

City Council Budget Work Session

- **Overview**
- **Revenues**
- **General Government**
- **Non-Departmental**
- **Fund Transfers**
- **Other Funds**
(not Green Ridge House)

**Community Center
8 p.m. – Wednesday
April 1, 2015**

	FY 2013 Actual Trans.	FY 2014 Actual Trans.	FY 2015 Adopted Budget	FY 2015 Estimated Trans.	FY 2016 Proposed Budget	FY 2016 Adopted Budget
FUND BALANCE AS OF JULY 1						
Undesignated and Unreserved	\$2,823,523	\$3,634,835	\$3,092,778	\$3,083,408	\$4,113,553	
Designated and Reserved	274,207	217,117	300,000	478,145	300,000	
TOTAL FUND BALANCE	\$3,097,730	\$3,851,952	\$3,392,778	\$3,561,553	\$4,413,553	\$0
REVENUES						
Taxes	\$19,773,987	\$19,082,572	\$19,637,200	\$19,818,300	\$20,352,400	\$0
Licenses and Permits	1,529,356	1,669,115	1,565,300	1,788,600	1,581,600	0
Revenue from Other Agencies	1,006,911	1,074,331	1,094,600	1,088,700	1,068,900	0
Service Charges	2,115,521	2,134,068	2,154,100	2,115,700	2,133,900	0
Fines and Forfeitures	746,949	773,566	651,000	890,000	785,000	0
Miscellaneous Revenue	242,732	299,605	209,100	209,600	213,300	0
Interfund Transfers	114,000	0	30,000	31,300	36,500	0
TOTAL REVENUES	\$25,529,455	\$25,033,257	\$25,341,300	\$25,942,200	\$26,171,600	\$0
EXPENDITURES						
General Government	\$2,570,170	\$2,705,333	\$2,887,400	\$2,786,700	\$2,817,800	\$0
Planning and Development	874,842	843,425	926,600	1,012,200	1,052,500	0
Public Safety	10,042,368	10,699,156	10,209,300	9,991,400	10,210,500	0
Public Works	2,807,252	3,008,959	3,159,000	3,112,100	3,160,700	0
Greenbelt CARES	841,872	887,191	941,800	913,000	949,000	0
Recreation and Parks	4,911,060	5,067,688	5,178,500	5,172,300	5,443,100	0
Miscellaneous	207,100	225,229	222,700	227,100	225,900	0
Non-Departmental	1,370,570	936,675	738,500	800,400	1,067,500	0
Fund Transfers	1,150,000	950,000	1,075,000	1,075,000	1,510,000	0
TOTAL EXPENDITURES	\$24,775,234	\$25,323,655	\$25,338,800	\$25,090,200	\$26,437,000	\$0
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$265,400	
FUND BALANCE AS OF JUNE 30						
Undesignated and Unreserved	\$3,634,835	\$3,083,408	\$3,095,278	\$4,113,553	\$3,848,153	
Designated and Reserved	217,117	478,145	300,000	300,000	300,000	
TOTAL FUND BALANCE	\$3,851,952	\$3,561,553	\$3,395,278	\$4,413,553	\$4,148,153	
% Undesignated Fund Balance to Expenditures for the Year						
	14.7%	12.2%	11.5%	16.4%	14.6%	

SOURCES OF REVENUE FY 2016

Prepared by Jeff Williams, City Treasurer

REAL PROPERTY

- The improved valuation is due to favorable occupancy rates for apartment buildings in Greenbelt. Most if not all of the apartments in Greenbelt have occupancy rates higher than 90%. As a result, a 9.4% increase for apartment building assessment is expected in FY 2016.
- 53 new townhomes were completed in Greenbelt Station as of March 2015. An additional 16 are under construction and 15 lots have been sold in which construction should begin soon. This new residential development in the South Core of the Greenbelt Metro Station injected approximately \$60,000 of new revenue in FY 2015. Because of this new development, assessments for townhomes in Greenbelt are expected to increase 4.4%.
- A 300 unit luxury apartment building is expected to break ground in the spring of 2015 and be completed in approximately 21 months.
- It is still not known whether commercial properties have found the bottom of the real estate market.
- A small sampling of recent residential property sales shows that prices for existing homes have been 36% higher than the related assessed value of the property. While this is good news, the improved value will not take effect until fiscal year 2017.
- Looking beyond the next assessment cycle (FY 2017 to FY 2019), the North Core closest to the Metro Station remains a top contender to host the relocation of the Federal Bureau of Investigation (FBI) Headquarters. In addition to the space set aside currently for the FBI, there is the opportunity for additional mixed use development in the area.

PERSONAL PROPERTY

- One of the largest companies doing business in Greenbelt has moved which will result in a loss of \$60,000 in personal property taxes in FY 2016. It is estimated that revenue for personal property taxes will decline to \$1,400,000.

STATE SHARED TAXES

- **Income Tax** – Income tax revenues for FY 2015 are estimated at \$2,375,000, a 2.5% increase over a year ago. Staff proposes a growth rate of 2.5% for FY 2016. The result is an estimate of \$2,434,000.
- **Highway User Taxes** - Proposed highway user revenue is \$99,500. If the State approves a supplemental allotment, the City will increase its estimate for FY 2016.

SERVICE CHARGES

- Estimated recreation revenues for FY 2015 are \$1,450,000 which is essentially unchanged from FY 2014. Proposed revenues for FY 2016 are \$1,460,000.
- In FY 2016, AFC revenues will be affected by a four-week closure of the indoor pool to replace the roof. Competition from local fitness centers has cut into the AFC's ability to attract new customers. Proposed revenue for FY 2016 is \$530,600.
- The Recreation Department's goal for Greenbelt Kids revenue has been to achieve a ratio of revenues to expenditures of 125%. The FY 2016 ratio is expected to be 114%. It should be noted that FY 2016 is the first of four minimum wage increases that will affect summer part-time staff salaries. As part-time salaries increase, it will be difficult to increase program revenues in line with expenditures. Therefore, a new benchmark will have to be determined.

FINES AND FORFEITURES

- **Speed Cameras** –FY 2014 revenue, the first full fiscal year for the program, was \$288,163. Staff expected compliance in the second year of the program. However, FY 2015 program revenue is expected to increase to \$450,000 due to the installation of a camera on a heavily used State highway. The FY 2016 proposed budget of \$350,000 is in anticipation of greater compliance.

City of Annapolis, Maryland
Trend Analysis of Real Estate Property Values (in thousands)
Fiscal Years 2010 - 2016

Use Code	Description	# of Units	Increase/ (Decrease)	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1	Single Family	2,494	0.2%	\$398,338	\$397,577	\$396,572	\$499,045	\$520,709	\$597,921
4	Apartments (d)	33	9.4%	481,728	440,371	398,964	360,368	356,352	338,316
11	Townhouses ©	1,424	4.4%	229,277	219,563	219,656	278,581	278,895	392,673
61	Condo. Family Residence (e)	1,544	-0.1%	136,590	136,678	136,533	229,292	230,157	318,672
	Homestead Credit					(11,392)	(54,861)	(87,341)	(113,784)
	Total Residential		4.3%	\$1,245,933	\$1,194,189	\$1,140,333	\$1,312,425	\$1,298,772	\$1,533,798
5	Office Bldgs - High Rise	69	0.0%	556,803	556,794	562,317	607,467	660,009	630,795
7	Beltway Plaza	2	2.7%	4,444	4,328	4,211	4,343	4,339	4,331
65	Condo. Office	342	-0.7%	74,990	75,508	76,742	87,235	83,826	75,006
	Total Commercial		-0.1%	\$636,237	\$636,630	\$643,270	\$699,045	\$748,174	\$710,132
2	Non-profits	4	0.0%	399	399	399	491	491	586
3	GHI Office Complex	11	0.0%	10	10	10	10	10	11
	Total Other Abatements		0.0%	\$409	\$409	\$409	\$501	\$501	\$597
	Grand Total		2.8%	\$1,882,579	\$1,831,228	\$1,784,012	\$2,011,971	\$2,047,447	\$2,244,527
	% Increase Over Previous Fiscal Year			2.8%	2.6%	-11.3%	-1.7%	-8.8%	10.3%

		FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1	Single Family	21.2%	21.7%	22.2%	24.8%	25.4%	26.6%
4	Apartments	25.6%	24.0%	22.4%	17.9%	17.4%	15.1%
11	Townhouses	12.2%	12.0%	12.3%	13.8%	13.6%	17.5%
61	Condo. Family Residence	7.3%	7.5%	7.7%	11.4%	11.2%	14.2%
	Homestead Credit	0.0%	0.0%	-0.6%	-2.7%	-4.3%	-5.1%
	Total Residential	66.2%	65.2%	63.9%	65.2%	63.4%	68.3%
5	Office Bldgs - High Rise	29.6%	30.4%	31.5%	30.2%	32.2%	28.1%
7	Beltway Plaza	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
65	Condo. Office	4.0%	4.1%	4.3%	4.3%	4.1%	3.3%
	Total Commercial	33.8%	34.8%	36.1%	34.7%	36.5%	31.6%
2	Non-profits	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3	GHI Office Complex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source document: Assessments by Use Code provided by the Prince George's County Office of the Maryland State Department of Assessment and Taxation

City of Greenbelt, Maryland
General Fund Expenditures
Line Item Summaries for FY 2013 - FY 2016

Line Item	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Estimated	FY 2016 Proposed
1	Regular	\$4,595,144	\$4,631,611	\$5,011,400	\$4,699,800	\$4,887,000
3	Police officer	4,219,318	4,264,828	4,281,400	4,044,000	4,041,700
4	Police civilian	752,570	774,418	781,000	825,500	854,500
5	Park Ranger/Cadet	11,435	9,595	15,000	15,000	15,000
6	Building Maintenance.	520,380	526,026	487,100	527,700	565,500
8	Street Maintenance	111,676	88,510	138,500	140,000	144,000
11	Snow & Ice Removal	18,577	140,192	35,000	75,000	35,000
12	Leaf & Brush Removal	54,838	57,075	50,000	60,000	50,000
13	Storm Sewer Maintenance	13,925	10,394	12,000	12,000	12,900
15	Street Landscaping	58,882	77,670	60,000	80,000	70,000
16	Waste Collection	335,399	331,823	344,000	344,000	344,000
19	Program Leaders	60,516	69,871	79,700	76,700	87,700
20	Recreation Instructors	263,071	266,872	275,000	269,500	294,500
21	Cashiers	54,779	55,230	56,000	60,000	68,400
22	Organizational Leaders	8,000	8,000	8,000	8,000	8,000
23	Special Events	44,621	43,497	45,000	49,000	47,000
24	Park Maintenance	564,878	569,136	598,000	593,600	607,100
25	Vehicle Maintenance	232,547	245,174	222,000	190,600	219,100
26	Center Assistants	305,270	303,789	313,500	322,200	366,800
	Classified Salaries	11,534,190	11,769,949	12,080,400	11,656,200	11,892,800
	Part-time Salaries	691,636	703,762	732,200	736,400	825,400
27	Overtime	869,475	851,116	772,000	703,200	742,900
28	Health Benefits	1,027,842	1,138,112	1,305,900	1,332,600	1,531,500
	Other Benefits	3,549,016	3,852,821	3,869,400	3,777,300	3,947,000
	Total Salaries & Benefits	\$17,672,159	\$18,315,760	\$18,759,900	\$18,205,700	\$18,939,600
30	Prof. Services	183,635	206,975	272,100	366,800	383,400
31	Other Legal Services	1,481	31,930	4,000	4,000	4,000
33	Insurance - IWIF	932,952	771,250	625,000	595,300	595,300
33	Insurance - LGIT	122,125	144,509	166,800	150,500	161,100
34	Other Services	375,213	403,163	343,000	363,300	381,400
35	Street Line Painting	0	0	6,000	6,000	6,000
37	Notices & Publications	50,397	56,938	59,400	64,000	60,000
38	Communications	171,584	150,821	150,700	156,000	160,300
39	Utilities:					
	Electric	489,428	504,523	505,800	491,500	538,200
	Gas	124,092	129,474	112,300	128,100	125,700
	Water & Sewer	70,653	82,230	70,300	80,900	77,400
	Heating Oil	6,717	5,998	6,500	6,500	6,500
42	Building Rental	28,100	29,500	31,000	31,000	32,500
43	Equipment Rental	43,700	44,452	46,200	41,200	45,200
45	Membership & Training	225,365	209,350	218,300	209,600	221,800
46	Building Maintenance	364,522	395,276	358,200	356,800	356,500
47	Park Fixtures	18,888	17,948	17,500	16,500	17,500
48	Uniforms	85,321	92,423	92,000	91,300	92,200
49	Tools	45,807	34,556	43,100	37,500	43,200

City of Greenbelt, Maryland
General Fund Expenditures
Line Item Summaries for FY 2013 - FY 2016

Line Item	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Estimated	FY 2016 Proposed
50	Vehicle Maintenance:					
	Maintenance	290,889	331,214	275,100	288,300	271,200
	Fuel	313,695	328,631	326,700	266,300	270,600
52	Departmental Equipment	90,324	118,491	127,600	131,100	132,100
53	Computer Expense	173,934	208,794	197,400	203,400	216,000
55	Office Expense	151,634	158,687	138,000	139,500	149,300
57	K-9/Animal Control	59,629	61,278	53,700	52,700	52,700
58	Special Programs	177,640	164,399	169,000	269,100	265,200
59	Traffic Signs & Paint	21,551	21,934	23,900	23,900	22,900
60	Road & Paving Materials	12,326	9,763	10,700	9,200	10,700
61	Chemicals	30,316	47,435	44,300	47,400	46,900
62	Storm Drain Materials	1,124	1,087	1,200	1,200	1,200
63	Landscaping Supplies	23,435	28,914	26,900	29,000	29,400
64	Lighting Fixtures	5,948	5,439	4,500	4,500	4,500
67	Merchandise	2,890	2,553	3,000	3,000	3,000
68	Contribution Groups	218,713	222,637	244,900	245,900	86,400
69	Awards & Incentives	8,236	10,910	6,700	8,000	8,000
71	Miscellaneous	3,075	4,756	5,400	5,900	6,400
72	Reserve Appropriation	79,760	64,689	99,000	70,000	285,000
73	Retirement Plan Payments	338,832	68,848	0	85,100	81,100
75	Arts Expenses	11,260	12,504	11,600	11,700	13,000
76	Red Light Camera Expense	234,856	214,591	204,600	205,600	205,600
77	Speed Camera Expense	93,202	116,410	120,000	230,000	184,000
	Operating	\$5,683,249	\$5,515,280	\$5,222,400	\$5,527,600	\$5,653,400
81	Capital Projects Transfer	300,000	450,000	350,000	350,000	405,000
82	Debt Service Transfer	300,000	360,000	525,000	525,000	555,000
84	Replacement Fund Transfer	150,000	100,000	100,000	100,000	150,000
86	Building Capital Reserve	150,000	100,000	100,000	100,000	100,000
85	2001 Bond Fund Transfer	250,000	0	0	0	300,000
91	New Equipment	181,826	454,615	193,500	193,900	246,000
93	Major Maintenance	0	0	0		
94	Fire Department Transfer	88,000	88,000	88,000	88,000	88,000
	Total Reserves, Transfers & Capital Outlay	\$1,419,826	\$1,552,615	\$1,356,500	\$1,356,900	\$1,844,000
	Total General Fund Expenditures	\$24,775,234	\$25,383,655	\$25,338,800	\$25,090,200	\$26,437,000

MEMO

To: Michael P. McLaughlin, City Manager *MPM*

From: Mary Johnson, Director of Human Resources *MJ*

Date: January 30, 2015

Re: Ten Year – Turnover Rates

The turnover rates for the last ten years are as follows. These figures include resignations, terminations and dismissals. They do not include retirements.

2005	7.7%	183 employees	14 Separations
2006	10%	181 employees	18 Separations
2007	8%	169 employees	14 Separations
2008	7.2%	181 employees	13 Separations
2009	4.4%	182 employees	8 Separations
2010	3.3%	179 employees	6 Separations
2011	5.1%	174 employees	9 Separations
2012	3.4%	175 employees	6 Separations
2013	6.4%	170 employees	11 Separations
2014	4.6%	173 employees	8 Separations

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BY:

Separated Employees 2014 (19 Total)

Public Works	4	White Male
	2	Black Male
Administration	1	White Female
Planning & Community Develop.	1	White Female
	2	Black Female
Cares	1	White Female
Police	5	White Males
	1	White Female
	1	Black Male
	1	Black Female

Total Number of Separated Employees for 2014

9	White Males	47%
4	White Females	21%
3	Black Males	16%
3	Black Females	16%

Reasons for Separations:

11	Retired
6	Resigned
2	Terminated

2014 Vacancies as of December 31, 2014

Administration

Administrative Assistant I

Recreation

Recreation Supervisor

Public Works

Vehicle Maintenance Mechanics (2)

Director of Public Works

Public Works Maintenance Worker II

Police Department

Communications Specialist (2)

Police Officer (1)

Planning & Comm. Develop.

Community Develop. Inspector

Animal Control Officer

Administrative Assistant

New Hires (2014) (20 Total)

Planning and Community Development

White Female 1

Information & Technology

White Female 1

Finance

Hispanic Female 1

Recreation

White Female 2

Public Works

White Male 2

Black Male 2

Police

White Male 4

White Female 1

Black Male 2

Black Female 2

Hispanic Female 2

Breakdown by Race and Sex

White Males (6) 30%

White Females (5) 25%

Black Males (4) 20%

Black Females (2) 10%

Hispanic Females (3) 15%

2014 EEO/Affirmative Action Report (173 Employees)

	Public Works	Police Dept.	Recreation	Planning & Comm. Develop.	Cares	Admin.	Finance Human Resources/IT	TOTAL	Percentage
WM	23	33	5	2	1	2	4	70	38%
WF	3	11	12	5	5	3	4	43	23%
BM	12	11	3	2	0	0	1	29	16%
BF	1	6	0	1	5	0	1	14	8%
HM	5	2	0	0	0	0	0	7	4%
HF	2	2	0	0	0	1	1	6	3%
AM	0	2	0	0	0	0	0	2	1%
AF	0	1	0	0	0	0	1	2	1%
VACANCIES	4	3	1	3	0	1	0	12	6%
TOTAL EMPLOYEES	46	69	20	10	11	6	12	173 + 12 vacancies	100%
TERMINATIONS	2	3	0	3	0	0	0	8	4%
RETIRED	4	5	0	0	1	1	0	11	6%

2012 – 2013 – 2014 Comparison EEO/Affirmative Action Report

[illegible]