

CHAPTER 1B

BUDGETING AND FINANCIAL PROCEDURES

§1B-101. Budgeting Process for Fire Department.¹

§1B-102. Budgeting Process for City Funds Allocated to Community Groups and Non-Profit Corporations

Section 1B-101. Budgeting Process for Fire Department.

- A. **Examination of other Potential Funding Sources.** An appropriation is to be made to the Volunteer Fire Department of Mount Rainier, Inc. (hereinafter referred to as "fire department") only after the Mayor and City Council has determined that all other potential sources of funds for this purpose have been considered and found to be either unavailable or insufficient to meet needs. These other sources are to include Prince George's County, State of Maryland, private foundations and any other potential sources that the Mayor and City Council may wish to consider.
- B. **Annual Budget Request Document.** For the municipal fiscal year beginning July 1, 1994, and ending June 30, 1995, the fire department shall submit to the Mayor and City Council a budget request document by August 1, 1994. By February 1 of each following year, the fire department shall submit to the Mayor and City Council a budget request document for the next municipal fiscal year. In particular, the fire department's budget document shall include: (1) an accounting line item structure approved by the Mayor and Council, (2) a list of line item cost estimates and requests for funding to support exclusively the maintenance, operation, care and purchase of equipment, (3) a table showing the actual spending level for each line item in the past two fiscal years, and the projected expenditures for each line item in the upcoming fiscal year, (4) an inventory of all major equipment with purchase dates and estimated life, including all anticipated funding sources, (5) a narrative explaining the specific need for each item requested, with special attention given to explaining the need for any new line items and the need for any changes in spending from the current fiscal year's budgeted level, and (6) fiscal year funding tables and narrative describing the budgeting and expenditure of all funding received from Prince George's County, the State of Maryland, private donations and all other sources. All documentation prepared in response to the requirements of this subsection shall, to the greatest extent possible, conform with generally accepted accounting principles.
- C. **Budget Review Process.** After the fire department submits its annual budget request, the City Manager shall review its proposal and incorporate his or her own estimate of

¹ **Cross reference** -- City Charter sections 53-27 and 53-28.

funding needed into the City Manager's budget proposal document. Based on their review of the fire department's and City Manager's requests, the Mayor and City Council shall make the final decision about how much funding shall be approved for the Fire Department's expenditure during the following fiscal year.

- D. **Voucher System.** For each fiscal year, all expenditures approved in the budget shall be submitted for disbursement on forms prepared by the City Government. For any items not already approved in the budget, the fire department must make a written request that the budget be amended. The request must be submitted to the Mayor and City Council for its review and approval.
- E. **Open Meetings.** In order to apply for or receive City funds, the fire department shall comply with section 1B-102(e) of the City Code of Ordinances.
(Ord. 2-94, 5/10/94; Ord. 1-95, 22/21/95)

Section 1B-102. Budgeting Process for City Funds Allocated to Community Groups and Non-Profit Corporations.

- A. Reserved.
- B. Reserved.
- C. Reserved.
- D. Reserved.
- E. **Open Meetings.** In order to apply for or receive City funds, a community group or non-profit corporation must give reasonable notice of all its general membership meetings and governing board meetings pursuant to item (i) below; conduct all meetings of its general membership and all meetings of the governing board as open to the public and closed only under the circumstances listed in item (ii) below, namely, the exceptions to open-meetings standards under Subtitle 5 of Title 10 of the State Government Article of the Annotated Code of Maryland ("Open Meetings Act"); and keep records and provide the City Manager with information as described in items (iii) and (iv) below.
 - 1. The community group or non-profit corporation must give reasonable notice of its general membership meetings and governing board meetings, by a notice to its members and by a notice posted in the City Hall for at least five (5) business days prior to the meeting.

2. Meetings may be closed by majority vote of the body for any reason permitted by section 10-508 of the Open Meetings Act, as amended, specifically including the following circumstances:
 - a. To discuss any personnel matter including, but not limited to, appointment, assignment, removal, and compensation.
 - b. To consult with counsel to obtain legal advice;
 - c. To consult with staff, consultants, or other individuals about pending or potential litigation;
 - d. To conduct or discuss an investigative proceeding on actual or possible criminal conduct;
 - e. To comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter;
 - f. Before a contract is awarded or bids are opened, discuss a matter directly related to a negotiating strategy or the contents of a bid or proposal if public discussion or disclosure would adversely impact the group's ability to participate in the competitive bidding or proposal process.
3. The community group or non-profit corporation must provide in its by-laws, minutes, or other documents for the conduct of open meetings in compliance with this section (e). Such amendment to the group's by-laws or other documentation must be submitted to the City Manager with the request for City funds, or in any case prior to receipt of any City funds.
4. Whenever a community group or non-profit corporation holds a closed meeting, the minutes for the group's next open meeting shall include a statement of the time, place and purpose of the closed meeting; a record of the vote of each member as to closing the session; and a listing of the topics discussed, persons present, and each action taken, if any. For any vote in a closed or open meeting concerning the expenditure of City funds, the minutes recording that vote, including a description of the expenditure purpose, shall be forwarded to the City Manager within two weeks of the meeting.
(Ord. 2-94, 5/10/94)