

TOWN OF WASHINGTON GROVE

Annual Budget for FY 2022 (July 1, 2021 - June 30, 2022)

	Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
INCOME:			
1A-1.1 Real Property Tax	249,089	242,452	249,232
1A-1.2 Dwelling Tax	29,250	29,250	29,250
1A-1.3 Public Utility Operating Prop Tax	5,000	5,000	5,000
1A-1.4 Delinquent Taxes	0	677	0
1A-1.5 Penalties and Interest	0	214	0
1A-2.0 Income Tax	120,000	175,000	132,000
1B-1.0 Business Licenses	125	0	125
1B-2.1 Building Permit Fees	300	40	100
1B-2.2 Public Ways and Property Permit Fees	100	200	100
1B-3.0 Cable Television Franchise Fees	7,000	6,400	6,000
1C-2.11 Highway User Revenues	30,000	36,296	38,449
1C-3.0 County Municipal Tax Duplication	44,922	44,922	52,156
1D-5.0 Recreation Program User Fees	7,750	0	7,750
1F-1.0 Investment Earnings	7,558	4,144	1,660
1F-2.0 McCathran Hall Rental	1,500	0	0
1F-3.0 Contributions and Donations	0	1,150	0
1F-6.0 Miscellaneous Revenues-Other	1,600	2,360	1,600
1Z-1.0 Use of Reserves	119,873	-88,157	131,363
TOTAL INCOME	624,067	459,948	654,785
EXPENSE:			
2A-3.0 Executive	62,658	59,965	81,462
2A-5.0 Financial Administration	22,264	20,825	22,215
2A-6.0 Legal	5,600	3,000	7,600
2A-8.0 Planning and Zoning	10,800	3,000	15,800
2A-9.0 Municipal Buildings	26,485	15,767	24,585
2C-1.1 Streets, Roadways, and Alleys	71,740	55,890	52,945
2C-1.2 Walkways	5,590	7,180	9,245
2C-1.3 Street Sanitation	795	795	810
2C-2.0 Waste Collection and Disposal	55,260	54,710	54,725
2D-1.0 Parks	251,275	164,084	263,700
2D-2.0 Recreation	20,425	6,271	21,825
2D-3.0 Historic Preservation	26,657	16,986	29,457
2D-4.0 Lake	36,950	24,866	31,200
2F-1.0 Racial and Social Equity	0	0	6,250
2H-1.0 Insurance	6,900	7,682	8,200
2H-2.0 Miscellaneous	20,668	18,927	24,766
TOTAL EXPENSE	624,067	459,948	654,785

TOWN OF WASHINGTON GROVE
BUDGET DETAIL

INCOME:	Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
1A-1.1 <u>Real Property Tax</u> Taxable assessed valuation: \$100,541,029 The tax rate is proposed to decrease from \$0.2587 to \$0.2479/\$100 assessed valuation, the constant yield tax rate(**). Every \$0.01 of tax rate generates about \$10,054 in revenue. TOTAL	249,089	242,452	249,232
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	5,000	5,000	5,000
1A-1.4 <u>Delinquent Taxes</u>	0	677	0
1A-1.5 <u>Penalties and Interest</u>	0	214	0
1A-2.0 <u>Income Tax</u> Town's portion of State Income Tax TOTAL	120,000	175,000	132,000
1B-1.0 <u>Business Licenses</u>	125	0	125
1B-2.1 <u>Building Permit Fees</u>	300	40	100
1B-2.2 <u>Public Ways and Property Permit Fees</u>	100	200	100
1B-3.0 <u>Cable Television Franchise Fees</u>	7,000	6,400	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	30,000	36,296	38,449
1C-3.0 <u>County Municipal Tax Duplication</u> Road Maintenance	44,922	44,922	52,156

INCOME: (continued)		Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
1D-5.0	<u>Recreation Program User Fees</u>			
	Washington Grove Film Society	1,000	0	1,000
	Summer in the Parks	4,850	0	4,850
	Tennis Instruction	400	0	400
	Yoga Instruction	1,500	0	1,500
	TOTAL	<u>7,750</u>	<u>0</u>	<u>7,750</u>
1F-1.0	<u>Investment Earnings</u>			
1F-1.1	Maryland Local Government Investment Pool	2,400	364	250
1F-1.2	Sandy Spring Bank CD	0	300	300
1F-1.3	WesBanco CDs	2,400	2,814	520
1F-1.4	PNC Bank Money Market	350	100	85
1F-1.5	TD Bank Money Market	5	5	5
1F-1.6	TD Bank CDs	2,400	560	500
1F-1.7	Wells Fargo Money Market	3	1	0
	TOTAL	<u>7,558</u>	<u>4,144</u>	<u>1,660</u>
1F-2.0	<u>McCathran Hall Rental</u>	1,500	0	0
1F-3.0	<u>Contributions and Donations</u>	0	1,150	0
1F-4.0	<u>Miscellaneous Revenues-Other</u>			
	State Homeowner Tax Credit Rebates	0	844	0
	Nicho's Trees	0	0	0
	Action Hauling Rental Fee	1,500	1,500	1,500
	Other	100	16	100
	TOTAL	<u>1,600</u>	<u>2,360</u>	<u>1,600</u>
	SUBTOTAL INCOME	504,194	548,105	523,422
1Z-1.0	<u>Use of Reserves</u>	119,873	-88,157	131,363
	TOTAL INCOME	624,067	459,948	654,785

** 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 2021	Estimated 30-Jun-21	Adopted FY 2022	
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	47,997	48,360	48,952
2A-3.2	Telephone	840	844	850
2A-3.3	Postage	1,250	150	200
2A-3.4	Supplies	1,100	1,500	1,500
2A-3.5a	Town Website Operations and Contingency (Note 1)	4,436	4,406	8,000
2A-3.5b	Town Website Modernization (Note 2)	0	0	15,000
2A-3.6	Information Technology Support	500	1,500	1,860
2A-3.7	Records Management (Note 3)	1,500	500	500
2A-3.8	Office Equipment	1,500	870	2,500
2A-3.9	Legal Notices	200	535	600
2A-4.0	Printing/Copying	1,575	0	200
2A-4.1	Maryland Municipal League (MML) Dues & Convention	1,400	1,300	1,300
	MML Montgomery Chapter Legislative Dinner	360	0	0
	TOTAL	<u>62,658</u>	<u>59,965</u>	<u>81,462</u>
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	13,758	12,000	14,000
2A-5.2	Postage	200	165	165
2A-5.3	Supplies/Payroll Service/County Tax Collection Fee	1,250	1,400	750
2A-5.4	Treasurer's Bond (1-year)	100	100	100
2A-5.5	Bank Service Charges	80	89	100
2A-5.6	Audit	6,876	7,071	7,100
	TOTAL	<u>22,264</u>	<u>20,825</u>	<u>22,215</u>
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	5,000	3,000	7,000
2A-6.2	Other Expenses	600	0	600
	TOTAL	<u>5,600</u>	<u>3,000</u>	<u>7,600</u>
2A-8.0	<u>Planning and Zoning</u>			
2A-8.1	Border Issues Consulting Fees (Note 4)	2,000	0	2,000
2A-8.2	Border Identity Improvements (Note 5)	3,000	3,000	10,000
2A-8.3	Surveying & Mapping	5,000	0	0
2A-8.4	Sustainability - Community Solar Project (Note 6)	0	0	3,000
	Code Enforcement	700	0	700
	Supplies	100	0	100
	TOTAL	<u>10,800</u>	<u>3,000</u>	<u>15,800</u>
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	3,975	3,180	3,245
2A-9.2	Supplies	1,500	600	1,000
2A-9.3a	Gas	2,550	2,350	2,550
2A-9.3b	Electricity	2,500	1,950	2,200
2A-9.3c	Water	800	715	800
2A-9.3d	Telephone and Alarm Lines	1,140	1,216	1,225
2A-9.4	Fire Alarm Monitoring	465	465	465
2A-9.5	Sprinkler Testing	1,555	1,520	1,600
2A-9.6	Janitorial Service	5,000	0	5,000
2A-9.7	Repairs	2,000	2,071	2,000

EXPENSE: (continued)	Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
2A-9.9 <u>McCathran Hall</u> Maintenance	2,000	1,200	1,500
2A-10 Maintenance Shop	3,000	500	3,000
TOTAL MUNICIPAL BUILDINGS	<u>26,485</u>	<u>15,767</u>	<u>24,585</u>
2C-1.1 <u>Streets, Roadways, and Alleys</u>			
2C-1.11 Salaries	2,390	3,180	3,245
2C-1.12 Supplies (gravel, traffic signs, sand)	1,000	2,500	1,000
2C-1.13 Resurfacing	37,000	40,019	30,000
2C-1.14 Speed Humps (Note 7)	8,000	0	8,000
2C-1.15 Snow & Ice Removal (contract)	3,000	0	3,000
2C-1.16 Street Name Signs	500	0	500
2C-1.18 Street Lights - operation (111 lights)	8,850	4,850	4,200
2C-1.181 Street Lights - repair/restoration	1,000	0	3,000
2C-1.19 Street Lights - LED Conversion Project	10,000	5,341	0
TOTAL	<u>71,740</u>	<u>55,890</u>	<u>52,945</u>
2C-1.2 <u>Walkways</u>			
2C-1.21 Salaries	1,590	3,180	3,245
2C-1.22 Supplies (gravel, signs, grass seed, etc.)	1,000	1,000	1,000
2C-1.23 Walkway Restoration	3,000	2,000	3,000
2C-1.24 Walkway Lighting (Note 8)	0	1,000	2,000
TOTAL	<u>5,590</u>	<u>7,180</u>	<u>9,245</u>
2C-1.3 <u>Street Sanitation</u>	795	795	810
2C-2.0 <u>Waste Collection and Disposal</u>			
2C-2.1 Salaries	6,365	6,365	5,690
2C-2.2 Trash Collection (contract)	17,766	17,766	17,766
2C-2.3 Recycling Services (contract)	11,529	11,529	12,069
2C-2.4 Leaf Collection (contract)	18,600	18,600	18,600
2C-2.5 Brush Disposal Tipping Fees	1,000	450	600
TOTAL	<u>55,260</u>	<u>54,710</u>	<u>54,725</u>
2D-1.0 <u>Parks</u>			
2D-1.1 Salaries	64,425	62,840	64,900
2D-1.2 Supplies	4,000	3,000	4,000
2D-1.3 Vehicle & Equipment Operation & Maintenance	4,000	4,900	6,000
2D-1.41 Contract Tree Removal	22,000	29,500	22,000
2D-1.42 Contract Tree Pruning	17,000	11,000	17,000
2D-1.43 Woods Management (Note 9a FY21 est; 9b FY22)	50,000	32,913	50,000
2D-1.44 Beautification Plantings and Benches	4,000	2,500	6,000
2D-1.45 Contract Licensed Tree Expert	1,000	0	1,000
2D-1.46 Gypsy Moth Spraying/Emerald Ash Borer	1,000	475	1,000
2D-1.47 Tree Planting - Parks and Residential Areas	30,000	13,070	30,000
2D-1.48 Nicho's Trees (Note 10)	1,850	0	1,850
2D-1.49 Invasives Treatment - Parks and Residential Areas	0	3,627	3,450
2D-1.5 Storm Drainage/Parks and Residential Areas (Note 11)	50,000	0	50,000
2D-1.6 Equipment Purchase (Note 12)	1,000	259	5,500
2D-1.7 Equipment Rental	1,000	0	1,000
TOTAL	<u>251,275</u>	<u>164,084</u>	<u>263,700</u>

EXPENSE: (continued)	Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
2D-2.0 <u>Recreation</u>			
2D-2.11 Summer in the Parks - Salaries	5,000	0	5,000
Summer in the Parks - Supplies	2,500	0	2,500
Clay Tennis Court Maintenance - Salaries	0	1,000	1,000
Clay Tennis Court Maintenance - Supplies, Water	600	1,800	1,000
2D-2.12 Tennis Lessons - Contract	500	0	500
2D-2.23 Music Weekend	2,650	0	2,650
2D-2.24 Fourth of July	750	0	750
2D-2.25 Labor Day	100	0	100
2D-2.26 Halloween Party	200	353	200
2D-2.27 Holiday Show	1,000	801	1,000
2D-2.28 Special Programs	2,425	0	2,425
2D-2.30 Washington Grove Film Society*	1,200	0	1,200
2D-2.31 Yoga Instruction*	1,500	0	1,500
*activity expenses offset by user fees			
2D-2.33 Playground Equipment, Supplies	2,000	2,317	2,000
TOTAL	<u>20,425</u>	<u>6,271</u>	<u>21,825</u>
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	14,982	14,982	15,282
2D-3.4 Archival Equipment, Supplies	2,700	735	2,700
2D-3.5 Preservation Workshops	750	0	750
2D-3.6 Conference Fees and Memberships	750	355	750
2D-3.7 Design Guidelines	500	0	500
2D-3.8 National Register Historic District Update	500	714	500
2D-3.9 Professional Services	2,500	0	2,500
2D-3.10 Special Projects (Note 13)	2,500	0	5,000
TOTAL	<u>26,657</u>	<u>16,986</u>	<u>29,457</u>
2D-4.0 <u>Lake</u>			
2D-4.11 Salaries - Lifeguard	17,000	15,100	17,250
2D-4.12 Salaries - Swim Instructor	2,000	0	2,000
2D-4.2 Supplies	2,500	1,000	3,000
2D-4.3 Electricity for Pump & Air Compressor	750	685	750
2D-4.4 Water Testing & Treatment	4,500	6,881	7,000
2D-4.5 Footbridge and Dock	200	200	200
2D-4.6 Fencing	10,000	1,000	1,000
TOTAL	<u>36,950</u>	<u>24,866</u>	<u>31,200</u>
2F-1.0 <u>Racial and Social Equity (Note 14)</u>			
2F-1.1 Education Services	0	0	3,000
2F-1.2 Evaluation Services	0	0	2,000
2F-1.3 Translation Services	0	0	1,000
2F-1.4 Office Supplies	0	0	250
TOTAL	<u>0</u>	<u>0</u>	<u>6,250</u>
2H-1.0 <u>Insurance</u>			
2H-1.1 Liability	1,600	2,917	3,000
2H-1.2 Property	800	515	700
2H-1.3 Workers Compensation	4,500	4,250	4,500
TOTAL	<u>6,900</u>	<u>7,682</u>	<u>8,200</u>

EXPENSE: (continued)	Budget FY 2021	Estimated 30-Jun-21	Adopted FY 2022
2H-2.3 Miscellaneous			
- Emergency Preparedness	1,000	138	1,000
- George Paine Memorial Fund	0	5,130	0
- Gburg/Wash Grove Volunteer Fire Dept Donation	500	500	500
- Town share of Health Insurance Town Clerk	6,191	9,719	10,087
- Town share of Retirement Benefit Town Clerk	2,230	0	2,274
- Town share of Health Insurance Maint Supervisor	3,238	3,268	3,335
- Town share of Retirement Benefit Maint Supervisor	3,009	0	3,070
- Contingency	4,500	172	4,500
TOTAL	<u>20,668</u>	<u>18,927</u>	<u>24,766</u>
 TOTAL EXPENSE	 624,067	 459,948	 654,785

INTERFUND TRANSFER			
Border Property Acquisition Reserve (Note 15)	10,000	10,000	10,000

NOTES:

- (1) Includes contingency for post-update operations
- (2) Technology update, process analysis and implementation
- (3) Contracted hours for Records Management Officer, works with State Archives on retention of Town records
- (4) Contracted zoning expertise to help with border issues
- (5) Identity elements/signage on streets bordering the Town
- (6) Legal and consultation services
- (7) Four humps (FY22); locations considered - Brown (2), Chestnut (1), Ridge (1)
- (8) Exploration to improve lighting along walkways
- (9a) invasive plant control East Woods (15,000), invasive plant control West Woods (5,000), public safety tree pruning (4,000), tree planting (850), community outreach (0), Whetstone Spring restoration (0) deer management (63), trail maintenance (8,000)
- (9b) invasive plant control East Woods (10,000), invasive plant control West Woods (10,000), public safety tree pruning (10,000), tree planting (5,000), community outreach (1,000), Whetstone Spring restoration (1,000), deer management (3,000), trail maintenance (10,000)
- (10) Funds contributed in memory of Nicholas Lembesis; administered by Meghan O'Connell and Paul Lembesis
- (11) Funds to study and mitigate storm water damage
- (12) Purchase of 48" Exmark mower (FY 22)
- (13) Repair Woodward Park fireplace and restore masonry culverts
- (14) Survey of access and inclusion in Washington Grove. Education: training, workshops, specialized materials including translations. Evaluation: design, data collection, data processing
- (15) Non-binding, accumulating reserve for possible border property acquisition (see attached Financial Plan)

Proposed Salaries and Benefits -- 2% increase for FY2022

Town Clerk: 52 weeks @ 35 hours/week @ \$24.58/hour = \$44,736 + \$3,422 FICA = \$48,158 +
\$10,087 Town share health benefit = \$58,245 + 30 hours Planning Commission minute-taking = \$59,039
Town Treasurer: 425 hours @ \$30.60/hour = \$13,005 + \$995 FICA = \$14,000
Town Maintenance Supervisor: 52 weeks @ 40 hours/week @ \$29.51/hour = \$61,381 + \$4,696 FICA = \$66,077 +
\$ 3,335 Town share health benefit = \$69,412
Town Maintenance Part Time Hours: 52 weeks @16 hrs/week @ \$16.19/hour = \$13,470 + \$1030 FICA = \$14,500

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2021	Estimated FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PLANNING						
Border Identity Improvements	3,000	3000	10,000	7,000	***	***
Surveying/Mapping	5,000	0	0	5,000	5,000	5,000
Sustainability - Community Solar Project	0	0	3,000	***	***	***
BUILDINGS						
McCathran Hall						
Maintenance	2,000	1,200	1,500	***	***	***
Maintenance Shop	3,000	500	3,000	***	***	***
ROADS						
Resurfacing	37,000	40,019	30,000	***	***	***
Speed Humps	8,000	0	8,000	***	***	***
Street Name Signs	500	0	500	***	***	***
Street Light LED Conversion Project	10,000	5,341	0	***	***	***
WALKS						
Walkway Restoration	3,000	2,000	3,000	***	***	***
Walkway Lighting	0	1,000	2,000			
PARKS						
Woods Management	50,000	32,913	50,000	50,000	50,000	50,000
Tree Planting - Parks, Residential Area	30,000	13,070	30,000	20,000	20,000	20,000
Storm Drainage Remediation	50,000	0	50,000	***	***	***
Equipment Purchase	1,000	259	5,500	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	475	1,000	***	7,500	***
RECREATION						
Woodward Park Playground	2,000	2,317	2,000	***	***	***
Woodward Park Field Restoration	0	0	0	0	4,500	0
Lake Dock/Dredging/Fencing	10,000	1,200	1,200	0	59,000	10,000
HISTORIC PRESERVATION						
Fireplace and Masonry Restoration	2,500	0	5,000	0	0	0
TOTALS	218,000	103,294	205,700	82,000	146,000	85,000

Program Open Space Update:

Balance from Town's share of real estate transfer taxes (held by State) - \$52,858 (3-29-21)

*** Anticipated expenditures to be determined

TOWN OF WASHINGTON GROVE
FY 2022 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, 2021	929,038
Anticipated Revenue FY 2022	484,973
Anticipated Funds Available FY 2022	1,414,011
Anticipated Expenditures FY 2022	600,985
Transfer to Border Property Acquisition Reserve	10,000
Anticipated Fund Balance at June 30, 2022	803,026

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

Anticipated Fund Balance at June 30, 2021	-21,014
Anticipated Revenue FY 2022	38,449
Anticipated Funds Available FY 2022	17,435
Anticipated Expenditures FY 2022	
12.42 Street Sanitation	810
12.52 Street, Roadways, and Alleys	42,745
12.53 Walkways	7,245
12.54 Snow & Ice Removal	3,000
Total Road Expenditures	53,800
Anticipated Fund Balance at June 30, 2022	-36,365

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property acquisition

Reserve Balance at June 30, 2021	130,000
Proposed Transfer to Reserve FY 2022	10,000
Reserve Balance at June 30, 2022	140,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2021	1,038,024
Total Anticipated Revenue FY 2022	523,422
Total Anticipated Funds Available FY 2022	1,561,446
Total Anticipated Expenditures FY 2022	654,785
Total Anticipated Cash Balance at June 30, 2022	906,661