

CEMETERY FUND

**FY
2017**



Section 6-19 of the City Code established a Cemetery Perpetual Maintenance Trust Fund for the City Cemetery on Ivy Lane. This fund receives proceeds (after deduction of expenses) from the sale of lots at the City Cemetery and any cemetery related contributions or donations.

The City Code provides that interest earned in this fund may be appropriated to defray cemetery maintenance and improvement costs, while all other monies in the fund may only be utilized for investment purposes and the repurchase of cemetery lots.

Budget Comments

1) No expenses or transfers are proposed for FY 2017.

CEMETERY FUND Fund 104	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
BALANCE AS OF JULY 1	<u>\$82,109</u>	<u>\$84,277</u>	<u>\$85,477</u>	<u>\$85,512</u>	<u>\$85,812</u>	<u>\$85,812</u>
REVENUES						
470000 Interest	\$18	\$35	\$0	\$0	\$0	\$0
480000 Other - Service Fees	2,150	1,200	1,000	300	1,000	1,000
TOTAL REVENUES	<u>\$2,168</u>	<u>\$1,235</u>	<u>\$1,000</u>	<u>\$300</u>	<u>\$1,000</u>	<u>\$1,000</u>
EXPENDITURES						
490000 Interfund Transfer - General Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BALANCE AS OF JUNE 30	\$84,277	\$85,512	\$86,477	\$85,812	\$86,812	\$86,812

This fund accounts for the payment of the principal and interest on the city’s outstanding general obligation (G.O.) debt and the refinanced unfunded liability on city retirement plans. The individual debt instruments are accounted for in separate accounts. This presentation provides greater detail.

Section 55 of the City Charter places a limit on the amount of bonds that may be issued by the city. The limit is four (4) percent of the assessed valuation. As of July 1, 2016, the city’s estimated outstanding debt will be \$5,496,478 or 0.28% of the city’s assessed valuation. The refinancing of the City’s G.O. debt in FY 2012 has significantly reduced the City’s annual debt service. Of particular note is that the City received a lower interest rate for its debt (2.93%) than did the State of Maryland (3.07%) which sold debt at about the same time (July 2011).

Estimated Assessed Value,	
July 1, 2016	\$1,945,000,000
Debt Limit @ 4%	\$77,800,000
Amount of Debt Applicable to Limit:	
Total Bonded Debt, July 1, 2016	\$5,496,478
Estimated Debt Margin,	
July 1, 2016	\$72,303,522

The city’s unfunded liability on two of its retirement programs, the Employees Combined System and the Law Enforcement Officers Pension System, was refinanced in FY 2014. The refinancing lowered the interest rates paid on this debt from 7.5 and 8 percent to 5.3 percent and shortened the term to 20 years, which is projected to save the city \$1.2 million.

Budget Comments

- 1) \$555,000 is proposed as the transfer from the General Fund in order to pay the debt on the city’s annual general obligation and the unfunded liability.

DEBT SERVICE FUND Fund 201	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
TOTAL FUND BALANCE AS OF JULY 1	\$113,734	\$40,679	\$10,580	\$10,572	\$10,472	\$10,472
REVENUES						
415000 Special Assessment	\$0	\$0	\$0	\$0	\$0	\$0
470000 Interest Investments	45	40	100	100	100	100
485002 Loan Proceeds	2,932,305	0	0	0	0	0
490000 General Fund Transfer	360,000	525,000	555,000	555,000	555,000	555,000
TOTAL REVENUE & FUND TRANSFERS	\$3,292,350	\$525,040	\$555,100	\$555,100	\$555,100	\$555,100
EXPENDITURES						
General Obligation						
895 2001 Bond Issue						
96 Principal	\$218,591	\$223,773	\$232,000	\$231,800	\$238,700	\$238,700
97 Interest	98,461	93,280	85,000	85,300	78,400	78,400
Total	\$317,052	\$317,053	\$317,000	\$317,100	\$317,100	\$317,100
897 Unfunded Liability						
34 Other Services	\$13,000	\$0	\$0	\$0	\$0	\$0
96 Principal Refunding	2,916,305	0	0	0	0	0
96 Principal	41,800	86,990	91,800	91,700	96,700	96,700
97 Interest	77,248	151,104	146,400	146,400	141,400	141,400
Total	\$3,048,353	\$238,094	\$238,200	\$238,100	\$238,100	\$238,100
896 Tax Anticipation Note						
97 Interest	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,365,405	\$555,147	\$555,200	\$555,200	\$555,200	\$555,200
FUND BALANCE AS OF JUNE 30	\$40,679	\$10,572	\$10,480	\$10,472	\$10,372	\$10,372

BOND PRINCIPAL & INTEREST PAYMENT SCHEDULE

	All Debt		2001 Bond Fund (1)		MSRA Unfund Liability (2)	
FY	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$335,344	\$219,802	\$238,649	\$78,403	\$96,695	\$141,399
2018	347,682	207,464	245,736	71,316	101,946	136,148
2019	360,516	194,630	253,034	64,018	107,483	130,612
2020	373,868	181,279	260,548	56,504	113,320	124,774
2021	387,759	167,387	268,285	48,767	119,474	118,620
2022	402,215	152,932	276,253	40,800	125,962	112,132
2023	417,259	137,888	284,457	32,596	132,802	105,292
2024	432,918	122,228	292,904	24,148	140,014	98,080
2025	449,220	105,926	301,602	15,450	147,618	90,476
2026	466,193	88,953	310,559	6,493	155,634	82,460
2027	216,736	74,200	52,649	193	164,087	74,007
2028	172,998	65,096			172,998	65,096
2029	182,393	55,701			182,393	55,701
2030	192,298	45,796			192,298	45,796
2031	202,741	35,353			202,741	35,353
2032	213,751	24,343			213,751	24,343
2033	225,359	12,735			225,359	12,735
2034	117,228	1,819			117,228	1,819
Total	\$5,496,478	\$1,893,532	\$2,784,676	\$438,688	\$2,711,803	\$1,454,843

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

(2) This debt issue has an interest rate of 5.3%. This rate is higher than the 2001 Bond Fund because it is a taxable loan.

The Replacement Fund is for the purpose of setting funds aside annually so that at the time of scheduled replacement, adequate funds are available to replace a piece of equipment.

Prior to FY 2003, an amount equal to three (3) cents on the tax rate (\$162,900 in FY 2002) was budgeted in the General Fund budget to be transferred here. Now a dollar amount based on need and available resources is budgeted. Funds not required to meet current obligations are invested. Interest earned is applied annually to various reserves, thereby reducing the amount of operating funds required to be contributed.

Budget Comments

- 1) The purchase of several items were budgeted in FY 2015 but paid for in FY 2016 including:
 - a. Raid vests under Police (\$16,100).
 - b. Circuit weight equipment under Aquatic & Fitness Center (\$51,500).
 - c. A 4X4 pickup truck under Parks (\$28,100).
- 2) All Police handguns are recommended for replacement (\$32,000).
- 3) A 4X4 pick-up with a plow and lift gate (\$33,000) is proposed for replacement under Multi-Purpose Equipment.
- 4) Under Waste Collection, a new 4X4 pick-up with a plow is proposed for replacement at \$31,000.
- 5) Under Parks, it is proposed to replace a 4X4 pick-up with a plow and lift gate (\$33,000) and a dump truck with a plow (\$80,000).
- 6) It is estimated the Replacement Fund will begin Fiscal Year 2017 with a fund balance of \$141,193 and end at \$137,293. Further it should be noted that the fund balance has dropped from \$500,875 in FY 2013. The fund transfer will need to increase in future years.

Items to be Purchased

Police

Handguns	\$32,000
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Multi-Purpose Equipment

4X4 3/4 ton Pickup w/plow & lift gate (116)	33,000
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Waste Collection

4X4 3/4 ton Pickup w/plow (210)	31,000
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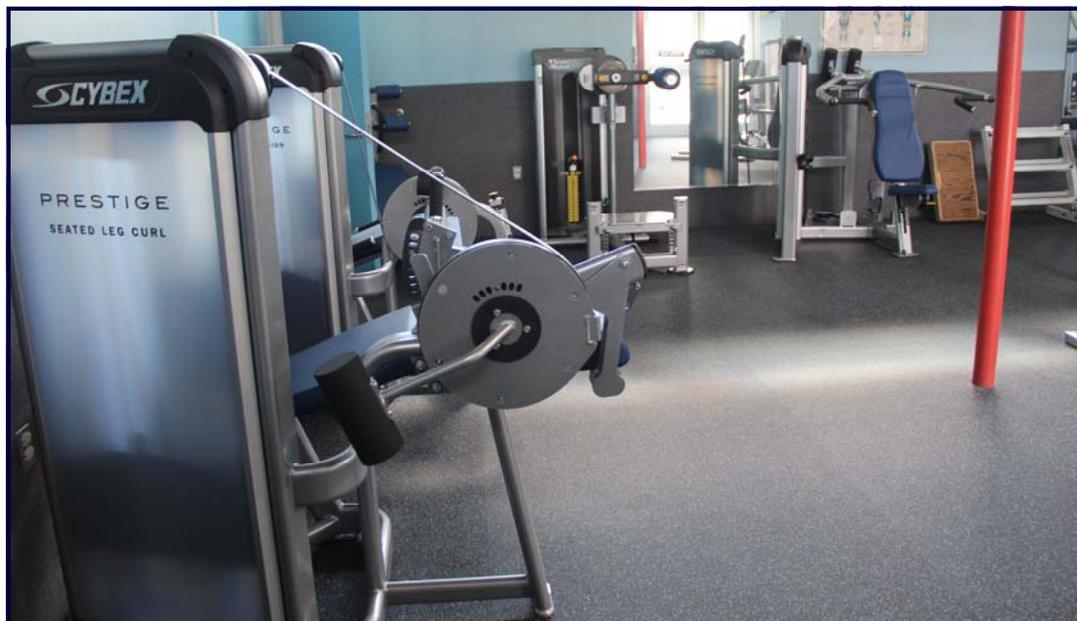
Parks

4X4 3/4 ton Pickup w/plow & lift gate (410)	33,000
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Dump Truck with plow (435)	<u>80,000</u>
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Total Proposed Expenditures	<u>\$209,000</u>
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REPLACEMENT FUND Fund 105	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
TOTAL FUND BALANCE AS OF JULY 1	<u>\$500,875</u>	<u>\$473,034</u>	<u>\$315,434</u>	<u>\$413,693</u>	<u>\$141,193</u>	<u>\$141,193</u>
REVENUES						
470000 Interest on Investments	\$105	\$185	\$100	\$200	\$100	\$100
480000 Ins./Auc. Proceeds	21,889	12,919	5,000	8,900	5,000	5,000
480499 Contribution from College Park	7,855	0	0	0	0	0
490000 Interfund Transfer - Special Projects	420	40	0	0	0	0
490000 Interfund Transfer - General Fund	100,000	100,000	174,200	174,200	200,000	200,000
TOTAL REVENUE & FUND TRANSFERS	<u>\$130,269</u>	<u>\$113,144</u>	<u>\$179,300</u>	<u>\$183,300</u>	<u>\$205,100</u>	<u>\$205,100</u>
EXPENDITURES						
91 New Equipment						
220 Community Development	\$0	\$27,189	\$0	\$0	\$0	\$0
310 Police	12,596	4,868	7,000	23,100	32,000	32,000
410 Public Works Admin.	0	0	27,000	25,800	0	0
420 Multi-Purpose Equipment	65,703	0	100,000	94,900	33,000	33,000
450 Waste Collection	0	140,428	180,000	145,100	31,000	31,000
610 Recreation Administration	0	0	0	0	0	0
650 Aquatic & Fitness Center	23,646	0	0	51,500	0	0
660 Community Center	0	0	0	5,000	0	0
700 Parks	56,165	0	80,600	110,400	113,000	113,000
TOTAL EXPENDITURES	<u>\$158,110</u>	<u>\$172,485</u>	<u>\$394,600</u>	<u>\$455,800</u>	<u>\$209,000</u>	<u>\$209,000</u>
BALANCE AS OF JUNE 30	\$473,034	\$413,693	\$100,134	\$141,193	\$137,293	\$137,293



Veh #	Department/Item	Year Purch.	Year Repl.	Original Cost	Replace Est. Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1	Administration														
	Honda Civic CNG	2005	2018	20,149	26,200	0	26,200	0	0	0	0	0	0	0	0
	Subtotal			20,149	26,200	0	26,200	0	0	0	0	0	0	0	0
	Community Development														
712	Ford Focus	2009	2019	11,427	15,300	0	0	15,300	0	0	0	0	0	0	0
726	Ford Fusion Hybrid	2014	2025	24,577	32,000	0	0	0	0	0	0	0	0	32,000	0
715	Chevy Malibu	2004	2018	12,094	22,100	0	22,100	0	0	0	0	0	0	0	0
717	Chevy Malibu	2005	2018	12,094	22,100	0	22,100	0	0	0	0	0	0	0	0
	Subtotal			60,192	91,500	0	44,200	15,300	0	0	0	0	0	32,000	0
	Police Department														
	Police Radio System	2011	2021	729,700	729,700	0	0	0	0	729,700	0	0	0	0	0
	Voice Logging Recorder	2011	2020	22,327	22,300	0	0	0	22,300	0	0	0	0	0	0
	Handguns	2008	2017	31,755	32,000	0	32,000	0	0	0	0	0	0	0	0
	Digital Processing Equipment	2011	NTR	6,343	8,000	0	0	0	0	0	0	0	0	0	0
	Pro-Tec Raid Vests	2015	2025	16,067	20,900	16,100	0	0	0	0	0	0	0	20,900	0
	ETIX Equipment		Var.		54,000	7,000	0	0	0	18,000	18,000	18,000	0	0	0
	TRUSPEED Laser	2014	2025	7,300	12,000	0	0	0	0	0	0	0	0	12,000	0
891	4X4 ¾Ton Pick-up Truck	2006	2018	18,314	24,500	0	24,500	0	0	0	0	0	0	0	0
	Live Scan	2014	2020	33,283	35,000	0	0	0	35,000	0	0	0	0	0	0
	Automated External Defibrillators	2014	2021	12,596	13,000	0	0	0	0	13,000	0	0	0	0	0
	Subtotal			877,685	951,400	23,100	32,000	24,500	57,300	760,700	18,000	18,000	0	32,900	0
	Animal Control														
704	Ford Escape SUV	2008	2019	25,276	33,900	0	0	33,900	0	0	0	0	0	0	0
799	Ford Cargo Van w/Cage pack- age	2002	2021	26,039	35,000	0	0	0	0	35,000	0	0	0	0	0
	Subtotal			51,315	68,900	0	0	33,900	0	35,000	0	0	0	0	0
	Public Works Administration														
100	Dodge Stratus	2006	2018	12,489	21,500	0	21,500	0	0	0	0	0	0	0	0
101	Chevy Blazer 4X4	2016	2027	25,794	33,500	25,800	0	0	0	0	0	0	0	0	0
102	Chevy Colorado	2006	2018	10,648	14,200	0	14,200	0	0	0	0	0	0	0	0
	Repeater - Channel 1 & 3	2004	2018	40,000	46,000	0	46,000	0	0	0	0	0	0	0	0
	Subtotal			48,931	69,200	25,800	81,700	0	0	0	0	0	0	0	0
	Multi-Purpose Equipment														
111	Ford 550 Dump Truck	2004	2018	46,938	56,400	0	56,400	0	0	0	0	0	0	0	0
112	Ford Roll Back Truck	1993	2018	25,927	36,000	0	36,000	0	0	0	0	0	0	0	0
115	Ford 4X4 ¾ton Pickup	2008	2019	27,747	36,900	0	0	36,900	0	0	0	0	0	0	0
116	Ford 4X4 ¾ton Pickup	2003	2017	28,591	33,000	0	33,000	0	0	0	0	0	0	0	0
117	Ford 4X4 F350 Pickup	2014	2025	30,256	39,300	0	0	0	0	0	0	0	0	39,300	0

Veh #	Department/Item	Year Purch	Repl. Year	Original Cost	Replace Cost	Est. FY 2016	FY										
							2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
124	Ford F-450 Dump Truck Crew	2010	2021	56,842	75,600	0	0	0	0	0	75,600	0	0	0	0	0	0
125	Ford 2 Ton Dump (Chassis in 06)	2006	2018	42,000	90,000	0	0	90,000	0	0	0	0	0	0	0	0	0
126	Ford 750 Dump	2007	2018	71,324	94,900	0	0	94,900	0	0	0	0	0	0	0	0	0
127	Case Backhoe	2016	2031	94,900	123,400	94,900	0	0	0	0	0	0	0	0	0	0	0
128	Asphalt Roller	2007	2022	24,900	36,100	0	0	0	0	0	0	36,100	0	0	0	0	0
145	Case #621 Loader	2008	2023	119,313	155,100	0	0	0	0	0	0	0	155,100	0	0	0	0
146	2007 F550 Aerial Lift	2013	2023	40,600	52,800	0	0	0	0	0	0	0	52,800	0	0	0	0
150	Ingersole Rand Air Compressor	1996	2018	12,175	18,000	0	0	18,000	0	0	0	0	0	0	0	0	0
151	Ford F-150 Pick-up Truck	2009	2020	16,446	21,900	0	0	0	21,900	0	0	0	0	0	0	0	0
152	Chevy 2500 Cargo Van	2014	2025	17,118	22,300	0	0	0	0	0	0	0	0	0	0	22,300	0
153	Ford CNG Econoline Van	2004	2018	20,307	24,400	0	0	24,400	0	0	0	0	0	0	0	0	0
158	Ford CNG Pickup	2004	2018	18,305	24,300	0	0	24,300	0	0	0	0	0	0	0	0	0
	Street Sweeper - 2000																
199	Freightliner	2013	2020	28,100	50,000	0	0	0	50,000	0	0	0	0	0	0	0	0
	Paint Machine	2006	2018	5,000	6,500	0	0	6,500	0	0	0	0	0	0	0	0	0
	Concrete Sidewalk Grinder	2014	2029	10,000	14,500	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal			767,352	1,052,000	94,900	33,000	350,500	77,500	71,900	75,600	36,100	207,900	61,600	0	0	0
	Waste Collection Equipment																
210	Chevy 4X4 Pickup	2001	2017	25,611	31,000	0	31,000	0	0	0	0	0	0	0	0	0	0
211	Polaris GEM Electric Truck	2014	2024	20,737	27,000	0	0	0	0	0	0	0	0	27,000	0	0	0
260	Sterling Rear Packer	2016	2024	145,050	179,900	145,100	0	0	0	0	0	0	0	179,900	0	0	0
261	Freightliner w/20cy Packer	2015	2023	140,428	174,100	0	0	0	0	0	0	0	174,100	0	0	0	0
262	Freightliner Load Packer	2010	2018	144,532	187,900	0	0	187,900	0	0	0	0	0	0	0	0	0
	Subtotal			476,358	599,900	145,100	31,000	187,900	0	0	0	0	174,100	206,900	0	0	0
	Recreation Administration																
300	Ford Escape Hybrid	2012	2023	28,700	38,200	0	0	0	0	0	0	0	38,200	0	0	0	0
308	GMC Sahara Passenger Van	2001	NTR	21,499	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal			50,199	38,200	0	0	0	0	0	0	0	38,200	0	0	0	0
	Aquatic & Fitness Center																
	Treadmills	2013	2023	24,975	32,500	0	0	0	0	0	0	0	32,500	0	0	0	0
	Stationary Bikes	2003	2019	20,000	18,000	0	0	18,000	0	0	0	0	0	0	0	0	0
	Step/Elliptical/Rowing Machines	Var.	Var.	23,646	30,700	0	0	0	0	0	0	0	0	30,700	0	0	0
	Circuit Training Equipment	2016	2031	51,500	67,000	51,500	0	0	0	0	0	0	0	0	0	0	0
	Security Camera System	2007	2022	20,000	29,000	0	0	0	0	0	0	29,000	0	0	0	0	0
	Subtotal			140,121	177,200	51,500	0	18,000	0	0	0	29,000	32,500	30,700	0	0	0
	Community Center																
	Commercial Freezer	2016	2036	5,000	6,500	5,000	0	0	0	0	0	0	0	0	0	0	0
	Commercial Refrigerator	1999	2019	10,000	14,000	0	0	14,000	0	0	0	0	0	0	0	0	0

Veh #	Department/Item	Year Purch	Repl. Year	Original Cost	Replace Cost	Est. FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Commercial Convection Oven	2003	2023	7,901	11,000	0	0	0	0	0	0	0	11,000	0	0	0
	Adult Care Refrigerator	1996	2019	10,000	14,000	0	0	0	14,000	0	0	0	0	0	0	0
	Adult Care Dishwasher	1996	2019	7,500	10,500	0	0	0	10,500	0	0	0	0	0	0	0
	Security Camera System	1996	2018	10,000	20,000	0	0	20,000	0	0	0	0	0	0	0	0
	Stage Lighting	2006	2026	10,000	15,000	0	0	0	0	0	0	0	0	0	0	15,000
	Subtotal			67,401	100,800	5,000	0	20,000	48,300	0	0	0	11,000	0	0	15,000
	Park Equipment															
400	Chevy Pickup	2009	2020	29,318	39,000	0	0	0	0	39,000	0	0	0	0	0	0
404	Ford 4X4 ¾ Ton Pickup	2015	2026	28,100	36,500	28,100	0	0	0	0	0	0	0	0	0	36,500
405	Ford F-150 Pickup	2013	2024	15,100	20,100	0	0	0	0	0	0	0	0	20,100	0	0
407	Ford 1½ Ton Dump Truck	2006	2018	46,699	62,100	0	0	62,100	0	0	0	0	0	0	0	0
408	Ford F-250 4X4 ¾ Ton Pickup	2008	2019	27,747	36,900	0	0	0	36,900	0	0	0	0	0	0	0
410	Ford ¾ Ton Pickup w/dump	2004	2017	30,025	33,000	0	33,000	0	0	0	0	0	0	0	0	0
421	Ford Ranger 4X4 Pickup	2016	2027	25,509	33,200	25,500	0	0	0	0	0	0	0	0	0	0
426	Ford Custom Cab	2005	2018	50,257	61,100	0	0	61,100	0	0	0	0	0	0	0	0
429	Kubota L2850 Tractor/backhoe	2016	2036	29,959	38,900	30,000	0	0	0	0	0	0	0	0	0	0
435	Ford 550 Dump	2004	2017	30,768	80,000	0	80,000	0	0	0	0	0	0	0	0	0
436	John Deere 3320 Tractor	2007	2027	14,624	23,400	0	0	0	0	0	0	0	0	0	0	0
439	Kubota 3060 Front Cut Mower	2016	2036	26,850	34,900	26,900	0	0	0	0	0	0	0	0	0	0
440	Bobcat Skid-Steer Loader	2006	2021	14,200	18,500	0	0	0	0	0	0	18,500	0	0	0	0
442	Kubota ZD331 Front Mt. Mower	2014	2025	13,409	17,400	0	0	0	0	0	0	0	0	0	17,400	0
448	Tag-A-Long Trailer	1985	2018	2,799	5,000	0	0	5,000	0	0	0	0	0	0	0	0
460	Leaf Vacuum	2007	2018	20,212	26,300	0	0	26,300	0	0	0	0	0	0	0	0
463	Wood Chuck Chipper	2009	2019	28,100	36,500	0	0	0	36,500	0	0	0	0	0	0	0
464	Kubota Big Tractor M8210 w/attach	1998	2018	36,063	48,000	0	0	48,000	0	0	0	0	0	0	0	0
465	Ford Stake Body (Body in 14)	2001	2019	43,592	56,700	0	0	0	56,700	0	0	0	0	0	0	0
466	Premier Trailer	2001	2018		5,000	0	0	5,000	0	0	0	0	0	0	0	0
469	Ford 750 2-Ton Dump Truck	2009	2020	70,496	93,800	0	0	0	93,800	0	0	0	0	0	0	0
	Deep Tine Aerator	2007	2022	15,500	22,500	0	0	0	0	93,800	0	22,500	0	0	0	0
	Stump Grinder	2014	2024	7,000	9,300	0	0	0	0	0	0	0	0	9,300	0	0
	Subtotal			606,327	838,100	110,500	113,000	207,500	130,100	132,800	18,500	22,500	0	29,400	17,400	36,500
	Intra-City Bus Service															
500	Lift Equipped Van	2011	2019	3,000	3,700	0	0	0	3,700	0	0	0	0	0	0	0
	Subtotal			3,000	3,700	0	0	0	3,700	0	0	0	0	0	0	0
	Non Departmental															
	Telephone Equipment	2003	2019	180,000	180,000	0	0	0	180,000	0	0	0	0	0	0	0
	Subtotal			180,000	180,000	0	0	0	180,000	0	0	0	0	0	0	0
	GRAND TOTAL			3,349,030	4,197,100	455,900	209,000	942,500	506,800	262,000	889,800	105,600	481,700	267,000	143,900	51,500
	Annual Revenues Required			\$385,980												

This fund was established in FY 2001 to set aside funds for specific purposes. Funds set aside by the Greenbelt City Council or mandated to be accounted for separately by a federal agency will often be collected in one fiscal year with the related costs of the program expended over several subsequent years.

The largest on-going revenue designation in this fund is the city's set aside from Comcast and Verizon. The city receives funds from a three (3%) percent franchise fee for Public, Education and Government (PEG) access.

Budget Comments

- 1) A spay neuter grant for the Four Cities Coalition was received in FY 2015. It is expended in the Animal Control account, 330.
- 2) The \$45,000 budgeted in Information Technology, line 145, is to replace personal computers and servers.
- 3) The expense in Community Promotion, line 190, is to upgrade the audio-visual systems in the Council Room and Community Center.
- 4) The expense in Community Development, line 220, is for the purchase of field reporting hardware and software for the Inspectors.
- 5) The expense in Police, line 310, is for the rental of eleven police vehicles for the drug task force of which the city is a member. This expense is reimbursed by the task force (\$90,000). There is also \$25,000 for security cameras at the Youth Center and Police Station.
- 6) A transfer of \$35,000 to the General Fund is proposed which funds the city's use of the Countywide I-Net.
- 7) For a number of years, the city has contributed one-fifth of the cable television franchise fee to Greenbelt Access Television, Inc. (GATE) along with GATE receiving one-third of the Public Education and Government Access fee. In past years, that payment has been split between the General Fund and this fund. Starting last year, the full amount (2% of the franchise fee) is budgeted in this fund.

SPECIAL PROJECTS FUND Fund 101	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
TOTAL FUND BALANCE AS OF JULY 1	<u>\$418,756</u>	<u>\$487,714</u>	<u>\$555,066</u>	<u>\$658,249</u>	<u>\$616,249</u>	<u>\$616,249</u>
REVENUES						
433401 Cable TV Franchise Fee	\$129,565	\$165,850	\$250,000	\$250,000	\$252,000	\$252,000
441112 Federal Grants	76,875	95,676	82,600	90,000	90,000	90,000
470000 Interest on Investments	93	202	200	500	1,000	1,000
460111 Drug Forfeitures	8,783		0	0	0	0
480499 Miscellaneous	1,456	74,562	0	0	0	0
TOTAL REVENUES	<u>\$216,772</u>	<u>\$336,290</u>	<u>\$332,800</u>	<u>\$340,500</u>	<u>\$343,000</u>	<u>\$343,000</u>
EXPENDITURES						
145 Information Technology	\$25,553	\$28,367	\$40,000	\$60,000	\$45,000	\$45,000
190 Community Promotion	16,552	19,047	15,000	15,000	230,000	230,000
190 75th Anniversary	0	0	0	0	0	0
210 Planning	0	0	0	0	0	0
220 Community Development	0	0	10,000	0	8,000	8,000
310 Police	85,709	81,827	82,600	90,000	115,000	115,000
330 Animal Control	0	6,514	0	15,000	15,000	15,000
999 Transfer to General Fund	20,000	30,000	36,500	36,500	35,000	35,000
999 Payment to GATE	0		166,000	166,000	168,000	168,000
TOTAL EXPENDITURES	<u>\$147,814</u>	<u>\$165,755</u>	<u>\$350,100</u>	<u>\$382,500</u>	<u>\$616,000</u>	<u>\$616,000</u>
TOTAL FUND BALANCE AS OF JUNE 30	<u>\$487,714</u>	<u>\$658,249</u>	<u>\$537,766</u>	<u>\$616,249</u>	<u>\$343,249</u>	<u>\$343,249</u>
FUND BALANCE DESIGNATIONS						
Cable TV	\$454,021	\$542,457	\$536,722	\$514,957	\$281,957	\$281,957
Public Safety	3,255	17,104	0	17,104	17,104	17,104
Animal Control	0	68,048	0	53,048	38,048	38,048
Undesignated	30,438	30,640	1,044	31,140	6,140	6,140
TOTAL	<u>\$487,714</u>	<u>\$658,249</u>	<u>\$537,766</u>	<u>\$616,249</u>	<u>\$343,249</u>	<u>\$343,249</u>

An agency fund is used to account for assets of outside parties or assets held in escrow. Agency funds do not report operations as governmental funds (i.e. General Fund), only additions and deductions. The assets are not owned or controlled by the city, though the city maintains a fiduciary responsibility over the assets.

The city maintains one agency fund with distinct classifications. The classifications range from donations to individuals who require assistance to assets that were seized during criminal investigations.

1. The Recreation Department receives contributions from various sources. The monetary donations are used to support camp scholarships, special events and other designated programs as specified by the donor. Monies are transferred to the General Fund to offset the program as appropriate.
2. Donations are made by clients to Greenbelt CARES Youth and Family Services Bureau. These funds do not get regularly used and have been transferred to the Emergency Assistance Fund in FY 2016.
3. The Good Samaritan Fund provides financial assistance to out-of-town persons stranded in Greenbelt and low-income individuals in need of a few dollars to purchase gas or groceries. This program receives its funding from the churches in Greenbelt and other civic associations.
4. An Emergency Assistance Fund has been established to accept and disburse donations received to assist Greenbelt residents to pay rent to avoid possible eviction. Approximately a dozen individuals receive assistance from these funds each fiscal year.
5. People contribute to the Adopt-A-Tree Program for the purpose of allowing the city to identify a location for a tree. This balance is the amount of funds available to the city, when needed.
6. A program started in FY 2001 is the Adopt-A-Bench. This program is similar to the Adopt-A-Tree program, but enables people to dedicate benches throughout the city.
7. Confiscated funds obtained from arrests made by the Greenbelt Police Department are deposited here. When final disposition is determined, the funds are either returned to the individual (if the charges are dropped or the individual declared innocent in court), or the monies are transferred to the City's Special Projects Fund to be used for public safety. The assets generally are held for two to three years while a determination is made by the court system.
8. Contributions were made to the Advisory Committee on Education (ACE). These monies fund ACE initiatives such as its scholarship fund.
9. The Greenbelt Theatre was scheduled to close operation in October 1998. The city helped organize a group of concerned citizens who wanted to keep the Greenbelt Theatre open. Donations to fund this effort are held in the "Save the Greenbelt Theatre" agency fund. These funds were used in the 2015 renovation.
10. The city supports the Greenbelt Volunteer Fire Department (GVFD) by setting funds aside each fiscal year. The purpose of these funds is to help fund equipment purchases for the GVFD.
11. The Spay and Neuter Clinic Agency Fund is for donations received for the purchase of supplies and equipment to perform cat and dog neuters at the shelter. This will reduce city cost for veterinary care for animals at the shelter, will allow development of a feral cat control program, and could allow extension of low cost spay and neuter services to the community.

AGENCY FUNDS

	Balance FY 2014	FY 2015 Contribution	FY 2015 Debits	Balance 07/01/15	FY 2016 Estimated Contri.	FY 2016 Estimated Debits	Estimated Balance 07/01/16	FY 2017 Estimated Contri.	FY 2017 Estimated Debits	Estimated Balance 06/30/17
Recreation Department	\$6,504	\$1,638	(\$328)	\$7,814	\$1,100	(\$300)	\$8,614	\$900	(\$300)	\$9,214
Greenbelt CARES	2,542	70	-	2,612	50	(2,662)	-	-	-	-
Good Samaritan	(2)	1,510	(1,410)	98	4,662	(500)	4,260	2,000	(1,500)	4,760
Emergency Assistance	2,626	8,322	(10,750)	198	15,000	(12,000)	5,860	15,000	(13,000)	7,860
Adopt-A-Tree	(424)	1,744	(1,212)	108	1,500	(1,300)	308	1,500	(1,300)	508
Adopt-A-Bench	3,566	1,999	(2,200)	3,365	3,000	(2,700)	3,665	3,000	(2,900)	3,765
Drug and Evidence	42,622	7,096	-	49,718	2,500	(100)	52,118	2,500	-	54,618
Advisory Committee on Education	22,778	4,212	(4,025)	22,965	2,018	(4,000)	20,983	2,100	(4,000)	19,083
Save the Greenbelt Theatre	1,828	10	(1,838)	-	-	-	-	-	-	-
CARES - GRH Pet Assistance	-	10,000	(3,169)	6,831	-	(3,200)	3,631	-	(3,250)	381
Fire Department	275,773	88,000	(187,000)	176,773	88,000	-	264,773	88,000	-	352,773
Spay and Neuter Clinic	7,631	-	-	7,631	25	-	7,656	-	-	7,656



Green Ridge House is a city-owned apartment facility for seniors and individuals with disabilities. The 101-unit facility opened in 1979. About seventy-five (75) percent of the revenue to the facility comes from the U.S. Department of Housing and Urban Development Section 8 program and the balance comes from resident payments. No city funds are expended on Green Ridge House. The City contracts with Community Realty Company, Inc. (CRC) to manage the facility and grounds.

Accomplishments for FY 2016

- Phase 1 of the elevator upgrades were completed. Phase 1 includes new call station/buttons in the lobbies and new panels in the elevator. Phase 2 is budgeted in FY 2017.
- A new front door entrance area was installed with an expanded vestibule space.
- A new secure entry system was installed.
- The exit doors to the back patio and on the terrace level were made handicap accessible with automatic door openers.
- A new public address system was installed throughout the building.
- New patio furniture and umbrellas were purchased.
- The fire sprinkler pipe system in the attic was replaced.
- Received an above average rating on inspection by the Department of Housing and Community Development.
- In keeping with the Green Ridge House mission, maintained a 99% occupancy rate.

Issues & Services

Green Ridge House remains a highly regarded Section 8 facility in the State of Maryland. Through careful oversight by the city and the professional management of Community Realty Company, Inc., the building continues to improve amenities for residents. A recent survey of the residents indicated that 97% of the 33 residents who responded were “Very Satisfied” or “Satisfied” with Green Ridge House and their apartments. This is the seventh year the survey was completed.

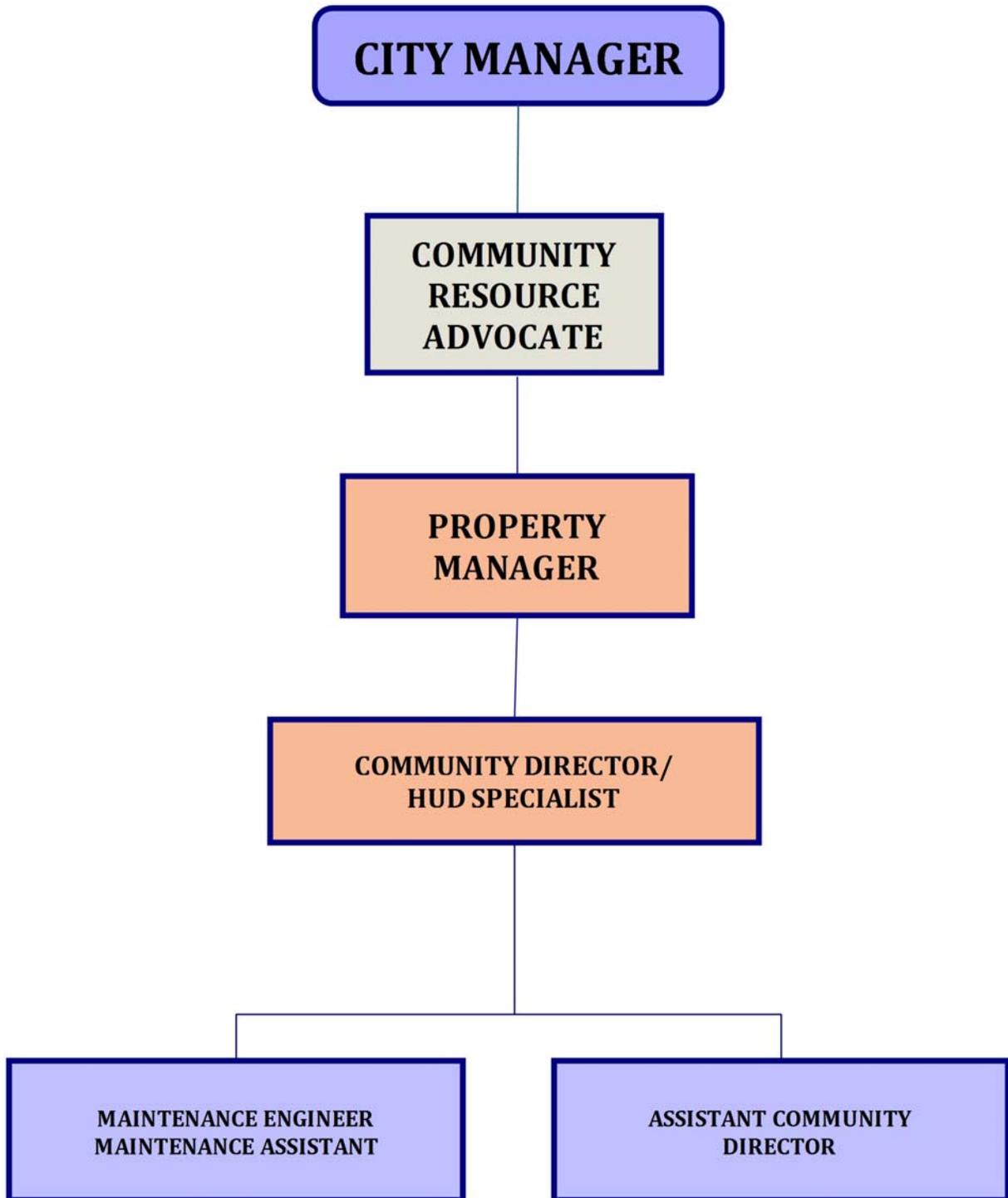
Green Ridge House is a Section 8 property meaning that the rents of its residents are subsidized by the federal government. Currently, the market rent for a unit at Green Ridge House is \$1,227 per month.

The Community Resource Advocate (CRA) is the liaison to Green Ridge House. Along with the establishment of the Service Coordinator program in FY 2005, having the CRA as liaison has improved awareness of both the needs of Green Ridge House residents and availability of city services.

There are 55 parking spaces on-site and there are 51 permits issued for vehicles.

Budget Comments

- 1) Costs for providing the Service Coordinator program exceed the federal grant for the program. Funds are budgeted in the Administration section of this budget to cover the excess cost.
- 2) Funds are included to reestablish a Zipcar program at Green Ridge House (\$9,000).
- 3) The amount set aside for Reserves is \$72,000. A replacement reserve analysis has been completed and will be reviewed this summer to determine if sufficient reserves are being set aside.
- 4) \$150,200 in capital expenses are planned for FY 2017. These include Phase 2 elevator upgrades (\$54,500), painting the building exterior (\$59,500), replacement of the front patios (\$9,900), recaulking of the greenhouse (\$6,700), refurbishing the public restrooms (\$5,000) and funds to continue replacing windows, ranges and refrigerators as needed.
- 5) The mortgage on Green Ridge House will be paid off in FY 2018. Research will be done to determine what this means in terms of revenues and expenses beyond that point.



GREEN RIDGE HOUSE Operating Budget	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
REVENUES						
Rental Income						
Federal Section 8 Payment	\$1,024,541	\$1,041,006	\$1,085,600	\$1,067,600	\$1,093,000	\$1,093,000
Rental Income from Residents	415,304	417,256	401,500	419,500	404,200	404,200
Vacancies	(28,512)	(16,710)	(32,100)	(33,100)	(32,100)	(32,100)
Total Rental Income	\$1,411,333	\$1,441,552	\$1,455,000	\$1,454,000	\$1,465,100	\$1,465,100
Miscellaneous Revenue						
Laundry Machines	\$2,801	\$2,995	\$3,400	\$3,600	\$3,500	\$3,500
Miscellaneous Income	605	181	450	900	300	300
Interest Income	277	237	50	100	100	100
Total Miscellaneous	\$3,683	\$3,413	\$3,900	\$4,600	\$3,900	\$3,900
TOTAL REVENUES	\$1,415,016	\$1,444,965	\$1,458,900	\$1,458,600	\$1,469,000	\$1,469,000
EXPENDITURES						
Personnel Expenses	\$233,822	\$243,021	\$269,000	\$268,300	\$277,100	\$277,100
Operating Expenses						
Administration	\$165,637	\$171,809	\$152,000	\$154,200	\$165,200	\$165,200
Utilities	141,923	122,552	160,200	148,800	154,800	154,800
Supplies and Services	108,636	68,796	76,500	60,400	60,500	60,500
Maintenance	224,765	193,194	221,900	182,400	218,900	218,900
Total Operating Expenses	\$640,961	\$556,351	\$610,600	\$545,800	\$599,400	\$599,400
Taxes, Insurance and Debt Expenses						
Real Estate Tax Fee in lieu	\$94,249	\$96,949	\$93,600	\$93,600	\$94,200	\$94,200
Insurance	125,181	129,540	149,100	132,200	146,600	146,600
Principal and Interest	257,702	257,702	257,700	257,700	257,700	257,700
Total Taxes, Interest and Debt Expenses	\$477,132	\$484,191	\$500,400	\$483,500	\$498,500	\$498,500
Replacement Reserve Transfer	\$112,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
TOTAL ALL EXPENDITURES	\$1,463,915	\$1,355,563	\$1,452,000	\$1,369,600	\$1,447,000	\$1,447,000
OVER/(UNDER) EXPENDITURES	(\$48,899)	\$89,402	\$6,900	\$89,000	\$22,000	\$22,000

GREEN RIDGE HOUSE Reserves	FY 2014 Actual Trans.	FY 2015 Actual Trans.	FY 2016 Adopted Budget	FY 2016 Estimated Trans.	FY 2017 Proposed Budget	FY 2017 Adopted Budget
RESERVE FOR REPLACEMENT						
Balance July 1	\$569,046	\$574,705	\$587,705	\$646,768	\$559,868	\$559,868
Contributions	112,000	72,000	72,000	72,000	72,000	72,000
Interest	58	63	1,000	100	100	100
Expenditures	(106,399)	0	(135,400)	(159,000)	(159,000)	(159,000)
Balance June 30	\$574,705	\$646,768	\$525,305	\$559,868	\$472,968	\$472,968
RESIDUAL RECEIPTS						
Balance July 1	\$4,145	\$4,147	\$4,149	\$76,195	\$4,245	\$4,245
Contributions	0	72,046	0	0	0	0
Interest	2	2	2	50	10	10
Expenditures	0	0	0	(72,000)	0	0
Balance June 30	\$4,147	\$76,195	\$4,151	\$4,245	\$4,255	\$4,255
LGIP INVESTMENTS						
Balance July 1	\$364,769	\$272,296	\$272,796	\$322,428	\$322,628	\$322,628
Contributions	0	50,000	0	0	0	0
Interest	637	132	500	200	200	200
Expenditures	(93,110)	0	0	0	0	0
Balance June 30	\$272,296	\$322,428	\$273,296	\$322,628	\$322,828	\$322,828
ALL RESERVE ACCOUNTS						
Balance July 1	\$937,960	\$851,148	\$865,110	\$1,045,391	\$886,741	\$886,741
Contributions	112,000	194,046	72,000	72,000	72,000	72,000
Interest	697	197	1,502	350	310	310
Expenditures	(199,509)	0	(135,400)	(231,000)	(159,000)	(159,000)
Balance June 30	\$851,148	\$1,045,391	\$803,212	\$886,741	\$800,051	\$800,051