029	3,518	5,000	5,000	5,000	5,000
480301 Other	14,932	33,655	36,700	36,700	30,000	30,000
480303 EV Charging Station	1,002	1,133	500	500	500	500
480402 Animal Control Contri.	213	0	1,000	1,000	1,000	1,000
480403 Franklin Park Partnership	69,996	70,376	70,000	70,000	70,000	70,000
480404 Four Cities Street Cleaning	93,936	143,278	86,800	86,800	86,800	86,800
480405 IWIF Reimbursement	37,237	45,521	10,000	10,000	10,000	10,000
480406 GRH Service Coordinator	27,700	27,700	29,000	29,000	29,900	29,900
480407 Greenbelt West Dev.	58,774		0	0	0	0
480409 GRH Mental Wellness	10,800	10,400	10,000	10,000	10,000	10,000
480499 Maglev Donations	0		0			0
480499 Opiod and Others		126,149	0	155,300	155,200	155,200
480501 Museum Admission Fees	0	137	0	0	0	0
480502 Museum Gift Shop Sales	2,544	3,556	0	0	0	0
480503 Museum Walking Tours	600	270	0	0	0	0
480504 Museum FOGM Transfer	13,000	13,000	0	0	0	0
<b>TOTAL</b>	<b>335,793</b>	<b>479,074</b>	<b>249,200</b>	<b>404,500</b>	<b>398,600</b>	<b>398,600</b>
<b>INTERFUND TRANSFERS</b>						
From Capital Projects Fund	0	0	0	0	0	0
From Building Capital Reserve Fund	0	0	0	0	0	0
MEA Grant Match (from BCR)	0	0	0	0	0	0
490101 From Special Projects Fund	32,000	813,611	0	0	0	0
From Capital Reserve (from GF Balance)	0		1,600,000	1,600,000	1,484,000	1,484,000
<b>TOTAL</b>	<b>32,000</b>	<b>813,611</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,484,000</b>	<b>1,484,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>32,506,525</b>	<b>35,955,496</b>	<b>36,082,900</b>	<b>37,131,000</b>	<b>37,956,200</b>	<b>38,031,200</b>



# Assessable Base Detail

General Fund

REAL PROPERTY	Date of Finality	Actual and Estimated FY 2024		Proposed FY 2025	
		Assessment	Adopted Rate \$0.8275	Assessment	Proposed Rate \$0.8275
Full Year	January 1	\$2,819,772,845	\$23,334,000	\$2,877,693,200	\$23,812,900
3/4 Year Additions	April 1				
1/2 Year Additions	July 1	\$0	\$0	\$67,676,000	\$560,000
1/4 Year Additions	October 1				
Homestead Credit		(\$9,200,000)	(\$76,100)	(\$9,200,000)	(76,100)
Homeowners Credit		(\$6,360,000)	(\$52,700)	(\$6,360,000)	(52,700)
Abatements - Real Property		(\$83,900,000)	(\$700,000)	(\$90,600,000)	(750,000)
<b>Total</b>		<b>\$2,720,312,845</b>	<b>\$22,505,200</b>	<b>\$2,839,209,200</b>	<b>\$23,494,100</b>

PERSONAL PROPERTY	Date of Finality	Actual and Estimated FY 2024		Proposed FY 2025	
		Assessment	Revenue Rate \$1.7225	Assessment	Proposed \$1.7225
Locally Assessed	January 1	\$912,800	\$16,000	\$912,800	\$16,000
Public Utilities	January 1	19,700,700	340,000	19,700,700	340,000
Business Corporations	January 1	80,991,000	1,400,000	80,991,000	1,400,000
Abatements - Personal Property	January 1	(6,124,800)	(106,000)	(6,124,800)	(106,000)
<b>Total</b>		<b>\$95,479,700</b>	<b>\$1,650,000</b>	<b>\$95,479,700</b>	<b>\$1,650,000</b>

<b>Total Real &amp; Personal Property</b>	<b>\$2,815,792,545</b>	<b>\$24,155,200</b>	<b>\$2,934,688,900</b>	<b>\$25,144,100</b>
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<b>One cent (1¢) on the Real Property Tax Rate Yields</b>	<b>\$328,739</b>	<b>\$343,107</b>
<b>One cent (1¢) on the Personal Property Tax Rate Yields</b>	<b>\$9,600</b>	<b>\$9,600</b>
<b>Total Yield for One cent (1¢) on the Real &amp; Personal Property Tax Rates</b>	<b>\$338,339</b>	<b>\$352,707</b>

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.

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# Sources of Revenue

## General Fund

The General Fund revenue supports the City's core services and administrative functions. In this section, revenue sources in the General Fund are explained with comparisons between previous years' actual receipts, estimates 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 overall FY2025 General Fund is proposed with \$38,031,200 in total revenue, an increase of \$1,948,300 or 5.40% over the FY2024 Adopted Budget amount of \$36,082,400. 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 Revenue. The next section summarizes the total revenue anticipated from each major revenue category in FY2025.

### REAL PROPERTY

Real property taxes were prepared with no increase in the real property tax rate—it remains at \$0.8275 in FY2025 for the sixth consecutive year. The FY2025 Proposed Budget (after adjustments) totals \$23,569,100—an increase of \$1,063,900 or 4.73% over the FY2024 Adopted Budget amount of \$22,505,200. While it is anticipated the full budgeted amount or more of real property revenue will be received by FY2024 year's end, the City is taking a conservative approach to projecting the FY2025 amount based on the Municipal Assessment report from the State Department of Assessment and Taxation (SDAT) that estimates the market value of real estate property in Greenbelt to be \$2,945,369,200 or \$24,372,930 in revenue before adjustments during July 1, 2024 through June 30, 2025.

The State Department of Assessment and Taxation (SDAT) assesses Greenbelt properties every three years, and the latest real estate assessment valuation was completed in calendar year 2024 which sets the baseline for assessed values for fiscal years 2025, 2026 and 2027. With this, FY 2025 is the first year of the new triennial assessment period and FY2027 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 FY2025.

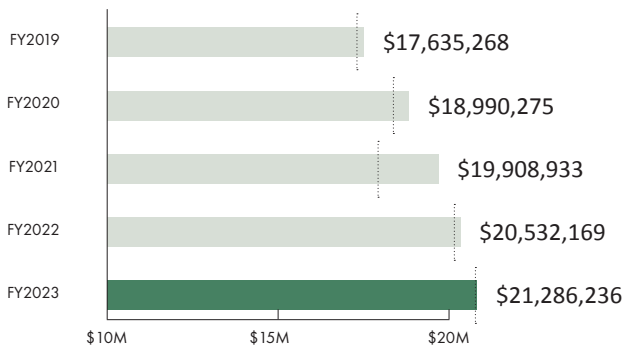
Actual receipts of real estate tax revenue in fiscal years 2022 and 2021 exceeded the adopted budget even during the COVID-19 pandemic. However, real estate collections were less than budgeted in FY2023 mostly due to real property abatements. The City realized higher abatements that we assume were requested by property owners during the COVID-19 pandemic and were recently granted as the review process with the State usually takes upwards of eighteen months. The City continues to use the latest information provided by the State of Maryland Department of Assessments and Taxes (SDAT) via the Constant Yield Tax Rate Certification Report as a point of reference.

A review of the collection rate of real estate taxes for the five years prior to FY2024 indicates actual receipts surpassed the budgeted amount each year from FY2019 through FY2022. Actual receipts were 101.36% in FY2018 and 100.98% in FY2019 in pre-pandemic years. Actual receipts were 102.36% and 110.06% during the pandemic years in FY2020 and FY2021. In FY2022, collections were 101.05% and in FY2023, collections reduced to 99.36%.

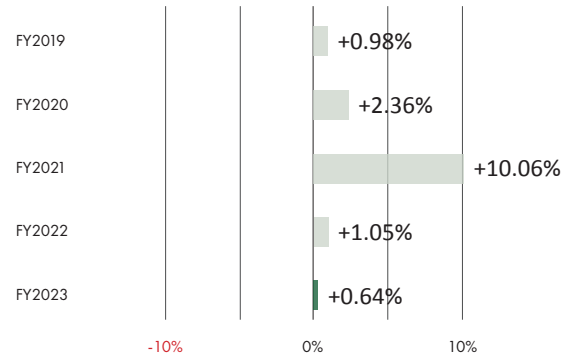
# Sources of Revenue

General Fund

**Chart A: Real Property Taxes**



**Percentage Collected vs Budgeted**

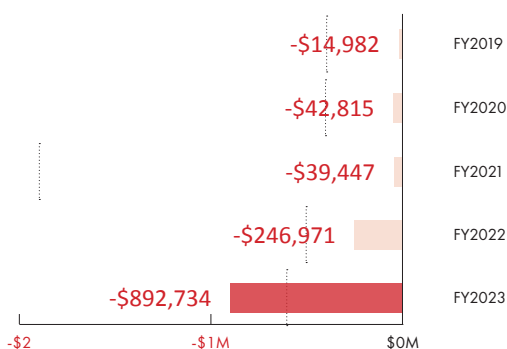


Real property abatements and other tax credits will continue to reduce real property revenue. The City initially proposed increasing anticipated abatements in FY2025 from \$700,000 to \$750,000; however, lower abatement amounts were confirmed during the FY2024 year. As such, the approved budget shows a reduced amount of \$675,000 instead of \$750,000 in FY2025. Also, the City continues to carry restricted funds in the fund balance for abatements more than the budgeted amount and/or for abatements in future years.

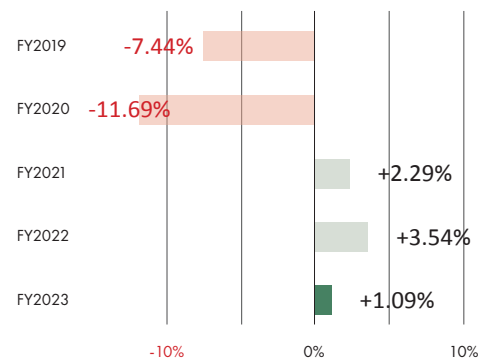
A review of actual overall abatements in the five years prior to FY2024 (below in chart B) indicates actual amounts growing during and after the COVID-19 pandemic with amounts ranging from \$14,942 in FY2019; \$42,815 in FY2020; \$39,447 in FY2021; \$246,971 in FY2022 and \$892,735 in FY2023.

There are other credits that will reduce real estate tax amounts including the Homestead Property Tax Credit and the Homeowners Tax Credit. The Homestead Property Tax to homeowners can reduce taxes by up to 10% per year. This credit was budgeted to reduce real property tax by \$76,100 in prior years FY2021, FY2022, FY2023 and FY2024 and the same amount is anticipated in FY2025. Second, the State of Maryland has another 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 the budgeted amount was at \$49,700 in FY 2021 and in FY 2022. In FY2023 and FY2024, the amount was budgeted at \$52,700 and will remain the same for FY2025.

**Chart B: Abatements**



**Percentage Collected vs Budgeted**



# Sources of Revenue

## General Fund

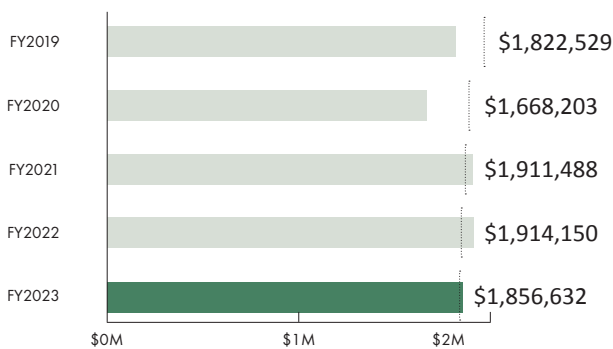
### PERSONAL PROPERTY

The City estimates overall Personal Property revenue in FY2025 to remain at \$1,820,800—an amount \$75,900 less than the FY2024 budget of \$1,896,700. The reduction is in anticipation of higher abatements that occurred in FY2023 and is trending the same by year’s end in FY2024. Personal Property revenue comes from 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.

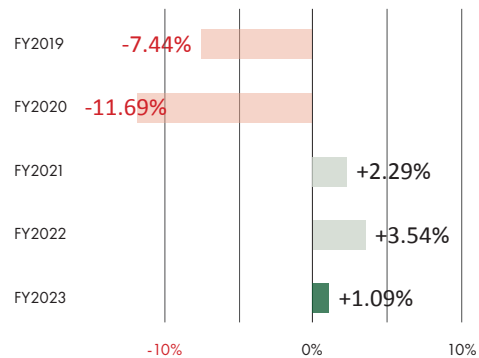
Overall corporate personal property taxes exceeded the budget in FY2022 and FY2023 and it is projected to reach the anticipated amount budgeted in FY2024 by year’s end. Current trends suggest this will carry into FY2025 and the pre-pandemic level of \$1,896,700 is maintained in FY2025. The two largest 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 the past three years and a slight increase to \$340,000 budgeted in FY2024 and this amount is proposed to continue in FY2025.

A review of personal property tax (after adjustments) in the five years prior to FY2024 indicates in Chart C this revenue fluctuated year to year and the collection rates were low for some years. Actual receipts of personal property tax in FY2019 were \$1,822,529 or 92.66%. Actual receipts were lower in FY2020 with \$1,668,203 or 88.31% and in FY2021, it was \$1,911,488 or 102.29%. In FY2022, actual receipts were \$1,914,150 or 103.54% of the adopted budget; and in FY2023, it was \$1,856,632 or 101.09% of the adopted budget.

**Chart C: Personal Property Taxes**



**Percentage Collected vs Budgeted**



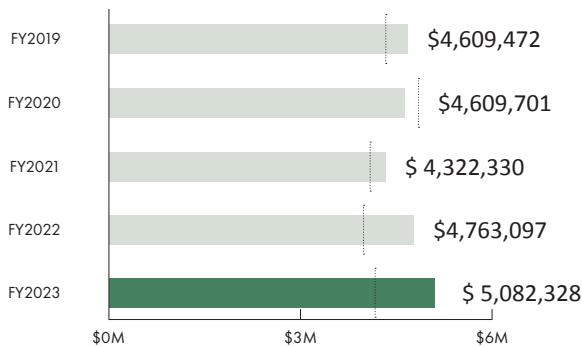
# Sources of Revenue

General Fund

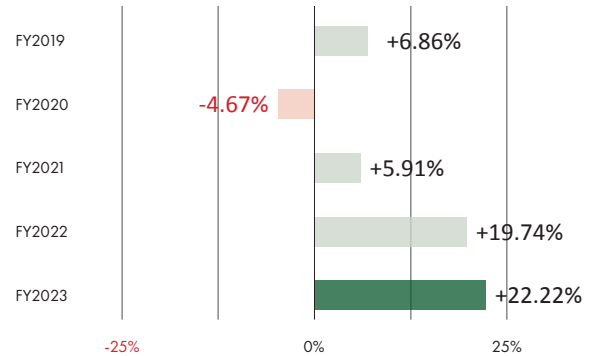
## STATE SHARED TAXES

The City estimates overall Shared Taxes in FY2025 at \$4,719,400--an amount of \$193,700 over the \$4,525,700 in FY2024. The increase is due to the rise in the anticipated amount offered by the State Highway Administration. Shared taxes also include income taxes, admissions and amusement taxes and hotel/motel taxes.

**Chart D: Overall Shared Taxes**



**Percentage Collected vs Budgeted**

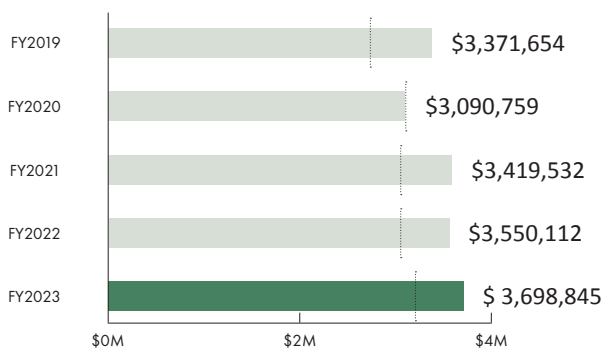


A review of overall Shared taxes in the five years prior to FY2024 in Chart D indicates this income source increased each year and the collection rate ranged from 96.98% to 123.50% for fiscal years 2019 through 2023.

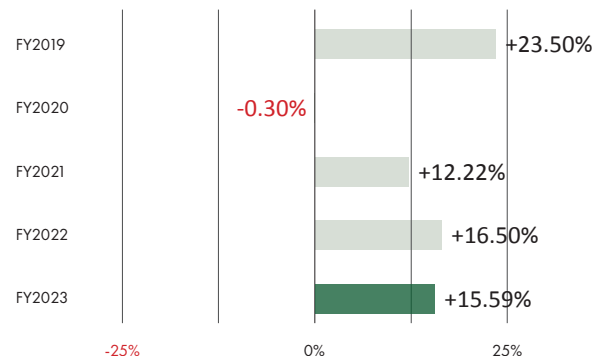
Income Tax remains the highest amount in Shared Taxes. The estimated amount in FY2025 remains at \$3,360,000—the same level as FY2024. Income Tax is estimated based on the State’s best estimate of income tax monies due to the City. The State transfers four quarterly payments of actual collections by the State and any residual payments remitted during the year. These residual payments are the result of income taxpayers receiving additional time to file their returns after the April 15th deadline.

A review of income tax revenue in the five years prior to FY2024 in Chart E indicates actual amounts growing during and after the COVID-19 pandemic with collected amounts of \$3,371,654 in FY2019; \$3,090,759 in FY2020; \$3,419,532 in FY2021; \$3,550,122 in FY2022; and \$3,698,845 in FY2023.

**Chart E: Income Tax**



**Percentage Collected vs Budgeted**



# Sources of Revenue

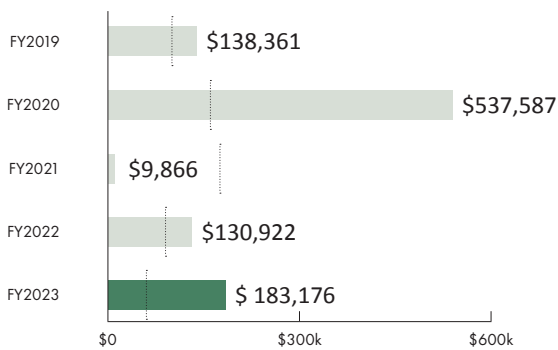
## General Fund



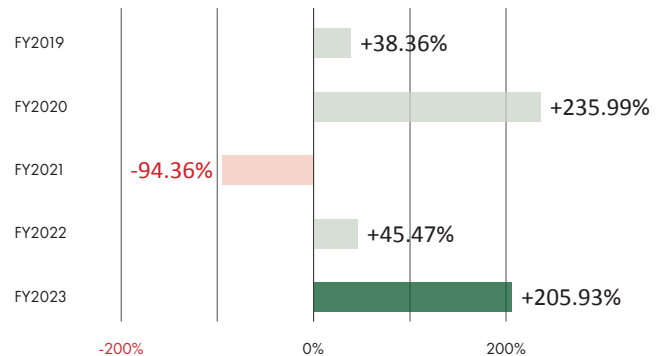
### OTHER LOCAL TAXES

The City estimates Admissions and Amusement (A&A) Taxes to increase by \$50,000 in FY2025—from \$100,000 to \$150,000 based on actual past and current collections. 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.

**Chart F: Admission & Amusement Taxes**



**Percentage Collected vs Budgeted**



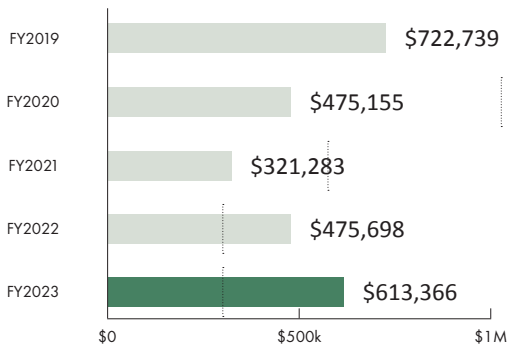
A review of Admissions and Amusement taxes in the five years prior to FY2024 (Chart F), shows actual receipts in the pre-pandemic year in FY2019 at \$138,361 or 138.36%. However, during pandemic times in FY2020, the budget was decreased to \$160,000 and actual receipts were \$537,587. In FY2021, this income source was budgeted at \$175,000—actual receipts were \$9,866. In FY2022, the budget was \$90,000 and receipts were \$130,922 and in FY2023, the budget was \$60,000 and actual receipts were \$183,176.

The City increased the Hotel/Motel Taxes by \$50,000 in FY2025 from \$350,000 to \$400,000. Taxes are levied upon the room rates charged to visitors staying at the six hotels in Greenbelt and actual collections have grown over the past several years as the COVID-19 pandemic has subsided.

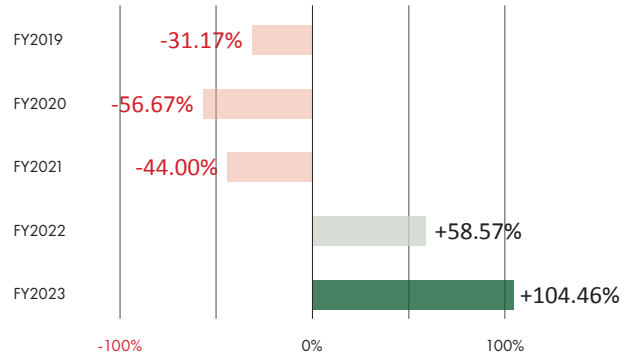
# Sources of Revenue

General Fund

**Chart G: Hotel & Motel Taxes**



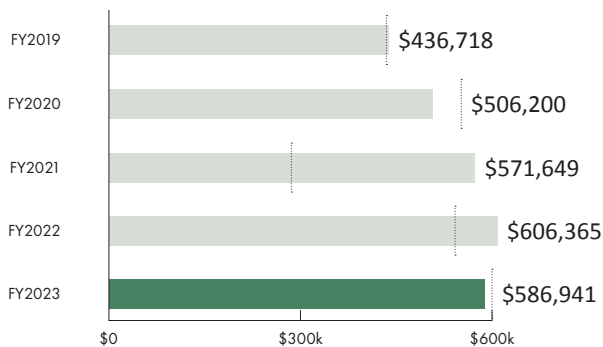
**Percentage Collected vs Budgeted**



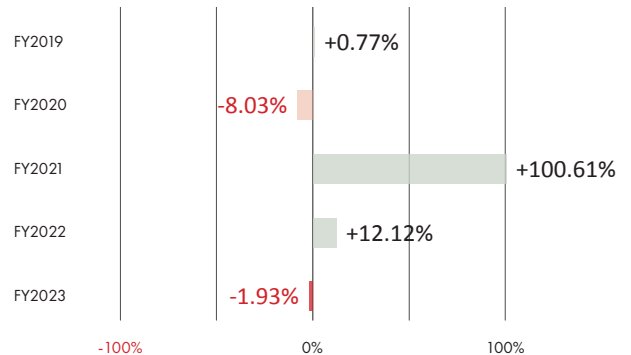
A review of Hotel/Motel taxes in the five years prior to FY2024 indicates in Chart G the collection rate for this revenue source fluctuated year by year with \$722,739 in FY2019; \$475,155 in FY2020; \$321,283 in FY2021; \$475,698 in FY2022; and \$613,366 in FY2023.

State Highway tax is proposed to increase to \$809,366 in FY2025 from \$715,700 in FY2024 based on a letter from the State Highway Administration (SHA) that confirms the amount the City should anticipate in FY2025. 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 in Greenbelt.

**Chart H: State Highway Taxes**



**Percentage Collected vs Budgeted**



A review of State Highway Administration (SHA) taxes indicates in Chart H the collection rate for the five years prior to FY2024 surpassed 100% for almost every year. Even during pandemic times in FY2020, actual receipts were close to the budgeted amount.

# Sources of Revenue

## General Fund

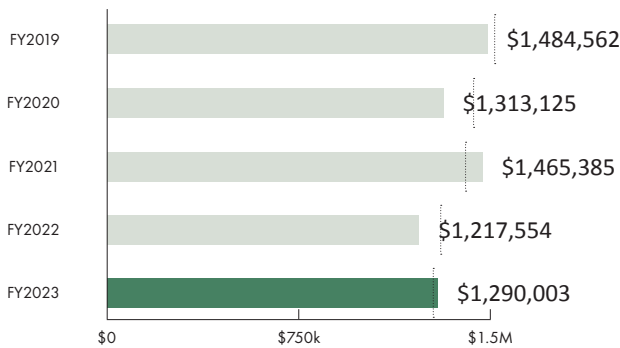
### LICENSES AND PERMITS

The city estimates overall Licenses and Permits revenue in FY2025 at \$1,302,110—an amount of \$4500 less than the \$1,306,600 in FY2024. This decrease is mainly due to a projected decrease in building permit applications and street construction permits. Over the last three years, street permits and building permits varied due to the completion of several major projects and improvement programs.

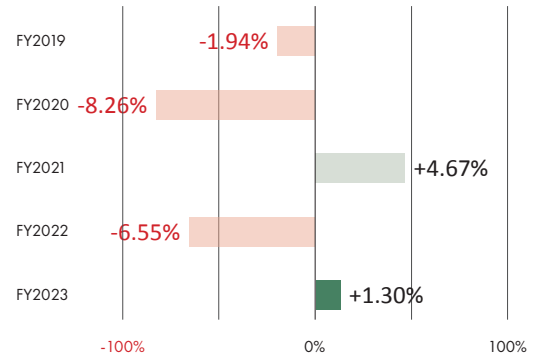
**Street Permits.** Street Permit revenue represents fees paid by property owners to the City whenever improvements are made to the public right-of-way. Most of these fees are paid by property developers within the City. Receipts from street permits are based on the value of the property improvement.

**Residential and Commercial Property Fees.** Residential and Commercial Property Fees support the City’s code enforcement program. The residential rental license fee was recently raised in FY 2024 from \$110 to \$120. It was last raised in FY 2012, from \$100 to \$110. The increase will keep 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.

**Chart I: Licenses & Permits**



**Percentage Collected vs Budgeted**



A review of Licenses and Permits income in the five years prior to FY2024 indicates in Chart I the collection rate for this revenue source fluctuated year by year with \$1,484,562 or 98.06% in FY2019; \$1,313,125 or 91.74% in FY2020; \$1,465,385 or 104.67% in FY2021; \$1,217,555 or 93.45% in FY2022 and \$1,290,003 or 101.30% in FY2023.

It is noteworthy to mention the Cable Television Franchise Fees. The City receives fees from cable TV operators that provide services 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 will continue to be in effect until the negotiations to renew the contract are complete. The City also 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. Therefore, it was expected that cable franchise fees will continue to decline over time—reduced by approximately 25% from \$385,000 to \$309,000 in years FY2021, FY2022 and FY2023. Actual receipts were \$363,362 in FY2021, \$345,639 in FY2022 and \$303,800 in FY2023. Based on this trend, it was budgeted at \$310,000 for FY2024 and remains the same for FY2025.



# Sources of Revenue

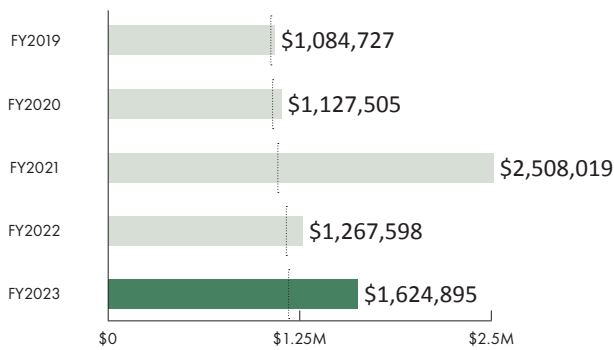
General Fund

## REVENUE FROM OTHER AGENCIES

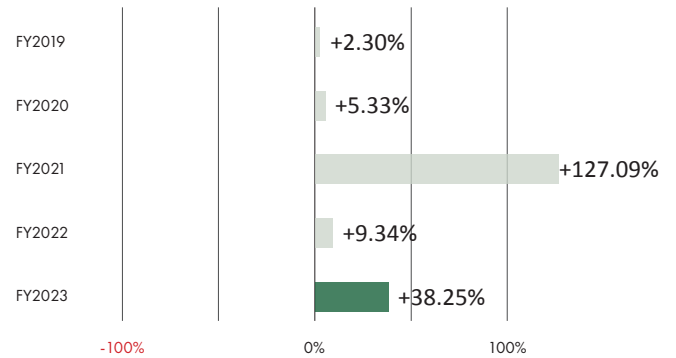
The city estimates revenue from Intergovernmental Agencies at \$1,633,800—an increase of \$273,500 over the FY2024 budget of \$1,360,300 mostly due to the increase in the State Police Protection grant. Revenue from this source comes from federal, state and county grants. Most of these grants are applied for and are usually awarded each year. The City anticipates payment from all current grants budgeted in FY2024 will be the same in FY2025.

A review of Revenue from Intergovernmental Agencies in waste collection in Chart J indicates actual receipts were \$1,084,727 in FY2019; were \$1,127,505 in FY2020; \$2,508,019 in FY2021, \$1,267,598 in FY2022 and \$1,624,895 in FY2023. Based on these annual amounts, it was budgeted at \$1,360,300 for FY2024 and budgeted higher in FY2025.

Chart J: Other Agencies



Percentage Collected vs Budgeted



# Sources of Revenue

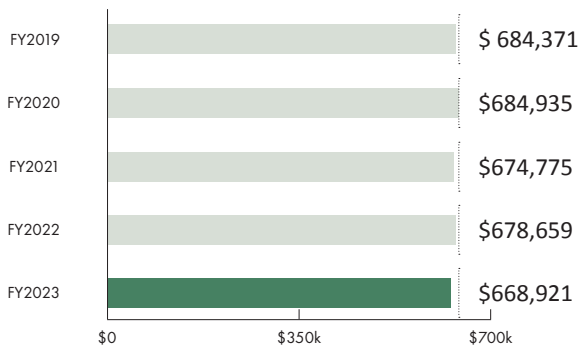
## General Fund

### SERVICE CHARGES

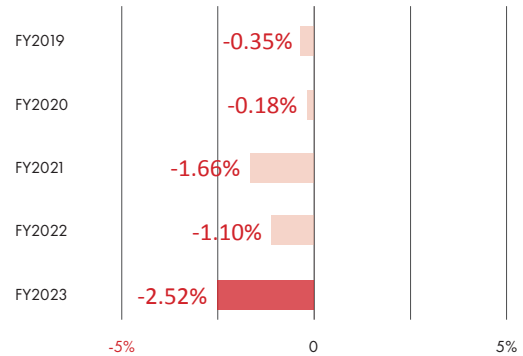
The City estimates Service Charges in FY2025 at \$2,259,400. This is \$255,200 or 12.73% over the \$2,004,200 amount budgeted in FY2024. Revenue for Service charges come from the City’s Refuse Collection and Recycling fees and the Recreation Department’s activity fees.

**Refuse Collection and Recycling:** 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 due to new or lost customers. The two variable costs are the tipping fee for refuse and the recycling fee. The City last increased its refuse collection fee in FY2017 by \$3 per quarter, or 4.5%, to \$70, to cover the cost of using the County’s Recycling Facility. It was the first increase since FY 2011. No increase to refuse and recycling fees have been proposed in the last several years and no increase is proposed in FY2025.

**Chart K: Waste Collection & Refuse**



**Percentage Collected vs Budgeted**



A review of waste collection in Chart K indicates actual receipts were \$684,371 in FY2019; were \$684,935 in FY2020; \$674,775 in FY2021, \$678,659 in FY2022 and \$668,921 in FY2023. Based on these annual amounts, it was budgeted at \$686,200 for FY2024 and remains the same for FY2025.

### RECREATION

The City’s Recreation Department charges user fees for many programs and services. These fees can be susceptible to economic pressures because of their discretionary nature. Estimated recreation revenues for FY 2024 are \$1,461,670—a \$93,577 increase compared to FY 2023. Proposed revenues for FY 2025 are \$1,498,310. There are no fee increases scheduled for FY 2025.

**Greenbelt Aquatic and Fitness Center (GAFC):** In September of 2023 (FY2024) user fees were increased 5%. The last increase was in FY 2019. As a result of the increase in user fees and the return to post-Covid operations, FY2024 estimated revenues for the AFC are \$585,151 covering 58% of AFC operating costs. This is the highest percentage of recovery cost in the history of GAFC.

# Sources of Revenue

General Fund

**Community Center:** Rental fees and tenant rent support approximately 32% of the cost to operate the facility. Rental fees for the gym, dance studio, multipurpose room and meeting rooms were increased \$5 per hour/room. The last increase was in FY 2013. Tenant rents are tied to the Consumer Price Index (CPI). Tenant leases expire throughout the fiscal year and are adjusted accordingly. Estimated Community Center revenues for FY 2024 are \$164,500. Compared to FY 2023, this is a \$45,815 increase in revenue.

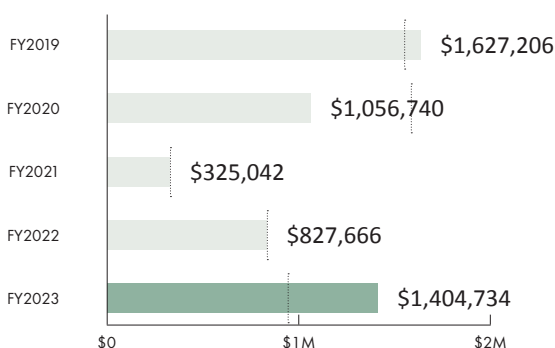
**Recreation Programs (formally Greenbelt Kids) and Arts:** These two areas mainly include revenues produced through camps, fitness classes, performing arts and visual art classes. Fees for camps were increased in FY 2023. The last increase was in FY 2018. FY 2024 estimated revenues for Recreation Programs and Arts are \$682,053. FY 2025 revenues are expected to be at least \$20,000 higher. Program revenues are directly tied to available space. The more programable space, the higher the revenue.

**Art Grants/Maryland-National Capital Park and Planning Commission (M-NCPPC) Leadership Contracts:** Recreation revenue received \$310,700 in FY 2024 of which \$260,000 came from M-NCPPC in the form of Leadership Contracts that offset the cost of wages/salaries in the aquatics, therapeutic recreation, recreation centers and recreation program budgets. M-NCPPC was last increased in 2020. With the increase in minimum wage, it is thought that another increase should be explored for FY 2026. The Maryland State Arts Council awarded a second grant of \$50,700 to directly support art programs.

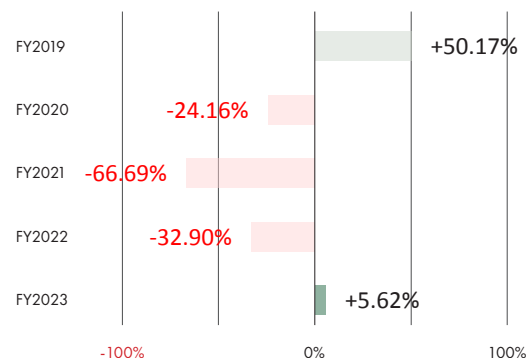
**Outlook:** United States personal consumption spending on recreation services is forecast to grow 9.9% annually through 2026. Gains will stem from a return to usual operating standards following COVID-19 restrictions. Further advances will be driven by increases in disposable personal income. Also, recreation providers stand to benefit from a consumer trend that favors spending on experiences over products. While population growth in Greenbelt and the surrounding area will continue to expand the consumer base, shifting demographics will force recreation providers to change their service offerings.

A review of overall Recreation revenue in chart L indicates revenue in fiscal year 2019, prior to the pandemic, collections were \$1,627,206. During the years of the Covid-19 pandemic, revenue decreased to \$1,056,740 in FY2020 to \$325,042 in FY2021.

**Chart L: Recreation Revenues**



**Percentage Collected vs Budgeted**



In FY2022, activities in Recreation began to rebound increasing to \$827,666 and has grown to \$1,404,734 in FY2023.

# Sources of Revenue

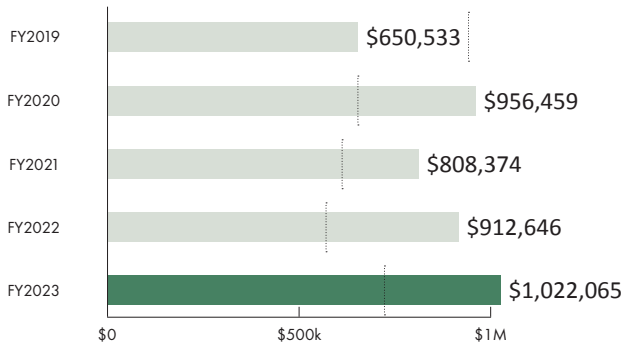
General Fund

## FINES AND FORFEITURES

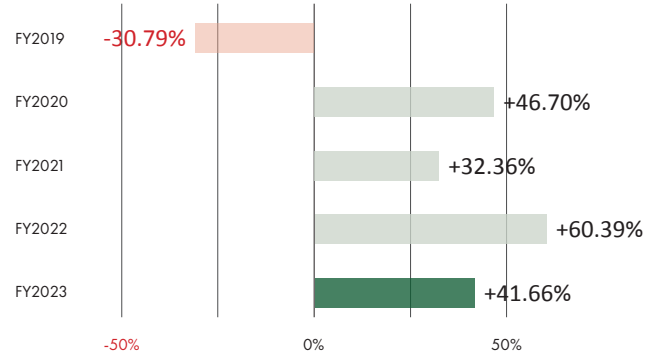
The City estimates overall Fines and Forfeitures in FY2025 at \$694,000—an amount \$150,000 over the FY2024 budget of \$544,000. This category is comprised of fines for parking violations, impound fees, false fire alarm fines and red-light camera infractions (speed camera was removed from this category in FY2024).

Red Light Camera revenue is the highest amount contained in this category. The City continues this program that was designed to reduce the number of traffic signal violations and increase traffic safety within Greenbelt. Collections have grown over the last several years, and while the City hopes that drivers will slow down and avoid citations in FY2025, current trends indicate continued future growth. Fines for parking violations, impound fees, and false fire fines also remain at the same level as last year.

**Chart M: Fines & Forfeitures**



**Percentage Collected vs Budgeted**



A review of Fines and Forfeiture revenue in years prior to FY2024 indicates in Chart M revenue fluctuated year by year with ranges as low as 69.21% or \$650,533 (\$940,000 budgeted) in FY2019 and as high as 160.39% or \$912,646 (\$569,000 budgeted) in FY2022. The amounts continued to grow with \$1,022,065 or 141.66% received in FY2023.

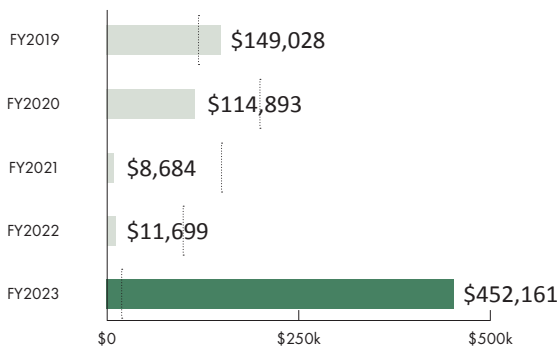
# Sources of Revenue

General Fund

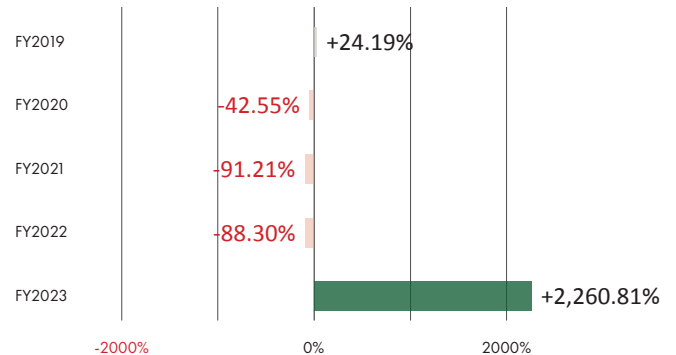
## INTERESTS AND INVESTMENTS

The City estimates interest income at \$150,000 in FY2025. Most of the City's available monies are invested in the Maryland Local Government Investment Pool (MLGIP). Interest rates have grown over the last several years due to the Federal Reserve Board (FRB) raising interest rates multiple times during FY2023 and FY2024. Since the interest rate remains high and the City has received significant amounts over its projected amount in FY2023 and FY2024, the City increased the budget by \$50,000 in FY2025. The City also acknowledges the FRB's recent announcement of interest rates remaining flat and this was another reason for the City to take a conservative approach and only increase interest income from \$100,000 to \$150,000 in FY2025.

Chart N: Interest Income



Percentage Collected vs Budgeted



A review of interest income in years prior to FY2024 indicates in Chart N actual receipts were \$149,028 in FY2019; \$114,893 in FY2020; \$8,684 in FY2021; \$11,699 in FY2022; and it significantly increased to \$452,161 in FY2023.

## MISCELLANEOUS

There are several miscellaneous revenue lines in FY2024 that are expected to continue in FY2025 including the City's partnerships and the amount for FY2025 is \$398,600. 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 Franklin Park Apartments. The original amount budgeted in FY2021 was \$70,000 and has remained the same through FY2024. The City anticipates the agreement will remain in place and estimates the same \$70,000 in FY2025.

The second partnership provides street cleaning services to residents of Greenbelt, Berwyn Heights, College Park and New Carrollton (a.k.a. Four Cities). 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 FY2025 as it has been in FY2021, FY2022, FY2023 and FY2024.

# Interfund Transfers

General Fund

## INTERFUND TRANSFERS

The final revenue source comes from Interfund Transfers and the FY 2025 amount is \$1,484,000. In FY2024, the proposed budget planned for transfers from the Capital Reserve Fund. As mentioned on page 3 of this document, there was \$2,910,829 in the Capital Reserve Fund at the end of FY2022, and the policy allows for capital expenditures for any fiscal year to be covered using the Capital Reserve Fund. In FY2024, the City planned to use \$1,350,000 of the Capital Reserve Fund. It is noted that \$1,283,173 was added to the fund per the City's newest financial policy to allocate 50% of any annual operating surpluses as long as the City's 15% policy for the RDF and 5% target for the BSF have been met. Since the rainy-day fund and budget stabilization fund allocations were met, \$1,283,173 was added to the Capital Reserve Fund at the end of FY2023. With this allocation, the Capital Reserve Fund now has \$2,844,002 and the City proposes to use an additional \$1,364,000 in FY2025 to cover capital expenditures. This will leave \$1,480,002 in the Capital Reserve Fund at the end of FY2025. It is noted the Capital Reserve Fund will continue to grow each year. For instance, at the end of FY2024, any unassigned funds will be allocated to the established funds (on page 3) as appropriate.

<b>Capital Reserve Fund as of Fiscal Year 2022</b>	<b>\$2,910,829</b>
Approved Uses in FY2024	
Capital Projects Fund	\$1,000,000
Building Capital Reserve	\$50,000
Replacement Fund	\$300,000
<b>Total Proposed Uses in FY2024</b>	<b>\$1,350,000</b>
<b>Balance</b>	<b>\$1,560,829</b>
<b>Plus: Amount Added to Capital Reserve Year FY2023</b>	<b>\$1,930,692</b>
<b>Balance w/ FY2023 Amount</b>	<b>\$3,491,521</b>
<b>Approved Uses in FY2025</b>	
Capital Projects Fund	\$1,254,000
Building Capital Reserve	\$100,000
Replacement Fund	\$100,000
Arts/Economic Development	\$30,000
<b>Total Proposed Uses in FY2025</b>	<b>\$1,484,000</b>
<b>Balance</b>	<b>\$2,007,521</b>

# Impact of COVID-19

General Fund

## THE IMPACT OF COVID-19 PANDEMIC ON CITY REVENUE

Most of the City of Greenbelt's revenue has rebounded in FY2024 as City activities have been fully operational and the City anticipates this will continue in FY2025. With the influx of the federal Coronavirus Relief Funds and the American Rescue plan Act (ARPA) funds, the City has managed the increased demand for assistance needed by our residents and businesses which helped to keep our budgets balanced. The receipt of these federal funds also helped to cover expenses during the pandemic, and this eliminated the need for the City to use any part of its fund balance/reserve funds.

The City of Greenbelt continues to reassess the trends and activities each quarter to ensure current year program expenditures can be covered with current year revenue. Similar to FY2024, it is assumed that all COVID-19 restrictions will remain lifted, and all City offices and other city facilities will continue to be open and fully operational in FY2025. Because of this, City leadership is again planning for pre-pandemic levels for most activities. Additionally, residents continue to participate in City programs and activities and most businesses in Greenbelt are operating at a higher level and many have returned to close to pre-pandemic levels. These activities will continue to have a direct bearing on the City's revenue. A detailed review of each revenue source was conducted to determine whether current trends support City leadership's financial plans outlined in the FY2025 proposed budget. While leadership remains optimistic the revenue stream can be achieved in FY2025, there are several points of concern offered in the Revenue Matters and Forecast section below.



# Forecasts

## General Fund

### REVENUE MATTERS & 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 2025 will be the seventh 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 continues efforts to implement efficient spending plans and 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 FY2025 Proposed Budget, net real estate revenue (revenue less abatements and other reductions) accounts for 61.97% of the budgeted total General Fund revenue. Last year, it was 62.37% of the budgeted total General Fund revenue in FY2024. Five years ago, in FY2020, it was 61.58% of the actual total and ten years ago, in FY2014, it was 76.22% of the actual total.

This indicates the City continues to rely heavily 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 a recession or downturns. 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 the value of the property anywhere from eighteen 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 COVID-19 times when unemployment was extremely high. As in prior years, this trend of continued high reliance on real estate revenue continues to place the City in a vulnerable position fiscally if, and when, the next recession occurs. It is noted in late FY2022, various economists predicted a possible recession in the next eighteen months—a time when the FY2024 proposed budget was in place. While a recession has not surfaced to date, some economists continue to suggest it is inevitable sooner than later. Our best defense against a slowing economy continues to be a diversified revenue stream and the continued effort to fund the recently established Budget Stabilization Fund. This new financial policy requires that 3% - 5% be set aside each year to address any revenue budget shortfalls. As this fund grows each year, the City of Greenbelt will be in the best position to continue to operate should a recession occur.

As mentioned earlier, the annual budget was prepared with no increase in the real property tax rate for the sixth consecutive year—it remains at \$0.8275 in FY2025. As a reminder, the last time Greenbelt increased its real property tax rate was back in FY2020. This is another area of concern—the cost of operating continues to rise; however, current revenue categories may not continue to cover all costs. With this in mind, the need to eventually increase the tax rate seems inevitable as request(s) for new and innovative programs are recommended by staff and residents.



It is important to note, the real property tax rate was increased in FY2020 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 FY2020, 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. As a reminder, the City moved all applicable employees to the \$15.00 per hour rate last year in its FY2023 budget.

A final revenue issue is the threat of a recession. If this occurs, the demand for services such as trash collection and recycling fees will likely threaten these revenue sources. This was evidenced during the COVID-19 pandemic—there was a direct impact of lower income in some fee-driven services such as trash collection and recycling fees as well as in recreation and parking. However, other services including red light and speed camera fines revenue help to balance the impact as the need for these services continued and sometimes increased as the public continued to drive and speed during these times. This is why it remains important for the City of Greenbelt to continue to maintain reserves to address any unforeseen circumstances i.e., a revenue shortfall, an emergency major operating expenditure or a major capital project. This is being accomplished with the new financial policies adopted by the Council as discussed in the next Fund Balance section.

Before moving to the Fund Balance section, there is a glimmer of good news to highlight, and it involves the fact the City continues to recovery from the impacts of the COVID-19 pandemic and most the City revenues continue to rebound to pre-pandemic level—growing each year. Even so, the city has continued its conservative approach to budgeting for the 2025 fiscal year and will continue reassessing the trends and activities on a quarterly basis to ensure revenue supports planned spending plans.

# Fund Balance

## General Fund

### FUND BALANCE

Fund Balance represents the accumulated total of revenues over expenditures since the beginning of the government in June 1937. Up until early 2021, the City's Fund balance guideline was to maintain a minimum balance equal to 10% of General Fund expenditures. In September 2021, City Council adopted the recommendations from Davenport & Company LLC to implement several new financial policies including creating 1) a rainy-day fund, 2) a budget stabilization fund and 3) a capital reserve fund. The specific guidelines are detailed below in the Fund Balance Goal/Guidelines Section.

### FUND BALANCE GOAL/GUIDELINE

It is important to highlight the new financial policy that established the Capital Reserve Fund. The requirement is to set aside money to ensure continuous funding of capital projects year after year. This was one of the reasons the City engaged the services of Davenport to help City staff 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. These financial policies are now in place and should help the City maintain adequate funds necessary to finance emergency capital projects and to continue running the City when unexpected expenditures or revenue shortfalls occur.

The General Fund Summary sheet (page 1) shows the allocation of monies designated for a specific use within the City's total Fund Balance. This portion of the 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 are 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 has been allocated per the new financial policies mentioned above. The City of Greenbelt continues to maintain reserves to address any unforeseen circumstances i.e., a revenue shortfall, an emergency major operating expenditure or a major capital project. The new financial policies adopted by Council require the following reserve funds:

**Rainy Day Fund:** The City will establish a Rainy-Day Fund ("RDF") that will be maintained at a level not less than fifteen percent (15%) of General Fund expenditures. Reserves in the RDF should be considered restricted and only available for use to help offset significant revenue or expenditure fluctuations driven by extreme one-time events such as natural disasters, global pandemics, economic recessions, and/or federal mandates. Use of RDF reserves require a supermajority vote of City Council.

**Budget Stabilization Fund:** The City will establish 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. Reserves in the BSF can help offset any revenue or expenditure fluctuation that may occur in any given fiscal year with a simple majority vote of City Council. Reserves in the BSF should be utilized before any draws can be made on the RDF.

**Capital Reserve Fund:** The City recognizes that continued, periodic reinvestment and maintenance of capital infrastructure is critical to maintaining the quality of life for residents and businesses and minimizing the additional cost associated with deferred maintenance. Direct funding for the Capital Reserve Fund ("CRF") shall come from 50% of any annual operating surpluses in the City's General Fund, if the City's 15% policy for the RDF and 5% target for the BSF have been met

This reserve is part of the City's unassigned General Fund balance, and the breakdown is as follows for FY2021, FY2022 and FY2023.

# Fund Balance

General Fund

## DETAILED BREAKDOWN OF UNASSIGNED FUND BALANCE

	Fiscal Year 2021	Fiscal Year 2022*	Fiscal Year 2023
Rainy Day Fund	\$4,226,235	\$4,215,501	\$4,741,314
Budget Stabilization Fund	1,408,745	1,405,167	1,580,438
Capital Reserve Fund	1,627,656	2,910,829	4,841,521
Remaining Unassigned Fund Balance	\$2,659,245	3,546,117	2,712,233
<b>TOTAL:</b>	<b>\$9,921,881</b>	<b>\$12,077,614</b>	<b>\$13,875,506</b>

\*The reason for the slight decline in the Rainy-Day Fund and Budget Stabilization Fund reserve amounts between FY2021 and FY2022 is due to General Fund expenditures declining from \$28,174,900 in FY2021 to \$28,103,337 in FY2022.

# Summary of Changes to General Fund Expenditures

## General Fund

The FY2025 General Fund Operating budget reflects the staff's best projections of major expenditures, and they are presented with a focus on the City's achieving the Mayor and Council's Goals and their overall vision for the City. Staff hope that the Mayor and Council and other key stakeholders find the FY2025 budget book to be an effective policy document, a sound financial plan and an easy-to-understand operations and communications guide.

There are four major funds in the FY2025 budget book including the 1) General Fund, 2) Miscellaneous Funds, 3) Other Funds and 4) the Capital Funds. As noted on the graph on [page 53](#), approximately 87.0% of the City's spending occurs in the General Fund as it is the primary operating fund and is used to account for the City's core services and activities with minimal capacity for major increases or new projects and activities.

The FY2025 General Fund expenditure budget totals \$38,016,000 for the City's nine departments. This represents an overall increase of \$1,969,300 or 5.46% over the FY2024 Adopted Budget of \$36,046,700. Included in the General Fund budget is 1) General Government; 2) Planning and Community Development; 3) Public Safety; 4) Public Works; 5) Greenbelt CARES, 6) Recreation and Parks; 7) Miscellaneous; 8) Non-Departmental and 9) Fund Transfers. The items contained in these budgets are the City Manager's top priorities based on the Mayor and Council requests, staff recommendations and input from the community. This expenditure includes both major programmatic initiatives and other on-going or one-time enhancements.

The next section will explain changes that are common and recurring in the City's operating budgets. The information is summarized below for convenience and is described in more detail throughout the departmental sections of the General Fund budget. The key cost drivers in the City's budget are staff costs, insurance, utilities, and other costs required to operate. A summary of these costs is detailed below.

Lines 01 through 16 and 23 through 25 are for Personnel costs. This category of expenditure consists of regular full-time employee wages, temporary employee wages, and overtime.

The total number of full-time equivalent (FTE) positions in the FY2025 operating budget equals 250.7----a net change of one position compared to last year's FY2024 adopted budget. The number of positions along with a departmental organization chart can be found within the department's respective section in the budget book. The departmental salary costs include a two percent (2%) cost of living adjustment (COLA) for all classified employees. These numbers are integrated into salary line items beginning on July 1. There is also a three percent (3%) merit increase calculated for each employee's anniversary date which occurs throughout the fiscal year.

Lines 19 through 22 and 26 account for part-time employee salaries. These line items show the variable personnel cost to provide many recreational services. The City's minimum wage rate remains at \$15.00 per hour.

Line 28 - Benefits: Overall benefits total \$8,767,900 in FY2025. This is \$2,008,700 or 10.6% more than the \$6,759,200 in FY2024. The City covers benefits that include health and dental insurance, life insurance, retirement program, paid leave, and disability coverage. A brief description is provided below: including:

All classified employees are eligible for medical insurance. The City of Greenbelt pays 85% of the premium in each tier: Employee, Employee + Spouse, Employee + child(ren), or Family for full-time classified employees. Part-time classified employees' premiums are on a pro-rated basis. The employee pays the remainder for the plan. Health insurance premiums are budgeted at \$1,803,381 in FY2025.

# Summary of Changes to General Fund Expenditures

General Fund

The City provides prescription drug coverage and pays 80% of the premium in each tier: Employee, Employee + Spouse, Employee + Child(ren) for full-time classified employees. Part-time classified employees' premiums are on a pro-rated basis. Prescription premiums are budgeted at \$386,500 in FY2025.

All classified employees are eligible for dental insurance which offers PPO and an HMO-type plan. The City pays 80% of the premium in each tier: Employee, Employee + Spouse, Employee + Child(ren) or Family for full-time classified employees. Part-time classified employees' premiums are on a pro-rated basis. The employee pays the remainder for the plan. Dental premiums are budgeted at \$104,100 in FY2025.

The City provides life insurance of \$25,000 for non-sworn employees (\$12,500 for classified part-time) and \$50,000 for sworn officers. There is no cost to the employee for this benefit. Within the first 30 days of employment, employees can purchase a guarantee issue supplemental life insurance equal to the lesser of \$125,000 or 3x the employee's salary. Life insurance premiums are budgeted at \$14,355 in FY2025.

The City of Greenbelt is a member of the Maryland State Retirement & Pension System. Classified employees pay 7% each pay period to the Employees' Pension System and sworn Police personnel pay 7% each pay to the Law Enforcement Officers' Pension System (LEOPS). Employees hired after July 1, 2011, have a 10-year vesting period. Based on an actuarial review and valuation as of June 30, 2023, the employer contribution rates applicable to fiscal year 2025 are 13.44% (Employees' Pension) and 38.07% (Law Enforcement Officers' Pension System) and the combined amount is budgeted at \$3,630,900 in FY2025.

The City also offers a deferred compensation plan (457) designed specifically for employees who wish to defer income and the payment of income taxes on the investment. Employees may defer up to the current IRS limit on a pre-tax basis. Premiums are budgeted at \$1,155,302 in FY2025.

The City offers additional benefits to staff including an employee assistance program, medical flexible spending accounts and dependent care spending accounts. The City pays 100% of these costs and they are contained in the Human Resources budget (135) of the General Government section of the budget.

Other recurring operating cost includes the City's workers' compensation, liability and other insurance; and utilities and a brief description and costs are as follows:

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. Workers' compensation is estimated to increase in FY2025 and the confirmed amount is forthcoming.

Line 39 - Utilities: Estimated expenditures for all utilities are contained in various departmental budgets and includes costs for natural gas, electricity, water and heating oil (used to heat the greenhouse at Public Works).

# Summary of Changes to General Fund Expenditures

## General Fund

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 is attempted in the F 2025 budget. City vehicles require approximately 100,000 gallons of fuel annually. Even with the current trend of high gas prices, the city budgeted fuel cost in FY2024 at the same level as FY2023 and currently prices are not unseasonably high. However, fuel cost is budgeted to increase in FY2025. The City continues to purchase fuel at a bulk rate which is approximately 30 cents per gallon less than the prices at the local Greenbelt gas stations. While prices seem to be stabilizing in FY2024, the fuel line item in the departments' fuel was increased in FY2025 based on estimates of the department's prior year use/ cost.

The remaining expenditures lines are mostly exclusive of operating cost required by the respective department and are contained within each departmental budget.

The final three major funds contained in the budget book includes the Miscellaneous Fund, Other Funds and the Capital Projects Fund and each fund has a dedicated tab in the budget book that contains the detailed activities, and the related costs therein as follows:

The Miscellaneous Fund includes activities and costs for Grants & Contributions, Greenbelt Connections (transportation). Note: All these expenses in the Miscellaneous Fund are contained in the General Fund budget. We show the totals here to confirm the amount in the Miscellaneous Tab in the budget book.

### Tab - Miscellaneous Funds

Grants and Contributions	\$223,300
Greenbelt Connection	\$209,400
Non-Departmental	\$1,537,300
Fund Transfers	<u>\$2,539,000</u>
<b>Total Miscellaneous</b>	<b><u>\$4,509,000</u></b>

# Summary of Changes to General Fund Expenditures

General Fund

The Other Funds Tab includes activities and costs for the Cemetery Fund, the Debt Fund, the Replacement Fund, the Special Projects Fund and the Enterprise Fund (Green Ridge House) as follows:

## Tab - Other Funds

Cemetery	\$0
Debt Services	\$1,053,400
Replacement Fund	\$97,300
Special Projects Fund	\$372,900
Enterprise Fund - Green Ridge House	<u>\$1,738,200</u>
<b>Total Other Funds</b>	<b><u>\$3,261,800</u></b>

The Capital Projects Fund Tab includes activities and costs for the Capital Fund (external projects), the Building Capital Reserve Fund (internal projects), the Greenbelt West Fund, and the Community Development Block Grant as follows:

## Tab - Capital Funds

Capital Projects Fund	\$2,088,000
Building Capital Reserve Fund	\$95,000
Greenbelt West Fund	\$275,000
Community Development Block Grant	<u>\$191,200</u>
<b>Total Capital Fund</b>	<b><u>\$2,649,200</u></b>

The summary of FY2025 adopted expenditure in all funds totals \$43,927,000 as indicated below and on [page 57](#) and [58](#).

General Fund	\$38,016,000
Miscellaneous Fund (contained in General Fund)	\$0
Other Funds	\$3,261,800
Capital Funds	<u>\$2,649,200</u>
<b>Grand Total</b>	<b><u>\$43,927,000</u></b>

# Summary of Changes

## General Fund

### GENERAL FUND SUMMARY - EXPENDITURES

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>GENERAL GOVERNMENT</b>						
<b>110 City Council</b>						
Personnel Expenses	\$104,536	\$104,240	\$133,700	\$133,700	\$133,700	\$133,700
Other Operating Expenses	41,617	64,409	96,000	96,000	96,000	96,000
<b>Total</b>	<b>\$146,153</b>	<b>\$168,649</b>	<b>\$229,700</b>	<b>\$229,700</b>	<b>\$229,700</b>	<b>\$229,700</b>
<b>120 Administration</b>						
Personnel Expenses	\$754,980	\$879,029	\$1,063,900	\$1,152,300	\$1,132,400	\$1,132,400
Other Operating Expenses	56,343	55,764	133,500	147,000	117,400	117,400
<b>Total</b>	<b>\$811,323</b>	<b>\$934,793</b>	<b>\$1,197,400</b>	<b>\$1,299,300</b>	<b>\$1,249,800</b>	<b>\$1,249,800</b>
<b>125 Economic Development</b>						
Personnel Expenses	\$97,374	\$102,151	\$165,500	\$147,900	\$156,400	\$156,400
Other Operating Expenses	10,097	16,986	54,700	37,900	62,700	62,700
<b>Total</b>	<b>\$107,471</b>	<b>\$119,138</b>	<b>\$220,200</b>	<b>\$185,800</b>	<b>\$219,100</b>	<b>\$219,100</b>
<b>130 Elections</b>						
Other Operating Expenses	\$47,000	\$800	\$80,000	\$88,600	\$0	\$0
<b>Total</b>	<b>\$47,000</b>	<b>\$800</b>	<b>\$80,000</b>	<b>\$88,600</b>	<b>\$0</b>	<b>\$0</b>
<b>135 Human Resources</b>						
Personnel Expenses	\$335,628	\$353,530	\$470,400	\$470,900	\$518,500	\$518,500
Other Operating Expenses	39,004	37,930	26,700	26,500	26,700	26,700
<b>Total</b>	<b>\$374,632</b>	<b>\$391,460</b>	<b>\$497,100</b>	<b>\$497,400</b>	<b>\$545,200</b>	<b>\$545,200</b>
<b>140 Finance</b>						
Personnel Expenses	\$631,609	\$626,246	\$695,200	\$695,200	\$738,500	\$738,500
Other Operating Expenses	167,432	180,227	237,800	237,800	217,800	217,800
<b>Total</b>	<b>\$799,041</b>	<b>\$806,473</b>	<b>\$933,000</b>	<b>\$933,000</b>	<b>\$956,300</b>	<b>\$956,300</b>
<b>145 Information Technology</b>						
Personnel Expenses	\$660,506	\$651,822	\$790,200	\$832,700	\$870,500	\$870,500
Other Operating Expenses	128,721	139,532	167,200	162,700	120,700	120,700
Capital Outlay	9,458	0	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$798,685</b>	<b>\$791,354</b>	<b>\$967,400</b>	<b>\$1,005,400</b>	<b>\$1,001,200</b>	<b>\$1,001,200</b>
<b>150 Legal Counsel</b>						
Other Operating Expenses	\$96,445	\$90,899	\$185,000	\$119,600	\$185,000	\$185,000
<b>Total</b>	<b>\$96,445</b>	<b>\$90,899</b>	<b>\$185,000</b>	<b>\$119,600</b>	<b>\$185,000</b>	<b>\$185,000</b>
<b>180 Municipal Building</b>						
Personnel Expenses	\$54,160	\$34,453	\$60,000	\$60,000	\$60,000	\$60,000
Other Operating Expenses	70,099	60,651	52,200	107,300	107,300	107,300
<b>Total</b>	<b>\$124,259</b>	<b>\$95,105</b>	<b>\$112,200</b>	<b>\$167,300</b>	<b>\$167,300</b>	<b>\$167,300</b>
<b>190 Community Promotion</b>						
Personnel Expenses	\$179,369	\$243,070	\$296,400	\$294,200	\$330,900	\$330,900
Other Operating Expenses	150,804	129,476	133,800	155,300	152,400	152,400
<b>Total</b>	<b>\$330,173</b>	<b>\$372,546</b>	<b>\$430,200</b>	<b>\$449,500</b>	<b>\$483,300</b>	<b>\$483,300</b>
<b>195 Public Officers Association</b>						
Other Operating Expenses	\$76,191	\$80,941	\$71,700	\$83,800	\$71,700	\$71,700
<b>Total</b>	<b>\$76,191</b>	<b>\$80,941</b>	<b>\$71,700</b>	<b>\$83,800</b>	<b>\$71,700</b>	<b>\$71,700</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$3,711,372</b>	<b>\$3,852,158</b>	<b>\$4,923,900</b>	<b>\$5,059,400</b>	<b>\$5,108,600</b>	<b>\$5,108,600</b>



# Summary of Changes

General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
<b>210 Planning</b>						
Personnel Expenses	\$353,435	\$276,830	\$452,900	\$454,100	\$529,700	\$529,700
Other Operating Expenses	6,645	10,243	44,000	33,900	35,700	35,700
<b>Total</b>	<b>\$360,080</b>	<b>\$287,073</b>	<b>\$496,900</b>	<b>\$488,000</b>	<b>\$565,400</b>	<b>\$565,400</b>
<b>220 Community Development</b>						
Personnel Expenses	\$363,745	\$506,558	\$769,500	\$539,900	\$690,800	\$690,800
Other Operating Expenses	99,436	62,041	139,100	118,300	136,900	136,900
<b>Total</b>	<b>\$463,181</b>	<b>\$568,599</b>	<b>\$908,600</b>	<b>\$658,200</b>	<b>\$827,700</b>	<b>\$827,700</b>
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT</b>	<b>\$823,261</b>	<b>\$855,672</b>	<b>\$1,405,500</b>	<b>\$1,146,200</b>	<b>\$1,393,100</b>	<b>\$1,393,100</b>
<b>PUBLIC SAFETY</b>						
<b>310 Police Department</b>						
Personnel Expenses	\$8,358,214	\$9,289,970	\$9,621,800	\$10,152,500	\$10,294,200	\$10,294,200
Other Operating Expenses	1,413,801	1,635,436	1,412,000	1,313,500	1,332,700	1,332,700
Capital Outlay	304,001	848,076	0	0	138,100	198,100
<b>Total</b>	<b>\$10,076,015</b>	<b>\$11,773,482</b>	<b>\$11,033,800</b>	<b>\$11,466,000</b>	<b>\$11,765,000</b>	<b>\$11,825,000</b>
<b>330 Animal Control</b>						
Personnel Expenses	\$155,092	\$209,659	\$292,700	\$300,600	\$260,900	\$220,300
Other Operating Expenses	32,443	44,556	96,500	98,400	56,900	57,900
<b>Total</b>	<b>\$187,536</b>	<b>\$254,215</b>	<b>\$389,200</b>	<b>\$399,000</b>	<b>\$317,800</b>	<b>\$278,200</b>
<b>340 Fire and Rescue Service</b>						
Other Operating Expenses	\$40,453	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Capital Outlay	\$120,000	120,000	120,000	120,000	120,000	120,000
<b>Total</b>	<b>\$160,453</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$10,424,004</b>	<b>\$12,157,697</b>	<b>\$11,553,000</b>	<b>\$11,995,000</b>	<b>\$12,212,800</b>	<b>\$12,233,200</b>
<b>PUBLIC WORKS</b>						
<b>410 Public Works Administration</b>						
Personnel Expenses	\$1,415,204	\$1,432,565	\$1,555,600	\$1,555,600	\$1,560,600	\$1,560,600
Other Operating Expenses	166,211	198,381	190,400	192,800	202,200	202,200
<b>Total</b>	<b>\$1,581,416</b>	<b>\$1,630,946</b>	<b>\$1,746,000</b>	<b>\$1,748,400</b>	<b>\$1,762,800</b>	<b>\$1,762,800</b>
<b>420 Equipment Maintenance</b>						
Personnel Expenses	\$161,332	\$173,766	\$250,000	\$250,000	\$250,000	\$250,000
Other Operating Expenses	108,203	158,091	131,700	149,800	166,600	166,600
Capital Outlay	0	41,268	11,000	11,000	11,000	0
<b>Total</b>	<b>\$269,535</b>	<b>\$373,124</b>	<b>\$392,700</b>	<b>\$410,800</b>	<b>\$427,600</b>	<b>\$416,600</b>

# Summary of Changes

## General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>440 Street Maintenance</b>						
Personnel Expenses	\$675,061	\$630,581	\$752,600	\$753,600	\$767,200	\$767,200
Other Operating Expenses	339,526	371,693	446,800	453,100	454,900	454,900
<b>Total</b>	<b>\$1,014,586</b>	<b>\$1,002,274</b>	<b>\$1,199,400</b>	<b>\$1,206,700</b>	<b>\$1,222,100</b>	<b>\$1,222,100</b>
<b>445 Four Cities Street Cleaning</b>						
Personnel Expenses	\$97,911	\$99,785	\$104,000	\$104,000	\$120,100	\$120,100
Other Operating Expenses	44,130	83,279	41,400	41,400	41,400	41,400
<b>Total</b>	<b>\$142,040</b>	<b>\$183,063</b>	<b>\$145,400</b>	<b>\$145,400</b>	<b>\$161,500</b>	<b>\$161,500</b>
<b>450 Waste Collection &amp; Disposal</b>						
Personnel Expenses	\$540,023	\$471,382	\$657,100	\$657,100	\$682,000	\$682,000
Other Operating Expenses	251,899	421,703	273,500	273,500	274,700	274,700
<b>Total</b>	<b>\$791,923</b>	<b>\$893,085</b>	<b>\$930,600</b>	<b>\$930,600</b>	<b>\$956,700</b>	<b>\$956,700</b>
<b>460 City Cemetery</b>						
Personnel Expenses	\$2,788	\$3,535	\$3,000	\$8,400	\$5,800	\$5,800
Other Operating Expenses	2,575	2,125	2,800	2,800	2,800	2,800
<b>Total</b>	<b>\$5,363</b>	<b>\$5,660</b>	<b>\$5,800</b>	<b>\$11,200</b>	<b>\$8,600</b>	<b>\$8,600</b>
<b>470 Roosevelt Center</b>						
Personnel Expenses	\$82,435	\$99,122	\$112,500	\$112,500	\$117,500	\$117,500
Other Operating Expenses	31,204	47,422	54,000	54,000	54,000	54,000
<b>Total</b>	<b>\$113,639</b>	<b>\$146,544</b>	<b>\$166,500</b>	<b>\$166,500</b>	<b>\$171,500</b>	<b>\$171,500</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$3,918,502</b>	<b>\$4,234,696</b>	<b>\$4,586,400</b>	<b>\$4,619,600</b>	<b>\$4,710,800</b>	<b>\$4,699,800</b>
<b>GREENBELT CARES</b>						
<b>510 Youth Services Bureau</b>						
Personnel Expenses	\$889,609	\$844,675	\$1,025,900	\$1,030,100	\$1,186,400	\$1,186,400
Other Operating Expenses	34,090	60,968	45,000	46,000	67,300	67,300
<b>Total</b>	<b>\$923,700</b>	<b>\$905,643</b>	<b>\$1,070,900</b>	<b>\$1,076,100</b>	<b>\$1,253,700</b>	<b>\$1,253,700</b>
<b>520 Greenbelt Assistance in Living</b>						
Personnel Expenses	\$331,510	\$345,222	\$391,500	\$391,500	\$501,100	\$501,100
Other Operating Expenses	95,221	168,134	23,100	33,700	40,500	60,500
<b>Total</b>	<b>\$426,732</b>	<b>\$513,356</b>	<b>\$414,600</b>	<b>\$425,200</b>	<b>\$541,600</b>	<b>\$561,600</b>
<b>530 Service Coordination Program</b>						
Personnel Expenses	\$72,211	\$100,883	\$112,600	\$85,100	\$98,300	\$98,300
Other Operating Expenses	5,853	6,294	8,200	8,800	8,800	8,800
<b>Total</b>	<b>\$78,064</b>	<b>\$107,177</b>	<b>\$120,800</b>	<b>\$93,900</b>	<b>\$107,100</b>	<b>\$107,100</b>
<b>TOTAL GREENBELT CARES</b>	<b>\$1,428,495</b>	<b>\$1,526,176</b>	<b>\$1,606,300</b>	<b>\$1,595,200</b>	<b>\$1,902,400</b>	<b>\$1,922,400</b>

# Summary of Changes

General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>RECREATION &amp; PARKS</b>						
<b>610 Recreation Administration</b>						
Personnel Expenses	\$560,093	\$615,611	\$730,700	\$679,900	\$731,400	\$731,400
Other Operating Expenses	69,327	63,428	63,500	87,900	92,200	92,200
<b>Total</b>	<b>\$629,420</b>	<b>\$679,039</b>	<b>\$794,200</b>	<b>\$767,800</b>	<b>\$823,600</b>	<b>\$823,600</b>
<b>615 Museum</b>						
Personnel Expenses	\$0	\$0	\$157,000	\$153,600	\$160,400	\$160,400
Other Operating Expenses	0	0	52,400	54,500	52,600	52,600
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$209,400</b>	<b>\$208,100</b>	<b>\$213,000</b>	<b>\$213,000</b>
<b>620 Recreation Centers</b>						
Personnel Expenses	\$494,236	\$561,332	\$711,400	\$615,800	\$709,200	\$709,200
Other Operating Expenses	148,079	145,362	149,400	149,400	178,700	178,700
<b>Total</b>	<b>\$642,314</b>	<b>\$706,695</b>	<b>\$860,800</b>	<b>\$765,200</b>	<b>\$887,900</b>	<b>\$887,900</b>
<b>650 Aquatic and Fitness Center</b>						
Personnel Expenses	\$841,484	\$954,267	\$1,028,000	\$1,032,700	\$1,117,000	\$1,088,900
Other Operating Expenses	351,921	421,175	396,800	440,100	473,100	473,100
<b>Total</b>	<b>\$1,193,405</b>	<b>\$1,375,442</b>	<b>\$1,424,800</b>	<b>\$1,472,800</b>	<b>\$1,590,100</b>	<b>\$1,562,000</b>
<b>660 Community Center</b>						
Personnel Expenses	\$649,799	\$600,318	\$710,800	\$712,000	\$723,800	\$723,800
Other Operating Expenses	208,816	261,483	230,200	258,000	270,000	270,000
Capital Outlay	0	0	0	0	0	0
<b>Total</b>	<b>\$858,615</b>	<b>\$861,800</b>	<b>\$941,000</b>	<b>\$970,000</b>	<b>\$993,800</b>	<b>\$993,800</b>
<b>665 Recreation Programs</b>						
Personnel Expenses	\$382,462	\$676,062	\$588,600	\$624,500	\$626,500	\$626,500
Other Operating Expenses	53,497	90,404	147,000	161,800	107,100	183,100
<b>Total</b>	<b>\$435,959</b>	<b>\$766,466</b>	<b>\$735,600</b>	<b>\$786,300</b>	<b>\$733,600</b>	<b>\$809,600</b>
<b>670 Therapeutic Recreation</b>						
Personnel Expenses	\$136,929	\$143,715	\$183,400	\$198,900	\$145,900	\$145,900
Other Operating Expenses	8,820	14,846	26,100	29,700	26,600	26,600
<b>Total</b>	<b>\$145,749</b>	<b>\$158,561</b>	<b>\$209,500</b>	<b>\$228,600</b>	<b>\$172,500</b>	<b>\$172,500</b>
<b>675 Fitness &amp; Leisure</b>						
Personnel Expenses	\$4,128	\$949	\$0	\$0	\$0	\$0
Other Operating Expenses	\$26,050	\$29,341	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$30,177</b>	<b>\$30,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>685 Arts</b>						
Personnel Expenses	\$232,968	\$458,893	\$536,100	\$560,300	\$638,600	\$638,600
Other Operating Expenses	42,695	96,032	55,600	105,500	62,700	62,700
<b>Total</b>	<b>\$275,663</b>	<b>\$554,925</b>	<b>\$591,700</b>	<b>\$665,800</b>	<b>\$701,300</b>	<b>\$701,300</b>
<b>690 Special Events</b>						
Personnel Expenses	\$13,571	\$55,285	\$59,500	\$65,000	\$60,100	\$60,100
Other Operating Expenses	\$38,773	\$56,097	\$60,400	\$58,700	\$61,900	\$61,900
<b>Total</b>	<b>\$52,345</b>	<b>\$111,382</b>	<b>\$119,900</b>	<b>\$123,700</b>	<b>\$122,000</b>	<b>\$122,000</b>

# Summary of Changes

## General Fund

	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>700 Parks</b>						
Personnel Expenses	\$929,805	\$1,131,011	\$1,184,500	\$1,269,500	\$1,465,400	\$1,465,400
Other Operating Expenses	242,507	373,433	381,000	383,000	398,800	398,800
<b>Total</b>	<b>\$1,172,312</b>	<b>\$1,504,445</b>	<b>\$1,565,500</b>	<b>\$1,652,500</b>	<b>\$1,864,200</b>	<b>\$1,864,200</b>
<b>TOTAL RECREATION &amp; PARKS</b>	<b>\$5,435,958</b>	<b>\$6,749,045</b>	<b>\$7,452,400</b>	<b>\$7,640,800</b>	<b>\$8,102,000</b>	<b>\$8,149,900</b>
<b>MISCELLANEOUS</b>						
<b>910 Grants and Contributions</b>						
Personnel Expenses	\$10,492	\$12,304	\$13,600	\$13,600	\$13,600	\$13,600
Other Operating Expenses	101,714	75,746	176,200	163,200	207,700	209,700
<b>Total</b>	<b>\$112,206</b>	<b>\$88,050</b>	<b>\$189,800</b>	<b>\$176,800</b>	<b>\$221,300</b>	<b>\$223,300</b>
<b>920 Intra-City Transit Service</b>						
Personnel Expenses	\$115,864	\$122,255	\$121,500	\$162,500	\$194,800	\$194,800
Other Operating Expenses	15,143	\$35,202	14,600	14,600	14,600	14,600
<b>Total</b>	<b>\$131,007</b>	<b>\$157,458</b>	<b>\$136,100</b>	<b>\$177,100</b>	<b>\$209,400</b>	<b>\$209,400</b>
<b>930 Museum</b>						
Personnel Expenses	\$134,974	\$140,498	\$0	\$0	\$0	\$0
Other Operating Expenses	38,787	44,507	0	0	0	0
<b>Total</b>	<b>\$173,761</b>	<b>\$185,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL MISCELLANEOUS</b>	<b>\$416,974</b>	<b>\$430,512</b>	<b>\$322,300</b>	<b>\$353,900</b>	<b>\$430,700</b>	<b>\$432,700</b>
<b>NON-DEPARTMENTAL</b>						
Insurance	\$846,708	\$1,143,881	\$1,034,900	\$1,404,700	\$1,319,300	\$1,319,300
Other Services	13,385	7,057	20,000	10,000	10,000	10,000
Building Maint. - Painting	1,482	0	6,000	6,000	6,000	6,000
Special Programs	54,292	55,134	78,500	67,000	67,000	92,000
Unallocated Appropriations	18,611	8,487	30,000	30,000	30,000	30,000
MSRA Admin Fees	22,639	25,012	30,000	15,000	15,000	15,000
Retiree Prescription Subsidy	81,575	84,875	60,000	65,000	65,000	65,000
CARES Act/COVID-19 Capital Exp.	0	0	0	0	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$1,038,692</b>	<b>\$1,324,446</b>	<b>\$1,259,400</b>	<b>\$1,597,700</b>	<b>\$1,512,300</b>	<b>\$1,537,300</b>
<b>FUND TRANSFERS</b>						
Building Capital Res. Fund	\$630,000	\$0	\$50,000	\$50,000	\$100,000	\$100,000
Capital Improvements	805,000	0	1,500,000	1,500,000	1,254,000	1,254,000
Debt Service Fund Payment	1,010,000	1,040,000	1,050,000	1,050,000	1,050,000	1,050,000
Cemetery Fund	0	0	7,500	7,500	0	0
Replacement Fund Reserve	300,000	0	300,000	0	100,000	100,000
Special Projects Fund	30,000	30,000	30,000	30,000	30,000	35,000
<b>TOTAL FUND TRANSFERS</b>	<b>\$2,775,000</b>	<b>\$1,070,000</b>	<b>\$2,937,500</b>	<b>\$2,637,500</b>	<b>\$2,534,000</b>	<b>\$2,539,000</b>
<b>TOTAL DEPARTMENTS</b>	<b>\$29,972,259</b>	<b>\$32,171,441</b>	<b>\$36,046,700</b>	<b>\$36,645,300</b>	<b>\$37,906,700</b>	<b>\$38,016,000</b>

# Staffing

General Fund

	Auth. FY 2021	Auth. FY 2022	Auth. FY 2023	Prop. FY 2024	Auth. FY 2024	Prop. FY 2025	Auth. FY 2025
100 General Government	21.5	24.0	26.0	26.0	26.0	26.0	26.0
200 Planning & Community Development	9.0	9.0	10.0	10.0	10.0	10.0	10.0
300 Public Safety	75.0	75.0	77.0	77.0	77.0	77.0	77.0
400 Public Works	57.0	57.0	57.0	57.0	57.0	56.0	56.0
500 Greenbelt CARES	13.1	16.1	17.1	17.1	17.1	15.6	16.6
600 Recreation	59.1	59.6	60.1	61.6	61.6	62.1	62.1
930 Museum (moved to Recreation in FY 2024)	1.4	1.4	1.4	n/a	n/a	n/a	n/a
<b>Total FTE</b>	<b>236.1</b>	<b>242.1</b>	<b>248.6</b>	<b>248.7</b>	<b>248.7</b>	<b>246.7</b>	<b>247.7</b>

# City Organizational Chart

General Fund

