

FY 2011 Budget Ordinance

ORDINANCE NO. 10-10

ORDINANCE: To Appropriate Funds
and Levy Taxes for
Fiscal Year 2011.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF ROCKVILLE,

MARYLAND as follows:

SECTION I - ANNUAL OPERATING APPROPRIATIONS

There are hereby appropriated for the fiscal year beginning July 1, 2010, and ending June 30, 2011, out of the revenues accruing to the City for the purpose of operations, the several amounts hereinafter listed under the column designated "Amounts Appropriated":

FUNDS	AMOUNTS APPROPRIATED	
General Fund	[\$62,512,515]	<u>\$63,122,293</u>
Water Fund	[9,149,050]	<u>9,184,310</u>
Sewer Fund	[7,754,260]	<u>8,175,290</u>
Refuse Fund	[5,553,550]	<u>5,873,390</u>
Parking Fund	[4,027,780]	<u>4,418,715</u>
Stormwater Management Fund	[2,953,100]	<u>3,250,650</u>
RedGate Golf Course Fund	[1,641,900]	<u>1,691,700</u>
Special Activities Fund	[1,023,560]	<u>1,024,240</u>
Community Development Block Grant	[629,348]	<u>614,348</u>
Town Center Management District Fund	930,000	
Speed Camera Fund	[779,460]	<u>1,349,000</u>
Debt Service Fund	5,300,000	

The "Amounts Appropriated" by this section totaling [\$102,254,523] \$104,933,936 shall be for the annual operating expenses of the departments and agencies of the City and shall be disbursed by the Clerk and Treasurer under the supervision of the City Manager.

SECTION II - CAPITAL PROJECTS APPROPRIATIONS

There is hereby appropriated out of the revenues accruing to the City for the purpose of capital improvements, the several amounts hereinafter listed under the column designated

"Amounts Appropriated":

FUNDS	AMOUNTS APPROPRIATED	
Capital Projects Fund	[\$34,418,016]	<u>37,310,729</u>
Water Fund	[14,165,123]	<u>13,959,128</u>
Sewer Fund	[8,117,740]	<u>8,116,148</u>
Stormwater Management Fund	[3,754,234]	<u>2,479,061</u>
Refuse Fund	[1,322,511]	<u>1,322,511</u>
RedGate Golf Course Fund	[308,693]	<u>281,093</u>
Parking Fund	[0]	<u>1,487,145</u>
Speed Camera Fund	[3,274,053]	<u>3,995,889</u>

The "Amounts Appropriated" by this section totaling [\$65,360,370] \$68,951,704 shall be for improvement projects and shall be disbursed by the Clerk and Treasurer under the supervision of the City Manager.

SECTION III - GENERAL LEVY

There is hereby levied against all assessable real property within the corporate limits of the City a tax at the rate of twenty-nine and two-tenths cents (\$0.292) on each \$100 of assessable value of said property. There is also hereby levied, against all assessable personal property within the corporate limits of the City, a tax at the rate of eighty and one-half cents (\$0.805) on each \$100 of assessable value of said property. These taxes are hereby levied in order, together with other available revenues and funds of the City government, to provide funds for the "Amounts Appropriated" as set forth in the foregoing Section I. The tax levies herein provided in

this section shall not apply to property in the City of Rockville to the extent that such property is not subject to taxes as provided in any valid and binding annexation agreement.

SECTION IV – TOWN CENTER PARKING DISTRICT LEVY

There is hereby levied against all assessable non-exempt real property within the Town Center Parking District a tax at the rate of thirty-three cents (\$0.33) on each \$100 of assessable value of said property. These taxes are hereby levied in order, together with other available revenues and funds of the City government, to provide funds for the “Parking Fund” as listed in the “Amounts Appropriated” in Section I.

SECTION V – TOWN SQUARE STREET AND AREA LIGHTING DISTRICT LEVY

There is hereby levied against all assessable real property within the Town Square Street and Area Lighting District a tax at the rate of eleven and six-tenths cents (\$0.116) on each \$100 of assessable value of said property. These taxes are hereby levied in order, together with other available revenues and funds of the City government, to provide funds for the “Town Center Management District Fund” as listed in the “Amounts Appropriated” in Section I.


SECTION VI – TOWN SQUARE COMMERCIAL DISTRICT LEVY

There is hereby levied against all assessable commercial real property within the Town Square Commercial District a tax at the rate of one dollar and thirty-two cents (\$1.32)

on each \$100 of assessable value of said property. These taxes are hereby levied in order, together with other available revenues and funds of the City government, to provide funds for the "Town Center Management District Fund" as listed in the "Amounts Appropriated" in Section I.

NOTE: [Brackets] indicate material deleted after introduction.
Underlining indicates material added after introduction.

I hereby certify that the foregoing is a true and correct copy of an Ordinance adopted by the Mayor and Council of Rockville at its meeting of May 24, 2010.



Claire F. Funkhouser, City Clerk

Sample CIP Prioritization Sheet

FY 2011 Prioritization Worksheet

Project Name:
Project Number:
Program Area:

Fiscal Year: 2011
FY10 Adopted CIP Page #:

		Score
FY 2010 Mayor and Council Vision	Distinct Neighborhoods, One City	
	Maintains/ improves the safety and attractiveness of neighborhoods	
	Maintains/ improves the connectivity of neighborhoods	
	Maintains/ improves public services or facilities to neighborhoods	
	Provide support for community-wide special events that unite neighborhoods	
	A Cultural Destination	
	Constructs/plans NEW cultural amenities in the City	
	Improves CURRENT cultural amenities in the City	
	Green City	
	Develops/Designs programs to reduce the City's carbon footprint and improve environmental practices	
	Constructs/plans improvements to our new public buildings that achieve the highest contemporary national environmental standards	
	Quality Built Environment	
	Maintains/ improves the design or construction of the City's buildings	
	Improves pedestrian and bike use in the City	
	Maintains/ improves the City's streets in terms of safety and landscaping	
	Exceptional City Services	
	Maintains/ improves the City's ability to provide high quality services	
	Implementation of state of the art technology or best practices in providing municipal services	
	Maintains/ improves the City's public safety or physical infrastructure	
	Maintains/ improves services provided to vulnerable segments of the population	
	Economic Development and Sustainability	
	Maintains/ improves the City's ability to enforce regulations fairly and consistently	
Improves/ develops the business community's engagement and civic and community activities		
Community Engagement		
Maintains/ improves the City's the public's access to the City government		
Maintains/ improves the City's communication process to citizens and businesses		
Total Mayor and Council Vision Score (Max 21 pts)		0
Facilities/ Infrastructure	Acquisition of land to meet one of the Mayor and Council visions	
	Construction or extension of NEW infrastructure (facility, building or road)	
	Preventative maintenance of CURRENT infrastructure (facility, building or road)	
	Total Facilities Score (Max 22pts)	0
Envir/ Safety	Improve the health, welfare, or safety of citizens or staff	
	Provides other benefits such as education, recreation, open space, community livability	
	Improve Rockville's emergency management preparedness/ readiness	
	Total Environmental/Safety Score (Max 20pts)	0
Budgetary/ Legal	CIP project contains grant funding and/or establishment of a CIP project is a prerequisite for outside funding	
	Legal Mandate	
	Legal mandate or statutory requirement by the City, State, and/or Federal government	
	Recommended part of a neighborhood or other plan that has been approved by the Planning Commission and/or the Mayor and Council	
	Maintains/decreases the City's operating budget, increases revenues; or pays for itself	
Total Budgetary/Legal Score (Max 30pts)		0
Other	Interest expressed by community groups (project has neighborhood impact)	
	Significant one-time investment in tangible goods with a benefit to accrue over multiple years	
	Total Other Score (Max 7pts)	0
Total Project Score		0

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Glossary

Definitions of terms used in the FY 2011 Operating and Capital Improvements Program (CIP) budgets 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.

American Reinvestment and Recovery Act (ARRA) of 2009 - An economic stimulus package enacted by the 111th United States Congress in February 2009. The Act included federal tax cuts, expansion of unemployment benefits and other social welfare provisions, and domestic spending in education, health care, and infrastructure.

AFSCME - American Federation of State, County and Municipal Employees. Largest public employee and health care workers union in the United States.

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

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.

APWA - American Public Works Association.

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.

Assessed Valuation - A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes.

A Ten-year Storm - refers to the frequency of rainfall in a given duration (from 30 minutes to 24 hours). If rainfall exceeds the given amount for that duration period then the storm is bigger than the typical drainage system can handle.

AWWA - American Water Works Association.

Balanced Budget - A budget that has operating revenues equal to operating expenditures.

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.

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.

Bulletin Board Programming - On-screen text graphics that run throughout Rockville 11 programming that inform viewers about City services, programs and events.

C2K - Chesapeake Bay 2000 Agreement.

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 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 five-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 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 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.

CIP - See Capital Improvements Program.

Citizen Service Request (CSR) - A request from the community for information and/or assistance with a City service or program that comes into the City Manager's Office or the Office of the Mayor and Council.

Client-Server - 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.

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

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

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.

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 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.

Disinfectants and Disinfection By-Product Rule (Stage 2 D/BPR) - The Stage 2 Disinfection By-Product Rule (Stage 2 D/BPR) regulates specific chemical contaminants in drinking water. The Stage 2 D/BPR (effective in 2013 for the City of Rockville) strengthens the Stage 1 D/BPR by providing specific guidance on where to draw water samples from the distribution system to ensure samples are drawn from areas with greater potential for DBP formation. The goal of this U.S. EPA regulation was to protect public health by limiting exposure to these DBPs. An additional component of the Stage 2 D/BPR is that the sample data must be averaged at each sample location for four consecutive quarters (called a locational running annual average).

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.

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, Sewer, Refuse, Parking, Stormwater Management (SWM), and RedGate Golf Course.

Expenditure (Governmental funds) - The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an expense accrual or modified expenditure 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 (Enterprise funds) - 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.

Federal Clean Water Act - The Clean Water Act (CWA) was enacted in 1948 and expanded in 1972. The purpose of this Federal law is to regulate discharges of pollutants into the waters of the United States and to regulate the quality standards for surface waters.

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 12-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 2011 begins on July 1, 2010, and ends on June 30, 2011.

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.

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. This is used for the City's governmental funds.

FY - See Fiscal Year.

GAAP - See Generally Accepted Accounting Principles.

GASB - See Governmental Accounting Standards Board.

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.

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

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.

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.

HVAC - Heating, ventilation, and air conditioning equipment.

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.

IT - Department of Information and Technology.

ITE - Institute of Transportation Engineers.

LEED - The Leadership in Energy and Environmental Design (LEED) Green Building Rating System was developed by the U.S. Green Building Council. LEED is a third-party certification program and is the nationally accepted benchmark for the design, construction and operation of high performance green buildings.

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 2 Enhanced Surface Water Treatment Rule (LT2 Rule) - LT2 regulations are part of a group of EPA regulations focused on regulation and control of the microbial contaminants, such as Legionella and Giardia lamblia and Cryptosporidium. Based on the level of vulnerability of the water supply to the contaminants, systems will be required to implement additional treatment processes. LT2 is effective in 2013 for the City of Rockville.

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

Low Impact Development (LID) - Is an approach to land planning and engineering design that emphasizes conservation and the use of on-site natural features to protect water quality by managing the stormwater runoff from development.

Maryland Public Information Act (MIPA) Request - A request made by any citizen for access to government records as granted under the Maryland Public Information Act.

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.

MGD - Million gallons per day.

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.

National Pollutant Discharge Elimination System (NPDES) - A permit program authorized under the Clean Water Act that regulates conveyances such as pipes or man-made ditches that discharge pollutants into the waters of the United States. The City of Rockville, along with other industrial and municipal facilities, is required to obtain a permit because our discharge goes directly into surface waters.

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

NFPA - National Fire Protection Association.

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.

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.

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.

Parks, Recreation and Open Space (PROS) Plan - A long-range policy document that sets overall goals and objectives for the Department of Recreation and Parks for the next 5 to 20 years.

Pay-As-You-Go (or pay-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.

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

Pipeline/Manhole Assessment Certification Program (P/MACP) - A set of standardized procedures developed by the NASSCO, Inc association to inspect and assess sanitary sewer systems using closed circuit television cameras (CCTVs).

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

Program Area - CIP projects with a common focus. The five program areas in the City's CIP are: Recreation and Parks, Transportation, Stormwater Management, Utilities, and General Government.

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 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.

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.

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 increase or decrease to net assets of an enterprise fund reduced by amounts transferred to 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.

RockNet - Rockville Community Electronic Network.

SDWA - Safe Drinking Water Act.

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.

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, the Community Development Block Grant Fund, the Town Center Management Fund, and the Speed Camera Fund.

Speed Camera Fund - A fund used to account for the proceeds of the City's Speed Camera revenues that are restricted by law and are to be used for new traffic or pedestrian safety expenditures.

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.

Stormwater Management Program Area - The section, previously the Water Resources Program Area, in the CIP focused on projects that provide for the preservation, restoration, and care of the City's natural and man-made physical resources, specifically through stormwater management and stream restoration.

Structural Deficit - When annual budgeted expenditures exceed annual budgeted revenues in a given fiscal year.

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

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

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.

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.

Unaccounted for Water - A measure of the amount of water produced (gallons) less the total water metered (gallons). Water produced is measured at the City's Water Treatment Plant. Metered water is comprised of billed water usage, unbilled water usage, and estimates based on field operations. Unaccounted for water is tracked to identify infrastructure and/or areas to target for maintenance and repair.

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

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.

Utilities Program Area - The section in the CIP focused on projects that provide for the planning, study, design and construction of water projects to provide adequate and safe water for consumption and fire suppression.

Waiver Fees - See Regional SWM Participation.

Water Distribution System - The network of water pipes through which drinking water is delivered to Rockville consumers.

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

Working Capital - A term used to describe the unreserved fund balance calculated by subtracting current liabilities from current assets. This is used for the City's enterprise funds.

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).

Index of CIP Projects

Accessible Pedestrian Signals (0A70)	62	Pedestrian Safety (4B71)	71
Air Release Valves (8B34)	100	Playground Equip. Replacement (4G61)	50
Asphalt Repair and Replacement (0A11)	63	Police Station (4P01)	124
Asphalt/Concrete Improvements (4L61)	32	Pumphouse Facility Improvement (3C61)	51
Athletic Court System Improvement (4M61)	33	Pump Stations Upgrade (4C34)	103
Avery Road - Reconstruction (8K11)	64	Recycling/Refuse Carts (8A83)	125
Ballfield Equipment Replacement (9D61)	34	RedGate Golf Course Improvement (7A66)	52
Battery Back-up Systems (0A90)	65	Rockcrest Recreation Center (3D61)	53
Blue Plains Wastewater Treatment (1A45)	101	Rockville Arts and Innovation Ctr (5B01)	126
Bridge Rehabilitation (8L11)	66	Rockville Intermodal Access - Balt. Rd (8A11)	72
Bus Shelters (2A80)	67	Roofing Replacement (6B61)	54
City Hall Improvement (9B91)	120	Senior Center Improvements (1D67)	55
Civic Center Improvements (0C61)	35	SCADA Assessment (9D34)	104
College Gardens Park SWM Pond (2B59)	84	Sewer Rehabilitation (9G34)	105
Community/Park Enhancement (8H61)	36	Sewer Rehab - Cabin John (4A45)	106
Concrete Repair and Replacement (0C11)	68	Sewer Rehab - Watts Branch (7B45)	107
Enterprise Software System (0A01)	121	Sidewalks (6B21)	73
ESS and Budget Systems (0B01)	122	Southlawn Lane Water Main (3E45)	108
F. Scott Fitzgerald Theatre (2C61)	37	Southlawn Lane (6A11)	74
F. Scott Fitzgerald Theatre Improv. (1D61)	38	Storm Drain Improvements (0A59)	89
Gateway Welcome Signs (8E61)	39	Storm Sewer Rehabilitation (8A41)	90
Glenora SWM Pond (9B59)	85	Street Lighting Improvements (5A91)	75
Glenora Tributary - Middle (9C59)	86	Swim & Fitness Center Improv. (2H61)	56
Glenview Mansion & Cottage Improv. (0B61)	40	Town Center - Parking Facilities (4A00)	127
Greenway Streetscape Corridors (1C61)	41	Town Square - Public Improv. (0A80)	128
Gude Drive Facility Improvement (7D91)	123	Traffic Controls: Citywide (5B71)	76
Horizon Hill SWM Ponds (2C59)	87	Transportation Improvements (1A10)	77
Hydraulic Surge Suppression (9C34)	102	Vehicles for City Use (1E01)	129
HVAC Replace. - City Buildings (8F61)	42	Water Main Rehabilitation (5C34)	109
Illuminated Street Name Signs (0B70)	69	Water Plant Generator (4B34)	110
King Farm "Farmstead" Park (9E61)	43	Water Plant - ARRA Grant (8A84)	111
Lakewood SWM Pond (5A59)	88	Water Plant Upgrades (4A40)	112
Maryland/Dawson Extended (5C11)	70	Water System Facility Improv. (1C34)	113
Maryvale Park Improvements (8C61)	44	Water Tank Improvements (7A34)	114
Mattie J. T. Stepanek Park (3A60)	45	Watts Branch - Upper Stream (2E59)	91
Outdoor Security Lighting (6B91)	46	Welsh Park SWM Pond (2F59)	92
Park Pedestrian Bridge Improvement (4J61)	47	West Montgomery Alley (6B11)	78
Park System Sign Replacement (5A61)	48	Woodley Gardens - Stream (2G59)	93
Pedestrian Bikeway System Improv. (9A67)	49	Woottons Mill Park - Lower (5D59)	94

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