

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2017 (July 1, 2016 - June 30, 2017)

	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
INCOME:			
1A-1.1 Real Property Tax	243411	243039	221435
1A-1.2 Dwelling Tax	24300	24032	24300
1A-1.3 Public Utility Operating Prop Tax	5000	7968	5100
1A-1.4 Delinquent Taxes	0	0	0
1A-1.5 Penalties and Interest	0	313	0
1A-2.0 Income Tax	113500	192434	76000
1B-1.0 Business Licenses	125	125	125
1B-2.1 Building Permit Fees	200	140	200
1B-2.2 Public Ways and Property Permit Fees	200	100	200
1B-3.0 Cable Television Franchise Fees	4200	4000	4000
1C-2.11 Highway User Revenues	28000	28468	29832
1C-3.0 County Revenue Sharing	44922	44922	44922
1D-5.0 Recreation Program User Fees	13000	11823	10000
1F-1.0 Investment Earnings	1015	1338	1563
1F-2.0 McCathran Hall Rental	1500	3000	2000
1F-3.0 Contributions and Donations	0	350	0
1F-6.0 Miscellaneous Revenues-Other	1600	8339	1600
1Z-1.0 Use of Reserves	14124	0	183680
TOTAL INCOME	495097	570391	604957
EXPENSE:			
2A-3.0 Executive	56481	64931	63256
2A-5.0 Financial Administration	18719	18738	19554
2A-6.0 Legal	7500	8200	8000
2A-8.0 Planning and Zoning	8100	0	8100
2A-9.0 Municipal Buildings	36628	23691	44550
2C-1.1 Streets, Roadways, and Alleys	44125	17707	49195
2C-1.2 Walkways	3050	3050	10650
2C-1.3 Street Sanitation	675	675	720
2C-2.0 Waste Collection and Disposal	46698	46578	46858
2D-1.0 Parks	165092	154887	211275
2D-2.0 Recreation	29025	25128	52850
2D-3.0 Historic Preservation	18121	14196	18379
2D-4.0 Lake	26588	27955	27600
2H-1.0 Insurance	7800	11450	11700
2H-2.0 Miscellaneous	26495	19431	32270
TOTAL EXPENSE	495097	436617	604957

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
1A-1.1 <u>Real Property Tax</u> Taxable assessed valuation: \$82,012,970 The tax rate is proposed to decrease from \$0.2860 to \$0.27/\$100 assessed valuation. Every \$0.01 of tax rate generates about \$8,201 in revenue.			
TOTAL	243411	243039	221435
1A-1.2 <u>Dwelling Tax</u> Flat uniform assessment for each dwelling reflects the cost of refuse and recycling collection contracts. \$108/dwelling - 225 dwellings			
TOTAL	24300	24032	24300
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	5000	7968	5100
1A-1.4 <u>Delinquent Taxes</u>	0	0	0
1A-1.5 <u>Penalties and Interest</u>	0	313	0
1A-2.0 <u>Income Tax</u> Town's portion of State Income Tax			
TOTAL	113500	192434	76000
1B-1.0 <u>Business Licenses</u>	125	125	125
1B-2.1 <u>Building Permit Fees</u>	200	140	200
1B-2.2 <u>Public Ways and Property Permit Fees</u>	200	100	200
1B-3.0 <u>Cable Television Franchise Fees</u>	4200	4000	4000
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	28000	28468	29832
1C-3.0 <u>County Revenue Sharing</u> Road Maintenance Duplication			
TOTAL	44922	44922	44922

INCOME: (continued)		Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
1D-5.0	Recreation Program User Fees			
	Washington Grove Film Society	1000	928	1000
	Summer in the Parks	9000	6259	4500
	Tennis Instruction	1500	0	1400
	Yoga Instruction	1500	1300	1300
	Kid's Dance Class	0	1800	1800
	Adult Exercise Class	0	1536	0
	TOTAL	<u>13000</u>	<u>11823</u>	<u>10000</u>
1F-1.0	<u>Investment Earnings</u>			
1F-1.1	Maryland Local Government Investment Pool	10	90	175
1F-1.2	First National Bank CDs	500	375	320
1F-1.3	PNC Bank Money Market	325	345	340
1F-1.4	TD Bank Money Market	180	155	140
1F-1.5	TD Bank CD	0	365	570
1F-1.6	Wells Fargo Money Market	0	8	18
	TOTAL	<u>1015</u>	<u>1338</u>	<u>1563</u>
	<u>McCathran Hall Rental</u>	1500	3000	2000
1F-2.0	<u>Contributions and Donations</u>	0	350	0
1F-3.0	<u>Miscellaneous Revenues-Other</u>			
	State Homeowner Tax Credit Rebates	0	1785	0
	Nicho's Trees	0	330	0
	George Paine Memorial Fund	0	3800	0
	Action Hauling Rental Fee	1500	1500	1500
	Other	100	924	100
	TOTAL	<u>1600</u>	<u>8339</u>	<u>1600</u>
	SUBTOTAL INCOME	480973	570391	421277
1Z-1.0	<u>Use of Reserves</u>	14124	0	183680
	TOTAL INCOME	495097	570391	604957

EXPENSE:	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017	
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	43632	43632	44496
2A-3.2	Planning Commission Secretary	864	615	0
2A-3.3	Telephone	1250	1320	1350
2A-3.4	Postage	1350	1275	1300
2A-3.5	Supplies	600	600	800
2A-3.6	Town Web Site	4000	5150	4500
2A-3.7	Office Equipment	200	73	1200
2A-3.8	Legal Notices	500	93	300
2A-3.9	Printing/Copying	1200	1250	1250
2A-4.0	Human Resources Consulting Fees	0	8333	5000
2A-4.1	Maryland Municipal League (MML) Dues & Convention	2525	2350	2700
	MML Montgomery Chapter Legislative Dinner	360	240	360
	TOTAL	<u>56481</u>	<u>64931</u>	<u>63256</u>
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	11789	11720	12024
2A-5.2	Postage	250	205	250
2A-5.3	Supplies/Basic Payroll Service	500	565	800
2A-5.4	Bond (1-year)	100	100	100
2A-5.5	Bank Service Charges	80	79	80
2A-5.6	Audit	6000	6069	6300
	TOTAL	<u>18719</u>	<u>18738</u>	<u>19554</u>
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	7000	6250	7000
2A-6.2	Cable Franchise Legal Fees (Note 1)	0	1950	500
2A-6.3	Other Expenses	500	0	500
	TOTAL	<u>7500</u>	<u>8200</u>	<u>8000</u>
2A-8.0	<u>Planning and Zoning</u>			
2A-8.1	Towne Crest Redevelopment Consulting Fees (Note 2)	2000	0	2000
2A-8.2	Surveying & Mapping (Note 3)	5500	0	5500
	Code Enforcement	500	0	500
	Supplies	100	0	100
	TOTAL	<u>8100</u>	<u>0</u>	<u>8100</u>
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	6875	6875	7180
2A-9.2	Supplies	1200	1200	1200
2A-9.3a	Gas	2750	2100	2300
2A-9.3b	Electricity	3250	3300	3300
2A-9.3c	Water	750	900	900
2A-9.3d	Telephone	800	815	830
2A-9.4	Fire Alarm Monitoring	465	465	465
2A-9.5	Sprinkler Testing	1375	1400	1450
2A-9.6	Janitorial Service	2413	2236	3425
2A-9.7	Repairs	2000	2000	2000

EXPENSE: (continued)	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
2A-9.9			
McCathran Hall			
Acoustics Improvement	2500	299	0
Furnishings/Automated External Defibrillator	0	2205	2000
Maintenance	11250	1800	6000
Backup Generator (Note 4)	0	0	13000
2A-10	1000	600	500
Maintenance Shop			
TOTAL MUNICIPAL BUILDINGS	<u>36628</u>	<u>23691</u>	<u>44550</u>
2C-1.1			
<u>Streets, Roadways, and Alleys</u>			
2C-1.11	3925	3925	4095
Salaries			
2C-1.12	1000	2300	1000
Supplies (gravel, signs, sand, road graphics)			
2C-1.13	25000	0	25000
Resurfacing			
2C-1.14	3000	1760	3000
Snow & Ice Removal (contract)			
2C-1.15	0	0	5000
Radar Speed Limit Sign (Note 5)			
2C-1.16	1000	0	1000
Storm Drainage/Parks, Roads			
2C-1.17	9200	9000	9100
Street Lights - operation (111 lights)			
- repair, installation	1000	722	1000
2C-1.17	<u>44125</u>	<u>17707</u>	<u>49195</u>
TOTAL			
2C-1.2			
<u>Walkways</u>			
2C-1.21	2050	2050	2150
Salaries			
2C-1.22	1000	1000	1000
Supplies (gravel, signs, grass seed, etc.)			
2C-1.23	0	0	7500
Cherry Avenue Stabilization (Note 6)			
TOTAL	<u>3050</u>	<u>3050</u>	<u>10650</u>
2C-1.3	675	675	720
<u>Street Sanitation</u>			
2C-2.0			
<u>Waste Collection and Disposal</u>			
2C-2.1	2750	2750	2870
Salaries			
2C-2.1	14844	15384	15384
Trash Collection (contract)			
2C-2.1	9504	9504	9504
Recycling Services (contract)			
2C-2.4	18600	18600	18600
Leaf Collection (contract)			
2C-2.5	1000	340	500
Brush Disposal Tipping Fees			
TOTAL	<u>46698</u>	<u>46578</u>	<u>46858</u>
2D-1.0			
<u>Parks</u>			
2D-1.1	52950	52950	55275
Salaries			
2D-1.2	5000	3000	5000
Supplies			
2D-1.3	3500	2000	3500
Vehicle & Equipment Operation & Maintenance			
2D-1.41	20000	15000	20000
Contract Tree Removal			
2D-1.42	15000	11000	15000
Contract Tree Pruning			
2D-1.43	34000	34000	60000
Forest Management (Note 7)			
2D-1.44	3500	1500	4000
Forestry & Beautification Committee (Note 8)			
2D-1.45	1000	0	2500
Contract Licensed Tree Expert			
2D-1.46	0	315	1000
Gypsy Moth Spraying/Emerald Ash Borer			
2D-1.47	15000	19500	15000
Reforestation			
2D-1.48	9642	9972	0
Nicho's Trees (Note 9)			
2D-1.5	2500	3650	29000
Equipment Purchase (Note 10)			
2D-1.6	1000	0	1000
Equipment Rental			
2D-1.7	2000	2000	0
Maple Spring Restoration (Note 11)			
TOTAL	<u>165092</u>	<u>154887</u>	<u>211275</u>

EXPENSE: (continued)	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
2D-2.0	<u>Recreation</u>		
2D-2.11	7450	5270	6800
2D-2.12	1300	0	1400
2D-2.21	3500	2568	2000
2D-2.22	150	175	175
2D-2.23	2400	2400	2650
2D-2.24	475	397	475
2D-2.25	175	85	175
2D-2.26	625	309	625
2D-2.27	1375	984	1375
2D-2.28	2425	1413	2425
2D-2.30	1200	1337	1200
2D-2.31	1500	1300	1300
	0	1800	1800
	0	640	0
	*activity expenses offset by user fees		
2D-2.32	1450	1450	1450
2D-2.33	0	0	5000
2D-2.34	5000	5000	24000
TOTAL	<u>29025</u>	<u>25128</u>	<u>52850</u>
2D-3.0	<u>Historic Preservation</u>		
2D-3.1	1275	0	1275
2D-3.2	200	200	200
2D-3.3	12996	12996	13254
2D-3.4	2400	1000	2400
2D-3.5	750	0	750
2D-3.6	500	0	500
TOTAL	<u>18121</u>	<u>14196</u>	<u>18379</u>
2D-4.0	<u>Lake</u>		
2D-4.11	11500	11674	12000
2D-4.12	2000	1463	2000
2D-4.2	1500	2100	1000
2D-4.3	1000	600	800
2D-4.4	3088	3933	4300
2D-4.5	0	5400	0
2D-4.6	7500	2785	7500
TOTAL	<u>26588</u>	<u>27955</u>	<u>27600</u>
2H-1.0	<u>Insurance</u>		
2H-1.1	1800	1557	1700
2H-1.2	1000	893	1000
2H-1.3	5000	9000	9000
TOTAL	<u>7800</u>	<u>11450</u>	<u>11700</u>

EXPENSE: (continued)	Budget FY 2016	Estimated 30-Jun-16	Adopted FY 2017
2H-2.3 Miscellaneous			
- Neighborhood Watch	100	0	600
- George Paine Memorial Fund (Note 14)	0	0	5130
- Employee Bonus - Maintenance Supervisor	0	2100	0
- Gburg/Wash Grove Volunteer Fire Dept Donation	600	600	600
- Town share of Health Insurance Town Clerk	8255	7829	8188
- Town share of Retirement Benefit Town Clerk	2027	0	2027
- Town share of Health Insurance Maint Supervisor	8418	8052	8500
- Town share of Retirement Benefit Maint Supervisor	2595	0	2725
- Contingency	4500	850	4500
TOTAL	<u>26495</u>	<u>19431</u>	<u>32270</u>
 TOTAL EXPENSE	 495097	 436617	 604957
 INTERFUND TRANSFER			
Border Property Acquisition Reserve (Note 15)	30000	30000	30000

NOTES:

- (1) Legal expense for negotiating cable agreements with Comcast and Verizon
- (2) Towne Crest Apartments Rezoning Issues
- (3) Continuation of block boundary surveys delineating public rights of way
- (4) Purchase of backup generator for Town Hall on recommendation of Town Emergency Preparedness Task Force
- (5) Movable radar speed limit sign to increase awareness of speeding on Town roads
- (6) Installation of sod to improve drainage and accessibility of Cherry Avenue near Oak Street
- (7) Actions recommended by the 2015 Forest Stewardship Plan including invasives removal
- (8) Funds include labor to water all newly planted trees
- (9) Trees planted using funds contributed in memory of Nicholas Lembesis
- (10) Pickup truck bed, used Cushman Truckster (FY 16); used skid loader, mower, water injector/aerator (FY 17)
- (11) Restore and protect historic Maple Spring area in West Woods
- (12) Archivist to organize and create database of Town Archives (50 hrs/month @\$22.09/hr)
- (13) Includes purchase of an automated external defibrillator in FY 2016
- (14) Memorial contributions honoring George T. Paine
- (15) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Proposed Salaries and Benefits

Town Clerk: 52 weeks @ 35 hours/week @ \$22.27/hour = \$40,532 + \$3,100 FICA = \$43,632 +
\$8,188 Town share health benefit = \$51,820 + 36 hours Planning Commission minute-taking = \$52,684
Town Treasurer: 410 hours @ \$27.24/hour = \$11,169 + \$855 FICA = \$12,024
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$26.20/hour = \$54,496 + \$4,169 FICA = \$58,665 +
\$8,500 Town share health benefit = \$67,165
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$14.65/hour = \$12,189 + \$933 FICA = \$13,122
Town Maintenance Part Time Hours for snow removal if needed: 32 hours @\$14.65/hr = \$469 + \$36 FICA = \$505

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2016	Estimated FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
PLANNING						
Surveying/Mapping	5,500	0	5,500	5,000	5,000	5,000
Border Property Acquisition Reserve (Set-Aside Accumulation)	30,000	30,000 (60,000)	30,000 (90,000)	10,000 (100,000)	10,000 (110,000)	10,000 (120,000)
Annexation	0	0	0	1,000	0	0
BUILDINGS						
McCathran Hall						
Maintenance	11,250	1,800	6,000	***	***	***
Backup Generator	0	0	13,000	0	0	0
Sprinkler Head Replacement	0	0	0	10,000	0	0
Maintenance Shop	1,000	600	500	7,000	0	0
ROADS						
Resurfacing	25,000	1,600	25,000	25,000	25,000	25,000
Radar Speed Limit Sign	0	0	5,000	0	0	0
Street Name Signs	0	0	0	1,000		
WALKS						
Cherry Avenue Stabilization	0	0	7,500	0	0	0
PARKS						
Forest Management	34,000	34,000	60,000	40,000	35,000	35,000
Reforestation	15,000	19,500	15,000	15,000	15,000	15,000
Maple Spring Restoration	2,000	2,000	0	0	0	0
Equipment Purchase	2,500	3,650	29,000	***	***	***
Gypsy Moth Spraying	0	0	1,000	***	7,500	***
RECREATION						
Woodward Park Play Equipment/Surfacing	5,000	5,000	24,000	31,000	30,000	***
Woodward Park Field Restoration	0	0	0	4,500	0	0
Clay Tennis Courts	1,450	1,450	1,450	***	***	***
Tennis Court Color Coat	0	0	5,000	0	0	0
Lake Security Cameras	0	1,785	0	0	0	0
Lake Drainage Channel/Entrance Bridge	7,500	1,000	7,500	0	0	0
Lake Screening Trees	0	5,400	0	0	0	0
Lake Dock/Dredging	0	0	0	0	20,000	0
TOTALS	140,200	107,785	235,450	149,500	147,500	90,000

Notes:

- Town Hall floor maintenance (\$1650); furnaces inspected (\$450); rebuild sprinkler backflow preventer every 5 years (rebuilt 03/06 - \$900); deep cleaning (\$1800); window washing (\$750); gas furnace (15-17 life) \$4000
 - Hard tennis court should have sealcoat, color coat and line marking redone every three to seven years depending on condition (color coat: 5/08, \$4,800)
 - Lake dock rebuilt by A-J Marine 3/02 (\$15,055), Lake dredged by EQR 4/96 (\$11,120)
 - Woodward Park Field restored in Fall 2007 (\$4,500)
 - Program Open Space entitlement held by State -- approximately \$40,000
- *** Anticipated expenditures to be determined

TOWN OF WASHINGTON GROVE
FY 2017 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, 2016	617,357
Anticipated Revenue FY 2017	391,445
Anticipated Funds Available FY 2017	1,008,802
Anticipated Expenditures FY 2017	555,492
Transfer to Border Property Acquisition Reserve	30,000
Anticipated Fund Balance at June 30, 2017	423,310

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

Anticipated Fund Balance at June 30, 2016	25,780
Anticipated Revenue FY 2017	29,832
Anticipated Funds Available FY 2017	55,612
Anticipated Expenditures FY 2017	
12.42 Street Sanitation	720
12.52 Street, Roadways, and Alleys	35,095
12.53 Walkways	10,650
12.54 Snow & Ice Removal	3,000
Total Road Expenditures	49,465
Anticipated Fund Balance at June 30, 2017	6,147

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property acquisition

Reserve Balance at June 30, 2016	60,000
Proposed Transfer to Reserve FY 2017	30,000
Reserve Balance at June 30, 2017	90,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2016	703,137
Total Anticipated Revenue FY 2017	421,277
Total Anticipated Funds Available FY 2017	1,124,414
Total Anticipated Expenditures FY 2017	604,957
Total Anticipated Cash Balance at June 30, 2017	519,457