

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2020 (July 1, 2019 - June 30, 2020)

		Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
INCOME:				
1A-1.1	Real Property Tax	246,684	247,325	248,308
1A-1.2	Dwelling Tax	29,250	29,250	29,250
1A-1.3	Public Utility Operating Prop Tax	5,200	6,117	5,400
1A-1.4	Delinquent Taxes	0	0	0
1A-1.5	Penalties and Interest	0	246	0
1A-2.0	Income Tax	100,000	151,300	115,000
1B-1.0	Business Licenses	100	100	100
1B-2.1	Building Permit Fees	300	260	300
1B-2.2	Public Ways and Property Permit Fees	100	0	100
1B-3.0	Cable Television Franchise Fees	5,000	6,350	6,000
1C-2.11	Highway User Revenues	29,353	31,780	40,021
1C-3.0	County Municipal Tax Duplication	44,922	44,922	44,922
1D-5.0	Recreation Program User Fees	12,050	11,989	11,900
1F-1.0	Investment Earnings	5,158	11,028	12,258
1F-2.0	McCathran Hall Rental	3,000	2,225	3,000
1F-3.0	Contributions and Donations	0	622	0
1F-6.0	Miscellaneous Revenues-Other	1,600	3,668	1,600
1Z-1.0	Use of Reserves	164,904	19,360	73,397
	TOTAL INCOME	647,621	566,542	591,556
EXPENSE:				
2A-3.0	Executive	60,419	59,603	63,030
2A-5.0	Financial Administration	21,103	21,172	24,817
2A-6.0	Legal	13,500	3,300	5,600
2A-8.0	Planning and Zoning	10,600	94	10,600
2A-9.0	Municipal Buildings	60,504	59,324	30,620
2C-1.1	Streets, Roadways, and Alleys	74,325	71,297	81,400
2C-1.2	Walkways	9,065	3,425	9,050
2C-1.3	Street Sanitation	765	450	780
2C-2.0	Waste Collection and Disposal	52,220	55,690	55,145
2D-1.0	Parks	189,190	163,399	185,850
2D-2.0	Recreation	36,625	31,756	26,375
2D-3.0	Historic Preservation	38,975	39,415	24,913
2D-4.0	Lake	30,300	29,145	28,025
2H-1.0	Insurance	14,400	9,405	10,230
2H-2.0	Miscellaneous	35,630	19,067	35,121
	TOTAL EXPENSE	647,621	566,542	591,556

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:		Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
1A-1.1	<u>Real Property Tax</u> Taxable assessed valuation: \$95,392,925 The tax rate is proposed to decrease from \$0.262 to \$0.2603/\$100 assessed valuation, the constant yield tax rate(**). Every \$0.01 of tax rate generates about \$9,539 in revenue. TOTAL	246,684	247,325	248,308
1A-1.2	<u>Dwelling Tax</u> Flat uniform assessment for each dwelling reflects the cost of refuse and recycling collection contracts. \$130/dwelling - 225 dwellings TOTAL	29,250	29,250	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	5,200	6,117	5,400
1A-1.4	<u>Delinquent Taxes</u>	0	0	0
1A-1.5	<u>Penalties and Interest</u>	0	246	0
1A-2.0	<u>Income Tax</u> Town's portion of State Income Tax TOTAL	100,000	151,300	115,000
1B-1.0	<u>Business Licenses</u>	100	100	100
1B-2.1	<u>Building Permit Fees</u>	300	260	300
1B-2.2	<u>Public Ways and Property Permit Fees</u>	100	0	100
1B-3.0	<u>Cable Television Franchise Fees</u>	5,000	6,350	6,000
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	29,353	31,780	40,021
1C-3.0	<u>County Municipal Tax Duplication</u> Road Maintenance	44,922	44,922	44,922

INCOME: (continued)		Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
1D-5.0	<u>Recreation Program User Fees</u>			
	Washington Grove Film Society	1,000	1,149	1,000
	Summer in the Parks	7,350	7,500	7,500
	Tennis Instruction	1,500	690	750
	Yoga Instruction	1,500	1,500	1,500
	Kid's Dance Class	700	750	750
	Square Dance Class	0	400	400
	TOTAL	12,050	11,989	11,900
1F-1.0	<u>Investment Earnings</u>			
1F-1.1	Maryland Local Government Investment Pool	2,000	5,350	5,400
1F-1.2	First National Bank CDs	900	920	920
1F-1.3	PNC Bank Money Market	350	375	350
1F-1.4	TD Bank Money Market	5	5	5
1F-1.5	TD Bank CDs	1,900	4,375	5,580
1F-1.6	Wells Fargo Money Market	3	3	3
	TOTAL	5,158	11,028	12,258
1F-2.0	<u>McCathran Hall Rental</u>	3,000	2,225	3,000
1F-3.0	<u>Contributions and Donations</u>	0	622	0
1F-4.0	<u>Miscellaneous Revenues-Other</u>			
	State Homeowner Tax Credit Rebates	0	833	0
	Nicho's Trees	0	10	0
	Action Hauling Rental Fee	1,500	1,500	1,500
	Other	100	1,325	100
	TOTAL	1,600	3,668	1,600
	SUBTOTAL INCOME	482,717	547,182	518,159
1Z-1.0	<u>Use of Reserves</u>	164,904	19,360	73,397
	TOTAL INCOME	647,621	566,542	591,556

** 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 2019	Estimated 30-Jun-19	Adopted FY 2020
2A-3.0 <u>Executive</u>			
2A-3.1 Town Clerk Salary	46,144	46,144	47,060
2A-3.2 Telephone	765	773	780
2A-3.3 Postage	1,250	1,250	1,250
2A-3.4 Supplies	1,100	850	1,100
2A-3.5 Town Web Site	4,200	4,375	4,330
2A-3.6 Information Technology Support	250	500	500
2A-3.7 Records Management (Note 1)	1,500	500	1,500
2A-3.8 Office Equipment	600	450	1,500
2A-3.9 Legal Notices	400	86	200
2A-4.0 Printing/Copying	1,350	1,450	1,450
2A-4.1 Maryland Municipal League (MML) Dues & Convention	2,500	2,965	3,000
MML Montgomery Chapter Legislative Dinner	360	260	360
TOTAL	60,419	59,603	63,030
2A-5.0 <u>Financial Administration</u>			
2A-5.1 Town Treasurer Salary	13,223	13,223	13,487
2A-5.2 Postage	225	210	225
2A-5.3 Supplies/Payroll Service/County Tax Collection Fee	775	860	925
2A-5.4 Treasurer's Bond (1-year)	100	100	100
2A-5.5 Bank Service Charges	80	79	80
2A-5.6 Audit	6,700	6,700	10,000
TOTAL	21,103	21,172	24,817
2A-6.0 <u>Legal</u>			
2A-6.1 Town Attorney	13,000	3,000	5,000
2A-6.2 Other Expenses	500	300	600
TOTAL	13,500	3,300	5,600
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	0	5,000
Code Enforcement	500	0	500
Supplies	100	94	100
TOTAL	10,600	94	10,600
2A-9.0 <u>Municipal Buildings</u>			
2A-9.1 Salaries	7,600	3,050	7,000
2A-9.2 Supplies	1,200	1,850	1,300
2A-9.3a Gas	2,200	3,125	1,650
2A-9.3b Electricity	3,000	2,800	3,000
2A-9.3c Water	900	950	900
2A-9.3d Telephone and Alarm Lines	1,070	1,088	1,125
2A-9.4 Fire Alarm Monitoring	465	465	465
2A-9.5 Sprinkler Testing	1,500	1,510	1,550
2A-9.6 Janitorial Service	2,674	2,000	5,000
2A-9.7 Repairs	2,000	0	2,000

EXPENSE: (continued)		Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
2A-9.9	McCathran Hall			
	Kitchen/Restrooms Update (Note 4)	5,000	5,000	1,000
	Maintenance/Termites/Floor Refinishing	2,395	6,050	2,630
	Floor Reinforcement (Note 5)	10,000	16,340	0
	Archives Room Climate Control Unit (Note 6)	4,500	5,500	0
	Backup Generator (Note 7)	13,000	14,596	0
2A-10	Maintenance Shop	3,000	0	3,000
	TOTAL MUNICIPAL BUILDINGS	60,504	59,324	30,620
2C-1.1	<u>Streets, Roadways, and Alleys</u>			
2C-1.11	Salaries	3,825	2,300	3,900
2C-1.12	Supplies (gravel, traffic signs, sand)	1,000	800	1,000
2C-1.13	Resurfacing	50,000	51,591	33,000
2C-1.14	Speed Humps (Note 8)	0	3,300	4,500
2C-1.15	Snow & Ice Removal (contract)	3,000	0	3,000
2C-1.16	Street Name Signs (Note 9)	3,000	950	500
2C-1.17	Storm Drainage/Parks, Roads (Note 10)	3,000	3,000	15,000
2C-1.18	Street Lights - operation (111 lights)	9,500	9,356	9,500
2C-1.181	Street Lights - repair	1,000	0	1,000
2C-1.19	Street Lights - LED Conversion Project (Note 11)	0	0	10,000
	TOTAL	74,325	71,297	81,400
2C-1.2	<u>Walkways</u>			
2C-1.21	Salaries	1,565	300	1,550
2C-1.22	Supplies (gravel, signs, grass seed, etc.)	1,000	625	1,000
2C-1.23	Walkway Restoration	6,500	2,500	6,500
	TOTAL	9,065	3,425	9,050
2C-1.3	<u>Street Sanitation</u>	765	450	780
2C-2.0	<u>Waste Collection and Disposal</u>			
2C-2.1	Salaries	3,825	6,875	6,250
2C-2.2	Trash Collection (contract)	17,766	17,766	17,766
2C-2.3	Recycling Services (contract)	11,529	11,529	11,529
2C-2.4	Leaf Collection (contract)	18,600	18,600	18,600
2C-2.5	Brush Disposal Tipping Fees	500	920	1,000
	TOTAL	52,220	55,690	55,145
2D-1.0	<u>Parks</u>			
2D-1.1	Salaries	58,850	63,455	58,500
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 12a FY19; 12b FY20)	50,000	31,444	47,000
2D-1.44	Beautification Plantings	4,000	2,000	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 13)	1,840	0	1,850
2D-1.5	Maple Spring Restoration	2,000	0	2,000
2D-1.6	Equipment Purchase	3,000	0	3,000
2D-1.7	Equipment Rental	1,000	0	1,000
	TOTAL	189,190	163,399	185,850

EXPENSE: (continued)		Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
2D-2.0	<u>Recreation</u>			
2D-2.11	Salaries - Summer in the Parks	5,000	4,382	6,000
2D-2.12	Salaries - Tennis Lessons	1,500	725	750
2D-2.21	Supplies - Summer in the Parks	2,350	3,351	3,500
2D-2.23	Music Weekend	2,650	2,650	2,650
2D-2.24	Fourth of July	600	700	750
2D-2.25	Labor Day	100	18	100
2D-2.26	Halloween Party	400	135	200
2D-2.27	Holiday Show	1,000	1,013	1,000
2D-2.28	Special Programs	2,425	1,675	2,425
2D-2.30	Washington Grove Film Society*	1,200	1,257	1,200
2D-2.31	Yoga Instruction*	1,500	1,500	1,500
	Kid's Dance Class*	700	750	700
	Square Dance Class*	0	400	400
	*activity expenses offset by user fees			
2D-2.32	Clay Tennis Courts - Materials, Application	1,200	1,200	1,200
2D-2.33	Dog Park Development (Note 14)	10,000	10,000	0
2D-2.34	Playground Equipment, Supplies	6,000	2,000	4,000
	TOTAL	36,625	31,756	26,375
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	14,500	14,400	14,688
2D-3.4	Archival Equipment, Supplies	2,300	2,000	2,000
2D-3.5	Preservation Workshops	750	300	750
2D-3.6	Conference Fees	500	50	500
2D-3.7	Design Guidelines	500	0	500
2D-3.8	National Register Historic District Update (Note 15)	18,950	20,965	0
2D-3.9	Professional Services	0	1,500	2,500
2D-3.10	Special Projects (Note 16)	0	0	2,500
	TOTAL	38,975	39,415	24,913
2D-4.0	<u>Lake</u>			
2D-4.11	Salaries - Lifeguard	13,500	15,160	16,000
2D-4.12	Salaries - Swim Instructor	2,000	1,904	2,000
2D-4.2	Supplies	2,000	3,250	2,750
2D-4.3	Electricity for Pump & Air Compressor	800	690	750
2D-4.4	Water Testing & Treatment	4,500	4,506	4,525
2D-4.5	Entrance Bridge Reconstruction/Fencing	7,500	3,635	2,000
	TOTAL	30,300	29,145	28,025
2H-1.0	<u>Insurance</u>			
2H-1.1	Liability	1,550	1,257	1,430
2H-1.2	Property	850	648	800
2H-1.3	Workers Compensation	12,000	7,500	8,000
	TOTAL	14,400	9,405	10,230

EXPENSE: (continued)	Budget FY 2019	Estimated 30-Jun-19	Adopted FY 2020
2H-2.3 Miscellaneous			
- Emergency Preparedness	1,200	19	1,000
- George Paine Memorial Fund	5,130	0	5,130
- Gburg/Wash Grove Volunteer Fire Dept Donation	500	500	500
- Town share of Health Insurance Town Clerk	9,541	8,995	9,322
- Town share of Retirement Benefit Town Clerk	2,143	0	2,185
- Town share of Health Insurance Maint Supervisor	9,724	9,189	9,534
- Town share of Retirement Benefit Maint Supervisor	2,892	0	2,950
- Contingency	4,500	364	4,500
TOTAL	35,630	19,067	35,121
 TOTAL EXPENSE	 647,621	 566,542	 591,556
 INTERFUND TRANSFER			
Border Property Acquisition Reserve (Note 17)	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, countertop, restroom walls and flooring
- (5) Main Hall - new footers, 8 metal I-beams to reinforce original wood beams
- (6) Wall-mounted unit to maintain constant humidity and temperature levels in Archives Room
- (7) Includes cost of electric panel upgrade
- (8) Portable devices to control speed on Town streets: two humps (FY19), three humps (FY20)
- (9) Volunteer refurbishment of reflective street name signs for public safety
- (10) Funds to develop a comprehensive plan to mitigate storm water damage, primarily in the Forest Preserves, threatening the lake and mature trees.
- (11) Effort to upgrade failing street light fixtures, reduce costs
- (12a) invasive plant control East Woods(20,047), invasive plant control West Woods(4,990), public safety tree pruning(3,600), tree planting (1,585), community outreach(972), Whetstone Spring restoration(0) deer management (250)
- (12b) invasive plant control East Woods(15,000), invasive plant control West Woods(5,000), public safety tree pruning(5,000), tree planting (5,000), community outreach(1,000), Whetstone Spring restoration(1,000), deer management(15,000)
- (13) Trees planted using funds contributed in memory of Nicholas Lembesis
- (14) Site development for Dog Park including clearing brush, fencing
- (15) Consultant contract to update the Town's National Register Historic District's nomination form
- (16) Documentary work - street name signs, National Register update, Records Management interns
- (17) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Proposed Salaries and Benefits -- 2% increase for FY20

Town Clerk: 52 weeks @ 35 hours/week @ \$23.63/hour = \$43,007 + \$3,290 FICA = \$46,297 +
\$9,322 Town share health benefit = \$55,619 + 30 hours Planning Commission minute-taking = \$56,382
Town Treasurer: 425 hours @ \$29.48/hour = \$12,529 + \$958 FICA = \$13,487
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$28.36/hour = \$58,989 + \$4,513 FICA = \$63,502 +
\$9,534 Town share health benefit = \$73,036
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$15.56/hour = \$12,946 + \$990 FICA = \$13,936
Town Maintenance Part Time Hours for snow removal if needed: 32 hours @ \$15.56/hr = \$498 + \$38 FICA = \$536

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2019	Estimated FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PLANNING						
Border Identity Improvements	3,000	0	3,000	7,000	***	***
Surveying/Mapping	5,000	0	5,000	5,000	5,000	5,000
BUILDINGS						
McCathran Hall						
Kitchen/Restrooms Update	5,000	5,000	1,000	***	***	***
Maintenance/Termite/Floor Refinishing	2,395	6,050	2,630	***	***	***
Floor Reinforcement	10,000	16,340	0	0	0	0
Archives Room Climate Control Unit	4,500	5,500	0	0	0	0
Backup Generator	13,000	14,596	0	0	0	0
Maintenance Shop	3,000	0	3,000	***	***	***
ROADS						
Resurfacing	50,000	51,591	33,000	36,000	***	***
Speed Humps	0	3,300	4,500	***	***	***
Street Name Signs	3,000	950	500	500	***	***
Storm Drain Remediation	3,000	3,000	15,000	***	***	***
Street Light LED Conversion Project	0	0	10,000	***	***	***
WALKS						
Walkway Restoration	6,500	2,500	6,500	***	***	***
PARKS						
Woods Management	50,000	31,444	47,000	20,000	***	***
Tree Planting - Parks, Residential Area	20,000	20,000	20,000	***	***	***
Maple Spring Restoration	2,000	0	2,000	0	0	0
Equipment Purchase	3,000	0	3,000	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	0	1,000	***	7,500	***
RECREATION						
Woodward Park Play Equipment/Surfacing	6,000	2,000	4,000	***	***	***
Woodward Park Field Restoration	0	0	0	0	4,500	0
Dog Park Development	10,000	10,000	0	0	0	0
Lake Entrance Bridge Reconstruction	7,500	3,635	0	0	0	0
Lake Dock/Dredging/Fencing	0	0	2,000	0	45,000	10,000
HISTORIC PRESERVATION						
National Register Historic District Update	18,950	20,965	0	0	0	0
TOTALS	226,845	196,871	163,130	68,500	62,000	15,000

Program Open Space Update:

Balance from Town's share of real estate transfer taxes (held by State) - \$48,567 (5-29-18)

*** Anticipated expenditures to be determined

TOWN OF WASHINGTON GROVE
FY 2020 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, 2019	683,974
Anticipated Revenue FY 2020	478,138
Anticipated Funds Available FY 2020	<u>1,162,112</u>
Anticipated Expenditures FY 2020	520,826
Transfer to Border Property Acquisition Reserve	<u>10,000</u>
Anticipated Fund Balance at June 30, 2020	631,286

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

Anticipated Fund Balance at June 30, 2019	7,227
Anticipated Revenue FY 2020	<u>40,021</u>
Anticipated Funds Available FY 2020	47,248
Anticipated Expenditures FY 2020	
12.42 Street Sanitation	780
12.52 Street, Roadways, and Alleys	57,900
12.53 Walkways	9,050
12.54 Snow & Ice Removal	<u>3,000</u>
Total Road Expenditures	<u>70,730</u>
Anticipated Fund Balance at June 30, 2020	-23,482

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property
acquisition

Reserve Balance at June 30, 2019	110,000
Proposed Transfer to Reserve FY 2020	<u>10,000</u>
Reserve Balance at June 30, 2020	120,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2019	801,201
Total Anticipated Revenue FY 2020	<u>518,159</u>
Total Anticipated Funds Available FY 2020	1,319,360
Total Anticipated Expenditures FY 2020	<u>591,556</u>
Total Anticipated Cash Balance at June 30, 2020	727,804