

# Supplemental



## SUPPLEMENTAL

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## SUPPLEMENTAL OVERVIEW

In years past, the City has had an “Analysis & Background” section. With this year’s re-design, most of this information has been included in the Introduction. What remains are supplementary tables such as City pay schedules, swimming facility rate comparison, and the Glossary.

# Revenues & Expenditures (Last 10 Years)

Supplemental

## REVENUES AND EXPENDITURES LAST TEN FISCAL YEARS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>REVENUES</b>										
Taxes	\$19,082,572	\$19,954,117	\$19,863,400	\$21,763,522	\$22,563,020	\$24,127,269	\$25,268,179	\$26,142,751	\$27,209,416	\$28,185,196
Licenses and Permits	1,669,115	1,687,559	1,488,187	1,523,664	1,559,799	1,484,562	1,313,125	1,465,385	1,217,555	1,290,003
Intergovernmental	1,074,331	1,153,280	1,072,405	1,198,601	1,101,432	1,084,727	1,127,505	2,508,019	1,267,598	1,624,895
Charges for Services	2,134,068	2,077,320	2,092,012	2,293,509	2,237,164	2,325,181	1,752,848	1,009,747	1,519,817	2,088,491
Fines and Forfeitures	773,566	1,075,770	1,082,071	903,004	744,639	650,553	956,459	808,374	912,646	1,022,065
Interest	732	1,796	9,100	24,400	78,655	149,028	114,893	8,684	11,699	452,161
Miscellaneous	298,873	330,692	212,216	192,779	198,047	306,548	260,302	296,648	335,793	479,074
Interfund Transfers	0	30,000	36,500	35,000	35,000	46,600	45,000	364,700	32,000	813,610
<b>TOTAL REVENUES</b>	<b>\$25,033,257</b>	<b>\$26,310,534</b>	<b>\$25,855,891</b>	<b>\$27,934,479</b>	<b>\$28,517,756</b>	<b>\$30,174,468</b>	<b>\$30,838,311</b>	<b>\$32,604,308</b>	<b>\$32,506,524</b>	<b>\$35,955,495</b>
<b>EXPENDITURES</b>										
General Government	\$2,705,333	\$2,779,243	\$2,712,776	\$3,227,280	\$2,984,822	\$3,326,068	\$3,725,829	\$4,085,698	\$3,711,372	\$3,852,146
Planning & Comm. Dev.	843,425	1,103,492	1,026,005	1,113,276	787,973	902,517	809,113	858,938	823,261	\$855,097
Public Safety	10,699,156	10,069,006	10,208,369	10,156,807	10,023,898	10,575,996	10,420,355	10,296,950	10,424,004	\$12,157,697
Public Works	3,008,959	3,119,424	3,193,499	3,093,033	3,366,600	3,682,517	3,562,728	3,912,387	3,918,502	\$4,234,696
Greenbelt CARES	887,191	906,367	967,187	1,079,133	1,131,991	1,176,269	1,244,950	1,260,998	1,428,495	\$1,526,176
Recreation and Parks	5,067,688	5,135,580	5,526,104	5,768,335	5,710,277	5,794,288	5,646,696	5,011,382	5,435,959	\$6,749,046
Miscellaneous	225,229	230,329	426,791	238,726	229,273	337,263	356,940	371,965	416,974	\$431,098
Non-Departmental	936,675	744,306	753,746	747,049	823,668	692,801	945,155	2,254,776	1,038,692	\$1,324,446
Fund Transfers	950,000	1,075,000	1,745,200	1,605,000	3,088,670	3,427,000	2,497,000	1,041,700	2,775,000	\$1,070,000
<b>TOTAL EXPENDITURES</b>	<b>\$25,323,656</b>	<b>\$25,162,747</b>	<b>\$26,559,677</b>	<b>\$27,028,639</b>	<b>\$28,147,172</b>	<b>\$29,914,719</b>	<b>\$29,208,766</b>	<b>\$29,094,794</b>	<b>\$29,972,259</b>	<b>\$32,200,402</b>
<b>UNASSIGNED FUND BALANCE</b>	<b>\$3,083,408</b>	<b>\$4,038,599</b>	<b>\$4,584,183</b>	<b>\$4,574,489</b>	<b>\$4,945,069</b>	<b>\$4,736,326</b>	<b>\$7,029,887</b>	<b>\$10,539,400</b>	<b>\$13,412,354</b>	<b>\$13,875,506</b>
<b>% of EXPENDITURES</b>	<b>12.2%</b>	<b>16.0%</b>	<b>17.3%</b>	<b>16.9%</b>	<b>17.6%</b>	<b>15.8%</b>	<b>24.1%</b>	<b>36.2%</b>	<b>44.7%</b>	<b>43.1%</b>
<b>DAYS IN RESERVE</b>	<b>44.4</b>	<b>58.6</b>	<b>63.0</b>	<b>61.8</b>	<b>64.1</b>	<b>57.8</b>	<b>87.8</b>	<b>132.2</b>	<b>163.3</b>	<b>157.3</b>

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# Maryland State Retirement Billings

Supplemental

MARYLAND STATE RETIREMENT AGENCY Billings Last Ten Fiscal Years			
Fiscal Year	Retirement		
	Salaries	Billings	% Rate
2014	168,646	25,297	15.00%
2015	n/a	n/a	n/a
2016	n/a	n/a	n/a
2017	n/a	n/a	n/a
2018	n/a	n/a	n/a
2019	n/a	n/a	n/a
2020	n/a	n/a	n/a
2021	n/a	n/a	n/a
2022	n/a	n/a	n/a
2023	n/a	n/a	n/a
2024	n/a	n/a	n/a

  

LEOPS			
Fiscal Year	LEOPS		
	Salaries	Billings	% Rate
2014	\$2,930,595	\$930,757	31.76%
2015	\$2,850,077	\$867,848	30.45%
2016	\$3,051,923	\$974,784	31.94%
2017	\$3,133,978	\$977,174	31.18%
2018	\$3,202,946	\$984,906	30.75%
2019	\$3,378,791	\$1,061,954	31.43%
2020	\$3,316,772	\$1,068,664	32.22%
2021	\$3,341,291	\$1,167,113	34.93%
2022	\$3,392,004	\$1,160,405	34.21%
2023	\$3,558,836	\$1,288,299	34.21%
2024	\$4,086,762	\$1,508,424	34.21%

  

Pension			
Fiscal Year	Pension		
	Salaries	Billings	% Rate
2014	6,730,134	696,437	10.00%
2015	6,943,870	699,067	10.07%
2016	6,959,454	599,428	8.61%
2017	7,330,066	587,084	8.01%
2018	7,791,008	664,573	8.53%
2019	7,699,557	694,883	9.02%
2020	8,172,225	768,515	9.40%
2021	8,363,359	863,670	10.33%
2022	8,292,325	884,081	10.66%
2023	8,245,426	903,306	10.96%
2024	9,832,094	1,112,993	11.32%

  

All Plans			
Fiscal Year	All Plans		
	Salaries	Billings	% Rate
2014	\$9,829,375	\$1,652,491	16.81%
2015	\$9,793,947	\$1,566,915	16.00%
2016	\$10,011,377	\$1,574,212	15.72%
2017	\$10,464,044	\$1,564,258	14.95%
2018	\$10,993,954	\$1,649,479	15.00%
2019	\$10,993,954	\$1,649,479	15.00%
2020	\$11,078,348	\$1,756,837	15.86%
2021	\$11,704,650	\$2,030,783	17.35%
2022	\$11,684,329	\$2,044,486	17.50%
2023	\$11,804,262	\$2,191,605	18.57%
2024	\$13,918,856	\$2,621,417	18.83%

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# General Salary Schedule

Supplemental

Grade	Minimum	Midpoint	Maximum	Grade	Minimum	Midpoint	Maximum
<b>4</b>	\$39,104.00	\$46,924.80	\$54,766.40	<b>13</b>	\$77,667.20	\$97,094.40	\$116,500.80
Bi-weekly	\$1,504.00	\$1,804.80	\$2,106.40	Bi-weekly	\$2,987.20	\$3,734.40	\$4,480.80
Hourly	\$18.80	\$22.56	\$26.33	Hourly	\$37.34	\$46.68	\$56.01
<b>5</b>	\$42,619.20	\$51,147.20	\$59,675.20	<b>14</b>	\$83,304.00	\$104,124.80	\$124,945.60
Bi-weekly	\$1,639.20	\$1,967.20	\$2,295.20	Bi-weekly	\$3,204.00	\$4,004.80	\$4,805.60
Hourly	\$20.49	\$24.59	\$28.69	Hourly	\$40.05	\$50.06	\$60.07
<b>6</b>	\$46,467.20	\$55,764.80	\$65,041.60	<b>15</b>	\$89,336.00	\$111,675.20	\$133,993.60
Bi-weekly	\$1,787.20	\$2,144.80	\$2,501.60	Bi-weekly	\$3,436.00	\$4,295.20	\$5,153.60
Hourly	\$22.34	\$26.81	\$31.27	Hourly	\$42.95	\$53.69	\$64.42
<b>7</b>	\$50,648.00	\$60,777.60	\$70,907.20	<b>16</b>	\$95,804.80	\$119,766.40	\$143,707.20
Bi-weekly	\$1,948.00	\$2,337.60	\$2,727.20	Bi-weekly	\$3,684.80	\$4,606.40	\$5,527.20
Hourly	\$24.35	\$29.22	\$34.09	Hourly	\$46.06	\$57.58	\$69.09
<b>8</b>	\$55,203.20	\$66,227.20	\$77,272.00	<b>17</b>	\$102,772.80	\$128,440.00	\$154,128.00
Bi-weekly	\$2,123.20	\$2,547.20	\$2,972.00	Bi-weekly	\$3,952.80	\$4,940.00	\$5,928.00
Hourly	\$26.54	\$31.84	\$37.15	Hourly	\$49.41	\$61.75	\$74.10
<b>9</b>	\$60,174.40	\$72,196.80	\$84,219.20	<b>18</b>	\$110,219.20	\$137,758.40	\$165,318.40
Bi-weekly	\$2,314.40	\$2,776.80	\$3,239.20	Bi-weekly	\$4,239.20	\$5,298.40	\$6,358.40
Hourly	\$28.93	\$34.71	\$40.49	Hourly	\$52.99	\$66.23	\$79.48
<b>10</b>	\$65,582.40	\$78,686.40	\$91,832.00	<b>19</b>	\$118,185.60	\$147,742.40	\$177,299.20
Bi-weekly	\$2,522.40	\$3,026.40	\$3,532.00	Bi-weekly	\$4,545.60	\$5,682.40	\$6,819.20
Hourly	\$31.53	\$37.83	\$44.15	Hourly	\$56.82	\$71.03	\$85.24
<b>11</b>	\$70,324.80	\$84,406.40	\$98,467.20	<b>20</b>	\$126,776.00	\$158,454.40	\$190,153.60
Bi-weekly	\$2,704.80	\$3,246.40	\$3,787.20	Bi-weekly	\$4,876.00	\$6,094.40	\$7,313.60
Hourly	\$33.81	\$40.58	\$47.34	Hourly	\$60.95	\$76.18	\$91.42
<b>12</b>	\$72,425.60	\$90,521.60	\$108,617.60	<b>21</b>	\$135,948.80	\$169,936.00	\$203,923.20
Bi-weekly	\$2,785.60	\$3,481.60	\$4,177.60	Bi-weekly	\$5,228.80	\$6,536.00	\$7,843.20
Hourly	\$34.82	\$43.52	\$52.22	Hourly	\$65.36	\$81.70	\$98.04

# General Salary Schedule

Supplemental

GRADE	POSITION CLASSIFICATION
4	Maintenance Worker I
5	Maintenance Worker II, Parking Enforcement Officer I, Records Specialist I, Transportation Operator I
6	Parking Enforcement Officer II, Transportation Operator II
7	Accounting Technician I, Administrative Assistant I, Animal Control/Shelter Coordinator I, Maintenance Technician I, Maintenance Worker III, Vehicle Mechanic I
8	Administrative Assistant II, Animal Control/Shelter Coordinator II, Communications Specialist I, Community Development Inspector I, Facility Maintenance Technician I, Help Desk Analyst, Maintenance Technician II, Maintenance Worker IV, Police Records Specialist II, Property and Evidence Specialist
9	Accounting Technician II, Communications Specialist II, Facility Maintenance Technician II, Help Desk Analyst II, Human Resources Generalist I, Maintenance Worker V, Vehicle Mechanic II
10	Administrative Coordinator I, Aquatics Coordinator I, Bilingual Community Outreach Coordinator, Community Center Coordinator I, Community Education & Workforce Coordinator, Community Development Inspector II, Grant Coordinator, Maintenance Worker VI, PC Support Specialist, Performing Arts Program Coordinator I, Recreation Coordinator I, Special Events Coordinator, Visual Arts Coordinator I, Youth & Family Service Coordinator
11	Administrative Coordinator II, Aquatics Coordinator II, Community Center Coordinator II, Community Planner I, Constituent Services, Deputy City Clerk, Environment Coordinator I, GAIL Community Case Manager, Human Resources Generalist II, IT Specialist I, Performing Arts Program Coordinator II, Police Data Administrator, Recreation Coordinator II, Sustainability Coordinator I, Visual Arts Coordinator II
12	Bilingual Community Mental Health Counselor, Building Maintenance Supervisor, Communications Specialist, Community Mental Health Counselor (CARES & Police), Environmental Coordinator II, Family Counselor I, Horticulture Supervisor, IT Security Specialist, IT Specialist II, Mechanic Supervisor, Parks Supervisor, Police Data Administrator II, Public Information Officer (Police), Refuse & Recycling Supervisor, Streets Maintenance Supervisor, Sustainability Coordinator II, Therapeutic Recreation Supervisor
13	Accounting Administrator, Animal Control Supervisor, Bilingual Community Mental Health Counselor II, Communications Supervisor, Community Mental Health Counselor II (CARES & Police), Community Planner II, Family Counselor II, Geriatric Case Manager, Network Administrator I, Police Accreditation Manager
14	Aquatic & Fitness Center Supervisor, Arts Supervisor, Clinical Supervisor, Community Center Supervisor, Crisis Intervention Counselor Supervisor (Police), Museum Program Manager, Network Administrator II, Recreation Supervisor, Supervisory Inspector
15	City Clerk, Community Resource Advocate, Diversity, Equity, & Inclusion Officer, Economic Development Manager, Facility Maintenance Manager, Finance Manager, Public Information & Communications Officer
16	Open Grade
17	CARES Assistant Director, Community Development Assistant Director, Information Technology Assistant Director, Planning Assistant Director, Public Works Assistant Director of Operations, Public Works Assistant Director of Parks, Recreation Assistant Director of Operations, Recreation Assistant Director of Programs
18	Open Grade
19	CARES Director, City Treasurer, Human Resources Director, IT Director, Planning & Community Development Director, Public Works Director, Recreation Director
20	Assistant City Manager
21	Open Grade

# Police Salary Schedule

Supplemental

	POC		Officer		PFC	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
1	\$25.63	\$53,310.40	\$27.66	\$57,532.80	\$29.85	\$62,088.00
2	26.40	54,912.00	28.49	59,259.20	30.74	63,939.20
3	27.19	56,555.20	29.34	61,027.20	31.66	65,852.80
4	28.00	58,240.00	30.22	62,857.60	32.61	67,828.80
5	28.84	59,987.20	31.13	64,750.40	33.59	69,867.20
6	29.71	61,796.80	32.06	66,684.80	34.60	71,968.00
7	30.60	63,648.00	33.02	68,681.60	35.64	74,131.20
8	31.52	65,561.60	34.01	70,740.80	36.71	76,356.80
9	32.46	67,516.80	35.03	72,862.40	37.81	78,644.80
10	33.44	69,555.20	36.09	75,067.20	38.94	80,995.20
11	34.44	71,635.20	37.17	77,313.60	40.11	83,428.80
12	35.47	73,777.60	38.28	79,622.40	41.32	85,945.60
13	36.54	76,003.20	39.43	82,014.40	42.55	88,504.00
14	37.63	78,270.40	40.61	84,468.80	43.83	91,166.40
15	38.76	80,620.80	41.83	87,006.40	45.15	93,912.00
16	39.93	83,054.40	43.09	89,627.20	46.50	96,720.00
17	41.12	85,529.60	44.38	92,310.40	47.90	99,632.00
18	0.00	0.00	0.00	0.00	0.00	0.00
19	0.00	0.00	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00	0.00	0.00

	MPO		Cpl		Sgt	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
1	\$30.59	\$63,627.20	\$32.20	\$66,976.00	\$37.48	\$77,958.40
2	31.51	65,540.80	33.16	68,972.80	38.61	80,308.80
3	32.46	67,516.80	34.16	71,052.80	39.76	82,700.80
4	33.43	69,534.40	35.18	73,174.40	40.96	85,196.80
5	34.43	71,614.40	36.24	75,379.20	42.19	87,755.20
6	35.47	73,777.60	37.33	77,646.40	43.45	90,376.00
7	36.53	75,982.40	38.45	79,976.00	44.76	93,100.80
8	37.63	78,270.40	39.60	82,368.00	46.10	95,888.00
9	38.75	80,600.00	40.79	84,843.20	47.48	98,758.40
10	39.92	83,033.60	42.01	87,380.80	48.91	101,732.80
11	41.11	85,508.80	43.27	90,001.60	50.37	104,769.60
12	42.35	88,088.00	44.57	92,705.60	51.88	107,910.40
13	43.62	90,729.60	45.91	95,492.80	53.44	111,155.20
14	44.93	93,454.40	47.28	98,342.40	55.04	114,483.20
15	46.27	96,241.60	48.70	101,296.00	56.69	117,915.20
16	47.66	99,132.80	50.16	104,332.80	58.40	121,472.00
17	49.09	102,107.20	51.67	107,473.60	60.15	125,112.00
18	50.57	105,185.60	53.22	110,697.60	61.95	128,856.00
19	51.83	107,806.40	54.55	113,464.00	63.50	132,080.00
20	53.38	111,030.40	56.19	116,875.20	65.41	136,052.80

# Police Command Staff Salary Schedule

Supplemental

Position	Pay Basis	Minimum	Midpoint	Maximum
Lieutenant	Annual	\$105,560.00	\$126,672.00	\$147,784.00
	Bi-Weekly	\$4,060.00	\$4,872.00	\$5,684.00
	Hourly	\$50.75	\$60.90	\$71.05
Captain	Annual	\$125,532.80	\$147,035.20	\$171,537.60
	Bi-Weekly	\$4,828.18	\$5,655.20	\$6,597.60
	Hourly	\$58.91	\$70.69	\$82.47
Deputy Chief	Annual	\$136,385.60	\$163,654.40	\$190,944.00
	Bi-Weekly	\$5,245.60	\$6,294.40	\$7,344.00
	Hourly	\$65.57	\$78.68	\$91.80
Chief	Annual	\$143,873.60	\$172,660.80	\$201,427.20
	Bi-Weekly	\$5,533.60	\$6,640.80	\$7,747.20
	Hourly	\$69.17	\$83.01	\$96.84

# Swimming Facility Rate Comparison

Supplemental

# Property Tax Rates

Supplemental

SWIMMING FACILITY RATE COMPARISONS FACILITY GREENBELT AQUATIC & FITNESS CENTER	PROPOSED DAILY ADMISSION FEES			PROPOSED MEMBERSHIP FEES						CURRENT MEMBERSHIP FEES			
	Res.	Non-Res.		12 Month		9 Month		12 Month		9 Month		CURRENT	
		Guest Fee	Non-Summer	Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.
Owner: City of Greenbelt Indoor and Outdoor Pool(s), Hydrotherapy Pool & Fitness Center													
	Youth (1-13)	\$3.25	\$4.75	n/a	Youth (1-13)	\$125	\$269	\$95	\$212	\$66	\$151		
	Young Adult (14-17)	\$4.25	\$5.75	n/a	Yng Adlt (14-17)	\$196	\$337	\$151	\$266	\$103	\$190		
	Adult (18-59)	\$5.25	\$6.75	n/a	Adult (18-59)	\$269	\$405	\$212	\$321	\$139	\$227		
	Senior (60+)	\$4.00	\$5.00	n/a	Senior (60+)	\$139	\$284	\$102	\$227	\$68	\$169		
			Summer – Weekdays		Sgl. Prnt. Family	\$395	\$674	\$303	\$531	\$202	\$380		
	Youth (1-13)	\$3.75	\$5.25	n/a	Family	\$555	\$726	\$428	\$615	\$275	\$435		
	Young Adult (14-17)	\$4.75	\$6.25	n/a	Corporate	\$1,116	\$1,116	n/a	n/a	n/a	n/a		
	Adult (18-59)	\$5.75	\$7.25	n/a									
	Senior (60+)	\$4.50	\$5.50	n/a									
		Summer – Weekends and Holidays											
FAIRLAND AQUATIC CENTER Owner: M-NCPPC Indoor pool only (Main & Leisure), Hydrotherapy Pool & Fitness Center	Youth (1-13)	\$3.75	N/A	\$5.25									
	Young Adult (14-17)	\$4.75	N/A	\$6.25									
	Adult (18-59)	\$5.75	N/A	\$7.25									
	Senior (60+)	\$4.50	N/A	\$5.50									
			County	Non-County									
	Fitness Center		\$7.00	\$10.00									
	Adult (18-59)												
	Pool Admission												
	Child		\$5.00	\$7.00									
	Adult		\$6.00	\$8.00									
Senior		\$5.00	\$7.00										
		Non-County (Weekday)	Non-County (Weekend)										
MARTIN LUTHER KING SWIM CENTER Owner: Montgomery County Indoor Pool only (Main & Teaching), Weight Room (universal), Diving, Hydrotherapy Pool	Youth (1-17)	\$5.00	\$15.00	\$15.00									
	Adult (18-54)	\$7.00	\$15.00	\$15.00									
	Senior (55+)	\$6.00	\$15.00	\$15.00									
			County	Non-County									
			County	Non-County									
	Annual Memberships - Prorated												
	County		County	Non-County									
	Adult	\$30	\$48	\$39	\$62								
	3 Month	\$85	\$96	\$60	\$78								
	9 Month	-	-	-	-								
1 Year	\$340	\$240	\$444	\$310									
Fam-1 Yr.	\$560	\$560	\$728	\$728									
Sr. Couple 1-Yr	-	-	-	-									

## CITY OF GREENBELT, MARYLAND Real Property Tax Rates - Direct and Overlapping Governments (1) Last 10 Fiscal Years

Fiscal Year	City	Prince George's County	M-NCPPC	State of Maryland	Other (2)	Total
2015	0.813	0.819	0.125	0.112	0.080	\$1.948
2016	0.813	0.861	0.135	0.112	0.080	\$2.000
2017	0.813	0.859	0.135	0.112	0.080	\$1.998
2018	0.813	0.854	0.135	0.112	0.080	\$1.993
2019	0.813	0.849	0.135	0.112	0.080	\$1.988
2020	0.828	0.843	0.135	0.112	0.080	\$1.997
2021	0.828	0.868	0.294	0.112	0.080	\$2.182
2022	0.828	0.868	0.294	0.112	0.080	\$2.182
2023	0.828	0.856	0.294	0.112	0.080	\$2.170
2024	0.828	0.868	0.294	0.112	0.080	\$2.182
Unincorporated Area	n/a	1.00	0.294	0.112	0.080	\$1.486

- Notes
- In dollars per \$100 of assessed value.
  - Includes Washington Suburban Transit Commission Tax (\$0.026) and Stormwater/ Flood Control Tax (\$0.054)

## AREA TAX RATES FY2023

	Municipal	Prince George's County	M-NCPPC	State of Maryland	Other	Total
Greenbelt	\$0.828	\$0.868	\$0.294	\$0.112	\$0.080	\$2.182
Bowie	0.400	0.864	0.294	0.112	\$0.026	\$1.696
College Park	0.302	0.963	0.294	0.112	\$0.080	\$1.751
Hyattsville	0.630	0.863	0.294	0.112	\$0.080	\$1.979
Laurel	0.710	0.844	n/a	0.112	\$0.080	\$1.746
Mount Rainier	0.750	0.870	0.294	0.112	\$0.010	\$2.036
New Carrollton	0.593	0.874	0.294	0.112	\$0.081	\$1.954

Source: State Department of Assessments and Taxation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GOVERNMENTAL FUNDS** – A classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. The general fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as “governmental funds.”

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

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

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

# Glossary

Supplemental

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

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

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

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

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

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

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

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

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

# List of Acronyms

Supplemental

**ACE** - Advisory Committee on Education

**ACFR** - Annual Comprehensive Financial Report

**AAB** - Arts Advisory Board

**ARPA** - American Rescue Plan Act

**BCR** - Building Capital Reserve

**BSF** - Budget Stabilization Fund

**CARES** - not an acronym – part of Department name

**CART** - Citizens Animal Response Team

**CERT** - Citizens Emergency Response Team

**CHEARS** - Chesapeake Education, Arts & Research Society

**COG** - Council of Governments

**DNR** - Department of Natural Resources

**FONDCA** - Friends of New Deal Café Arts

**ERB** - Employee Relations Board

**FBI** - Federal Bureau of Investigation

**FPAB** - Forest Preserve Advisory Board

**GAAP** - Generally Accepted Accounting Principles

**GAFC** - Greenbelt Aquatic & Fitness Center

**GARE** - Government Alliance on Race & Equity

**GATE** - Greenbelt Access Television

**GASB** - Governmental Accounting Standards Board

**GEMZ** - Girls Excelling in Math and Science

**GFOA** - Government Finance Officers Association

**GIVES** - Greenbelt Inter-Generational Volunteer Service

**GREEN ACES** - Greenbelt Advisory Committee on Environmental Sustainability

**HIDTA** - High Intensity Drug Trafficking Areas

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

**MEA** - Maryland Energy Administration

**MHAA** - Maryland Heritage Areas Authority

**MHT** - Maryland Historical Trust

**MML** - Maryland Municipal League

**MPIA** - Maryland Public Information Act

**MSRPA** - Maryland State Retirement Pension Agency

**MWCDG** - Metropolitan Washington Council of Governments

**NASA** - National Aeronautics and Space Administration

**NLC** - National League of Cities

**PSAC** - Public Safety Advisory Committee

**PEPCO** - Potomac Electric Power Company

**RDF** - Rainy Day Fund

**SHA TAP** - State Highway Administration Transportation Alternatives Program

**SLFRF** - Coronavirus State and Local Fiscal Recovery Funds

**WSSC** - Washington Suburban Sanitary Commission

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