

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2018 (July 1, 2017 - June 30, 2018)

	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018
INCOME:			
1A-1.1 Real Property Tax	221,435	244,500	245,708
1A-1.2 Dwelling Tax	24,300	24,300	26,325
1A-1.3 Public Utility Operating Prop Tax	5,100	8,121	5,100
1A-1.4 Delinquent Taxes	0	0	0
1A-1.5 Penalties and Interest	0	575	0
1A-2.0 Income Tax	76,000	113,000	87,000
1B-1.0 Business Licenses	125	125	125
1B-2.1 Building Permit Fees	200	490	300
1B-2.2 Public Ways and Property Permit Fees	200	300	300
1B-3.0 Cable Television Franchise Fees	4,000	4,000	4,000
1C-2.11 Highway User Revenues	29,832	28,150	29,294
1C-3.0 County Municipal Tax Duplication	44,922	44,922	44,922
1D-5.0 Recreation Program User Fees	10,000	11,434	15,300
1F-1.0 Investment Earnings	1,563	1,938	1,693
1F-2.0 McCathran Hall Rental	2,000	1,930	2,000
1F-3.0 Contributions and Donations	0	2,370	0
1F-6.0 Miscellaneous Revenues-Other	1,600	2,683	1,600
1Z-1.0 Use of Reserves	183,680	28,341	171,765
TOTAL INCOME	604,957	517,179	635,432
EXPENSE:			
2A-3.0 Executive	63,256	58,891	60,774
2A-5.0 Financial Administration	19,554	20,020	20,469
2A-6.0 Legal	8,000	13,350	13,500
2A-8.0 Planning and Zoning	8,100	0	10,600
2A-9.0 Municipal Buildings	44,550	24,588	41,980
2C-1.1 Streets, Roadways, and Alleys	49,195	45,835	58,150
2C-1.2 Walkways	10,650	3,690	9,750
2C-1.3 Street Sanitation	720	720	750
2C-2.0 Waste Collection and Disposal	46,858	47,327	48,425
2D-1.0 Parks	211,275	185,355	187,530
2D-2.0 Recreation	52,850	47,869	70,412
2D-3.0 Historic Preservation	18,379	14,640	33,279
2D-4.0 Lake	27,600	20,629	29,100
2H-1.0 Insurance	11,700	14,863	16,700
2H-2.0 Miscellaneous	32,270	19,402	34,013
TOTAL EXPENSE	604,957	517,179	635,432

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018
1A-1.1 <u>Real Property Tax</u> Taxable assessed valuation: \$96,356,160 The tax rate is proposed to decrease from \$0.27 to \$0.255/\$100 assessed valuation, the constant yield tax rate (**). Every \$0.01 of tax rate generates about \$9,636 in revenue. TOTAL	221,435	244,500	245,708
1A-1.2 <u>Dwelling Tax</u> Flat uniform assessment for each dwelling reflects the cost of refuse and recycling collection contracts. Based on approved request, an increase of \$9 per dwelling is proposed. \$117/dwelling - 225 dwellings TOTAL	24,300	24,300	26,325
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	8,121	5,100
1A-1.4 <u>Delinquent Taxes</u>	0	0	0
1A-1.5 <u>Penalties and Interest</u>	0	575	0
1A-2.0 <u>Income Tax</u> Town's portion of State Income Tax TOTAL	76,000	113,000	87,000
1B-1.0 <u>Business Licenses</u>	125	125	125
1B-2.1 <u>Building Permit Fees</u>	200	490	300
1B-2.2 <u>Public Ways and Property Permit Fees</u>	200	300	300
1B-3.0 <u>Cable Television Franchise Fees</u>	4,000	4,000	4,000
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	29,832	28,150	29,294
1C-3.0 <u>County Municipal Tax Duplication</u> Road Maintenance	44,922	44,922	44,922

INCOME: (continued)	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018
1D-5.0 <u>Recreation Program User Fees</u>			
Washington Grove Film Society	1,000	1,084	1,000
Summer in the Parks	4,500	5,825	9,000
Tennis Instruction	1,400	560	1,500
Yoga Instruction	1,300	1,500	1,500
Kid's Dance Class	1,800	700	700
Adult Exercise Class	0	1,765	1,600
TOTAL	<u>10,000</u>	<u>11,434</u>	<u>15,300</u>
1F-1.0 <u>Investment Earnings</u>			
1F-1.1 Maryland Local Government Investment Pool	175	480	400
1F-1.2 First National Bank CDs	320	480	500
1F-1.3 PNC Bank Money Market	340	300	300
1F-1.4 TD Bank Money Market	140	145	150
1F-1.5 TD Bank CDs	570	515	325
1F-1.6 Wells Fargo Money Market	18	18	18
TOTAL	<u>1,563</u>	<u>1,938</u>	<u>1,693</u>
1F-2.0 <u>McCathran Hall Rental</u>	2,000	1,930	2,000
1F-3.0 <u>Contributions and Donations</u>	0	2,370	0
1F-4.0 <u>Miscellaneous Revenues-Other</u>			
State Homeowner Tax Credit Rebates	0	859	0
Nicho's Trees	0	10	0
Action Hauling Rental Fee	1,500	1,500	1,500
Other	100	314	100
TOTAL	<u>1,600</u>	<u>2,683</u>	<u>1,600</u>
SUBTOTAL INCOME	421,277	488,838	463,667
1Z-1.0 <u>Use of Reserves</u>	183,680	28,341	171,765
TOTAL INCOME	604,957	517,179	635,432

** 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 2017	Estimated 30-Jun-17	Adopted FY 2018	
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	44,496	44,387	45,174
2A-3.2	Telephone	1,350	1,320	750
2A-3.3	Postage	1,300	1,175	1,200
2A-3.4	Supplies	800	800	1,250
2A-3.5	Town Web Site	4,500	3,150	5,200
2A-3.6	Information Technology Support	0	230	240
2A-3.7	Records Management (Note 1)	0	1,190	1,200
2A-3.8	Employee Development	0	149	700
2A-3.9	Office Equipment	1,200	1,378	500
2A-4.0	Legal Notices	300	389	400
2A-4.1	Printing/Copying	1,250	1,300	1,300
2A-4.2	Human Resources Consulting Fees	5,000	538	0
2A-4.3	Maryland Municipal League (MML) Dues & Convention	2,700	2,525	2,500
	MML Montgomery Chapter Legislative Dinner	360	360	360
	TOTAL	<u>63,256</u>	<u>58,891</u>	<u>60,774</u>
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	12,024	12,316	12,809
2A-5.2	Postage	250	200	225
2A-5.3	Supplies/Basic Payroll Service	800	892	750
2A-5.4	Bond (1-year)	100	100	100
2A-5.5	Bank Service Charges	80	112	85
2A-5.6	Audit	6,300	6,400	6,500
	TOTAL	<u>19,554</u>	<u>20,020</u>	<u>20,469</u>
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	7,000	13,000	13,000
2A-6.2	Cable Franchise Legal Fees	500	0	0
2A-6.3	Other Expenses	500	350	500
	TOTAL	<u>8,000</u>	<u>13,350</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)	0	0	3,000
2A-8.3	Surveying & Mapping	5,500	0	5,000
	Code Enforcement	500	0	500
	Supplies	100	0	100
	TOTAL	<u>8,100</u>	<u>0</u>	<u>10,600</u>
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	7,180	7,180	7,490
2A-9.2	Supplies	1,200	785	1,200
2A-9.3a	Gas	2,300	1,500	2,200
2A-9.3b	Electricity	3,300	3,150	3,300
2A-9.3c	Water	900	650	700
2A-9.3d	Telephone	830	980	1,000
2A-9.4	Fire Alarm Monitoring	465	465	465
2A-9.5	Sprinkler Testing	1,450	1,460	1,500
2A-9.6	Janitorial Service	3,425	2,418	2,625
2A-9.7	Repairs	2,000	2,500	2,000

EXPENSE: (continued)	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018
2A-9.9			
McCathran Hall			
Furnishings/AV Equipment	2,000	1,176	1,000
Maintenance	6,000	3,000	3,000
Backup Generator (Note 4)	13,000	0	13,000
2A-10			
Maintenance Shop	500	500	2,500
TOTAL MUNICIPAL BUILDINGS	<u>44,550</u>	<u>24,588</u>	<u>41,980</u>
2C-1.1			
<u>Streets, Roadways, and Alleys</u>			
2C-1.11			
Salaries	4,095	4,095	3,750
2C-1.12			
Supplies (gravel, traffic signs, sand, posts)	1,000	450	1,000
2C-1.13			
Resurfacing	25,000	31,000	25,000
2C-1.14			
Snow & Ice Removal (contract)	3,000	0	3,000
2C-1.15			
Radar Speed Limit Sign	5,000	0	0
2C-1.16			
Street Name Signs (Note 5)	0	90	5,000
2C-1.17			
Storm Drainage/Parks, Roads (Note 6)	1,000	1,000	10,000
2C-1.18			
Street Lights - operation (111 lights)	9,100	9,200	9,400
- repair, installation	1,000	0	1,000
TOTAL	<u>49,195</u>	<u>45,835</u>	<u>58,150</u>
2C-1.2			
<u>Walkways</u>			
2C-1.21			
Salaries	2,150	2,150	2,250
2C-1.22			
Supplies (gravel, signs, grass seed, etc.)	1,000	500	1,000
2C-1.23			
Walkway Restoration (Note 7)	7,500	1,040	6,500
TOTAL	<u>10,650</u>	<u>3,690</u>	<u>9,750</u>
2C-1.3			
<u>Street Sanitation</u>	720	720	750
2C-2.0			
<u>Waste Collection and Disposal</u>			
2C-2.1			
Salaries	2,870	2,870	3,000
2C-2.2			
Trash Collection (contract)	15,384	15,611	15,984
2C-2.3			
Recycling Services (contract)	9,504	9,996	10,341
2C-2.4			
Leaf Collection (contract)	18,600	18,600	18,600
2C-2.5			
Brush Disposal Tipping Fees	500	250	500
TOTAL	<u>46,858</u>	<u>47,327</u>	<u>48,425</u>
2D-1.0			
<u>Parks</u>			
2D-1.1			
Salaries	55,275	55,275	57,690
2D-1.2			
Supplies	5,000	4,300	4,000
2D-1.3			
Vehicle & Equipment Operation & Maintenance	3,500	5,500	3,500
2D-1.41			
Contract Tree Removal	20,000	15,000	22,000
2D-1.42			
Contract Tree Pruning	15,000	9,400	17,000
2D-1.43			
Woods Management (Note 8a FY17; 8b FY18)	60,000	48,180	34,000
2D-1.44			
Beautification Plantings	4,000	2,500	4,000
2D-1.45			
Contract Licensed Tree Expert	2,500	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	15,000	15,000	20,000
2D-1.48			
Nicho's Trees (Note 9)	0	0	1,840
2D-1.5			
Maple Spring Restoration	0	0	3,000
2D-1.6			
Equipment Purchase (Note 10)	29,000	29,700	17,500
2D-1.7			
Equipment Rental	1,000	500	1,000
TOTAL	<u>211,275</u>	<u>185,355</u>	<u>187,530</u>

EXPENSE: (continued)	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018	
2D-2.0	<u>Recreation</u>			
2D-2.11	Salaries - Summer in the Parks	6,800	7,050	7,367
2D-2.12	Salaries - Tennis Lessons	1,400	750	1,500
2D-2.21	Supplies - Summer in the Parks	2,000	2,795	3,500
2D-2.22	Town Meeting Party	175	100	100
2D-2.23	Music Weekend	2,650	2,650	2,650
2D-2.24	Fourth of July	475	529	600
2D-2.25	Labor Day	175	24	100
2D-2.26	Halloween Party	625	362	400
2D-2.27	Holiday Show	1,375	588	1,000
2D-2.28	Special Programs	2,425	3,071	2,425
2D-2.30	Washington Grove Film Society*	1,200	1,075	1,200
2D-2.31	Yoga Instruction*	1,300	1,500	1,500
	Kid's Dance Class*	1,800	700	700
	Adult Exercise Class*	0	1,600	1,600
	*activity expenses offset by user fees			
2D-2.32	Clay Tennis Courts - Materials, Application	1,450	1,075	2,000
2D-2.33	Tennis Court Resurfacing	5,000	0	20,000
2D-2.34	Playground Equipment, Supplies (Note 11)	24,000	24,000	23,770
	TOTAL	52,850	47,869	70,412
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	13,140	13,254
2D-3.4	Archival Equipment, Supplies (Note 12)	2,400	1,000	1,800
2D-3.5	Preservation Workshops	750	0	750
2D-3.6	Conference Fees	500	0	500
2D-3.7	Design Guidelines (Note 13)	0	300	500
2D-3.8	National Register Historic District Update (Note 14)	0	0	15,000
	TOTAL	18,379	14,640	33,279
2D-4.0	<u>Lake</u>			
2D-4.11	Salaries - Lifeguard	12,000	12,500	13,500
2D-4.12	Salaries - Swim Instructor	2,000	1,529	2,000
2D-4.2	Supplies	1,000	2,400	1,000
2D-4.3	Electricity for Pump & Air Compressor	800	700	800
2D-4.4	Water Testing & Treatment	4,300	3,500	4,300
2D-4.5	Entrance Bridge Reconstruction	7,500	0	7,500
	TOTAL	27,600	20,629	29,100
2H-1.0	<u>Insurance</u>			
2H-1.1	Liability	1,700	1,520	1,700
2H-1.2	Property	1,000	836	1,000
2H-1.3	Workers Compensation	9,000	12,507	14,000
	TOTAL	11,700	14,863	16,700

EXPENSE: (continued)	Budget FY 2017	Estimated 30-Jun-17	Adopted FY 2018
2H-2.3 Miscellaneous			
- Emergency Preparedness (Note 15)	600	89	1,500
- George Paine Memorial Fund (Note 16)	5,130	0	5,130
- Gburg/Wash Grove Volunteer Fire Dept Donation	600	500	500
- Town share of Health Insurance Town Clerk	8,188	8,160	8,600
- Town share of Retirement Benefit Town Clerk	2,027	0	2,099
- Town share of Health Insurance Maint Supervisor	8,500	8,409	8,850
- Town share of Retirement Benefit Maint Supervisor	2,725	0	2,834
- Contingency	4,500	2,244	4,500
TOTAL	32,270	19,402	34,013
TOTAL EXPENSE	604,957	517,179	635,432
INTERFUND TRANSFER			
Border Property Acquisition Reserve (Note 17)	30,000	30,000	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) Purchase of backup generator for Town Hall on recommendation of Town Emergency Preparedness Task Force
- (5) Reflective street name signs to improve safety and facilitate emergency response
- (6) A multi-year remediation project to address storm water issues throughout town
- (7) Walkway drainage improvements and repairs throughout town
- (8a) invasives removal contract (32,530), East Woods boundary survey (14,700), West Woods northern boundary survey (950)
- (8b) invasives removal contract(17,000), invasives removal West Woods(5,000),selective dead wood removal(5,000) tree planting in West Woods(5,000), Woods cleanup activities(1,000), Whetstone Spring restoration(1,000)
- (9) Trees planted using funds contributed in memory of Nicholas Lembesis
- (10) Used skid loader, backhoe, Toro buggy (FY 17); truck bed insert, 48" mower, leaf blower, aerator (FY 18)
- (11) Playground equipment: Seesaws, Spinner Bowls, Spicas, Supernova (FY 17); Regulus (FY 18)
- (12) Includes stabilization of historic bench, lockable case for library collection
- (13) Funds for revising Design Guidelines used by HPC to evaluate building permit applications
- (14) Funds to hire a consultant to update the Town's National Register Historic District's nomination form
- (15) Possible purchase of communication equipment, radios, bullhorn, siren, notification service
- (16) Memorial contributions honoring George T. Paine
- (17) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Proposed Salaries and Benefits

Town Clerk: 52 weeks @ 35 hours/week @ \$22.72/hour = \$41,351 + \$3,163 FICA = \$44,514 +
\$8,600 Town share health benefit = \$53,114 + 27 hours Planning Commission minute-taking = \$53,774
Town Treasurer: 420 hours @ \$28.33/hour = \$11,899 + \$910 FICA = \$12,809
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$27.25/hour = \$56,680 + \$4,336 FICA = \$61,016 +
\$8,848 Town share health benefit = \$69,864
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$14.95/hour = \$12,438 + \$952 FICA = \$13,390
Town Maintenance Part Time Hours for snow removal if needed: 32 hours @ \$14.95/hr = \$479 + \$37 FICA = \$516

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2017	Estimated FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PLANNING						
Border Identity Improvements (Note 1)	0	0	3,000	7,000	***	***
Surveying/Mapping	5,500	0	5,000	5,000	5,000	5,000
BUILDINGS						
McCathran Hall						
Maintenance	6,000	3,000	3,000	***	***	***
Backup Generator	13,000	0	13,000	0	0	0
Maintenance Shop	500	500	2,500	***	***	***
ROADS						
Resurfacing	25,000	31,000	25,000	25,000	25,000	25,000
Radar Speed Limit Sign	5,000	0	0	***	***	***
Street Name Signs	0	90	5,000	5,000	***	***
Storm Drain Remediation	1,000	1,000	10,000	***	***	***
WALKS						
Walkway Restoration	7,500	1,040	6,500	***	***	***
PARKS						
Woods Management (Note 2)	60,000	48,180	34,000	43,300	***	***
Tree Planting - Parks, Residential Area	15,000	15,000	20,000	15,000	15,000	15,000
Maple Spring Restoration	0	0	3,000	0	0	0
Equipment Purchase	29,000	29,700	17,500	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	0	1,000	***	7,500	***
RECREATION						
Woodward Park Play Equipment/Surfacing	24,000	24,000	23,770	20,000	***	***
Woodward Park Field Restoration	0	0	0	4,500	0	0
Dog Park Development (Note 3)	0	0	0	6,000	0	0
Tennis Court Resurfacing	5,000	0	20,000	0	0	0
Lake Entrance Bridge Reconstruction	7,500	0	7,500	0	0	0
Lake Dock/Dredging	0	0	0	0	20,000	0
HISTORIC PRESERVATION						
National Register Historic District Update	0	0	15,000	15,000		
TOTALS	205,000	153,510	214,770	145,800	72,500	45,000

Notes:

- (1) FY 2019 funds - proposal for fencing and signs requires further study and evaluation
- (2) FY 2019 funds - proposal includes \$30,000 for East Woods deer enclosure - requires further study and evaluation
- (3) FY 2019 funds - proposal for Dog Park requires further study and evaluation

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 2018 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, 2017	617,735
Anticipated Revenue FY 2018	434,373
Anticipated Funds Available FY 2018	1,052,108
Anticipated Expenditures FY 2018	592,182
Transfer to Border Property Acquisition Reserve	10,000
Anticipated Fund Balance at June 30, 2018	449,926

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

Anticipated Fund Balance at June 30, 2017	15,907
Anticipated Revenue FY 2018	29,294
Anticipated Funds Available FY 2018	45,201
Anticipated Expenditures FY 2018	
12.42 Street Sanitation	750
12.52 Street, Roadways, and Alleys	29,750
12.53 Walkways	9,750
12.54 Snow & Ice Removal	3,000
Total Road Expenditures	43,250
Anticipated Fund Balance at June 30, 2018	1,951

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property acquisition

Reserve Balance at June 30, 2017	90,000
Proposed Transfer to Reserve FY 2018	10,000
Reserve Balance at June 30, 2018	100,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2017	723,642
Total Anticipated Revenue FY 2018	463,667
Total Anticipated Funds Available FY 2018	1,187,309
Total Anticipated Expenditures FY 2018	635,432
Total Anticipated Cash Balance at June 30, 2018	551,877