

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2019 (July 1, 2018 - June 30, 2019)

	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019
INCOME:			
1A-1.1 Real Property Tax	245,708	245,871	246,684
1A-1.2 Dwelling Tax	26,325	26,325	29,250
1A-1.3 Public Utility Operating Prop Tax	5,100	7,700	5,200
1A-1.4 Delinquent Taxes	0	246	0
1A-1.5 Penalties and Interest	0	255	0
1A-2.0 Income Tax	87,000	121,930	100,000
1B-1.0 Business Licenses	125	100	100
1B-2.1 Building Permit Fees	300	210	300
1B-2.2 Public Ways and Property Permit Fees	300	0	100
1B-3.0 Cable Television Franchise Fees	4,000	6,250	5,000
1C-2.11 Highway User Revenues	29,294	29,188	29,353
1C-3.0 County Municipal Tax Duplication	44,922	44,922	44,922
1D-5.0 Recreation Program User Fees	15,300	11,712	12,050
1F-1.0 Investment Earnings	1,693	5,273	5,158
1F-2.0 McCathran Hall Rental	2,000	2,590	3,000
1F-3.0 Contributions and Donations	0	550	0
1F-6.0 Miscellaneous Revenues-Other	1,600	3,681	1,600
1Z-1.0 Use of Reserves	171,765	6,019	164,904
TOTAL INCOME	635,432	512,822	647,621
EXPENSE:			
2A-3.0 Executive	60,774	59,877	60,419
2A-5.0 Financial Administration	20,469	20,752	21,103
2A-6.0 Legal	13,500	11,925	13,500
2A-8.0 Planning and Zoning	10,600	750	10,600
2A-9.0 Municipal Buildings	41,980	34,557	60,504
2C-1.1 Streets, Roadways, and Alleys	58,150	19,415	74,325
2C-1.2 Walkways	9,750	2,250	9,065
2C-1.3 Street Sanitation	750	550	765
2C-2.0 Waste Collection and Disposal	48,425	50,009	52,220
2D-1.0 Parks	187,530	172,170	189,190
2D-2.0 Recreation	70,412	56,367	36,625
2D-3.0 Historic Preservation	33,279	26,754	38,975
2D-4.0 Lake	29,100	21,765	30,300
2H-1.0 Insurance	16,700	13,835	14,400
2H-2.0 Miscellaneous	34,013	21,846	35,630
TOTAL EXPENSE	635,432	512,822	647,621

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019
1A-1.1 <u>Real Property Tax</u> Taxable assessed valuation: \$94,154,026 The tax rate is proposed to increase from \$0.255 to \$0.262/\$100 assessed valuation, the constant yield tax rate (**). Every \$0.01 of tax rate generates about \$9,415 in revenue. TOTAL	245,708	245,871	246,684
1A-1.2 <u>Dwelling Tax</u> Flat uniform assessment for each dwelling reflects the cost of refuse and recycling collection contracts. Based on new three-year contract, an increase of \$13 per dwelling is proposed. \$130/dwelling - 225 dwellings TOTAL	26,325	26,325	29,250
1A-1.3 <u>Utility Operating/Business Personal Prop Tax</u> Tax on operating property owned by public utilities and business personal property. Tax rate is proposed to remain at \$0.70/\$100 TOTAL	5,100	7,700	5,200
1A-1.4 <u>Delinquent Taxes</u>	0	246	0
1A-1.5 <u>Penalties and Interest</u>	0	255	0
1A-2.0 <u>Income Tax</u> Town's portion of State Income Tax TOTAL	87,000	121,930	100,000
1B-1.0 <u>Business Licenses</u>	125	100	100
1B-2.1 <u>Building Permit Fees</u>	300	210	300
1B-2.2 <u>Public Ways and Property Permit Fees</u>	300	0	100
1B-3.0 <u>Cable Television Franchise Fees</u>	4,000	6,250	5,000
1C-2.11 <u>Highway User Revenues</u> From the State based on road mileage and automobile registration. Uses restricted to: 1. Construction, reconstruction or maintenance of roads or streets 2. Debt service on road bonds. 3. Establishment and maintenance of foot paths and bicycle trails. TOTAL	29,294	29,188	29,353
1C-3.0 <u>County Municipal Tax Duplication</u> Road Maintenance	44,922	44,922	44,922

INCOME: (continued)	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019
1D-5.0 <u>Recreation Program User Fees</u>			
Washington Grove Film Society	1,000	1,169	1,000
Summer in the Parks	9,000	7,223	7,350
Tennis Instruction	1,500	720	1,500
Yoga Instruction	1,500	1,900	1,500
Kid's Dance Class	700	700	700
Adult Exercise Class	1,600	0	0
TOTAL	<u>15,300</u>	<u>11,712</u>	<u>12,050</u>
1F-1.0 <u>Investment Earnings</u>			
1F-1.1 Maryland Local Government Investment Pool	400	2,214	2,000
1F-1.2 First National Bank CDs	500	783	900
1F-1.3 PNC Bank Money Market	300	330	350
1F-1.4 TD Bank Money Market	150	5	5
1F-1.5 TD Bank CDs	325	1,938	1,900
1F-1.6 Wells Fargo Money Market	18	3	3
TOTAL	<u>1,693</u>	<u>5,273</u>	<u>5,158</u>
1F-2.0 <u>McCathran Hall Rental</u>	2,000	2,590	3,000
1F-3.0 <u>Contributions and Donations</u>	0	550	0
1F-4.0 <u>Miscellaneous Revenues-Other</u>			
State Homeowner Tax Credit Rebates	0	850	0
Nicho's Trees	0	0	0
Action Hauling Rental Fee	1,500	1,500	1,500
Other	100	1,331	100
TOTAL	<u>1,600</u>	<u>3,681</u>	<u>1,600</u>
SUBTOTAL INCOME	463,667	506,803	482,717
1Z-1.0 <u>Use of Reserves</u>	171,765	6,019	164,904
TOTAL INCOME	635,432	512,822	647,621

** Constant Yield Tax Rate: The constant yield tax rate represents the real property tax rate for the coming tax year that will generate the same amount of revenue that was generated during the current tax year.

EXPENSE:	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019	
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	45,174	45,224	46,144
2A-3.2	Telephone	750	750	765
2A-3.3	Postage	1,200	1,280	1,250
2A-3.4	Supplies	1,250	1,000	1,100
2A-3.5	Town Web Site	5,200	5,175	4,200
2A-3.6	Information Technology Support	240	240	250
2A-3.7	Records Management (Note 1)	1,200	600	1,500
2A-3.8	Employee Development	700	447	0
2A-3.9	Office Equipment	500	600	600
2A-4.0	Legal Notices	400	237	400
2A-4.1	Printing/Copying	1,300	1,300	1,350
2A-4.2	Maryland Municipal League (MML) Dues & Convention	2,500	2,704	2,500
	MML Montgomery Chapter Legislative Dinner	360	320	360
	TOTAL	<u>60,774</u>	<u>59,877</u>	<u>60,419</u>
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	12,809	12,962	13,223
2A-5.2	Postage	225	210	225
2A-5.3	Supplies/Basic Payroll Service	750	900	775
2A-5.4	Treasurer's Bond (1-year)	100	100	100
2A-5.5	Bank Service Charges	85	80	80
2A-5.6	Audit	6,500	6,500	6,700
	TOTAL	<u>20,469</u>	<u>20,752</u>	<u>21,103</u>
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	13,000	11,750	13,000
2A-6.2	Other Expenses	500	175	500
	TOTAL	<u>13,500</u>	<u>11,925</u>	<u>13,500</u>
2A-8.0	<u>Planning and Zoning</u>			
2A-8.1	Border Issues Consulting Fees (Note 2)	2,000	0	2,000
2A-8.2	Border Identity Improvements (Note 3)	3,000	0	3,000
2A-8.3	Surveying & Mapping	5,000	750	5,000
	Code Enforcement	500	0	500
	Supplies	100	0	100
	TOTAL	<u>10,600</u>	<u>750</u>	<u>10,600</u>
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	7,490	7,490	7,600
2A-9.2	Supplies	1,200	1,100	1,200
2A-9.3a	Gas	2,200	1,850	2,200
2A-9.3b	Electricity	3,300	2,825	3,000
2A-9.3c	Water	700	860	900
2A-9.3d	Telephone and Alarm Lines	1,000	1,055	1,070
2A-9.4	Fire Alarm Monitoring	465	465	465
2A-9.5	Sprinkler Testing	1,500	1,460	1,500
2A-9.6	Janitorial Service	2,625	2,622	2,674
2A-9.7	Repairs	2,000	500	2,000

EXPENSE: (continued)	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019
2A-9.9			
McCathran Hall			
Furnishings/Kitchen Update (Note 4)	1,000	300	5,000
Maintenance/Termite Treatment	3,000	6,215	2,395
Floor Reinforcement (Note 5a FY 18, 5b FY 19)	0	5,169	10,000
Archives Room Climate Control Unit (Note 6)	0	0	4,500
Backup Generator (Note 7)	13,000	0	13,000
2A-10			
Maintenance Shop	2,500	2,946	3,000
TOTAL MUNICIPAL BUILDINGS	<u>41,980</u>	<u>34,557</u>	<u>60,504</u>
2C-1.1			
<u>Streets, Roadways, and Alleys</u>			
2C-1.11			
Salaries	3,750	3,750	3,825
2C-1.12			
Supplies (gravel, traffic signs, sand, portable bumps)	1,000	2,750	1,000
2C-1.13			
Resurfacing	25,000	0	50,000
2C-1.14			
Snow & Ice Removal (contract)	3,000	0	3,000
2C-1.15			
Street Name Signs (Note 8)	5,000	1,500	3,000
2C-1.16			
Storm Drainage/Parks, Roads	10,000	2,000	3,000
2C-1.17			
Street Lights - operation (111 lights)	9,400	9,415	9,500
- repair, installation	1,000	0	1,000
TOTAL	<u>58,150</u>	<u>19,415</u>	<u>74,325</u>
2C-1.2			
<u>Walkways</u>			
2C-1.21			
Salaries	2,250	1,500	1,565
2C-1.22			
Supplies (gravel, signs, grass seed, etc.)	1,000	750	1,000
2C-1.23			
Walkway Restoration	6,500	0	6,500
TOTAL	<u>9,750</u>	<u>2,250</u>	<u>9,065</u>
2C-1.3			
<u>Street Sanitation</u>	750	550	765
2C-2.0			
<u>Waste Collection and Disposal</u>			
2C-2.1			
Salaries	3,000	4,000	3,825
2C-2.2			
Trash Collection (contract)	15,984	16,146	17,766
2C-2.3			
Recycling Services (contract)	10,341	10,463	11,529
2C-2.4			
Leaf Collection (contract)	18,600	18,600	18,600
2C-2.5			
Brush Disposal Tipping Fees	500	800	500
TOTAL	<u>48,425</u>	<u>50,009</u>	<u>52,220</u>
2D-1.0			
<u>Parks</u>			
2D-1.1			
Salaries	57,690	57,640	58,850
2D-1.2			
Supplies	4,000	4,000	4,000
2D-1.3			
Vehicle & Equipment Operation & Maintenance	3,500	3,500	3,500
2D-1.41			
Contract Tree Removal	22,000	22,000	22,000
2D-1.42			
Contract Tree Pruning	17,000	17,000	17,000
2D-1.43			
Woods Management (Note 9a FY18; 9b FY19)	34,000	34,030	50,000
2D-1.44			
Beautification Plantings	4,000	4,000	4,000
2D-1.45			
Contract Licensed Tree Expert	1,000	0	1,000
2D-1.46			
Gypsy Moth Spraying/Emerald Ash Borer	1,000	0	1,000
2D-1.47			
Tree Planting - Parks and Residential Areas	20,000	20,000	20,000
2D-1.48			
Nicho's Trees (Note 10)	1,840	0	1,840
2D-1.5			
Maple Spring Restoration	3,000	0	2,000
2D-1.6			
Equipment Purchase (Note 11)	17,500	10,000	3,000
2D-1.7			
Equipment Rental	1,000	0	1,000
TOTAL	<u>187,530</u>	<u>172,170</u>	<u>189,190</u>

EXPENSE: (continued)	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019	
2D-2.0	<u>Recreation</u>			
2D-2.11	Salaries - Summer in the Parks	7,367	4,939	5,000
2D-2.12	Salaries - Tennis Lessons	1,500	703	1,500
2D-2.21	Supplies - Summer in the Parks	3,500	2,488	2,350
2D-2.22	Town Meeting Party	100	0	0
2D-2.23	Music Weekend	2,650	1,600	2,650
2D-2.24	Fourth of July	600	450	600
2D-2.25	Labor Day	100	74	100
2D-2.26	Halloween Party	400	0	400
2D-2.27	Holiday Show	1,000	703	1,000
2D-2.28	Special Programs	2,425	2,330	2,425
2D-2.30	Washington Grove Film Society*	1,200	885	1,200
2D-2.31	Yoga Instruction*	1,500	1,500	1,500
	Kid's Dance Class*	700	700	700
	Adult Exercise Class*	1,600	0	0
	*activity expenses offset by user fees			
2D-2.32	Clay Tennis Courts - Materials, Application	2,000	1,200	1,200
2D-2.33	Dog Park Development (Note 12)	0	0	10,000
2D-2.34	Tennis Court Resurfacing	20,000	15,025	0
2D-2.35	Playground Equipment, Supplies (Note 13)	23,770	23,770	6,000
	TOTAL	70,412	56,367	36,625
2D-3.0	<u>Historic Preservation</u>			
2D-3.1	Commission Secretary	1,275	0	1,275
2D-3.2	Preservation Award	200	200	200
2D-3.3	Archives Worker	13,254	13,254	14,500
2D-3.4	Archival Equipment, Supplies (Note 14)	1,800	1,800	2,300
2D-3.5	Preservation Workshops	750	0	750
2D-3.6	Conference Fees	500	0	500
2D-3.7	Design Guidelines (Note 15)	500	500	500
2D-3.8	National Register Historic District Update (Note 16)	15,000	11,000	18,950
	TOTAL	33,279	26,754	38,975
2D-4.0	<u>Lake</u>			
2D-4.11	Salaries - Lifeguard	13,500	11,570	13,500
2D-4.12	Salaries - Swim Instructor	2,000	1,207	2,000
2D-4.2	Supplies	1,000	1,000	2,000
2D-4.3	Electricity for Pump & Air Compressor	800	670	800
2D-4.4	Water Testing & Treatment	4,300	4,318	4,500
2D-4.5	Entrance Bridge Reconstruction/Fencing	7,500	3,000	7,500
	TOTAL	29,100	21,765	30,300
2H-1.0	<u>Insurance</u>			
2H-1.1	Liability	1,700	1,412	1,550
2H-1.2	Property	1,000	739	850
2H-1.3	Workers Compensation	14,000	11,684	12,000
	TOTAL	16,700	13,835	14,400

EXPENSE: (continued)	Budget FY 2018	Estimated 30-Jun-18	Adopted FY 2019
2H-2.3 Miscellaneous			
- Emergency Preparedness (Note 17)	1,500	0	1,200
- George Paine Memorial Fund (Note 18)	5,130	0	5,130
- Gburg/Wash Grove Volunteer Fire Dept Donation	500	500	500
- Town share of Health Insurance Town Clerk	8,600	8,840	9,541
- Town share of Retirement Benefit Town Clerk	2,099	0	2,143
- Town share of Health Insurance Maint Supervisor	8,850	9,026	9,724
- Town share of Retirement Benefit Maint Supervisor	2,834	0	2,892
- Contingency	4,500	3,480	4,500
TOTAL	<u>34,013</u>	<u>21,846</u>	<u>35,630</u>
 TOTAL EXPENSE	 635,432	 512,822	 647,621

INTERFUND TRANSFER			
Border Property Acquisition Reserve (Note 19)	10,000	10,000	10,000

NOTES:

- (1) Contracted hours for Records Management Officer, works with State Archives on retention of Town records
- (2) Contracted zoning expertise to help with border issues
- (3) Identity elements/signage on streets bordering the Town
- (4) Update kitchen cabinets, flooring
- (5a) Lower Hall - joists reinforced, insulation added, new flooring installed (FY 18)
- (5b) Main Hall - new footers, 8 metal I-beams (FY 19)
- (6) Wall-mounted unit to maintain constant humidity and temperature levels in Archives Room
- (7) Purchase of backup generator for Town Hall on recommendation of Town Emergency Preparedness Task Force
- (8) Volunteer refurbishment of reflective street name signs for public safety
- (9a) invasives removal contract(17,000), invasives removal West Woods(5,000), public safety pruning(5,000) tree planting in West Woods(5,000), Woods cleanup activities(1,000), Whetstone Spring restoration(1,000)
- (9b) invasives removal contract East Woods(21,000), invasives removal West Woods(5,000), public safety pruning(5,000), tree planting in West Woods(2,000), woods cleanup activities(1,000), Whetstone Spring restoration(1,000), deer management(15,000)
- (10) Trees planted using funds contributed in memory of Nicholas Lembesis
- (11) truck bed dumper insert, 48" mower, walk-behind leaf blower (FY 18)
- (12) Site development for Dog Park including tree removal, fencing
- (13) Playground equipment: Regulus (FY 18)
- (14) Includes stabilization of historic bench (FY 18), Past Perfect Online (FY 19)
- (15) Funds for revising Design Guidelines used by HPC to evaluate building permit applications
- (16) Consultant contract to update the Town's National Register Historic District's nomination form
- (17) Neighborhood Watch (700), hydrant marking (500)
- (18) Memorial contributions honoring George T. Paine
- (19) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Adopted Salaries and Benefits

Town Clerk: 52 weeks @ 35 hours/week @ \$23.17/hour = \$42,169 + \$3,226 FICA = \$45,395 +
 \$9,541 Town share health benefit = \$54,936 + 30 hours Planning Commission minute-taking = \$55,684
Town Treasurer: 425 hours @ \$28.90/hour = \$12,283 + \$940 FICA = \$13,223
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$27.80/hour = \$57,824 + \$4,424 FICA = \$62,248 +
 \$9,724 Town share health benefit = \$71,972
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$15.25/hour = \$12,688 + \$971 FICA = \$13,659
Town Maintenance Part Time Hours for snow removal if needed: 32 hours @ \$15.25/hr = \$488 + \$38 FICA = \$526

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2018	Estimated FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
PLANNING						
Border Identity Improvements	3,000	0	3,000	7,000	***	***
Surveying/Mapping	5,000	750	5,000	5,000	5,000	5,000
BUILDINGS						
McCathran Hall						
Furnishings/Kitchen Update	1,000	300	5,000	***	***	***
Maintenance/Termite Treatment	3,000	6,215	2,395	***	***	***
Floor Reinforcement	0	5,169	10,000	0	0	0
Archives Room Climate Control Unit	0	0	4,500	0	0	0
Backup Generator	13,000	0	13,000	0	0	0
Maintenance Shop	2,500	2,946	3,000	***	***	***
ROADS						
Resurfacing	25,000	0	50,000	25,000	25,000	25,000
Street Name Signs	5,000	1,500	3,000	***	***	***
Storm Drain Remediation	10,000	2,000	3,000	***	***	***
WALKS						
Walkway Restoration	6,500	0	6,500	***	***	***
PARKS						
Woods Management	34,000	34,030	50,000	20,000	***	***
Tree Planting - Parks, Residential Area	20,000	20,000	20,000	15,000	15,000	15,000
Maple Spring Restoration	3,000	0	2,000	0	0	0
Equipment Purchase	17,500	10,000	3,000	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	0	1,000	***	7,500	***
RECREATION						
Woodward Park Play Equipment/Surfacing	23,770	23,770	6,000	***	***	***
Woodward Park Field Restoration	0	0	0	0	4,500	0
Dog Park Development	0	0	10,000	0	0	0
Tennis Court Resurfacing	20,000	15,025	0	0	0	0
Lake Entrance Bridge Reconstruction	7,500	0	7,500	0	0	0
Lake Dock/Dredging/Fencing	0	3,000	0	0	45,000	10,000
HISTORIC PRESERVATION						
National Register Historic District Update	15,000	11,000	18,950	0	0	0
TOTALS	215,770	135,705	226,845	72,000	102,000	55,000

Program Open Space Update:

Balance from Town's share of real estate transfer taxes (held by State) - \$44,336

*** Anticipated expenditures to be determined

TOWN OF WASHINGTON GROVE
FY 2019 FINANCIAL PLAN

GENERAL FUND -- Source: Town Taxes, State Income Tax, Mont Co Municipal
Tax Duplication Payment and other sources

Anticipated Fund Balance at June 30, 2018	634,030
Anticipated Revenue FY 2019	453,364
Anticipated Funds Available FY 2019	1,087,394
Anticipated Expenditures FY 2019	576,966
Transfer to Border Property Acquisition Reserve	10,000
Anticipated Fund Balance at June 30, 2019	500,428

ROAD FUND -- Source: State Motor Vehicle Tax and Gasoline Tax
Use: Restricted to road expenses

Anticipated Fund Balance at June 30, 2018	40,065
Anticipated Revenue FY 2019	29,353
Anticipated Funds Available FY 2019	69,418
Anticipated Expenditures FY 2019	
12.42 Street Sanitation	765
12.52 Street, Roadways, and Alleys	57,825
12.53 Walkways	9,065
12.54 Snow & Ice Removal	3,000
Total Road Expenditures	70,655
Anticipated Fund Balance at June 30, 2019	-1,237

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property acquisition

Reserve Balance at June 30, 2018	100,000
Proposed Transfer to Reserve FY 2019	10,000
Reserve Balance at June 30, 2019	110,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2018	774,095
Total Anticipated Revenue FY 2019	482,717
Total Anticipated Funds Available FY 2019	1,256,812
Total Anticipated Expenditures FY 2019	647,621
Total Anticipated Cash Balance at June 30, 2019	609,191