

FY 2005 Capital Outlay Schedule

It is the policy of the City of Rockville to identify a fixed asset as an item which is tangible in nature, complete in itself, can be uniquely identified, is used in the operation of City government activities, will have a service life of three years or more, and has an original acquisition cost of \$5,000 or more (this threshold was revised beginning in FY 2003; the prior threshold was \$500).

General Fund:

Department of Community Planning and Development Services, CPDS Studies and Plans:			
Office furniture		\$	10,000
Computer software			<u>10,000</u>
	Total	\$	20,000
Department of Information and Technology, Operations:			
Computer hardware		\$	197,235
Computer software			<u>93,493</u>
	Total	\$	290,728
Department of Information and Technology, Special Projects:			
Computer hardware		\$	47,550
Department of Information and Technology, GIS:			
Computer hardware		\$	6,985
Computer software			<u>30,000</u>
	Total	\$	36,985
Police Department, Field Operations Bureau:			
Equipment for 2 vehicles		\$	14,000
Department of Public Works, Transportation Engineering and Planning:			
Traffic signal control equipment: cabinet and controller		\$	12,000
Department of Recreation and Parks, Administration:			
Special projects (this represents a variety of small capital projects that are no longer appropriate for the CIP due to the change in CIP threshold from \$5,000 to \$25,000 beginning in FY 2005)		\$	83,000
Department of Recreation and Parks, Parks and Grounds Maintenance:			
Covered trailer (2)		\$	11,000
Deck mower			<u>8,299</u>
	Total	\$	19,299
General Fund Total			<u>\$ 523,562</u>

Water Facility Fund:

Department of Finance, Revenue:			
Water meter replacement		\$	148,626
Plumbers' meters			<u>120,000</u>
	Total	\$	268,626
Department of Public Works, Water Maintenance:			
Payroll system upgrade (cost is split between, general, sewer, and refuse funds)		\$	2,095

FY 2005 Capital Outlay Schedule

— Continued —

Water Facility Fund, continued:

Department of Public Works, Water Treatment Plant:		
2 VFD systems for the press operation	\$	20,500
2 variable frequency drives for the sledge presentation		<u>15,000</u>
	Total	\$ 35,500
Water Facility Fund Total		<u>\$ 306,221</u>

Sewer Fund:

Department of Public Works, Sewer Maintenance:		
Payroll system upgrade (cost is split between, general, water, and refuse funds)	\$	1,796
Sewer Fund Total		<u>\$ 1,796</u>

Refuse Fund:

Department of Public Works, Refuse Operations:		
Payroll system upgrade (cost is split between, general, water, and sewer funds)	\$	13,466
Refuse Fund Total		<u>\$ 13,466</u>

RedGate Golf Course Fund:

Department of Public Works, Motor Vehicle Maintenance:		
Grounds Tractor (2)	\$	45,320
Department of Recreation and Parks, Golf Course Maintenance		
Site Preparation and maintenance	\$	5,000
Rebuilding and renovation of tie steps along golf tees (#2, #5, #6, and #12 holes)		10,000
Fairways chemical sprayer		15,500
Tractor-mounted slicer seeder		6,000
Utility vehicle		<u>14,000</u>
	Total	\$ 64,900
RedGate Golf Course Fund		<u>\$110,220</u>

Special Activities Fund:

Department of Recreation and Parks, Mansion Restoration:		
Mansion Furnishings	\$	35,007
Special Activities Fund		<u>\$ 35,007</u>

Capital Outlay Total, All Funds: \$990,272

Administrative Scale Employees Position Grades and Classifications

Grade	Position Classification
6-8	Not used at this time
9	Swim Center Assistant; Transportation Aide
10	Engineering Technician I; Golf Course Technician; Meter Services Technician; Second Assistant Golf Pro; Secretary I
11	Cashier; City Hall Facilities Manager; Copy Center and Mail Specialist; Family Services Aide; Fleet Service Mechanic; Parking Enforcement Officer; Red Light Camera Technician
12	Accounts Payable Assistant I; Aquatics Facilities Operator; Fleet Clerk; Golf Course Equipment Mechanic/Operator; Maintenance Communications Operator; Payroll Assistant I; Public Information Assistant/PBX Operator; Records Management Clerk; Revenue Assistant I; Secretary II; Video Technician
13	Accounts Payable Assistant II; Assistant Facilities Engineer; Box Office Manager; Computer Operator; Inventory Services Clerk; Parks Equipment Mechanic; Secretary/Bookkeeper; Secretary III; Sports Field Specialist; Transportation Leader
14	Administrative Assistant I; Assistant to the City Clerk; Crew Supervisor; Crime Analyst; Meter Services Supervisor; Payroll Assistant II; Permit Technician; Personnel Assistant; Police Equipment and Budget Coordinator; Revenue Assistant II; Special Operations Technician
15	Administrative Assistant II; Fleet Mechanic; Forestry Crew Supervisor; Housing Codes Inspector; Inventory Services Supervisor; Neighborhood Services Officer; Personnel Technician; Planning Technician; Police Communications Operator; Printing Specialist I; Sports Facilities and Athletic Fields Maintenance Supervisor; Utilities Crew Supervisor
16	Administrative Support Coordinator; Arts Programs Specialist; Assistant Community Center Supervisor; Bikeway Specialist; Commercial Property Codes Inspector; Engineering Technician IV; Events Specialist; Facilities Engineer; Graphics Specialist; Information Systems Coordinator; Pedestrian/Bikeway Specialist; Planner I; Printing Specialist II; Theatre Production Specialist; Transportation Planner I; Victim Advocate; Water Plant Operator; Web/Graphics Assistant; Zoning Inspector
17	Assistant Golf Course Superintendent; Associate Producer/Director; Buyer I; Cable TV Production Specialist II; Community Services Specialist; Construction Codes Inspector I; Engineering Technician V; First Assistant Golf Pro; Title Codes Inspector I; Parks Maintenance Specialist; Program Support Coordinator; Public Information Specialist; Senior Citizens Fitness Specialist; Sports Programs Specialist
18	Aquatics Facility Manager; Buyer II; Construction Codes Inspector II; Deputy City Clerk; Fleet Maintenance Supervisor; Fire Codes Inspector II; Network and PC Support Specialist I; Parks and Facilities Development Specialist; Permit Software Support Specialist; Sanitation Supervisor; Senior Center Wellness Coordinator; Special Operations Supervisor; Youth, Family, and Community Specialist I

Administrative Scale Employees Position Grades and Classifications

— Continued —

Grade	Position Classification
19	Accountant; Aquatics Supervisor; Assistant Sports Programs Supervisor; Community Center Supervisor; Construction Codes Specialist; Fire Codes Plans Examiner; Network and PC Support Specialist II; Parks and Facilities Administrative Supervisor; Planner II; PW Data and GIS Specialist; Rehabilitation Specialist; Television Writer/Producer; Theater/Civic Center Supervisor; Youth, Family, and Community Specialist II
20	Assistant to the City Attorney; Civil Engineer I; Community Program/Outreach Specialist I; Council Support Specialist; Employee Wellness Coordinator; Landlord/Tenant Specialist; Nature Center Supervisor; Plans Examiner; Purchasing Supervisor; Teen Program Coordinator
21	Assistant City Forester; Community Planning and Development Services (CPDS) Administrator; Community Program/ Outreach Specialist II; Graphics/Printing Supervisor; Human Rights/Community Mediation Administrator; Neighborhood Resource Coordinator; Parks Maintenance Supervisor; Planner III; Public Works Administrator; Senior Citizens Recreation Coordinator; Support Services Coordinator; Web Administrator
22	Accounting Operations Supervisor; Arts Programs Supervisor; Budget Management Administrator; Civil Engineer II; Computer Analyst/Programmer; Coordinator of Senior Social Services; Environmental Specialist; Fire Protection Engineer; Network and PC Support Manager; Operations Maintenance Assistant Superintendent; Recreation Programs Supervisor; Senior Citizens Center Supervisor; Sports Programs Supervisor
23	Assistant to the City Manager; City Forester; Civic Center Superintendent; Community Planning and Development Services (CPDS) Specialist; Fire Marshall; Fleet Manager; Golf Course Superintendent; Horticulturist; Parks and Facilities Development Manager; Parks Services Manager; Personnel Administrator; Recreation Development Program Coordinator; Revenue Supervisor; Sanitation Superintendent; Special Events Coordinator; Supervisor of Housing and Community Enhancement; Supervisor of Inspection Services; Systems Analyst/Project Leader; Youth, Family, and Community Services Supervisor
24	Civil Engineer III; Community Development Program Manager; Community Services Program Manager; Facilities Maintenance Supervisor; Geographic Information Systems Manager; Recreation and Parks Administrative Manager; Safety and Risk Management Administrator; Senior Neighborhood Resource Coordinator; Swim Center Superintendent
25	Contracts Officer; Senior Network Engineer; Senior Systems Analyst/Project Leader
26	Budget Officer; Chief of Contract Management; Chief of Inspection Services; Chief of Long-Range Planning; Financial Systems Manager; Public Information Manager; Support Services Manager; Television and Telecommunications Manager; Water Plant Superintendent
27	Chief Engineer/Environment; Chief of Traffic and Transportation; Chief of Planning; Operations Maintenance Superintendent; Superintendent of Parks and Facilities; Superintendent of Recreation
28	Controller
29	Not used at this time

Administrative Scale Employees Pay Scale Annual Salaries

<i>Grade</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>	<i>Step 6</i>	<i>Step 7</i>	<i>Step 8</i>	<i>Step 9</i>	<i>Step 10</i>	<i>Step 11</i>	<i>Step 12</i>	<i>Step 13</i>	<i>Step 14</i>	<i>Step 15</i>
6	23,347	24,164	25,010	25,886	26,792	27,729	28,700	29,704	30,744	31,820	32,934	34,086	35,279
7	24,515	25,373	26,261	27,180	28,131	29,116	30,135	31,189	32,281	33,411	34,580	35,791	37,043
8	25,740	26,641	27,574	28,539	29,538	30,571	31,641	32,749	33,895	35,081	36,309	37,580	38,895
9	27,027	27,973	28,952	29,966	31,015	32,100	33,224	34,386	35,590	36,836	38,125	39,459	40,840
10	28,379	29,372	30,400	31,464	32,565	33,705	34,885	36,106	37,369	38,677	40,031	41,432	42,882
11	29,798	30,841	31,920	33,037	34,194	35,390	36,629	37,911	39,238	40,611	42,033	43,504	45,026
12	31,288	32,383	33,516	34,689	35,903	37,160	38,460	39,806	41,200	42,642	44,134	45,679	47,278
13	32,852	34,002	35,192	36,424	37,698	39,018	40,383	41,797	43,260	44,774	46,341	47,963	49,642
14	34,495	35,702	36,951	38,245	39,583	40,969	42,403	43,887	45,423	47,012	48,658	50,361	52,124
15	36,219	37,487	38,799	40,157	41,562	43,017	44,523	46,081	47,694	49,363	51,091	52,879	54,730
16	38,030	39,361	40,739	42,165	43,641	45,168	46,749	48,385	50,079	51,831	53,645	55,523	57,466
17	39,932	41,329	42,776	44,273	45,823	47,426	49,086	50,804	52,582	54,423	56,328	58,299	60,340
18	41,928	43,396	44,915	46,487	48,114	49,798	51,541	53,345	55,212	57,144	59,144	61,214	63,357
19	44,025	45,566	47,160	48,811	50,519	52,288	54,118	56,012	57,972	60,001	62,101	64,275	66,524
20	46,226	47,844	49,518	51,252	53,045	54,902	56,824	58,812	60,871	63,001	65,206	67,488	69,851
21	48,537	50,236	51,994	53,814	55,698	57,647	59,665	61,753	63,914	66,151	68,467	70,863	73,343
22	50,964	52,748	54,594	56,505	58,482	60,529	62,648	64,841	67,110	69,459	71,890	74,406	77,010
23	53,512	55,385	57,324	59,330	61,407	63,556	65,780	68,083	70,466	72,932	75,484	78,126	80,861
24	56,188	58,155	60,190	62,297	64,477	66,734	69,069	71,487	73,989	76,578	79,259	82,033	84,904
25	58,997	61,062	63,199	65,411	67,701	70,070	72,523	75,061	77,688	80,407	83,222	86,134	89,149
26	61,947	64,115	66,359	68,682	71,086	73,574	76,149	78,814	81,573	84,428	87,383	90,441	93,606
27	65,045	67,321	69,677	72,116	74,640	77,253	79,956	82,755	85,651	88,649	91,752	94,963	98,287
28	68,297	70,687	73,161	75,722	78,372	81,115	83,954	86,893	89,934	93,082	96,339	99,711	103,201
29	71,712	74,222	76,819	79,508	82,291	85,171	88,152	91,237	94,431	97,736	101,156	104,697	108,361

AFSCME Union Scale Employees Position Grades, Classifications, and Pay Scale Annual Salaries

<u>Grade</u>	<u>Position Classification</u>	<u>Grade Progression</u>
1	Laborer	Steps 1 — 9
2	Maintenance Worker	Steps 2 — 9
2	Sanitation Worker.....	Steps 2 — 9
3	Facilities Maintenance Trades Worker.....	Steps 1 — 9
3	Traffic Maintenance Worker	Steps 1 — 9
3	Tree Climbers	Steps 2 — 9
3	Sanitation Operator.....	Steps 2 — 9
3	Equipment Operator	Steps 1 — 9
4	Not used at this time	Steps 1 — 9

<i>Grade</i>	<i>Step 1</i>	<i>Step 2</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>	<i>Step 6</i>	<i>Step 7</i>	<i>Step 8</i>	<i>Step 9</i>
<i>1</i>	26,207	27,059	27,938	28,846	29,784	30,752	31,751	32,783	33,848
<i>2</i>	28,435	29,359	30,313	31,298	32,315	33,365	34,450	35,569	36,725
<i>3</i>	30,852	31,854	32,889	33,958	35,062	36,202	37,378	38,593	39,847
<i>4</i>	33,474	34,562	35,685	36,845	38,042	39,279	40,555	41,873	43,234

Police Scale Employees

Position Grades, Classifications, and Pay Scale Annual Salaries

<u>Grade</u>	<u>Position Classification</u>	<u>Grade Progression</u>
PO1	Police Officer	Steps 3 — 15
PO2	Police Officer	Steps 3 — 15
PO3	Police Officer	Steps 3 — 16
PO4	Police Corporal	Steps 3 — 16
PO5	Not used at this time	Steps 3 — 15
PO6	Police Sergeant	Steps 3 — 16
PO9	Police Manager Lieutenant	Steps 1 — 14
PO10	Police Manager Captain	Steps 1 — 14

<i>Grade</i>	<i>Step 1</i>	<i>Step 2</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>	<i>Step 6</i>	<i>Step 7</i>	<i>Step 8</i>	<i>Step 9</i>	<i>Step 10</i>	<i>Step 11</i>	<i>Step 12</i>	<i>Step 13</i>	<i>Step 14</i>	<i>Step 15</i>	<i>Step 16</i>
PO1			39,298	40,673	42,097	43,570	45,095	46,673	48,307	49,998	51,748	53,559	55,433	57,373	59,382	
PO2			41,263	42,707	44,202	45,749	47,350	49,007	50,722	52,498	54,335	56,237	58,205	60,242	62,351	
PO3			43,326	44,842	46,412	48,036	49,717	51,457	53,258	55,122	57,052	59,049	61,115	63,254	65,468	67,760
PO4			45,492	47,084	48,732	50,438	52,203	54,030	55,921	57,879	59,904	62,001	64,171	66,417	68,742	71,148
PO5			47,767	49,438	51,169	52,960	54,813	56,732	58,717	60,772	62,900	65,101	67,380	69,738	72,179	
PO6			50,155	51,910	53,727	55,608	57,554	59,568	61,653	63,811	66,045	68,356	70,749	73,225	75,788	78,440
PO9	57,353	59,361	61,438	63,589	65,814	68,118	70,502	72,970	75,524	78,167	80,903	83,734	86,665	89,698		
PO10	61,600	63,756	65,987	68,297	70,687	73,161	75,722	78,372	81,115	83,954	86,893	89,934	93,082	96,339		

Recreation and Parks Benefit Scale Employees Position Grades, Classifications, and Pay Scale Hourly Rates

These hourly rates pertain to Recreation and Parks employees receiving benefits:

Grade	Position Classifications
1	Not used at this time
2	Activity Instructor I; Clerk II; Lifeguard I
3	Custodian II
4	Childcare Group Leader; Clerk III; Custodian II; Facilities Supervisor II; Third Assistant Golf Pro
5	Bus Driver; Childcare After-School Director; Childcare Preschool Staff; Clerk III; Custodian III; Groundskeeper; Kids Club Director; Kids Room Director; Program Assistant II; Sports Administrative Aide
6	Activity Instructor V; Childcare Director; Program Assistant III; Lifeguard II; Program Assistant III; Senior Outreach Worker I; Senior Swim Instructor; Teen Center Director
7	Senior Outreach Worker II; Program Assistant IV
8	Childcare Preschool Director; Childcare Program Assistant; Head Swim Coach
9	Not used at this time
10	Not used at this time

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
1	\$6.43	\$6.65	\$6.88	\$7.13	\$7.37	\$7.63	\$7.90	\$8.18	\$8.46	\$8.76	\$9.07	\$9.38	\$9.71
2	\$7.51	\$7.78	\$8.05	\$8.33	\$8.62	\$8.92	\$9.24	\$9.56	\$9.89	\$10.24	\$10.60	\$10.97	\$11.35
3	\$8.29	\$8.58	\$8.88	\$9.19	\$9.52	\$9.85	\$10.19	\$10.55	\$10.92	\$11.30	\$11.70	\$12.11	\$12.53
4	\$8.73	\$9.04	\$9.36	\$9.68	\$10.02	\$10.37	\$10.74	\$11.11	\$11.50	\$11.90	\$12.32	\$12.75	\$13.20
5	\$10.10	\$10.45	\$10.82	\$11.19	\$11.59	\$11.99	\$12.41	\$12.85	\$13.29	\$13.76	\$14.24	\$14.74	\$15.26
6	\$11.76	\$12.17	\$12.59	\$13.03	\$13.49	\$13.96	\$14.45	\$14.96	\$15.48	\$16.02	\$16.58	\$17.16	\$17.77
7	\$13.61	\$14.09	\$14.58	\$15.09	\$15.62	\$16.17	\$16.73	\$17.32	\$17.92	\$18.55	\$19.20	\$19.87	\$20.57
8	\$16.57	\$17.15	\$17.75	\$18.38	\$19.02	\$19.69	\$20.37	\$21.09	\$21.83	\$22.59	\$23.38	\$24.20	\$25.04
9	\$18.31	\$18.95	\$19.61	\$20.30	\$21.01	\$21.74	\$22.50	\$23.29	\$24.11	\$24.95	\$25.82	\$26.73	\$27.66
10	\$21.24	\$21.98	\$22.75	\$23.55	\$24.37	\$25.22	\$26.11	\$27.02	\$27.97	\$28.95	\$29.96	\$31.01	\$32.09

Senior Administrative Scale Employees Position Grades, Classifications, and Pay Scale Annual Salaries

Grade	Position Classifications
SA I	Assistant City Manager; Director of Neighborhood and Community Services; Director of Personnel
SA II	Chief of Police; Director of Community Planning and Development Services; Director of Finance; Director of Information and Technology; Director of Public Works; Director of Recreation and Parks
SA III	Not used at this time

Grade	Step <i>A</i>	Step <i>B</i>	Step <i>C</i>	Step <i>D</i>	Step <i>E</i>	Step <i>F</i>	Step <i>G</i>	Step <i>H</i>	Step <i>I</i>	Step <i>J</i>	Step <i>K</i>	Step <i>L</i>	Step <i>M</i>
<i>SA I</i>	85,520	88,513	91,611	94,817	98,136	101,570	105,125	108,805	112,613	116,554	120,634	124,856	129,226
<i>SA II</i>	89,796	92,938	96,191	99,558	103,042	106,649	110,382	114,245	118,244	122,382	126,665	131,099	135,687
<i>SA III</i>	94,285	97,585	101,001	104,536	108,195	111,981	115,901	119,957	124,156	128,501	132,999	137,654	142,472

Organizational Structure Listing

General Fund (110)	Organization Name	Org. #	Supervisor	Ext. #
Personnel Department (450)	Personnel	2101	R. Hajewski	8472
Department of the Mayor and Council (500)	Mayor and Council's Office	0100	C. Funkhouser	8282
	City Attorney's Office	0500	P. Glasgow	8152
	City Clerk's Office	1100	C. Funkhouser	8282
Department of the City Manager (550)	City Manager's Office	0101	C. Tuck Parrish	8103
	Public Information Office (PIO)	1101	N. Greenberger	8115
	Graphics and Printing	1111	N. Zombolas	8121
Department of Community Planning and Development Services (600)	CPDS Administration	0100	A. Chambers	8202
	Revitalization and Housing	0200	E. Duffy	8206
	Planning	0300	B. Spalding	8222
	Long-Range Planning	0400	J. Wasilak	8211
	Inspection Services	0501	L. MacDermid	8242
	CPDS Studies and Plans	0700	A. Chambers	8202
Department of Finance (700)	Financial Administration and Budget	0100	D. Boxer	8402
	Accounting and Control	0200	D. Rowland	8403
	Revenue	0300	S. Lander	8421
	Purchasing and Stockroom	0600	E. Morris	8432
Department of Info. and Technology (750)	I.T. Operations	0100	M. Cannon	8162
	I.T. Special Projects	0200	M. Cannon	8162
	Cable T.V./Telecommunications	0300	D. Breisch	8189
	Voice Communications Operations	0400	M. Cannon	8162
	GIS Operations	0500	M. Cannon	8162
Police Department (800)	Office of Chief of Police	1001	T. Treschuk	8912
	Field Operations Bureau	1101	M. England	8913
	Administrative Services Bureau	1201	L. Potter	8914
	Communications	1202	L. Potter	8914
	Special Operations Bureau	1401	M. England	8913
	Neighborhood Services	1402	M. England	8913
Department of Neighborhood and Community Services (801)	Community Programs/Admin.	0100	G. Stuckey	8302
	Neighborhood Resource Program	202	C. Bartlett	8342
	Code Enforcement/Comm. Enhanc.	0501	V. Sajauskas	8332
	Youth and Family Services	0600	R. Sparer	8303
Department of Public Works (850)	Public Works Administration	0100	H. Cranor	8502
	Contract Management	0201	M. Wilhelm	8542
	Traffic and Transportation	0403	L. Marcus	8505
	Traffic Operations	0404	L. Marcus	8505
	Street Lighting	0405	L. Marcus	8505
	General Maintenance	0702	B. Turner	8574
	Snow and Ice Removal	0703	B. Turner	8574
	Motor Vehicle Maintenance	0803	P. Stroud	8487
	Engineering and Environment	3301	S. Straus	8512

Organizational Structure Listing

— Continued —

General Fund (110)	Organization Name	Org. #	Supervisor	Ext. #
Department of Recreation and Parks (900)	Recreation and Parks Admin.	0101	B. Hall	8602
	Special Events	0150	M. Henry	8605
	Recreation Services Operations	1001	P. Bryan	8625
	Civic Center Complex	1101	L. Dronenburg	8662
	Comm. Recreation - Afterschool	2006	P. Bryan	8625
	Comm. Recreation - Teens	2008	P. Bryan	8625
	Comm. Recreation - Playgrounds	2011	P. Bryan	8625
	Comm. Recreation - Outdoor Rec.	2017	P. Bryan	8625
	Comm. Recreation - Arts	2021	P. Bryan	8625
	Recreation Centers - Lincoln Park	2131	P. Bryan	8625
	Recreation Centers - Twinbrook	2132	P. Bryan	8625
	Recreation Centers - Nature Center	2133	P. Bryan	8625
	Recreation Centers - Skate Park	2134	P. Bryan	8625
	Camps	3012	P. Bryan	8625
	Classes	3016	P. Bryan	8625
	Childcare	3115	P. Bryan	8625
	Senior Center Management	4041	P. Bryan	8625
	Senior Social Services	4043	P. Bryan	8625
	Senior Recreation	4045	P. Bryan	8625
	Senior Sport and Exercise	4047	P. Bryan	8625
	Adult Sports	5061	P. Bryan	8625
	Youth Sports	5062	P. Bryan	8625
	Parks and Facilities Maint. Mgmt.	7501	S. Mader	8702
	Forestry Maintenance	7521	S. Mader	8702
	Horticultural Maintenance	7522	S. Mader	8702
	Parks West/Athletic Fields Maint.	7531	S. Mader	8702
	Parks East/Rights-of-Way Maint.	7532	S. Mader	8702
	Facilities Maintenance Services	8511	S. Mader	8702
	Swim Center Mgmt/Operations	8601	M. Eldridge	8752
	Swim Center Programming	8603	M. Eldridge	8752
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402
	Red Light Camera Program	300	D. Boxer	8402

Water Facility Fund (210)				
Department of Finance (700)	Revenue	0300	S. Lander	8421
Department of Public Works (850)	Water Systems Maintenance	0502	B. Turner	8574
	Motor Vehicle Maintenance	0803	P. Stroud	8487
	Water Treatment Plant	0901	B. Sizemore	8556
	Engineering and Environment	3301	S. Straus	8512
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Organizational Structure Listing

— Continued —

Sewer Fund (220)				
	Organization Name	Org. #	Supervisor	Ext. #
Dept. of the Mayor/Council (500)	City Attorney's Office	0500	P. Glasgow	8152
Department of Public Works (850)	Sewage Disposal	0300	S. Straus	8512
	Sanitary Sewer Systems Maintenance	0602	B. Turner	8574
	Motor Vehicle Maintenance	0803	P. Stroud	8487
	Engineering and Environment	3301	S. Straus	8512
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Refuse Fund (230)				
Department of Public Works (850)	Leaf Collection Program	0704	B. Turner	8574
	Motor Vehicle Maintenance	0803	P. Stroud	8487
	Refuse Operations	1702	C. Thomas	8578
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Parking Fund (320)				
Police Department (800)	Parking Enforcement Services	1403	M. England	8913
Department of Public Works (850)	Motor Vehicle Maintenance	0803	P. Stroud	8487
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Stormwater Management Fund (330)				
Dept of the Mayor/Council (500)	City Attorney's Office	0500	P. Glasgow	8152
Department of Public Works (850)	Motor Vehicle Maintenance	0803	P. Stroud	8487
	Engineering and Environment	3301	S. Straus	8512
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402

Golf Fund (340)				
Department of Public Works (850)	Motor Vehicle Maintenance	0803	P. Stroud	8487
Department of Recreation and Parks (900)	Golf Course Mgmt/Ground Srv.	3401	R. Evans	8741
	Golf Course Clubhouse	3402	R. Evans	8741
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Special Activities Fund (350)				
Department of Neighborhood and Community Services (801)	Holiday Drive	6301	G. Stuckey	8302
	REAP Endowment Fund	6401	G. Stuckey	8302
	RISE Parents Contributions	7201	G. Stuckey	8302
Department of Recreation and Parks (900)	Recreation Fund	6001	P. Bryan	8625
	Glenview Mansion Restoration	6101	L. Dronenburg	8662
	Senior Assistance	6201	P. Bryan	8625
	Friends of the Arts	6601	P. Bryan	8625
	Bike Rockville Program	6701	P. Bryan	8625
	Forest and Tree Preservation	6901	S. Mader	8702
	Concession Sponsorships	7001	P. Bryan	8625
	Nature Center Sponsorships	7101	P. Bryan	8625

Debt Service Fund (550)				
Non-Departmental (950)	Other Charges	0100	D. Boxer	8402
	Debt Service	0200	D. Boxer	8402

Revenue Source Code Listing

PROPERTY TAXES			
3111	Real Property Taxes	3191	Interest of Taxes
3112	Personal Property - Corp.	3192	Penalty and Interest - Special Assessment
3113	Personal Property - Unincorp. Businesses		

LICENSES AND PERMITS			
3214	Traders Licenses	3227	Animal Licenses
3221	Building Permits	3228	Stormwater Management Permits
3225	Rental Licenses	3229	Other Non-Business Licenses
3226	Landlord and Tenant Fees		

INTERGOVERNMENTAL REVENUES			
3311	Federal Grants	3352	Income Taxes
3330	TEA 21 Grants	3353	Parking Meter Revenue
3331	Federal Pass Thru Grants	3354	Parking Lot Receipts
3342	Police Federal Grants - COPS	3355	Gasoline and Motor Vehicle Tax
3344	State Grants	3358	Admissions Tax
3345	County Grants	3371	County Tax Duplicate Payment
3346	Youth Services Grants	3375	Traffic Signal Maintenance Payment
3348	Recreation Grants	3389	Cable Franchise Fees
3349	Transportation Planning Grants	3391	Payment in-Lieu-of-taxes/Montgomery County

CHARGES FOR SERVICES			
3413	Zoning/Sub-Division Fees	3475	Facility Rental Fees
3414	Community Support - Police	3476	Recreation Program Fees
3415	Sale of Materials and Public Documents	3477	Social Services Fees
3418	Fire Safety	3478	Special Events Fees
3419	Fire Review	3479	MRPA Theme Park Tickets
3431	Public Works Permits and Fees	3480	Theatre Ticket Revenue
3441	Utility Customer Charges	3481	Internal City Use of Facilities
3442	Utility Penalty Charges	3482	Merchandise Sales
3444	Sewer Connection Charges - Residential	3483	Admission Charges
3445	Water/Sewer Hook-up - Commercial	3484	Cart Rentals
3471	Golf Fees	3485	Pro Shop Rental
3472	Swim Team Dues	3486	Driving Range Fees
3473	Memberships	3492	Stormwater Waiver Fees
3474	Recreation and Parks Concessions		

FINES AND FORFEITURES			
3511	Municipal Infractions	3514	Red Light Camera Revenue
3512	Parking Violations	3522	Confiscated Funds

Revenue Source Code Listing

— Continued —

USE OF MONEY AND PROPERTY			
3611	Interest Income	3652	State Contribution - CIP
3624	Returned Check Fees	3653	States Grants - CIP
3626	Land Rental	3654	State Loan
3627	Building Rental	3658	Pay-as-you-go - CIP
3632	Paving/Sidewalk Assessment	3673	Community Contributions
3633	Driveway Assessment Penalties	3674	Other Grant Revenue
3634	Special Assessment Penalties	3675	Developer Contributions - CIP
3636	Interest Income - Assessments	3676	Contributions to Projects - CIP
3651	County Contribution - CIP		

MISCELLANEOUS REVENUE			
3913	Auctioned Vehicles	3917	Recreation Fees
3916	Miscellaneous Revenues		

INTERFUND OPERATING TRANSFERS/FUND BALANCE			
3920	Charges to the General Fund	3928	Transfers from the SWM Fund
3921	Transfers from the General Fund	3929	Transfers from Parking Fund
3922	Transfer from the Water Fund	3931	General Obligation Bonds - CIP
3923	Transfers from the Sewer Fund	3932	Premium on Bonds Sold
3924	Transfers from the Refuse Fund	3933	Bank Note Proceeds
3927	Transfer from the Golf Course Fund	3940	Appropriated Fund Balance/Retained Earnings

Expenditure Object Code Listing

Personnel Expenditures (0100s)			
0101	Regular Employee Wages	0124	Group Hospitalization-City
0103	Temporary Employees Wages	0126	Group Life-City
0104	Overtime	0127	Group Dental-City
0107	Disability-Short term	0128	Workers Compensation Insurance
0121	FICA-City	0129	Unemployment Insurance
0122	Defined Benefits Retirement-City	0130	Medicare-City
0123	Thrift Option Retirement-City	0131	Other Personnel Costs

Operating Expenditures (0200s and 0300s)			
0201	Consultants	0252	Purchase of WSSC Water
0202	Audit/Actuarial/Accounts	0253	Refuse Dump Fees
0203	Bond Counsel/Financial Advising	0254	Uniform Rental
0204	Bank/Investment Services	0255	Uniform Cleaning
0205	Legal Fees	0256	Contracted Refuse Service
0206	Outside Trainers	0257	Facility Rental
0207	Temporary Agency Personnel	0258	Outside Printing Contracts
0208	Artisans	0259	Heavy Equipment Rental
0209	Veterinary Services	0261	Blue Plains/Upper Potomac Interceptor
0210	Microfilming	0262	Contracted Laboratory Services
0211	Telecommunication Charges	0282	Liability Insurance
0212	Postage	0283	Property Insurance
0213	Advertising-Non Recruitment	0285	Uninsured Utility Damage
0214	Data Processing Services	0292	Color Copier Expense
0215	Rehabilitation Contributions	0293	Other Equipment Leases
0216	Office Equipment Rentals	0294	Vehicle Leases
0217	Communication Equipment Rental	0310	Electricity
0218	Cellular Service	0311	Heating Fuel
0219	Janitorial Services	0312	Gasoline and Oil
0220	Pager Service	0320	Equipment Parts
0221	Medical Exams	0321	Sports Equipment
0222	Recruitment Expenses	0322	Linkages to Learning
0224	Travel	0323	Program Supplies
0225	Class and Professional Development	0324	Maintenance Supplies
0226	Dues, Fees, and Publications	0325	Computer Supplies
0227	Relocation Expenses	0326	Chemicals
0230	Contract Services-Building	0327	Volunteer Supplies
0231	Contract Services-Grounds	0328	Trophies and Awards
0232	Contract Services-Street Repairs	0329	Purchase Uniforms/Staff Shirts
0233	Contract Services-Other	0330	Meal/Shoe/Certificate Allowance
0234	Alarm Systems	0331	Board and Commission Supplies
0235	Office Equipment Maintenance	0332	Contingency-Regular
0236	Computer Equipment Maintenance	0333	Police Special Funds
0237	Communication Equipment Maintenance	0334	Vehicle Preparation Costs
0238	Contract Transportation Services	0336	MRPA Theme Park Tickets
0239	Contract Signal/Light Maintenance	0337	Human Rights Program
0240	Contract Vehicle Maintenance/Repair	0338	Senior Supper Club Program
0241	Other Contract Equipment Repair	0339	PARC-IT Program
0242	Contract Repair-Adds No Value	0340	Wellness Program
0243	Credit Card Charges	0341	Telecommunications Program
0244	Vehicle Repairs-Accidents	0342	Contingency-One-Time
0250	Industrial Discharge-WSSC	0343	Rise Program
0251	WSSC Capacity Provision Contracts	0350	Furniture & Equipment < \$5,000

Expenditure Object Code Listing

— Continued —

Capital Outlay Expenditures (0400s)			
0411	Land Acquisitions	0433	Communications Equipment
0412	Site Preparation and Improvements	0434	Office Furniture
0421	Major Repairs	0436	Equipment and Tools
0422	Special Projects	0438	Computer Hardware
0424	Other CIP Expenditures	0440	Computer Software
0425	Planning/Design-CIP	0443	Mansion Furnishings
0426	Payments to Contractors-CIP	0453	Water Meters
0428	Prior Year's Expenditures-CIP	0454	Water Transmission Main Equipment
0431	Vehicle Purchase	0455	Plumbers Meters

Other (0500s, 0600s, and 0700s)			
0510	Loan Expense	0522	Amortization Expense
0511	Principal	0524	Disposal of Inventory-Scrap
0512	Interest	0532	Community Assistance
0513	Bad Debt Expense	0539	Misc. Grant Expense
0521	Depreciation		

0601	Healthy Families	0620	Horizons House
0602	Holiday Drive	0622	Chase Shelter
0603	Peerless Rockville	0623	Montgomery Avenue Woman's Shelter
0604	Rockville Economic Development Inc	0624	Dorothy Day Shelter
0605	Interfaith Furniture Initiative	0625	Jefferson House
0607	Rainbow Shelter	0626	Home Health Care for Elderly
0608	Other Outside Agencies	0627	Interfaith Clothing
0609	Dental Care for Kids	0628	Men's Emergency Shelter
0610	REAP	0629	Amigo Program
0611	Chinese Cultural/Community Center	0630	Rockville Consortium for Science
0612	Manna Food Center	0631	Stepping Stones Shelter
0613	Hope Housing	0633	Community Pharmacy
0614	Rockville Volunteer Fire Department	0634	Latino Outreach Program
0616	Rockville Arts Place (RAP)	0635	Sophia House
0618	Korean Community Center	0636	Friends in Action
0619	Helping Hands Shelter	0637	MobileMed

0711	Transfer to Parking Fund	0759	Transfer to RedGate Golf Course Fund
0715	Transfer to Debt Service Fund	0765	Administrative Charges
0732	Transfer to Special Activities Fund	0770	Contribution to CIP
0754	Transfer to Water Facility Fund	0771	Transfer to CIP-TIF
0757	Transfer to Refuse Fund	0775	Add. Fund Balance/Retained Earnings

Glossary

Definitions of terms used in the Operating Budget and Capital Improvements Program (CIP) are listed below and on the pages that follow.

Accounting System – The total structure of records and procedures that identify, record, classify, summarize, and report information on the financial position and results of operations of a government.

Accrual Basis of Accounting – The method of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA – Americans with Disabilities Act. This federal act gives civil rights protections to individuals with disabilities; similar to those provided to individuals on the basis of race, sex, national origin, and religion.

Annexation – The incorporation of additional territory within the domain of the City.

APWA – American Public Works Association.

Appropriation – An authorization made by the Mayor and Council that permits City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

ARC/SDE – Computer application to manage spatial data.

Art in Public Architecture — An ordinance devoted to the furtherance of art intended to beautify the City. This ordinance identifies construction projects within the City in which an amount is reserved for permanent artwork at the site. Additional details regarding this ordinance can be found in chapter four of the Rockville City Code.

ASCE – American Society of Civil Engineers.

Assessable Base – The total value of all real and personal property in the City that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessed Valuation – A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes. Maryland assessed valuation is 40 percent of appraisal value.

AWWA – American Water Works Association.

Balanced Budget – A budget that has revenues equal to expenditures.

BOCA – Building Officials Code Administrators organization.

Bond – A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the Operating Budget, these payments are identified as debt service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bonds Issued – Bonds sold.

Bond Rating – A rating that indicates the probability of timely repayment of principal and interest on bonds issued.

Glossary

— Continued —

Budget – A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures to fund City services in accordance with adopted policy.

Budget Year – The fiscal year for which the budget is being considered.

C2K – Chesapeake Bay Agreement. A program of volunteers that supports and improves the Chesapeake Bay.

CAFR – See Comprehensive Annual Financial Report.

CALEA – Commission on Accreditation for Law Enforcement Agencies.

Capital Budget – The annual adoption by the Mayor and Council of project appropriations. Project appropriations are for the amount necessary to carry out a capital project's expenditure plan, including multi-year contracts for which a total appropriation covering several years planned expenditures may be required.

Capital Outlays – Expenditures that result in the acquisition of or addition to fixed assets. Any item with an expected life of three or more years and a value of more than \$5,000, such as an automobile, truck, or furniture, is categorized as a capital outlay.

Capital Improvements Program (CIP) – The annual updated plan or schedule of project expenditures for public facilities and infrastructure with estimated project costs, sources of funding, and timing of work over a six-year period. For financial planning and general management, the CIP is a plan of work and expenditures, and is the basis for annual appropriations and bond issues.

Capital Project – A governmental effort involving expenditures and funding for the creation of usually permanent facilities and other public assets having a relatively long life. Certain planning studies, consultant fees, City staff charges, and major equipment, furniture, and fixtures necessary to make facilities operational also may be considered part of capital projects.

Capital Projects Fund – A governmental fund used to account for general capital construction including streets, parks, and public buildings.

CDBG – See Community Development Block Grant.

CDBG Fund – A special revenue fund that accounts for federal grants for housing and community development programs.

CEU – Continuing Education Unit used to indicate courses for professional training.

Chart of Accounts – A uniform listing of accounts that standardizes City accounting and supports the preparation of standard external reports. It assists in providing control over all financial transactions and resource balances.

CIP – See Capital Improvements Program.

Client-Server – A computing platform where desktop personal computers (PCs), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

Glossary

— Continued —

COBRA – See Consolidated Omnibus Budget Reconciliation Act.

Commingle – Refers to materials included in the City's recycling program, specifically glass jars and bottles, aluminum and steel cans, and plastic containers.

Community Development Block Grant (CDBG) – A general-purpose federal grant primarily used to facilitate the production and preservation of low and moderate-income housing.

Comprehensive Annual Financial Report (CAFR) – The official annual report of a government.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – The legal requirement of an employer to offer eligible employees and their families the opportunity for a temporary extension of health coverage (called "continuation coverage") at group rates in certain instances where coverage under the plan would otherwise end.

Constant Yield – The tax rate that maintains the revenue from property taxes at the same level as the prior year. This rate is computed by the State Department of Assessments and Taxation each year on the basis of the new, adjusted assessable base for each jurisdiction. New property appearing on the rolls for the first time is excluded from the calculation.

Contingency – Contingency funding represents monies budgeted for use in unforeseen circumstances.

COPS Grant – Community Oriented Policing Services Grant. A federal grant that provides funding for additional police officers.

CPD – Comprehensive Planned Development.

CPDS – The Department of Community Planning and Development Services is a department within the City's organizational structure.

CS – Referring to services by the City of Rockville's Department of Neighborhood and Community Services.

Current Resources – Resources obtained to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized but not issued.

Current Year – The fiscal year that is prior to the budget year.

D.A.R.E. – Drug Awareness Resistance Education. This is a program where the Police Officers go to the schools to educate students about the dangers of drug use. The age group targeted is the fifth grade. This program was replaced in FY 2003 with a new program called Police Reaching Out to Students (PROS).

DCWASA – District of Columbia Water and Sewer Authority

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The statutory or constitutional maximum debt that an issuer can legally incur.

Glossary

— Continued —

Debt Ratios – The ratios that provide measures of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies.

Debt Service – The payment of interest on and repayment of principal on borrowed funds. The term also may be used to refer to payment of interest alone.

Debt Service Fund – A governmental fund that accounts for the payment of principal and interest on the general long-term debt of the City.

Deficit – The amount by which a government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Department – A major administrative unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation – An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

Disbursement – The expenditure of monies from an account.

Distinguished Budget Presentation Award Program – A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division – A categorization of organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level of organizational unit.

E-apply – Ability to apply for permits and licenses online via the Internet.

Empowerment – A managerial style that places emphasis on decentralized problem solving in an effort to allow employees and citizens who are affected by policy decisions to participate extensively in the decision-making process.

Encumbrance – A firm commitment to pay for future goods and services formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within an agency's appropriation.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to a private business, 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 City's enterprise funds include Water Facility, Sewer, Refuse, Parking, Stormwater Management (SWM), and RedGate Golf Course.

Environment Program Area – A section of the CIP that focuses on the presentation, restoration, and care of the City's natural and man-made physical resources through stormwater management, sewage disposal, solid waste disposal, and historic preservation.

Glossary

— Continued —

Expenditure – The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

Expense – The outflow of assets or incurrence of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

Fees and Credits – Income resulting from a billing for services or a sale made by the City. For example, athletic program registration fees, building permit fees, and animal licenses.

Fiscal Policy – The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides a set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) – A twelve-month accounting period that has no relationship to a calendar year. The fiscal year for the City begins on July 1 of each year and ends on June 30 of the following year. It is designated by the calendar year in which it ends. For example, FY 2005 begins on July 1, 2004, and ends on June 30, 2005.

Fixed Assets – Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health, dental insurance, and life insurance.

Front-Foot Benefit – The term used to refer to the benefits that accrue to properties that are adjacent to public improvements. For example, if water mains are installed for the use of a neighborhood, the individual properties that are then connected to the water mains are receiving a "front-foot benefit," for which they will pay a one-time connection charge.

FTE – See Full-Time Equivalent.

Full Faith and Credit – A pledge of the City's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) – A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations and constituting an independent fiscal and accounting entity.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund. A negative fund balance usually is referred to as a deficit.

FY – See Fiscal Year.

GAAP – See Generally Accepted Accounting Principles.

Glossary

— Continued —

GASB – See Governmental Accounting Standards Board.

General Obligation Bonds – The type of bonds that are backed by the full faith and credit of the issuing government.

General Fund – The general operating fund that is used to account for all financial resources except for those required to be accounted for in another fund. This is the principal fund of the City and accounts for the normal recurring activities of the City.

General Government Program Area – The section in the CIP that focuses on: construction, renovation, and replacement of City-owned facilities; enhancements to the City's information and communications systems; development of the central business district; enhancement of the gateways to the City; and other projects that do not clearly fit into one of the other program areas of the CIP.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

GFOA – Government Finance Officers Association.

GIS – Geographic Information Systems provide geographic and mapping data.

Goal – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Golf Fund – An enterprise fund used to account for the financial activity associated with the City's public golf course. Also called the RedGate Golf Course Fund.

Governmental Accounting Standards Board (GASB) – This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

Governmental Fund – The funds through which most government functions are financed. The City's governmental funds are the General, Debt Service, Capital Projects, and Special Revenue Funds.

Grant – County, State, or federal funding in cash or in kind used for a specified program.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HIPPA – Health Insurance Portability and Accountability Act of 1996.

HPO – High Performance Organization.

HVAC – Heating, ventilation, and air conditioning equipment.

ICMA – International City/County Manager's Association.

Glossary

— Continued —

I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications

I/I – Inflow and infiltration process for the sanitary sewer and stormwater management projects.

Infrastructure – The physical assets of a city (streets, water, sewer, public buildings, and/or parks) upon which the continuance and growth of a community depend.

Interfund Operating Transfers – Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.

Intergovernmental Revenues – The revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Intranet – Internal network, similar to the Internet, except access is limited to an organization's internal members.

Investments – Securities, bonds, and real property (land and buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets as used in the normal course of governmental operations.

IT – Department of Information and Technology.

ITE – Institute of Transportation Engineers.

K.A.T. – Kindergarten Activity Time program.

LEAD – Leading, Educating, Advocating, Developing or LEAD is an organizational philosophy of teamwork and continual development by all members of the organization.

LERN – Learning Resource Network.

Levy – (Verb) To impose taxes or special assessments for the support of governmental activities. (Noun) A tax or special assessment imposed by a government.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt – A type of debt with a maturity date of greater than one year after the date of issuance.

Management Indicators – See Performance Measures.

Matured Bonds Payable – A liability account reflecting unpaid bonds that have reached or passed their maturity date.

MC-MAPS – A consortium of government organizations within Montgomery County, Maryland to share information, enforce standards, and promote the development of GIS information and layers.

MDE – Maryland Department of the Environment.

Glossary

— Continued —

Measurement Focus – The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether it's operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MGD – Million gallons per day.

Mission Statement – A statement of special duty, function, task, or special purpose.

MML – Maryland Municipal League.

MNCPPC – Maryland National Capital Park and Planning Commission.

Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting in that it, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

MPDU – Moderately Priced Dwelling Unit.

MVM – Motor Vehicle Maintenance. A division of the Department of Public Works.

NCS – Referring to the City of Rockville's Department of Neighborhood and Community Services.

Neighborhood Services – Referring to services by the City of Rockville's Department of Neighborhood and Community Services.

Net Bonded Debt – Gross bonded debt less any cash or other assets available and earmarked for its retirement.

NFPA – National Fire Protection Association.

NLC – National League of Cities.

Non-Departmental Operating Expenditures – Operating expenditures which are not charged directly to specific departments but are a cost to the City as a whole, such as debt service payments and general liability insurance.

NPDES – National Pollutant Discharge Elimination System; requirements imposed through the Clean Water Act.

NRCS – Natural Resource Conservation Service.

Objective – The desired output-oriented activities that can be measured and achieved within a given time frame such as the current fiscal year. Achievement of the objective advances an organization toward a corresponding long-range goal.

Obligations – Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Expenditures – Costs other than expenditures for personnel directly employed by the City (salaries, wages, and fringe benefits) and capital outlays. Examples of operating expenditures include office supplies, telephone expense, consulting or professional services, travel expenses, and contracts.

Glossary

— Continued —

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be enacted by ordinance and those which may be enacted by resolution.

Other Charges – In a summary analysis of expense types, this refers to all expenses not included within specifically defined categorizations. For example, within the City's general fund, this category consists primarily of funding to Outside Agencies and transfers to and from other funds.

Outside Agency – An independent, non-profit, community organization working on behalf of the Rockville community that requests funding contributions from the City.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be borne by property within each government.

Parking Fund – The enterprise fund used to account for the revenue and expenses from parking related activities, including the issuance of parking tickets, the parking meter program, and costs associated with the planning, design, construction, or operation of proposed parking garages in Town Center.

Part One Crimes – The eight major crimes. Four are crimes against person: murder, rape, robbery, and assault. Four are crimes against property: burglary, larceny, arson, and motor vehicle theft.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

PC – Personal Computer.

Per Capita – Per unit of population; by or for each person.

Pepco – Potomac Electric Power Company.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of a department.

Personnel (Costs) – Expenditures that include salary costs for full-time, part-time, temporary, and contract employees, overtime expenses, and all associated fringe benefits.

Previously Authorized Projects – CIP projects that were funded in prior years, but which have not been completed and formally closed.

Prior Year(s) – The fiscal year(s) preceding the current year.

PRI – Primary Rate Interface, an integrated services digital network.

Program Area – CIP projects with a common focus. The four program areas in the City's CIP are: Recreation and Parks; Transportation; Environment; and General Government.

Glossary

— Continued —

Projections – The estimate of budget authority, outlays, receipts, or other amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

Property Management Fund – A fund that accounts for the proceeds of land sales in the Town Center. This land was acquired in 1976 when the urban renewal program was terminated. Proceeds from the sale of this land are applied to CDBG-eligible purposes. This Fund was formally closed during FY 2004 since it no longer had any assets for which it was required to account for separately.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property taxes is given to the Mayor and Council in Article IV, Section 1 of the City Charter.

PROS – Police Reaching Out to Students. This is a program where the Police Officers go to the schools to educate students about the dangers of drug use. The age group targeted is the fifth grade. This program replaced the D.A.R.E. program in FY 2003.

Purchase Order – A document that authorizes the delivery of specified merchandise or the rendering of certain services and establishing the charge for them.

REACH – Real Estate Effort for Affordable Community Housing. Provides first-time homebuyer assistance.

REAP – Rockville Emergency Assistance Program.

Reappropriation Ordinance – Changes made to the appropriation ordinance during the fiscal year to reflect encumbered amounts added to the current budget from the prior fiscal year and adjustments to revenues and expenditures.

Receipts – Collections from the public based on a government's exercise of its sovereign powers. Governmental receipts consist of receipts from taxes, court fines, gifts and contributions, and compulsory licenses.

Recreation and Parks Program Area – The section of the CIP focused on projects that provide for an environment where citizens can enjoy nature and leisure time activities.

RedGate Golf Course Fund – See Golf Fund.

Refuse Fund – An enterprise fund used to account for the financial activity associated with the collection and disposal of refuse and yard waste.

Regional Stormwater Management (SWM) Participation – Fees paid by developers based on the amount of impervious area to be developed to finance the City's construction and maintenance of facilities.

Regular Employee – An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's Administrative, Police, or Union classification tables, and whose position is established in the Position Control System.

Reimbursement – A sum (1) that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Glossary

— Continued —

Repurchase Agreement – An agreement in which a governmental entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Resolution – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

Retained Earnings – The accumulated gains and losses of an enterprise fund to date reduced by amounts transferred to permanent capital accounts.

Revenue – Monies received or collected by the City as income, including such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Anticipation Notes – Notes (sometimes called warrants) issued in anticipation of collection of non-tax revenues, retired after the collection of such revenues.

Revenue Bonds – The type of bonds where principal and interest payments are payable exclusively from the earnings from an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain mortgages on enterprise fund property.

RFP – Request for Proposals. Federal mandate to request proposals from potential contractors for outsourced government services.

RHE – Rockville Housing Enterprises.

RISE – Reaching Individual and Self-Empowerment (RISE). A program sponsored by the Department of Neighborhood and Community Services.

RockNet – Rockville Community Electronic Network.

SDWA – Safe Drinking Water Act.

Self-Insurance – Self-insurance allows an organization to closely realize their actual claim experience as well as pool their insurance buying power with other participating agencies. This refers to the City's participation in the Montgomery County Self-Insurance Fund.

Sewer Fund – An enterprise fund used to account for the financial activity associated with the collection and treatment of sewage.

SHA – State Highway Administration.

Special Activities Fund – A fund in the governmental fund type used to account for funds earmarked for various purposes such as to assist financially disadvantaged citizens to participate in City programs, to enhance the historic Glenview Mansion, or to enhance the citywide Bike Program.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Glossary

— Continued —

Special Revenue Fund – A fund 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. The City's special revenue funds are the Special Activities Fund and the Community Development Block Grant Fund.

SQL/Server – Database for transaction processing.

SSES – Sanitary Sewer Evaluation Study (SSES).

Stormwater Management (SWM) – A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as underground storage facilities, dams for retention, and detention facilities, or it can refer to non-structural practices such as lower density of development and wider stream buffers.

Stormwater Management Fund – An enterprise fund used to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Surplus – The amount by which the City's budget receipts exceed its budget outlays for a given period, usually a fiscal year.

SWM – See Stormwater Management. This is a division of the Department of Public Works.

Targets of Opportunity – Contingency funds available to the Mayor and Council in funding unanticipated community needs that may arise during the fiscal year.

Tax Anticipation Notes – Notes, sometimes called warrants, issued in anticipation of collection of taxes, retired from tax collections, and frequently from the proceeds of the tax levy whose collection they anticipate.

Tax Base – All forms of wealth under the City's jurisdiction that are taxable.

Tax Duplication – A state of affairs whereby both Montgomery County and the City of Rockville levy property taxes on property in Rockville to pay for services rendered by the City. The County makes a lump sum payment to the City as a mechanism for alleviating the inequities otherwise created by the duplicate taxation.

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the State assessor, on property within the City of Rockville. The Mayor and Council establish the tax rate each year in order to finance General Fund activities.

TDD – Telecommunications Device for the Deaf.

Telecommunications – Communicating by electronic or electric means.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous service duration of less than one year, whose compensation is not derived from the City's Administrative, Police, Union, or Recreation and Parks classification tables, and whose position is not established in the Position Control System. These employees do not receive fringe benefits.

TMDL – Total Maximum Daily Loads. Requirements imposed through the Clean Water Act.

Glossary

— Continued —

Training@Rockville – Employee training program.

Transfer – Shifting of all or parts of the budget authority in one appropriation or fund account to another as specifically authorized by law.

Transportation Program Area – The section in the CIP focused on projects that provide for the maintenance and construction of public ways and participation in the planning of mass transit.

Undesignated Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Unemployment Rate – The share of the labor force that is unemployed. It is the number of unemployed persons expressed as a percentage of the civilian labor force.

Unreserved Fund Balance – That portion of a fund balance for which no binding commitments have been made.

User Fees – Payments for direct receipt of a public service by the party benefiting from the service. Also known as user charges.

VEU – Vehicle Equivalent Units.

Waiver Fees – See Regional SWM Participation.

Water Facility Fund – An enterprise fund used to account for the financial activities associated with the treatment and distribution of potable water.

WSSC – Washington Suburban Sanitary Commission.

Zoning – The partitioning of a city, borough, or township by ordinance into sections reserved for different purposes (i.e. residential, offices, manufacturing).

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