

THE BUDGETING PROCESS

The city's budgeting process is for the purpose of developing a financial plan for utilizing the city's available funds during a fiscal year to accomplish established goals and objectives. It also:

- ✧ Provides citizens with an understandable financial plan in which the welfare of the citizens may be enhanced or reduced in the budgeting process;
- ✧ Prioritizes goals that will provide for community needs;
- ✧ Defines the financial plan that will be used to achieve stated goals; and
- ✧ Determines the level of taxation required.

LEGAL REQUIREMENTS

The City Charter provides for the budgeting process and the subsequent accountability must, in turn, conform to the Uniform Financial Reporting Requirements of the State of Maryland. Under State law, each municipality, county and special district shall use a fiscal year of July 1 through June 30 and shall report on the fiscal year basis. Under the City Charter:

- 1) The City Manager at or before the first council meeting in April shall submit a budget for the ensuing fiscal year;
- 2) The budget for each fiscal year must be adopted on or before the tenth day of June of the fiscal year currently ending;
- 3) The City Manager's budget message shall explain the budget in fiscal and work program terms. The proposed budget shall outline the financial policies for the ensuing fiscal year and indicate major changes with reasons for such changes;
- 4) The budget shall provide a complete financial plan for all city funds and activities. The budget shall include all debts and other outstanding financial obligations and projected revenues for the ensuing fiscal year;
- 5) The budget shall provide proposed expenditures for current operations during the ensuing fiscal year, detailed by offices, departments, and agencies in terms of their respective work programs and the methods of financing such expenditures;
- 6) The City Council shall publish in one or more newspapers of general circulation in the city a notice of the time and places where copies of the message and budget are available for public inspection and the time and place for a public hearing on the budget;
- 7) Following the public hearing, the Council may adopt the budget with or without amendment;
- 8) Immediately upon adoption of the budget, the City Council shall adopt an ordinance appropriating funds for the ensuing fiscal year and shall levy all property and other taxes required to realize the income estimated.

BUDGET PRODUCT

The final product resulting from the budgeting process is the budget document consisting of three major parts – a budget message, a series of revenue and expenditure tables and descriptive materials, along with the budget adoption ordinance.

The budget is constructed based on the classification and codes contained in the city's accounting system.

The budget is built on four basic components: Funds, Departments, Revenues and Expenditures. The following general description of Funds which the city uses and the expected sources of revenues may be useful.

FUNDS

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate.

The city has the following funds:

- 1) The **GENERAL FUND** is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.
- 2) **SPECIAL REVENUE FUNDS** are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. Included in this group are the Building Capital Reserve, Cemetery, Replacement and Special Projects Funds.
- 3) **DEBT SERVICE FUND** is used to pay the principal and interest on general obligation and special assessment bonds issued by the city. It is funded by a transfer of General Fund revenues and special assessment payments.
- 4) **CAPITAL IMPROVEMENT FUNDS** are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).
- 5) **ENTERPRISE FUND** is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The operation of the Green Ridge House, a city owned elderly housing facility, is accounted for in this fund.
- 6) **AGENCY FUNDS** are used to account for assets held by the city as an agent for individuals, private organizations, other governments, and/or other funds. These Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

FY 2013 BUDGET CALENDAR

November 15	Initial meeting of City Manager with staff to discuss budget goals and objectives.
November 21	Preparation of background information for budget preparation.
December 2	Issue guidelines, background information, and forms to departments.
December 12 thru January 27	Review of Departmental budgets by City Treasurer.
January 24	Send out forms to contribution groups.
January 26 thru March 16	City Manager meets with departments on General Fund, Replacement Fund, and Capital Funds budgets.
February 24	Budget requests due from contribution groups.
March 19	Begin final review of budget.
March 21 – PRAB	Review of contribution groups budgets by Park and Recreation Advisory Board (PRAB) and Arts Advisory Board (AAB)
April 3 – AAB	
March 23	Print budget.
March 26	Submittal of budget to Council.
March 28 thru May 21	Budget review work sessions by Council with public and departments including Green Ridge House.
April 23 & May 29	Public Hearings on budget.
June 4	Adoption of General Fund, Capital Funds, Other Funds, and Green Ridge House budgets.

FINANCIAL POLICIES

The City of Greenbelt's financial policies provide the basic structure for the overall fiscal management of the city.

BUDGET

- ✧ Approximately ninety days prior to the beginning of the fiscal year, the City Manager shall submit a proposed budget to the Council estimating revenues and expenditures for the next year.
- ✧ Proposed expenditures shall not exceed estimated revenues and applied fund balance, if any.
- ✧ The City Council shall adopt a balanced budget prior to the beginning of the fiscal year.
- ✧ The City Council shall adopt an Ordinance appropriating funds for the ensuing fiscal year.
- ✧ The city's budget is prepared for fiscal year operations beginning July 1 and ending June 30.
- ✧ The budget is a total financial management plan for annual operations. Budgets are prepared by department heads and reviewed by the City Treasurer and City Manager prior to submission to the City Council.
- ✧ The Comprehensive Annual Financial Report is used in determining prior year actual expenditures. The report presents the accounts on the basis of funds and account groups. The basis of accounting refers to the time at which revenues and expenditures are recognized and reported in the financial statements.
- ✧ The basis of accounting for developing all funds, except for the Green Ridge House budget, is modified accrual, which is the same basis as the City's Comprehensive Annual Financial Report (CAFR). The Green Ridge House budget is based upon the accrual method of accounting.
- ✧ Appropriations lapse at year-end. Budgets are controlled on a line item accounting. An encumbrance system is used to reserve appropriations that have been obligated. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

AMENDING THE BUDGET

- ✧ The City Manager is authorized to transfer budgeted amounts within departments within any fund.
- ✧ City Council approval is necessary to transfer the unencumbered balance from one department for use by any other department.

CAPITAL BUDGET

- ✧ Capital improvement funds are included as a part of the budget. These funds list the capital projects to be undertaken in the fiscal year, including an explanation of the project, project budget, and funding sources.
- ✧ A listing of capital projects for the next five years is also prepared with an estimated cost. This list is revised annually.

- ✧ A priority of the projects is proposed by the City Manager in consultation with the departments. The priority results in whether a project is included or not in one of the capital funds.
- ✧ The City Council reviews the capital improvement funds in its review of the budget and may modify or adopt the capital projects as it sees fit.

LONG TERM DEBT

- ✧ The city uses General Obligation Debt only to finance the cost of long lived capital assets that typically exceed \$200,000, and not for normal operating expenditures. The debt payback period generally should not exceed the useful life of the assets acquired.
- ✧ A “pay as you go” approach is used by the city for equipment replacement and the majority of capital projects work.
- ✧ The city’s bonds carry favorable ratings of A2 at Moody’s Investors Service and A+ at Standard & Poor’s Corporation.
- ✧ All unmatured long-term indebtedness of the city, other than long-term indebtedness applicable to the Enterprise Fund, is accounted for in the Debt Service Fund. The general long-term debt is secured by the general credit and taxing powers of the city.
- ✧ The city’s debt limit is set by charter at 4% of the city’s assessed property valuation.
- ✧ The long-term liabilities of the Enterprise Fund consist of a mortgage payable to the Community Development Administration of the State of Maryland, Department of Economic and Community Development, and is secured by land and buildings. The mortgage is an obligation of the Green Ridge House, to be paid from earnings and profits of the enterprise.

RESERVE POLICY

- ✧ The city will strive to maintain the unassigned General Fund balance at a level not less than ten (10) percent of current year expenditures.

INVESTMENTS

- ✧ The city is authorized to invest in obligations of the United States Government, federal government agency obligations and repurchase agreements secured by direct government or agency obligations.
- ✧ The selection of investments reflects diversification which provides the maximum yield or return on city funds.

BASIS OF BUDGETING

- ✧ The city uses the modified accrual basis of accounting for budgeting purposes as governed by the Generally Accepted Accounting Principles (GAAP) as applicable to governments. The one exception is the Green Ridge House (GRH) Fund which is an enterprise fund. GRH is reported on a full accrual basis in the city’s financial report. The city reporting entity is determined by criteria set forth in Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100.

- ✧ All Governmental Fund revenues and expenditures are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and taxes are considered “measurable” when in the hands of intermediary collecting governments and are recognized as revenues at that time. Property taxes are the primary source of revenues susceptible to accrual.
- ✧ The City Council provides for an independent annual audit for all city accounts and funds. Such audits are made by a certified public accounting firm.
- ✧ The City Manager keeps the City Council fully informed as to the financial condition of the city by providing a monthly financial report.
- ✧ Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.
- ✧ The Agency Fund assets and liabilities are accounted for using the modified accrual basis.
- ✧ The Enterprise Fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

PERSONNEL

The city’s largest and most valuable resource is its employees. The city has established personnel policies to maintain productive employee relationships in a safe and harmonious environment. These policies are:

- ✧ Attract and retain qualified employees who meet or exceed the minimum qualifications for each position;
- ✧ Employees are selected based on suitability for each position without regard to race, color, creed, religion, sex, age, handicap, or national origin;
- ✧ The concepts of affirmative action and upward mobility are actively supported;
- ✧ Each employee will be compensated with a fair and competitive wage for work performed;
- ✧ Eligible employees will be provided paid leave time, recognized holidays, and other benefits;
- ✧ Each employee has the right to discuss with management any matter concerning the employee’s or the city’s welfare;
- ✧ Supervisors treat all employees with courtesy, dignity, and consideration; and
- ✧ Opportunities for training, development, and advancement are provided within established regulations.

RELATIONSHIP BETWEEN THE CAPITAL & OPERATING BUDGETS

In FY 2013, two capital projects will be undertaken that are anticipated to lower the city's operating costs in future years. First, an engineering analysis is underway to recommend energy efficient upgrades to the system. The Community Center is a 55,000 square foot facility built in two sections – one in 1937 and one in 1967. It was renovated in 1995 with limited upgrades to the HVAC system. \$90,000 is budgeted to implement Phase 1 of an upgrade to the HVAC system in the Community Center.

The second project is \$10,000 to implement energy efficiency measures in the Aquatic and Fitness Center and the Community Center, the City's two largest facilities. These funds will be used to put timers on hallway restroom and office lights in city facilities to dim or turn off lights when spaces are not in use. The funds will also be used to continue the city's program of replacing light fixtures with energy efficient fixtures.

Together it is estimated these projects will reduce electricity costs at the Community Center by ten (10) percent (\$8,500) and by three (3) percent at the Aquatic and Fitness Center annually beginning in FY 2014.

BOND PRINCIPAL & INTEREST PAYMENT SCHEDULE

2001 Bond Fund (1)			
<u>FY</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$212,286	\$104,766	\$317,052
2014	218,591	91,970	317,052
2015	225,082	85,287	317,052
2016	231,765	78,403	317,052
2017	238,649	71,316	317,052
2018	245,736	64,016	317,052
2019	253,036	56,504	317,052
2020	260,548	48,767	317,052
2021	276,252	40,800	317,052
2022	284,456	32,596	317,052
2023	292,905	24,147	317,052
2024	301,606	15,446	317,052
2025	310,559	6,493	317,052
2026	52,649	193	317,052
2027	722,345	17,966	52,842
Total	\$3,672,405	\$819,165	\$4,491,570

(1) This debt issue has an interest rate of 2.93%.

REVENUES AND EXPENDITURES LAST TEN FISCAL YEARS

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
REVENUES										
Taxes	\$8,960,138	\$9,434,417	\$9,676,625	\$10,698,793	\$12,302,865	\$13,223,433	\$15,122,248	\$15,991,777	\$17,156,269	\$17,202,913
Licenses and Permits	669,967	718,456	706,269	835,853	889,302	978,048	1,196,607	1,105,727	1,166,616	1,273,022
Intergovernmental	4,310,634	4,194,517	4,568,807	4,659,189	4,562,418	4,600,717	4,426,625	4,273,670	3,814,556	4,170,590
Charges for Services	1,738,147	1,765,693	1,776,625	1,762,815	1,794,885	1,939,878	1,987,893	2,057,069	2,011,418	1,954,498
Fines and Forfeitures	656,728	767,137	645,773	714,034	637,458	585,590	546,573	559,140	599,899	546,562
Interest	92,506	50,967	25,963	44,150	100,179	155,140	130,451	48,281	6,163	5,875
Miscellaneous	109,842	85,716	81,813	99,975	119,784	253,258	402,041	233,497	326,440	389,931
TOTAL REVENUES	\$16,537,962	\$17,016,903	\$17,481,875	\$18,814,809	\$20,406,891	\$21,736,064	\$23,812,438	\$24,269,161	\$25,081,361	\$25,543,391
EXPENDITURES										
General Government	\$1,481,755	\$1,585,061	\$1,736,547	\$1,706,569	\$1,873,748	\$2,012,830	\$2,246,134	\$2,567,661	\$2,689,773	\$2,565,019
Planning & Community Development	608,444	665,088	712,371	738,221	794,801	925,966	978,204	1,033,177	1,033,317	1,011,690
Public Safety	6,348,569	7,077,809	7,507,886	7,754,651	8,302,566	8,667,805	9,454,337	9,783,426	10,563,613	9,941,113
Public Works	1,978,965	2,230,161	2,310,140	2,369,117	2,467,019	2,717,331	2,847,375	2,989,110	3,381,360	3,028,397
Social Services	312,137	337,130	369,687	503,609	544,085	577,642	633,327	711,180	804,586	856,428
Recreation and Parks	3,667,850	3,755,556	4,005,084	4,110,937	4,302,703	4,617,556	4,903,747	5,029,328	5,039,683	4,927,228
Miscellaneous	124,606	129,686	140,608	144,040	129,574	148,594	176,892	172,121	199,519	204,777
Non-Departmental	246,655	216,696	243,068	288,857	240,712	231,961	309,176	263,234	288,812	859,163
Fund Transfers	1,802,804	1,371,800	1,614,200	1,523,500	1,267,500	1,641,700	1,526,700	1,896,700	1,313,300	1,268,000
TOTAL EXPENDITURES	\$16,571,785	\$17,368,987	\$18,639,591	\$19,139,501	\$19,922,708	\$21,541,390	\$23,075,892	\$24,445,937	\$25,313,963	\$24,661,815
FUND BALANCE	\$2,841,172	\$2,486,661	\$1,271,702	\$887,155	\$1,323,458	\$1,573,765	\$2,394,486	\$2,255,793	\$1,843,536	\$2,823,523
% of EXPENDITURES	17.1%	14.3%	6.8%	4.6%	6.6%	7.3%	10.4%	9.2%	7.4%	11.4%
DAYS IN RESERVE	59.7	48.7	24.0	16.1	24.2	26.7	37.9	33.7	26.6	41.7

MARYLAND STATE RETIREMENT AGENCY

(BILLINGS 2003 TO PRESENT)

Fiscal Year	Salaries	Total Billing	Current Billing	Retirement		Total % Rate	Current % Rate	Unfunded
				Unfunded Liability				
2003	\$205,282	\$84,515	\$19,233	\$65,282	41.17%	9.37%	31.80%	
2004	213,811	77,381	10,691	66,690	36.19%	5.00%	31.19%	
2005	219,107	80,979	10,955	70,024	36.96%	5.00%	31.96%	
2006	227,115	84,882	11,356	73,526	37.37%	5.00%	32.37%	
2007	242,070	89,306	12,104	77,202	36.89%	5.00%	31.89%	
2008	253,302	93,727	12,665	81,062	37.00%	5.00%	32.00%	
2009	267,554	98,493	13,378	85,115	36.81%	5.00%	31.81%	
2010	285,147	103,628	14,257	89,371	36.34%	5.00%	31.34%	
2011	220,620	104,870	11,031	93,839	47.53%	5.00%	42.53%	
2012	225,036	109,783	11,252	98,531	48.78%	5.00%	43.78%	

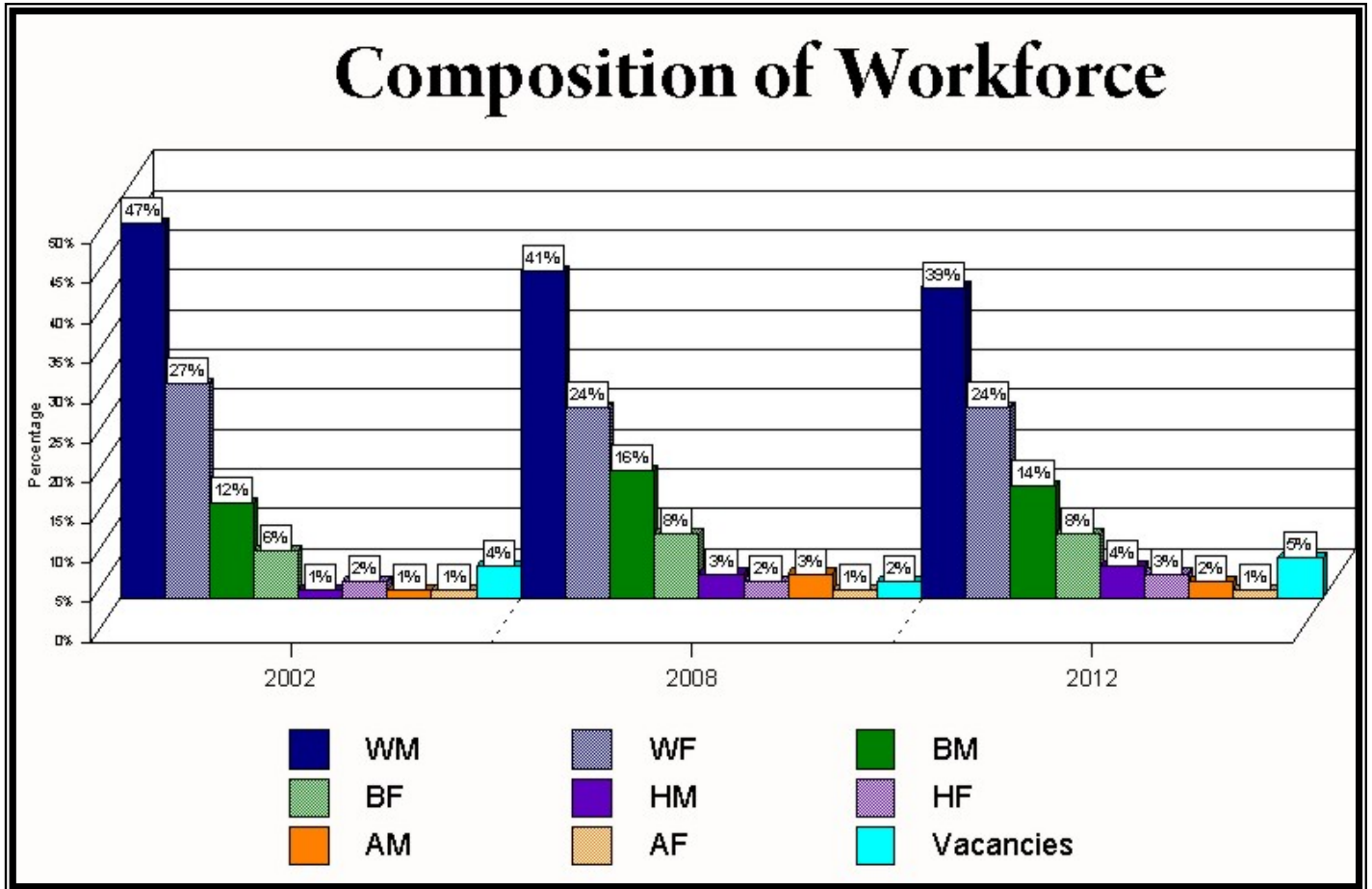
Fiscal Year	Salaries	Total Billing	Current Billing	MCLEO/LEOPS ¹		Total % Rate	Current % Rate	Unfunded
				Unfunded Liability				
2003	\$2,539,328	\$888,241	\$751,387	\$136,854	34.98%	29.59%	5.39%	
2004	2,644,806	905,288	798,966	106,292	34.23%	30.21%	4.02%	
2005	2,607,777	946,656	837,097	109,559	36.30%	32.10%	4.20%	
2006	2,677,751	984,380	874,821	109,559	36.76%	32.67%	4.10%	
2007	2,733,373	1,016,492	906,933	109,559	37.19%	33.18%	4.01%	
2008	2,972,467	1,203,427	1,093,868	109,559	40.49%	36.80%	3.69%	
2009	3,296,800	1,116,072	1,006,513	109,559	33.85%	30.53%	3.32%	
2010	3,475,536	1,153,263	1,043,704	109,559	33.18%	30.03%	3.15%	
2011	3,501,491	1,255,947	1,146,388	109,559	35.87%	32.74%	3.13%	
2012	3,016,582	1,107,746	998,187	109,559	36.72%	33.09	3.63%	

Fiscal Year	Salaries	Total Billing	Current Billing	Pension		Total % Rate	Current % Rate	Unfunded
				Unfunded Liability				
2003	\$4,317,883	\$185,848	\$185,848	n/a	4.30%	4.30%	0.00%	
2004	4,500,488	236,187	236,187	n/a	5.25%	5.25%	0.00%	
2005	4,539,548	346,906	346,906	n/a	7.64%	7.64%	0.00%	
2006	4,862,613	367,470	367,470	n/a	7.56%	7.56%	0.00%	
2007	4,962,560	421,575	421,575	n/a	8.50%	8.50%	0.00%	
2008	5,348,025	490,105	490,105	n/a	9.16%	9.16%	0.00%	
2009	5,724,767	438,624	438,624	n/a	7.66%	7.66%	0.00%	
2010	6,407,745	504,156	504,156	n/a	7.87%	7.87%	0.00%	
2011	6,937,520	748,883	748,883	n/a	10.79%	10.79%	0.00%	
2012	6,952,146	758,067	758,067	n/a	10.94%	10.94%	0.00%	

Fiscal Year	Salaries	Total Billing	Current Billing	All Plans		Total % Rate	Current % Rate	Unfunded
				Unfunded Liability				
2003	\$7,062,493	\$1,158,604	\$956,468	\$202,136	16.41%	13.54%	2.87%	
2004	7,359,105	1,218,856	992,144	226,712	16.56%	13.48%	3.08%	
2005	7,366,432	1,374,541	1,194,958	179,583	18.29%	16.22%	2.44%	
2006	7,767,479	1,436,732	1,253,647	183,085	18.50%	16.19%	2.31%	
2007	7,938,003	1,527,373	1,340,612	186,761	19.24%	16.89%	2.35%	
2008	8,573,794	1,787,259	1,596,638	190,621	20.85%	18.62%	2.23%	
2009	9,289,121	1,653,189	1,458,515	194,674	17.80%	15.70%	2.10%	
2010	10,168,428	1,761,047	1,562,117	198,930	17.32%	15.36%	1.96%	
2011	10,659,631	2,109,700	1,906,302	203,398	19.80%	17.88%	1.91%	
2012	10,193,764	1,975,596	1,767,506	208,090	19.38%	17.34%	2.04%	

¹ The City entered the LEOPS plan in FY 2003.

CITY WORKFORCE DEMOGRAPHICS



GENERAL SALARY SCHEDULE (GC)

ADOPTED JULY 1, 2012

Grade	Pay Basis	Minimum	Midpoint	Maximum	Grade	Pay Basis	Minimum	Midpoint	Maximum
5	Annual	\$28,204.80	\$33,176.00	\$44,803.20	16	Annual	\$48,235.20	\$56,763.20	\$76,627.20
	Bi-Weekly	\$1,084.80	\$1,276.00	\$1,723.20		Bi-Weekly	\$1,855.20	\$2,183.20	\$2,947.20
	Hourly	\$13.56	\$15.95	\$21.54		Hourly	\$23.19	\$27.29	\$36.84
6	Annual	\$29,619.20	\$34,840.00	\$47,028.80	17	Annual	\$50,648.00	\$59,592.00	\$80,454.40
	Bi-Weekly	\$1,139.20	\$1,340.00	\$1,808.80		Bi-Weekly	\$1,948.00	\$2,292.00	\$3,094.40
	Hourly	\$14.24	\$16.75	\$22.61		Hourly	\$24.35	\$28.65	\$38.68
7	Annual	\$31,096.00	\$36,587.20	\$49,400.00	18	Annual	\$53,185.60	\$62,566.40	\$84,468.80
	Bi-Weekly	\$1,196.00	\$1,407.20	\$1,900.00		Bi-Weekly	\$2,045.60	\$2,406.40	\$3,248.80
	Hourly	\$14.95	\$17.59	\$23.75		Hourly	\$25.57	\$30.08	\$40.61
8	Annual	\$32,656.00	\$38,417.60	\$51,854.40	19	Annual	\$55,848.00	\$65,707.20	\$88,691.20
	Bi-Weekly	\$1,256.00	\$1,477.60	\$1,994.40		Bi-Weekly	\$2,148.00	\$2,527.20	\$3,411.20
	Hourly	\$15.70	\$18.47	\$24.93		Hourly	\$26.85	\$31.59	\$42.64
9	Annual	\$34,278.40	\$40,331.20	\$54,454.40	20	Annual	\$59,196.80	\$69,638.40	\$94,016.00
	Bi-Weekly	\$1,318.40	\$1,551.20	\$2,094.40		Bi-Weekly	\$2,276.80	\$2,678.40	\$3,616.00
	Hourly	\$16.48	\$19.39	\$26.18		Hourly	\$28.46	\$33.48	\$45.20
10	Annual	\$36,004.80	\$42,348.80	\$57,179.20	21	Annual	\$62,753.60	\$73,819.20	\$99,652.80
	Bi-Weekly	\$1,384.80	\$1,628.80	\$2,199.20		Bi-Weekly	\$2,413.60	\$2,839.20	\$3,832.80
	Hourly	\$17.31	\$20.36	\$27.49		Hourly	\$30.17	\$35.49	\$47.91
11	Annual	\$37,793.60	\$44,470.40	\$60,028.80	22	Annual	\$66,518.40	\$78,249.60	\$105,643.20
	Bi-Weekly	\$1,453.60	\$1,710.40	\$2,308.80		Bi-Weekly	\$2,558.40	\$3,009.60	\$4,063.20
	Hourly	\$18.17	\$21.38	\$28.86		Hourly	\$31.98	\$37.62	\$50.79
12	Annual	\$39,686.40	\$46,696.00	\$63,044.80	23	Annual	\$70,512.00	\$82,950.40	\$111,987.20
	Bi-Weekly	\$1,526.40	\$1,796.00	\$2,424.80		Bi-Weekly	\$2,712.00	\$3,190.40	\$4,307.20
	Hourly	\$19.08	\$22.45	\$30.31		Hourly	\$33.90	\$39.88	\$53.84
13	Annual	\$41,683.20	\$49,025.60	\$66,185.60	24	Annual	\$74,734.40	\$87,921.60	\$118,705.60
	Bi-Weekly	\$1,603.20	\$1,885.60	\$2,545.60		Bi-Weekly	\$2,874.40	\$3,381.60	\$4,565.60
	Hourly	\$20.04	\$23.57	\$31.82		Hourly	\$35.93	\$42.27	\$57.07
14	Annual	\$43,763.20	\$51,480.00	\$69,492.80	25	Annual	\$79,227.20	\$93,204.80	\$125,819.20
	Bi-Weekly	\$1,683.20	\$1,980.00	\$2,672.80		Bi-Weekly	\$3,047.20	\$3,584.80	\$4,839.20
	Hourly	\$21.04	\$24.75	\$33.41		Hourly	\$38.09	\$44.81	\$60.49
15	Annual	\$45,947.20	\$54,059.20	\$72,966.40	26	Annual	\$83,969.60	\$98,800.00	\$133,369.60
	Bi-Weekly	\$1,767.20	\$2,079.20	\$2,806.40		Bi-Weekly	\$3,229.60	\$3,800.00	\$5,129.60
	Hourly	\$22.09	\$25.99	\$35.08		Hourly	\$40.37	\$47.50	\$64.12

FY 2013 POSITION CLASSIFICATION AND GRADES FOR CLASSIFIED EMPLOYEES

GRADE	PRELIMINARY POSITION CLASSIFICATION
5	Public Works Maintenance Worker II
6	Transportation Operator I
7	Public Works Maintenance Worker III, Transportation Operator II
9	Parking Enforcement Officer I, Public Works Maintenance Worker IV
10	Parking Enforcement Officer II
11	Animal Control/Shelter Coordinator I, Public Works Maintenance Worker V
12	Accounting Technician I, Administrative Assistant I, Animal Control/Shelter Coordinator II, Community Development Inspector I, Electrician I, IT Help Desk Analyst I, Police Records Specialist I, Recycling Coordinator I, Vehicle Mechanic I
13	Accounting Technician II, Administrative Assistant II, Communications Specialist I, IT Help Desk Analyst II, Police Records Specialist II, Public Works Maintenance Worker VI, Recycling Coordinator II, Service Coordinator
14	Administrative Coordinator, Aquatics Coordinator I, Communications Specialist II, Community Center Coordinator I, Community Development Inspector II, Human Resources Specialist I, Performing Arts Program Coordinator I, Recreation Coordinator I, Vehicle Mechanic II
15	Aquatics Coordinator II, Community Center Coordinator II, Electrician II, IT Specialist I, Performing Arts Program Coordinator II, Recreation Coordinator II
16	Building Maintenance Supervisor, Community Planner I, Crisis Intervention Counselor, Executive Associate, Family Counselor I, Geriatric Case Manager, Horticultural Supervisor, Human Resources Specialist II, IT Specialist II, Parks Supervisor, Refuse Recycling Supervisor, Special Operations Supervisor, Street Maintenance Supervisor, Vocational/Educational Counselor I
17	Arts Supervisor, Facility Maintenance Manager, Network Administrator I, TR Supervisor – Special Populations
18	Aquatic & Fitness Center Supervisor, Communications Supervisor, Community Center Supervisor, Community Planner II, Family Counselor II, Museum Director, Network Administrator II, Public Information/Communications Coordinator, Recreation Supervisor, Supervisory Inspector, Vocational/Educational Counselor II
19	Community Resource Advocate
20	City Clerk
22	Assistant Community Development Director, Assistant Director – Recreation Facilities/ Operations, Assistant Director – Recreation Programs, Assistant Planning Director, Assistant Public Works Director – Operations, Assistant Public Works Director – Parks, Finance Manager
23	Assistant City Manager
25	Human Resources Director, IT Director
26	City Treasurer, Planning & Community Development Director, Public Works Director, Recreation Director, Social Services Director

POLICE SALARY SCHEDULE

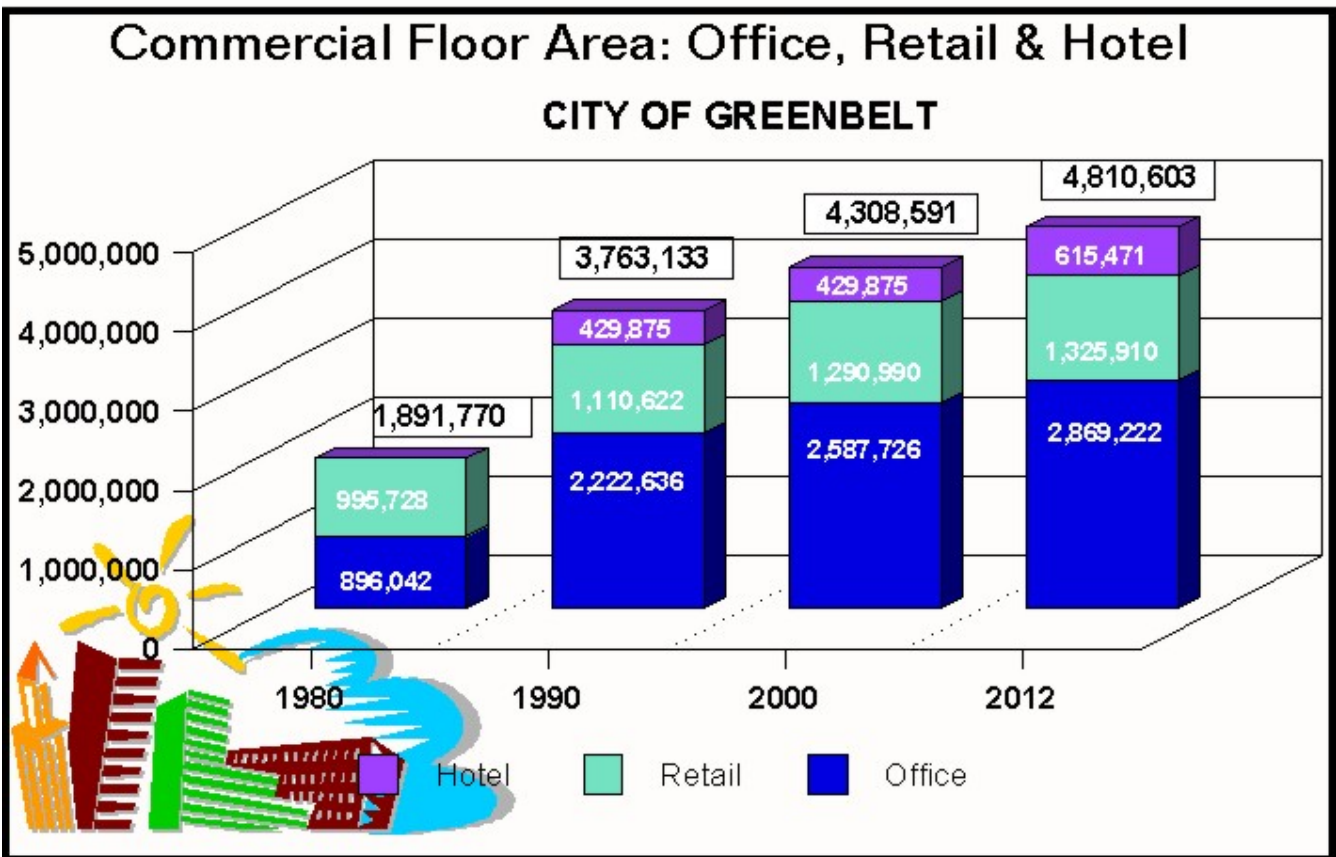
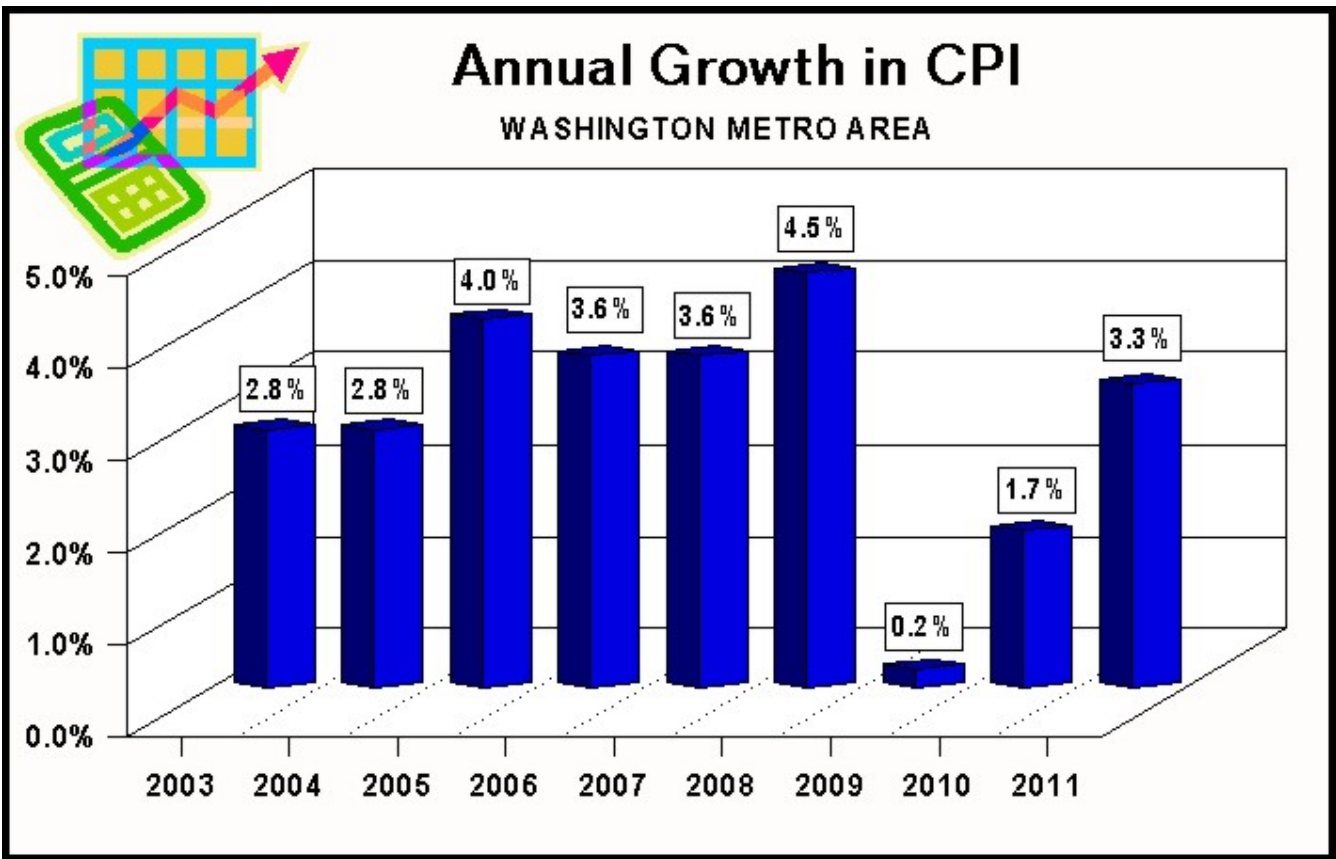
ADOPTED JULY 1, 2012

Salary Schedule							
Step	Pay Basis	POC	Officer	PFC	MPO	Cpl.	Sgt.
1	Annual	\$40,185.60	\$43,368.00	\$46,800.00	\$47,964.80	\$50,481.60	\$58,780.80
	Hourly	\$19.32	\$20.85	\$22.50	\$23.06	\$24.27	\$28.26
2	Annual	\$41,392.00	\$44,657.60	\$48,214.40	\$49,400.00	\$52,000.00	\$60,528.00
	Hourly	\$19.90	\$21.47	\$23.18	\$23.75	\$25.00	\$29.10
3	Annual	\$42,640.00	\$46,009.60	\$49,649.60	\$50,897.60	\$53,560.00	\$62,358.40
	Hourly	\$20.50	\$22.12	\$23.87	\$24.47	\$25.75	\$29.98
4	Annual	\$43,908.80	\$47,382.40	\$51,147.20	\$52,416.00	\$55,161.60	\$64,230.40
	Hourly	\$21.11	\$22.78	\$24.59	\$25.20	\$26.52	\$30.88
5	Annual	\$45,219.20	\$48,817.60	\$52,665.60	\$53,996.80	\$56,825.60	\$66,144.00
	Hourly	\$21.74	\$23.47	\$25.32	\$25.96	\$27.32	\$31.80
6	Annual	\$46,592.00	\$50,273.60	\$54,246.40	\$55,619.20	\$58,531.20	\$68,140.80
	Hourly	\$22.40	\$24.17	\$26.08	\$26.74	\$28.14	\$32.76
7	Annual	\$47,985.60	\$51,771.20	\$55,889.60	\$57,283.20	\$60,278.40	\$70,179.20
	Hourly	\$23.07	\$24.89	\$26.87	\$27.54	\$28.98	\$33.74
8	Annual	\$49,420.80	\$53,331.20	\$57,553.60	\$58,988.80	\$62,088.00	\$72,280.00
	Hourly	\$23.76	\$25.64	\$27.67	\$28.36	\$29.85	\$34.75
9	Annual	\$50,897.60	\$54,932.80	\$59,280.00	\$60,777.60	\$63,960.00	\$74,443.20
	Hourly	\$24.47	\$26.41	\$28.50	\$29.22	\$30.75	\$35.79
10	Annual	\$52,436.80	\$56,576.00	\$61,068.80	\$62,587.20	\$65,873.60	\$76,689.60
	Hourly	\$25.21	\$27.20	\$29.36	\$30.09	\$31.67	\$36.87
11	Annual	\$53,996.80	\$58,281.60	\$62,899.20	\$64,459.20	\$67,849.60	\$78,977.60
	Hourly	\$25.96	\$28.02	\$30.24	\$30.99	\$32.62	\$37.97
12	Annual	\$55,619.20	\$60,028.80	\$64,792.00	\$66,393.60	\$69,888.00	\$81,348.80
	Hourly	\$26.74	\$28.86	\$31.15	\$31.92	\$33.60	\$39.11
13	Annual	\$57,283.20	\$61,838.40	\$66,726.40	\$68,390.40	\$71,988.80	\$83,803.20
	Hourly	\$27.54	\$29.73	\$32.08	\$32.88	\$34.61	\$40.29
14	Annual	\$59,009.60	\$63,689.60	\$68,723.20	\$70,449.60	\$74,152.00	\$86,320.00
	Hourly	\$28.37	\$30.62	\$33.04	\$33.87	\$35.65	\$41.50
15	Annual	\$60,777.60	\$65,603.20	\$70,782.40	\$72,550.40	\$76,377.60	\$88,899.20
	Hourly	\$29.22	\$31.54	\$34.03	\$34.88	\$36.72	\$42.74
16	Annual	\$62,608.00	\$67,558.40	\$72,924.80	\$74,734.40	\$78,665.60	\$91,561.60
	Hourly	\$30.10	\$32.48	\$35.06	\$35.93	\$37.82	\$44.02
17	Annual	\$64,480.00	\$69,596.80	\$75,108.80	\$76,980.80	\$81,016.00	\$94,307.20
	Hourly	\$31.00	\$33.46	\$36.11	\$37.01	\$38.95	\$45.34

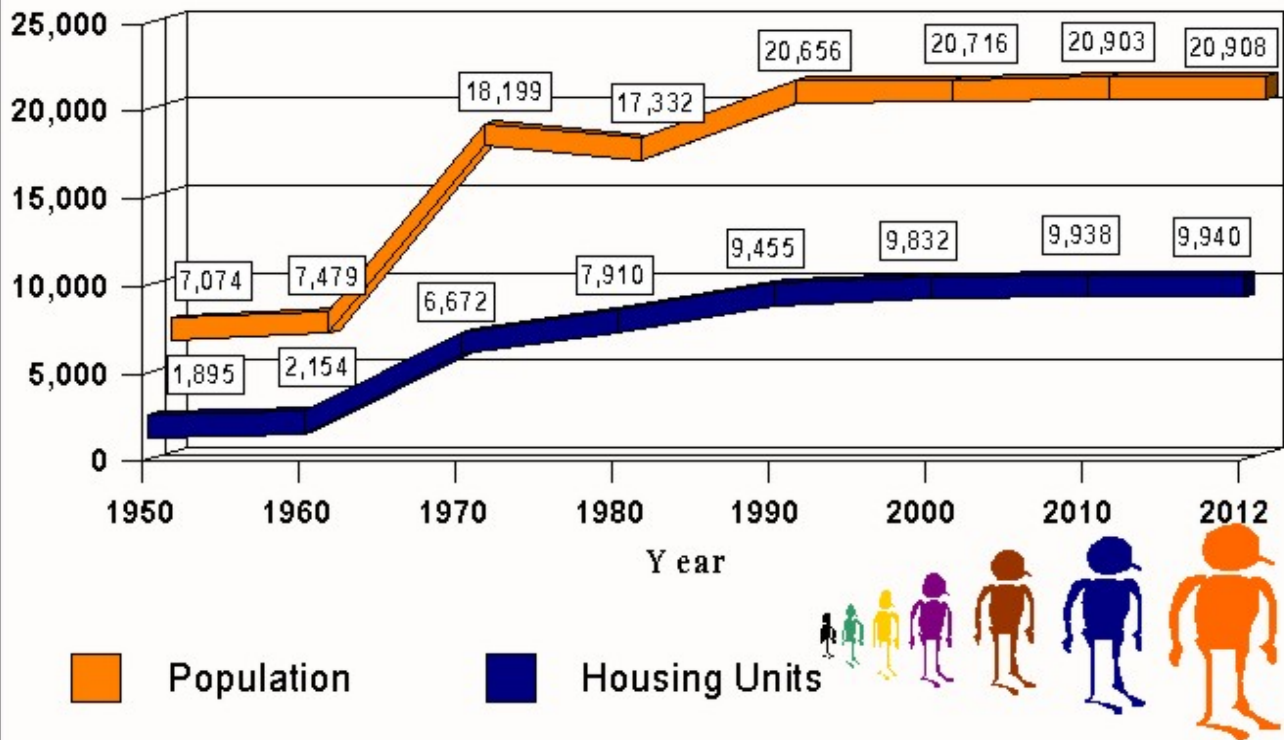
POLICE COMMAND STAFF SALARY SCHEDULE ADOPTED JULY 1, 2012

Position	Pay Basis	Minimum	Market	Maximum
Lieutenant	Annual	\$67,121.60	\$78,956.80	\$106,600.00
	Bi-Weekly	\$2,581.60	\$3,036.80	\$4,100.00
	Hourly	\$32.27	\$37.96	\$51.25
Captain	Annual	\$74,692.80	\$87,880.00	\$118,622.40
	Bi-Weekly	\$2,872.80	\$3,380.00	\$4,562.40
	Hourly	\$35.91	\$42.25	\$57.03
Chief	Annual	\$86,070.40	\$101,254.40	\$136,697.60
	Bi-Weekly	\$3,310.40	\$3,894.40	\$5,257.60
	Hourly	\$41.38	\$48.68	\$65.72

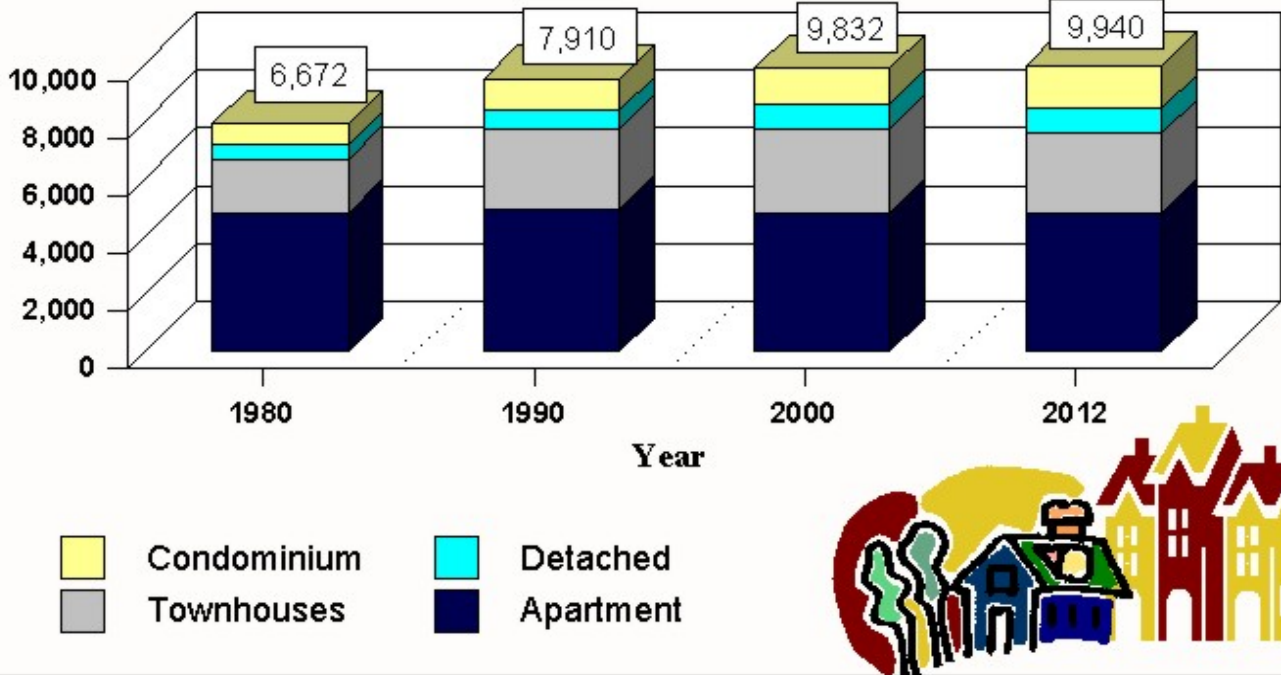
Note: All Police positions except Chief, Captain, Lieutenant and Police Officer Candidate (POC) are covered by a collective bargaining agreement (CBA) which specifies grades and steps for covered positions. The positions of Chief, Captain, Lieutenant and POC are shown for comparison purposes but pay increases are not covered by the CBA.



Population and Housing Units



Number of Dwelling Units By Type



Cuts/Savings in previous budgets (FY 2009 – 2012)

A. Savings

1. Eliminate three Public Works positions	\$195,000
2. Reduce debt set aside	20,300
3. Cut Membership and Training Cost 10% Across the Board	20,000
4. Lower Prescription Costs	48,000
5. Payment for Police computer system due to Congressman Hoyer's grant	120,000
6. Capital Projects Manager position - (Salary - \$52,000 & Benefits - \$18,000)	70,000
7. Reduced costs for County Institutional Network	25,000
8. Police Cadet position (Salary - \$24,300 & Benefits - \$8,000)	32,300
9. Public Info position (1/2 year)	30,000
10. Street Maintenance – Base repair – funded in Capital Projects Fund	10,000
11. Traffic Control – Signs and paints	7,000
12. Community Development – engineering services	15,000
13. Elimination of IT Consultant	40,000
14. Miscellaneous administrative costs in Planning & Comm. Dev.	2,500
15. Police vehicle repairs	17,000
16. Reduced testing costs for police officers due to limited openings	13,000
17. Other small reductions in Public Safety	10,000
18. Not fund Other Services in Public Works Administration	15,000
19. No purchase of concrete grinding blades	1,500
20. Improved recycling – lower tipping tonnages	3,000
21. Reduce consultant use in Social Services from 3 times per month to 2	6,000
22. Reduce Recreation administrative costs	2,200
23. Refinance General Obligation Debt	460,000
24. Renegotiated Electricity Contract	100,000
25. Purchased five (5) Police vehicles, down from eight (8)	<u>70,000</u>

Total Savings **\$1,322,800**

B. Programmatic Reductions

1. Close Post Office Operation	\$20,000
2. Switch the Recreation quarterly brochure to electronic	20,000
3. Close Pool at 10 pm Monday thru Friday and 9 pm on weekends	8,000
4. Eliminate New Year program	10,000
5. Reduce Contribution to Greenbelt Volunteer Fire Department	28,000
6. Reduce Contribution to Greenbelt Access Television	10,400
7. Beltway Plaza partnership overtime	60,000
8. Building Paint and Carpet Allowance	15,000
9. Community Center – Reduce Part-time staff	<u>1,800</u>

Total Programmatic Reductions **\$173,200**

C. Employee Compensation

1. Not fund Leave Buyback	\$70,000
2. Reduce Deferred Compensation Contribution from 10% to 7.5% to pay for increase in Retirement/Pension costs – non-sworn employees	200,000
3. No step increase for CBA instead of deferred comp. payment being reduced	60,000
4. Raised employee share of health insurance to 20%	<u>60,000</u>

Total Employee Compensation Reductions **\$390,000**

D. Taxpayer Impacts

1. Raise tax rate 4/10ths cent to fund the Property Tax Credit	<u>\$80,000</u>
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Total Taxpayer Impacts **\$80,000**

Total Cuts/Savings **\$1,966,000**

SUSTAINABILITY


This page identifies Greenbelt's sustainability efforts which show the city's progress towards meeting the State of Maryland's requirement to reduce greenhouse gas emissions and the Council of Governments' Climate Change Initiative. These initiatives have goals to reduce one's carbon footprint by 10% by 2012 and 20% by 2025.

Performance Measures	2005	2006	2008	2009	2010	2011	2012
	Benchmark	Benchmark	Actual	Actual	Actual	Actual	Estimated
Electricity Usage (Kilowatts)	4,437,261	4,341,280	4,012,436	4,344,353	4,347,447	4,293,346	4,300,000
Natural Gas Usage (Therms)	139,718	136,025	136,222	141,494	129,357	122,367	125,000
ICLEI Carbon Calculation (Tons – CO ²)	3,894	3,894	3,760	3,723	3,447	2,463	n/a
Recycling Rate	48%	48%	53%	56%	57%	61%	60%
Landfill Tonnage	2,165	2,069	1,886	1,802	1,703	1,592	1,636
Alternative Fuel Vehicles	9	9	9	9	9	8	8
Gallons of Fuel Used (Fiscal Year)	91,383	106,134	95,453	111,199	98,194	91,600	97,300

Comments & Management Objectives

- ✧ Through calendar year 2011, the City has reduced its carbon footprint. With all of the City's electricity being purchased using wind credits through a contract with Clean Currents, as of July 1, 2011, the carbon foot print has been reduced 37%, exceeding the State's and COG's goals.
- ✧ The city's recycling rate continues to grow. The wheeled toter program begun in FY 2010 has increased recycling according to a survey of users.
- ✧ The Greenbelt Advisory Committee on Environmental Sustainability is finalizing a sustainability plan for the organization and community.
- ✧ Greenbelt's tree canopy is 62% compared to a communities' average 30%.
- ✧ The Pool Pak and Heat Exhaust units at the Aquatic and Fitness Center were replaced in 2010. Two new HVAC units were installed at the Springhill Lake Recreation Center in 2011 using Community Development Block Grant Recovery Act money. These units are expected to reduce electricity usage by ten (10) percent.
- ✧ In FY 2009, the new Public Works Facility was completed with a geothermal heating system, stormwater bio-retention gardens and other "green" elements. However, the size of the facility increased by more than 160% from 1,610 square feet to 4,240 square feet and added a 9,750 square foot vehicle storage building. However, electricity usage is up only 26% and natural gas usage is down 6% compared to 2005.
- ✧ The city has been authorized \$93,000 in federal Energy Efficiency and Conservation Block Grant (EECBG) funds. These funds will be used to install energy efficient lighting in a number of city parking lots and along the Lakewood Stream Valley Path. Based on an estimate from the Maryland Energy Administration, the City will save approximately \$9,000 per year in electricity costs.

SWIMMING FACILITY RATE COMPARISONS

FACILITY	ADOPTED DAILY ADMISSION FEES				ADOPTED MEMBERSHIP FEES				ADOPTED SUMMER FEES		
	Res.	Non-Res.	Guest Fee		12 Month Memberships		9 Month Memberships		Res.	Non-Res.	
GREENBELT AQUATIC & FITNESS CENTER Owner: City of Greenbelt Indoor and Outdoor Pool(s), Hydrotherapy Pool & Fitness Center 	Non-Summer					Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.
	Youth (1-13)	\$2.50	\$3.50	n/a	Youth (1-13)	\$113	\$242	\$84	\$190	\$59	\$136
	Young Adult (14-17)	\$3.50	\$4.50	n/a	Yng Adlt (14-17)	\$177	\$303	\$136	\$239	\$92	\$171
	Adult (18-59)	\$4.50	\$5.50	n/a	Adult (18-59)	\$242	\$364	\$190	\$288	\$124	\$204
	Senior (60+)	\$3.25	\$3.75	n/a	Senior (60+)	\$124	\$254	\$91	\$204	\$61	\$151
	Summer - Weekdays				Sgl. Prnt. Family	\$354	\$605	\$273	\$477	\$181	\$341
	Youth (1-13)	\$3.00	\$4.00	n/a	Family	\$499	\$651	\$384	\$552	\$247	\$390
	Young Adult (14-17)	\$4.00	\$5.00	n/a	Corporate	\$1,002	\$1,002	n/a	n/a	n/a	n/a
	Adult (18-59)	\$5.00	\$6.00	n/a							
	Senior (60+)	\$3.50	\$5.00	n/a							
	Summer - Weekends and Holidays										
	Youth (1-13)	\$3.00	n/a	\$4.00		Res.	Non-Res.	Res.	Non-Res.	Res.	Non-Res.
	Young Adult (14-17)	\$4.00	n/a	\$5.00	Youth (1-13)	\$110	\$235	\$82	\$184	\$57	\$132
	Adult (18-59)	\$5.00	n/a	\$6.00	Yng Adlt (14-17)	\$172	\$294	\$132	\$232	\$89	\$166
	Senior (60+)	\$3.50	n/a	\$5.00	Adult (18-59)	\$235	\$353	\$184	\$280	\$120	\$198
				Senior (60+)	\$120	\$247	\$88	\$198	\$59	\$147	
				Sgl. Prnt. Family	\$344	\$587	\$265	\$463	\$176	\$331	
				Family	\$484	\$632	\$373	\$536	\$240	\$379	
				Corporate	\$973	\$973	n/a	n/a	n/a	n/a	
FAIRLAND AQUATIC CENTER Owner: M-NCPPC Indoor pool only (Main & Leisure), Hydrotherapy Pool & Fitness Center	Fit & Swim	County	Non-County	Fit & Swim	County	Non-County					
	Adult (16-59)	\$9.00	\$11.00	Month	\$60	\$72					
	Senior (60+)	\$7.00	\$9.00	3 Month	\$120	\$144					
	Swim Only			6 Month	\$195	\$235					
	Child	\$4.00	\$5.00	1 Year	\$315	\$380					
	Adult	\$5.00	\$6.00	Fam-1 Yr.	\$510	\$615					
	Senior	\$4.00	\$5.00	Sr. Couple 1-Yr	\$315	\$380					
MARTIN LUTHER KING SWIM CENTER Owner: Montgomery County Indoor Pool only (Main & Teaching), Weight Room (universal), Diving, Hydrotherapy Pool		County	Non-County	ANNUAL MEMBERSHIPS - PRORATED							
	Youth (1-17)	\$4.00	\$6.50		County	Non-County					
	Adult (18-54)	\$6.00	\$7.50	Family	\$500	\$600					
	Senior (55+)	\$4.50	\$6.50	Pair	\$445	\$505					
				Individual	\$365	\$425					
				Sr. Couple	\$420	\$480					
			Senior	\$295	\$355						

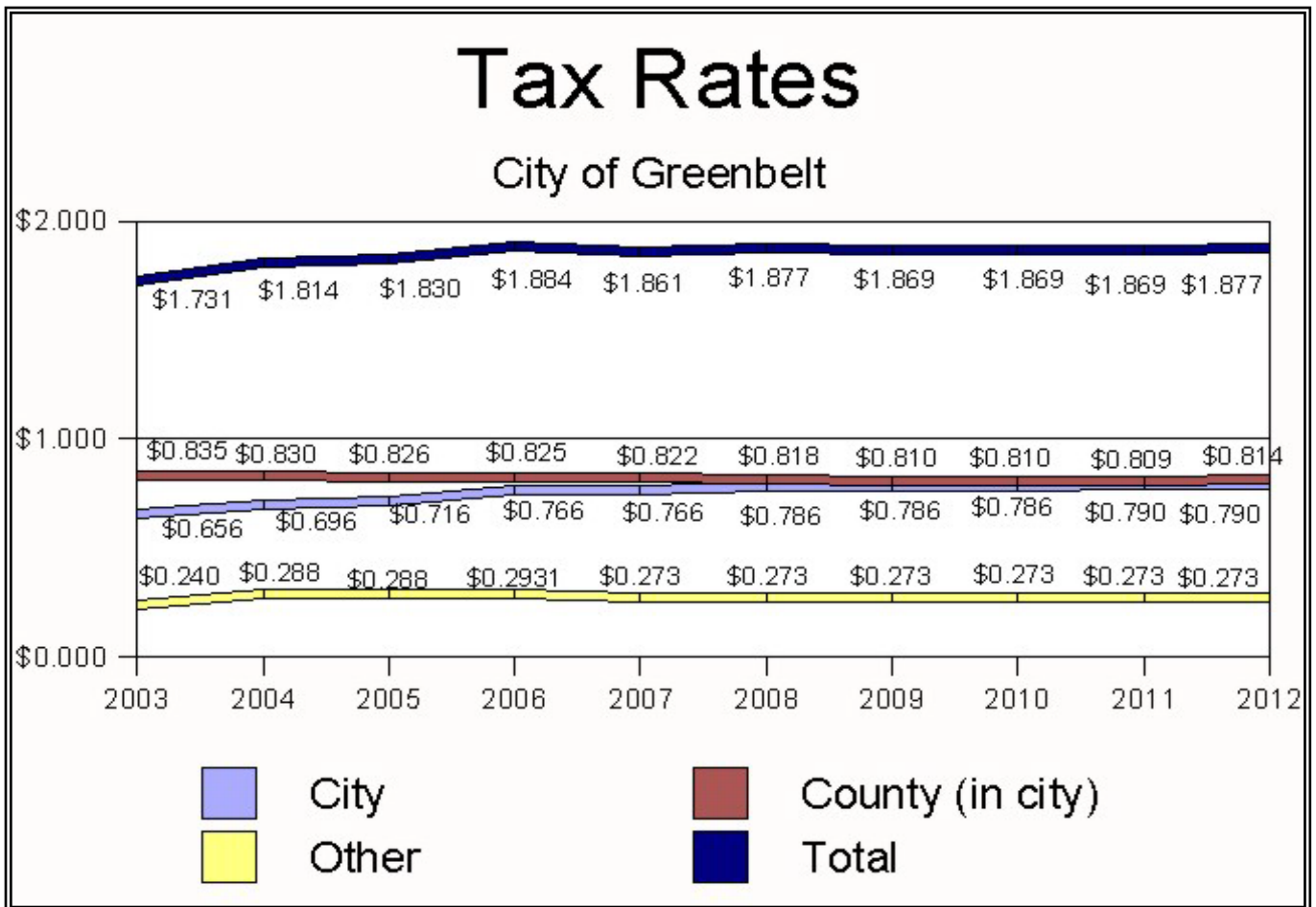
CITY OF GREENBELT, MARYLAND

REAL PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS LAST 10 FISCAL YEARS

FISCAL YEAR	CITY	PRINCE GEORGE'S COUNTY	STATE OF MARYLAND	M-NCPPC	WSSC	TOTAL
2003	\$0.656	\$0.835	\$0.084	\$.1020	\$.054	\$1.731
2004	0.696	0.830	.132	.1020	.054	\$1.814
2005	0.716	0.826	.132	.1020	.054	\$1.830
2006	0.766	0.825	.132	.1071	.054	\$1.884
2007	0.766	0.822	.112	.1071	.054	\$1.861
2008	0.786	0.818	.112	.1071	.054	\$1.877
2009	0.786	0.810	.112	.1071	.054	\$1.869
2010	0.786	0.810	.112	.1071	.054	\$1.869
2011	0.790	0.809	.112	.1071	.054	\$1.872
2012	0.790	0.814	.112	.1071	.054	\$1.877
Unincorporated Area	-----	0.986	.112	.2790	.054	\$1.431

NOTES:

1. In dollars per \$100 of assessed value.
2. Prince George's County rate includes Transit District Tax (\$0.026).



GLOSSARY

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, Good Samaritan Contribution.

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 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.

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.

DESCRIPTION OF THE CITY

Greenbelt was incorporated by act of the General Assembly of Maryland in 1937. The city's original housing stock – consisting of 574 row house units, 306 apartment units, and a few prefabricated single family homes – was built during the 1930's by the Rural Resettlement Administration of the Department of Agriculture for the threefold purpose of providing a model planned community, jobs for the unemployed, and low-cost housing. Under legislation enacted by Congress in 1953, the Federal government sold all of its property in the city, except for a 1,100 acre park, also keeping right-of-way for the Baltimore-Washington Parkway. Most of the original housing was acquired by a cooperative formed by residents of the community.

The City of Greenbelt has a Council-Manager form of government. The Council is composed of seven members elected every two years on a non-partisan basis. The City Manager is appointed by the City Council. As Chief Administrative Officer, the City Manager is responsible for enforcement of laws and ordinances, and appoints and supervises the heads of the departments of the city organization.

Greenbelt is situated in northern Prince George's County, approximately 12 miles northeast of Washington, D.C., 26 miles southwest of Baltimore, and 22 miles west of Annapolis, the State capital.

