

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2021 (July 1, 2020 - June 30, 2021)

	Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
INCOME:			
1A-1.1 Real Property Tax	248,308	255,014	249,089
1A-1.2 Dwelling Tax	29,250	29,250	29,250
1A-1.3 Public Utility Operating Prop Tax	5,400	8,943	5,000
1A-1.4 Delinquent Taxes	0	227	0
1A-1.5 Penalties and Interest	0	244	0
1A-2.0 Income Tax	115,000	155,000	120,000
1B-1.0 Business Licenses	100	125	125
1B-2.1 Building Permit Fees	300	200	300
1B-2.2 Public Ways and Property Permit Fees	100	100	100
1B-3.0 Cable Television Franchise Fees	6,000	6,990	7,000
1C-2.11 Highway User Revenues	40,021	40,513	30,000
1C-3.0 County Municipal Tax Duplication	44,922	44,922	44,922
1D-5.0 Recreation Program User Fees	11,900	8,894	7,750
1F-1.0 Investment Earnings	12,258	13,423	7,558
1F-2.0 McCathran Hall Rental	3,000	1,330	1,500
1F-3.0 Contributions and Donations	0	500	0
1F-6.0 Miscellaneous Revenues-Other	1,600	2,602	1,600
1Z-1.0 Use of Reserves	73,397	-52,568	119,873
TOTAL INCOME	591,556	515,709	624,067
EXPENSE:			
2A-3.0 Executive	63,030	59,629	62,658
2A-5.0 Financial Administration	24,817	21,240	22,264
2A-6.0 Legal	5,600	3,300	5,600
2A-8.0 Planning and Zoning	10,600	8,500	10,800
2A-9.0 Municipal Buildings	30,620	29,669	26,485
2C-1.1 Streets, Roadways, and Alleys	81,400	59,500	71,740
2C-1.2 Walkways	9,050	5,560	5,590
2C-1.3 Street Sanitation	780	780	795
2C-2.0 Waste Collection and Disposal	55,145	56,170	55,260
2D-1.0 Parks	185,850	169,827	251,275
2D-2.0 Recreation	26,375	20,688	20,425
2D-3.0 Historic Preservation	24,913	25,784	26,657
2D-4.0 Lake	28,025	25,599	36,950
2H-1.0 Insurance	10,230	6,303	6,900
2H-2.0 Miscellaneous	35,121	23,160	20,668
TOTAL EXPENSE	591,556	515,709	624,067

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:	Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
1A-1.1 <u>Real Property Tax</u> Taxable assessed valuation: \$96,281,400 The tax rate is proposed to decrease from \$0.2603 to \$0.2587/\$100 assessed valuation, the constant yield tax rate(**). Every \$0.01 of tax rate generates about \$9,628 in revenue.			
TOTAL	248,308	255,014	249,089
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	5,400	8,943	5,000
1A-1.4 <u>Delinquent Taxes</u>	0	227	0
1A-1.5 <u>Penalties and Interest</u>	0	244	0
1A-2.0 <u>Income Tax</u> Town's portion of State Income Tax			
TOTAL	115,000	155,000	120,000
1B-1.0 <u>Business Licenses</u>	100	125	125
1B-2.1 <u>Building Permit Fees</u>	300	200	300
1B-2.2 <u>Public Ways and Property Permit Fees</u>	100	100	100
1B-3.0 <u>Cable Television Franchise Fees</u>	6,000	6,990	7,000
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	40,021	40,513	30,000
1C-3.0 <u>County Municipal Tax Duplication</u> Road Maintenance			
	44,922	44,922	44,922

INCOME: (continued)		Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
1D-5.0	<u>Recreation Program User Fees</u>			
	Washington Grove Film Society	1,000	40	1,000
	Summer in the Parks	7,500	6,680	4,850
	Tennis Instruction	750	300	400
	Yoga Instruction	1,500	1,500	1,500
	Kid's Dance Class	750	269	0
	Square Dance Class	400	105	0
	TOTAL	<u>11,900</u>	<u>8,894</u>	<u>7,750</u>
1F-1.0	<u>Investment Earnings</u>			
1F-1.1	Maryland Local Government Investment Pool	5,400	4,770	2,400
1F-1.2	First National Bank CDs	920	155	0
1F-1.3	WesBanco CDs	0	3,090	2,400
1F-1.4	PNC Bank Money Market	350	350	350
1F-1.5	TD Bank Money Market	5	5	5
1F-1.6	TD Bank CDs	5,580	5,050	2,400
1F-1.7	Wells Fargo Money Market	3	3	3
	TOTAL	<u>12,258</u>	<u>13,423</u>	<u>7,558</u>
1F-2.0	<u>McCathran Hall Rental</u>	3,000	1,330	1,500
1F-3.0	<u>Contributions and Donations</u>	0	500	0
1F-4.0	<u>Miscellaneous Revenues-Other</u>			
	State Homeowner Tax Credit Rebates	0	681	0
	Nicho's Trees	0	0	0
	Action Hauling Rental Fee	1,500	1,500	1,500
	Other	100	421	100
	TOTAL	<u>1,600</u>	<u>2,602</u>	<u>1,600</u>
	SUBTOTAL INCOME	518,159	568,277	504,194
1Z-1.0	<u>Use of Reserves</u>	73,397	-52,568	119,873
	TOTAL INCOME	591,556	515,709	624,067

** 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 2020	Estimated 30-Jun-20	Proposed FY 2021	
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	47,060	47,021	47,997
2A-3.2	Telephone	780	840	840
2A-3.3	Postage	1,250	1,275	1,250
2A-3.4	Supplies	1,100	1,100	1,100
2A-3.5	Town Web Site	4,330	4,356	4,436
2A-3.6	Information Technology Support	500	500	500
2A-3.7	Records Management (Note 1)	1,500	1,500	1,500
2A-3.8	Office Equipment	1,500	0	1,500
2A-3.9	Legal Notices	200	73	200
2A-4.0	Printing/Copying	1,450	1,575	1,575
2A-4.1	Maryland Municipal League (MML) Dues & Convention	3,000	1,329	1,400
	MML Montgomery Chapter Legislative Dinner	360	60	360
	TOTAL	63,030	59,629	62,658
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	13,487	13,266	13,758
2A-5.2	Postage	225	200	200
2A-5.3	Supplies/Payroll Service/County Tax Collection Fee	925	875	1,250
2A-5.4	Treasurer's Bond (1-year)	100	100	100
2A-5.5	Bank Service Charges	80	99	80
2A-5.6	Audit	10,000	6,700	6,876
	TOTAL	24,817	21,240	22,264
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	5,000	3,000	5,000
2A-6.2	Other Expenses	600	300	600
	TOTAL	5,600	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	7,800	5,000
	Code Enforcement	500	700	700
	Supplies	100	0	100
	TOTAL	10,600	8,500	10,800
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	7,000	9,360	3,975
2A-9.2	Supplies	1,300	1,500	1,500
2A-9.3a	Gas	1,650	1,800	2,550
2A-9.3b	Electricity	3,000	2,385	2,500
2A-9.3c	Water	900	725	800
2A-9.3d	Telephone and Alarm Lines	1,125	1,135	1,140
2A-9.4	Fire Alarm Monitoring	465	465	465
2A-9.5	Sprinkler Testing	1,550	1,535	1,555
2A-9.6	Janitorial Service	5,000	2,810	5,000
2A-9.7	Repairs	2,000	1,094	2,000

EXPENSE: (continued)	Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
2A-9.9			
McCathran Hall			
Kitchen/Restrooms Update	1,000	586	0
Maintenance	2,630	3,800	2,000
New Gas Water Heater	0	2,460	0
2A-10	3,000	600	3,000
Maintenance Shop			
TOTAL MUNICIPAL BUILDINGS	<u>30,620</u>	<u>29,669</u>	<u>26,485</u>
2C-1.1			
<u>Streets, Roadways, and Alleys</u>			
2C-1.11	3,900	1,560	2,390
Salaries			
2C-1.12	1,000	800	1,000
Supplies (gravel, traffic signs, sand)			
2C-1.13	33,000	40,815	37,000
Resurfacing			
2C-1.14	4,500	6,400	8,000
Speed Humps (Note 4)			
2C-1.15	3,000	0	3,000
Snow & Ice Removal (contract)			
2C-1.16	500	100	500
Street Name Signs			
2C-1.17	15,000	0	0
Storm Drainage/Roads			
2C-1.18	9,500	8,825	8,850
Street Lights - operation (111 lights)			
2C-1.181	1,000	0	1,000
Street Lights - repair			
2C-1.19	10,000	1,000	10,000
Street Lights - LED Conversion Project (Note 5)			
TOTAL	<u>81,400</u>	<u>59,500</u>	<u>71,740</u>
2C-1.2			
<u>Walkways</u>			
2C-1.21	1,550	1,560	1,590
Salaries			
2C-1.22	1,000	1,000	1,000
Supplies (gravel, signs, grass seed, etc.)			
2C-1.23	6,500	3,000	3,000
Walkway Restoration			
TOTAL	<u>9,050</u>	<u>5,560</u>	<u>5,590</u>
2C-1.3	780	780	795
<u>Street Sanitation</u>			
2C-2.0			
<u>Waste Collection and Disposal</u>			
2C-2.1	6,250	7,800	6,365
Salaries			
2C-2.2	17,766	17,766	17,766
Trash Collection (contract)			
2C-2.3	11,529	11,529	11,529
Recycling Services (contract)			
2C-2.4	18,600	18,600	18,600
Leaf Collection (contract)			
2C-2.5	1,000	475	1,000
Brush Disposal Tipping Fees			
TOTAL	<u>55,145</u>	<u>56,170</u>	<u>55,260</u>
2D-1.0			
<u>Parks</u>			
2D-1.1	58,500	56,920	64,425
Salaries			
2D-1.2	4,000	3,575	4,000
Supplies			
2D-1.3	3,500	4,750	4,000
Vehicle & Equipment Operation & Maintenance			
2D-1.41	22,000	22,000	22,000
Contract Tree Removal			
2D-1.42	17,000	17,000	17,000
Contract Tree Pruning			
2D-1.43	47,000	35,900	50,000
Woods Management (Note 6a FY20 est; 6b FY21)			
2D-1.44	4,000	3,983	4,000
Beautification Plantings			
2D-1.45	1,000	1,000	1,000
Contract Licensed Tree Expert			
2D-1.46	1,000	500	1,000
Gypsy Moth Spraying/Emerald Ash Borer			
2D-1.47	20,000	20,000	30,000
Tree Planting - Parks and Residential Areas			
2D-1.48	1,850	0	1,850
Nicho's Trees (Note 7)			
2D-1.5	0	4,000	50,000
Storm Drainage/Parks (Note 8)			
2D-1.6	2,000	0	0
Maple Spring Restoration (Lake)			
2D-1.7	3,000	199	1,000
Equipment Purchase			
2D-1.8	1,000	0	1,000
Equipment Rental			
TOTAL	<u>185,850</u>	<u>169,827</u>	<u>251,275</u>

EXPENSE: (continued)	Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
2D-2.0	<u>Recreation</u>		
2D-2.11	6,000	6,602	5,000
2D-2.12	750	420	500
2D-2.21	3,500	2,970	2,500
2D-2.23	2,650	2,650	2,650
2D-2.24	750	0	750
2D-2.25	100	105	100
2D-2.26	200	0	200
2D-2.27	1,000	1,010	1,000
2D-2.28	2,425	1,957	2,425
2D-2.30	1,200	0	1,200
2D-2.31	1,500	1,500	1,500
	700	269	0
	400	105	0
	*activity expenses offset by user fees		
2D-2.32	1,200	600	600
2D-2.33	4,000	2,500	2,000
TOTAL	<u>26,375</u>	<u>20,688</u>	<u>20,425</u>
2D-3.0	<u>Historic Preservation</u>		
2D-3.1	1,275	0	1,275
2D-3.2	200	188	200
2D-3.3	14,688	14,688	14,982
2D-3.4	2,000	1,174	2,700
2D-3.5	750	0	750
2D-3.6	500	284	750
2D-3.7	500	400	500
2D-3.8	0	8,985	500
2D-3.9	2,500	0	2,500
2D-3.10	2,500	65	2,500
TOTAL	<u>24,913</u>	<u>25,784</u>	<u>26,657</u>
2D-4.0	<u>Lake</u>		
2D-4.11	16,000	16,700	17,000
2D-4.12	2,000	1,143	2,000
2D-4.2	2,750	2,750	2,500
2D-4.3	750	650	750
2D-4.4	4,525	4,356	4,500
2D-4.5	0	0	200
2D-4.6	2,000	0	10,000
TOTAL	<u>28,025</u>	<u>25,599</u>	<u>36,950</u>
2H-1.0	<u>Insurance</u>		
2H-1.1	1,430	1,475	1,600
2H-1.2	800	578	800
2H-1.3	8,000	4,250	4,500
TOTAL	<u>10,230</u>	<u>6,303</u>	<u>6,900</u>

EXPENSE: (continued)	Budget FY 2020	Estimated 30-Jun-20	Proposed FY 2021
2H-2.3 Miscellaneous			
- Emergency Preparedness	1,000	500	1,000
- George Paine Memorial Fund	5,130	5,130	0
- Gburg/Wash Grove Volunteer Fire Dept Donation	500	500	500
- Town share of Health Insurance Town Clerk	9,322	9,440	6,191
- Town share of Retirement Benefit Town Clerk	2,185	0	2,230
- Town share of Health Insurance Maint Supervisor	9,534	7,590	3,238
- Town share of Retirement Benefit Maint Supervisor	2,950	0	3,009
- Contingency	4,500	0	4,500
TOTAL	<u>35,121</u>	<u>23,160</u>	<u>20,668</u>
 TOTAL EXPENSE	 591,556	 515,709	 624,067

INTERFUND TRANSFER

Border Property Acquisition Reserve (Note 11)	10,000	10,000	10,000
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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) Portable devices to control speed on Town streets: three humps (FY20), four humps (FY21)
- (5) Effort to upgrade street lights
- (6a) invasive plant control East Woods(15,000), invasive plant control West Woods(5,000), public safety tree pruning(10,700), tree planting (5,000), community outreach(150), Whetstone Spring restoration(0) deer management (50)
- (6b) invasive plant control East Woods(15,000), invasive plant control West Woods(5,000), public safety tree pruning(5,000), tree planting (10,000), community outreach(1,000), Whetstone Spring restoration(1,000), deer management(10,000), trail maintenance (3,000)
- (7) Trees planted using funds contributed in memory of Nicholas Lembesis
- (8) Funds to study and mitigate storm water damage threatening the lake, mature trees, sensitive areas
- (9) Consultant contract to update the Town's National Register Historic District's nomination form
- (10) Includes fees for masonry conservator, training videos
- (11) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Proposed Salaries and Benefits -- 2% increase for FY2021

Town Clerk: 52 weeks @ 35 hours/week @ \$24.10/hour = \$43,862 + \$3,356 FICA = \$47,218 +
\$6,191 Town share health benefit = \$53,409 + 30 hours Planning Commission minute-taking = \$54,188
Town Treasurer: 425 hours @ \$30.07/hour = \$12,780 + \$978 FICA = \$13,758
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$28.93/hour = \$60,175 + \$4,604 FICA = \$64,779 +
\$ 3,238 Town share health benefit = \$68,017
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$15.87/hour = \$13,204 + \$1010 FICA = \$14,214
Town Maintenance Part Time Hours for snow removal if needed: 32 hours @ \$15.87/hr = \$508 + \$39 FICA = \$547

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget <u>FY 2020</u>	Estimated <u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
PLANNING						
Border Identity Improvements	3,000	0	3,000	7,000	***	***
Surveying/Mapping	5,000	7,800	5,000	5,000	5,000	5,000
BUILDINGS						
McCathran Hall						
Kitchen/Restrooms Update	1,000	586	0	***	***	***
Maintenance/Termites/Floor Refinishing	2,630	3,800	2,000	***	***	***
Maintenance Shop	3,000	600	3,000	***	***	***
ROADS						
Resurfacing	33,000	40,815	37,000	***	***	***
Speed Humps	4,500	6,400	8,000	***	***	***
Street Name Signs	500	100	500	***	***	***
Storm Drainage Remediation	15,000	0	0	***	***	***
Street Light LED Conversion Project	10,000	1,000	10,000	***	***	***
WALKS						
Walkway Restoration	6,500	3,000	3,000	***	***	***
PARKS						
Woods Management	47,000	35,900	50,000	***	***	***
Tree Planting - Parks, Residential Area	20,000	20,000	30,000	20,000	20,000	20,000
Storm Drainage Remediation	0	4,000	50,000			
Maple Spring Restoration	2,000	0	0	0	0	0
Equipment Purchase	3,000	199	1,000	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	500	1,000	***	7,500	***
RECREATION						
Woodward Park Playground	4,000	2,500	2,000	***	***	***
Woodward Park Field Restoration	0	0	0	0	4,500	0
Lake Dock/Dredging/Fencing	2,000	0	10,000	0	45,000	10,000
HISTORIC PRESERVATION						
National Register Historic District Update	0	8,985	500	0	0	0
TOTALS	163,130	136,185	216,000	32,000	82,000	35,000

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 2021 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, 2020	790,462
Anticipated Revenue FY 2021	474,194
Anticipated Funds Available FY 2021	1,264,656
Anticipated Expenditures FY 2021	565,792
Transfer to Border Property Acquisition Reserve	10,000
Anticipated Fund Balance at June 30, 2021	688,864

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

Anticipated Fund Balance at June 30, 2020	-5,499
Anticipated Revenue FY 2021	30,000
Anticipated Funds Available FY 2021	24,501
Anticipated Expenditures FY 2021	
12.42 Street Sanitation	795
12.52 Street, Roadways, and Alleys	48,890
12.53 Walkways	5,590
12.54 Snow & Ice Removal	3,000
Total Road Expenditures	58,275
Anticipated Fund Balance at June 30, 2021	-33,774

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property acquisition

Reserve Balance at June 30, 2020	120,000
Proposed Transfer to Reserve FY 2021	10,000
Reserve Balance at June 30, 2021	130,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2020	904,963
Total Anticipated Revenue FY 2021	504,194
Total Anticipated Funds Available FY 2021	1,409,157
Total Anticipated Expenditures FY 2021	624,067
Total Anticipated Cash Balance at June 30, 2021	785,090