

TOWN OF WASHINGTON GROVE
Annual Budget for FY 2023

		Adopted FY 2022	est FY22 to 6/30/2022	DRAFT FY23
INCOME:				
1A-1.1	Real Property Tax	249,232	254,713	251,191
1A-1.2	Dwelling Tax	29,250	29,250	45,900
1A-1.3	Public Utility Operating Property Tax	5,000	5,000	5,000
1A-1.4	Delinquent Taxes	-	-	-
1A-1.5	Penalties and Interest	-	1,200	-
1A-2.0	Income Tax	132,000	144,683	123,820
1B-1.0	Business Licenses	125	150	125
1B-2.0	Building Permit Fees	100	150	100
1B-2.2	Public Ways and Property Permit Fees	100	-	100
1B-3.0	Cable Television Franchise Fees	6,000	6,000	6,000
1C-2.11	Highway User Revenues	38,449	41,457	43,038
1C-3.0	County Municipal Tax Duplication	52,156	93,258	84,368
1D-5.0	Recreation Program User Fees	7,750	3,600	6,500
1F-1.0	Investment Earnings	1,660	1,650	1,650
1F-2.0	McCathran Hall Rental	-	730	1,500
1F-4.0	Contributions and Donations	-	150	-
1F-6.0	Miscellaneous Revenues-Other	1,600	1,785	1,755
1Z-1.0	Use of Reserves	131,363	(195,653)	96,685
TOTAL INCOME		654,785	388,123	667,732
EXPENSE:				
2A-3.0	Executive	81,462	53,874	59,928
2A-5.0	Financial Administration	22,215	21,690	23,848
2A-6.0	Legal	7,600	950	5,600
2A-8.0	Planning and Zoning	15,800	14,420	69,800
2A-9.0	Municipal Buildings	24,585	12,525	21,709
2C-1.1	Streets, Roadways, and Alleys	52,945	37,934	58,700
2C-1.2	Walkways	9,245	1,300	15,500
2C-1.3	Street Sanitation	810	125	-
2C-2.0	Waste Collection and Disposal	54,725	52,405	75,696
2D-1.0	Parks	263,700	114,930	209,300
2D-2.0	Recreation	21,825	11,309	20,650
2D-3.0	Historic Preservation	29,457	17,482	29,188
2D-4.0	Lake	31,200	20,961	30,600
2F-1.0	Racial and Social Equity	6,250	-	10,000
2H-1.0	Insurance	8,200	6,933	8,200
2H-2.0	Miscellaneous	24,766	21,285	29,013
TOTAL EXPENSE		654,785	388,123	667,732

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INCOME:				
1A-1.1	Real Property Tax Taxable assessed valuation: \$105,021,239 The tax rate is proposed to decrease from \$0.2479 to \$0.2392/\$100 assessed valuation, the constant yield tax rate(**). Every \$0.01 of tax rate generates about \$10,054 in revenue.	249,232	254,713	251,191
1A-1.2	Dwelling Tax Flat uniform assessment for each dwelling reflects the cost of refuse and recycling collection contracts. \$204/dwelling - 225 dwellings	29,250	29,250	45,900
1A-1.3	Public Utility Operating Property Tax Tax on operating property owned by public utilities and business personal property. Tax rate is proposed to remain at \$0.70/\$100	5,000	5,000	5,000
1A-1.4	Delinquent Taxes	-		-
1A-1.5	Penalties and Interest	-	1,200	-
1A-2.0	Income Tax Town's portion of State Income Tax	132,000	144,683	123,820
1B-1.0	Business Licenses	125	150	125
1B-2.0	Building Permit Fees	100	150	100
1B-2.2	Public Ways and Property Permit Fees	100		100
1B-3.0	Cable Television Franchise Fees	6,000	6,000	6,000
1C-2.11	Highway User Revenues 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.	38,449	41,457	43,038
1C-3.0	County Municipal Tax Duplication Road Maintenance	52,156	93,258	84,368
1D-5.0	Recreation Program User Fees			
1D-5.1	Washington Grove Film Society	1,000	-	1,000
1D-5.3	Summer in the Parks	4,850	3,600	3,600
1D-5.4	Tennis Instruction	400	-	400
1D-5.5	Yoga Instruction	1,500	-	1,500
1F-1.0	Investment Earnings			
1F-1.1	Maryland Local Government Investment Pool	250	250	250
1F-1.y	Sandy Spring Bank CD	300	300	300

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1F-1.7	WesBanco CDs	520	520	520
1F-1.4	PNC Bank Money Market	85	80	80
1F-1.2	TD Bank Money Market	5		
1F-1.6	TD Bank CDs	500	500	500
1F-1.6	Wells Fargo Money Market			
1F-2.0	McCathran Hall Rental	-	730	1,500
1F-4.0	Contributions and Donations	-	150	-
1F-6.0	Miscellaneous Revenues-Other	1,600	1,785	1,755
	TOTAL INCOME	654,785	583,776	571,047

** 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.

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		Adopted FY 2022	est FY22 to 6/30/2022	DRAFT FY23
EXPENSE:				
2A-3.0	<u>Executive</u>			
2A-3.1	Town Clerk Salary	48,952	45,473	48,838
2A-3.2	Telephone	850	840	850
2A-3.3	Postage	200	60	240
2A-3.4	Supplies	1,500	600	600
2A-3.5a	Town Website Operations and Contingency (Note 1)	8,000		2,000
2A-3.5b	Town Website Modernization	15,000		
2A-3.6	Information Technology Support	1,860	1,170	1,500
2A-3.6.5	Software			1,900
2A-3.7	Records Management (Note 2)	500	200	1,000
2A-3.8	Employee Development		2,000	-
2A-3.9	Office Equipment	2,500	1,750	1,000
2A-4.0	Legal Notices	600	600	600
2A-4.1	Printing/Copying	200	-	200
2A-4.2	Maryland Municipal League (MML) Dues & Convention	1,300	1,181	1,000
	MML Montgomery Chapter Legislative Dinner	-		200
	TOTAL	81,462	53,874	59,928
2A-5.0	<u>Financial Administration</u>			
2A-5.1	Town Treasurer Salary	14,000	13,005	14,592
2A-5.2	Postage	165	120	200
2A-5.3	Supplies/County Tax Collection Fee	750	265	300
2A-5.3.5	Quickbooks Software & payroll service		970	970
2A-5.4	Treasurer's Bond (1-year)	100	100	100
2A-5.5	Audit	7,100	7,100	7,500
2A-5.6	Bank Service Charges	100	130	186
	TOTAL	22,215	21,690	23,848
2A-6.0	<u>Legal</u>			
2A-6.1	Town Attorney	7,000	350	5,000
2A-6.2	Other Expenses	600	600	600
	TOTAL	7,600	950	5,600
2A-8.0	<u>Planning and Zoning</u>			
2A-8.1	Border Issues Consulting Fees	2,000	2,000	-
2A-8.2	Border Identity Improvements (Note 3)	10,000	10,500	8,000
2A-8.3	Surveying & Mapping			5,000
2A-8.6	Sustainability (Note 4)	3,000	1,920	5,000
2A-8.7	Emergency Preparedness & Safety		-	1,000
2A-8.8	Stormwater projects			50,000

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2A-8.4	Code Enforcement	700	-	700
2A-8.5	Supplies	100	-	100
	TOTAL	15,800	14,420	69,800
2A-9.0	<u>Municipal Buildings</u>			
2A-9.1	Salaries	3,245	803	
2A-9.2	Supplies	1,000	414	1,000
2A-9.3a	Gas	2,550	2,000	2,550
2A-9.3b	Electricity	2,200	2,200	2,200
2A-9.3c	Water	800	900	1,000
2A-9.3d	Telephone and Alarm Lines	1,225	1,225	1,225
2A-9.4	Fire Alarm Monitoring	465	750	800
2A-9.5	Sprinkler Testing	1,600	1,683	1,700
2A-9.6	Janitorial Service	5,000	1,500	2,234
2A-9.7	Repairs	2,000	300	2,000
2A-9.75	Contracted contingency (Note 5)			5,000
2A-9.8	McCathran Hall Maintenance	1,500	750	1,500
2A-9.9	Maintenance Shop	3,000	-	500
	TOTAL	24,585	12,525	21,709
2C-1.1	<u>Streets, Roadways, and Alleys</u>			
2C-1.11	Salaries	3,245	1,084	
2C-1.115	Contract services (Note 5)		-	3,000
2C-1.12	Supplies (gravel, traffic signs, sand)	1,000	250	1,000
2C-1.13	Resurfacing	30,000	30,000	35,000
2C-1.14	Speed Humps (Note 6)	8,000	-	4,000
2C-1.15	Snow & Ice Removal (contract)	3,000	1,350	3,000
2C-1.16	Street Name Signs	500	250	500
2C-1.18	Street Lights - operation (111 lights)	4,200	4,000	4,200
2C-1.181	Street Lights - repair/restoration	3,000	1,000	3,000
2C-1.182	Lighting Design Consultation			5,000
	TOTAL	52,945	37,934	58,700
2C-1.2	<u>Walkways</u>			
2C-1.21	Salaries	3,245	1,050	
2C-1.215	Contract services (Note 5)		-	3,000
2C-1.217	Contracted contingency (Note 5)			10,000
2C-1.22	Supplies (gravel, signs, grass seed, etc.)	1,000	250	500
2C-1.23	Walkway Restoration	3,000	-	-
2C-1.25	Walkway Lighting (Note 7)	2,000	-	2,000
	TOTAL	9,245	1,300	15,500

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2C-1.3	<u>Street Sanitation</u>	810	125	
2C-2.0	<u>Waste Collection and Disposal</u>			
2C-2.1	Salaries	5,690	3,700	
2C-2.15	Contract services (Note 5)		-	6,000
2C-2.2	Trash Collection (contract)	17,766	17,766	27,966
2C-2.3	Recycling Services (contract)	12,069	12,069	17,880
2C-2.4	Leaf Collection (contract)	18,600	18,600	23,250
2C-2.5	Brush Disposal Tipping Fees	600	270	600
	TOTAL	54,725	52,405	75,696
2D-1.0	<u>Parks</u>			
2D-1.1	Salaries	64,900	37,327	-
2D-1.15	Contract services (Note 5)		-	48,000
2D-1.2	Supplies	4,000	2,202	2,000
2D-1.3	Vehicle & Equipment Operation & Maintenance	6,000	449	1,000
2D-1.4	Contract tree watering (Note 5)			10,000
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 8)	50,000	17,062	50,000
2D-1.44	Beautification Plantings	6,000	906	6,000
2D-1.45	Contract Licensed Tree Expert	1,000	1,000	1,000
2D-1.46	Gypsy Moth Spraying/Emerald Ash Borer	1,000	198	1,000
2D-1.47	Tree Planting - Parks and Residential Areas	30,000	13,000	30,000
2D-1.48	Nicho's Trees (Note 9)	1,850	-	1,850
2D-1.49	Invasives Treatment - Parks and Residential Areas	3,450	3,450	3,450
2D-1.5	Storm Drainage/Parks and Residential Areas (Note 10)	50,000	-	-
2D-1.7	Equipment Purchase	5,500	260	-
2D-1.8	Equipment Rental	1,000	76	1,000
2D-1.9	Contracted contingency (Note 5)			15,000
	TOTAL	263,700	114,930	209,300
2D-2.0	<u>Recreation</u>			
2D-2.11	Summer in the Parks - Salaries	5,000	4,513	6,250
2D-2.21	Summer in the Parks - Supplies	2,500	2,308	3,000
2D-2.13	Clay Tennis Court Maintenance - Salaries	1,000	999	1,000
2D-2.23	Clay Tennis Court Maintenance - Supplies	1,000	-	500
2D-2.12	Tennis Lessons - Contract	500	-	500
2D-2.31	Music Weekend	2,650	2,000	2,000
2D-2.32	Fourth of July	750	162	750
2D-2.33	Labor Day	100	-	200
2D-2.34	BluestoberFest	1,200	1,101	1,200

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		Adopted FY 2022	est FY22 to 6/30/2022	DRAFT FY23
2D-2.35	Halloween Party	200	-	150
2D-2.36	Holiday Show	1,000	226	500
2D-2.37	Childrens/family program	800		800
2D-2.38	Art Show	300		-
2D-2.39	NY Eve Dance	125		100
2D-2.4	Washington Grove Film Society	1,200		1,200
2D-2.5	Yoga Instruction	1,500		1,500
2D-2.9	Playground Equipment, Supplies	2,000		1,000
	TOTAL	21,825	11,309	20,650
2D-3.0	<u>Historic Preservation</u>			
2D-3.1	Commission Secretary	1,275	-	1,275
2D-3.2	Preservation Award	200	200	200
2D-3.3	Archives Worker (Note 11)	15,282	15,282	16,413
2D-3.4	Archival Equipment, Supplies, Storage	2,700	300	500
2D-3.4.5	Software			800
2D-3.5	Preservation Workshops	750	750	750
2D-3.6	Conference Fees and Memberships	750	750	750
2D-3.7	Design Guidelines	500	-	500
2D-3.8	Natl Register Historic District Update/Daria presentation	500	-	500
2D-3.9	Professional Services (MAHDC training)	2,500	200	2,500
2D-3.10	Special Projects (Note 12)	5,000	-	5,000
	TOTAL	29,457	17,482	29,188
2D-4.0	<u>Lake</u>			
2D-4.11	Salaries - Lifeguard	17,250	13,600	21,600
2D-4.12	Salaries - Swim Instructor	2,000	1,211	1,600
2D-4.2	Supplies	3,000	200	150
2D-4.3	Electricity for Pump & Air Compressor	750	750	750
2D-4.4	Water Testing & Treatment	7,000	5,000	5,000
2D-4.6	Footbridge and Dock	200	200	500
2D-4.5	Fencing	1,000	-	1,000
	TOTAL	31,200	20,961	30,600
2F-1.0	<u>Racial and Social Equity</u>			
2F-1.1	Education Services	3,000	-	3,000
2F-1.2	Evaluation Services (Note 13)	2,000	-	6,000
2F-1.3	Translation Services	1,000	-	1,000
2F-1.4	Office Supplies	250	100	
	TOTAL	6,250	-	10,000
2H-1.0	<u>Insurance</u>			

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2H-1.1	Liability	3,000	2,491	3,000
2H-1.2	Property	700	563	700
2H-1.3	Workers Compensation	4,500	3,879	4,500
	TOTAL	8,200	6,933	8,200
2H-2.0	<u>Miscellaneous</u>			
2H-2.1	Gburg/Wash Grove Volunteer Fire Dept Donation	500	500	500
2H-2.2	Contingency	4,500	2,000	4,500
	Emergency Preparedness (Note 10)	1,000		
2H-2.4	George Paine Memorial Fund	-		5130
2H-2.31	<u>Payroll taxes,fees and benefits</u>			
	Payroll Taxes - Medicare		1,289	1,289
	Social Security Town		5,510	5,510
	Direct Deposit Fees		100	198
2H-2.32	Town share of Health Insurance Town Clerk	10,087	9,445	9,445
2H-2.33	Town share of Retirement Benefit Town Clerk	2,274	2,442	2,442
2H-2.34	Town share of Health Insurance Maint Supervisor	3,335		-
2H-2.35	Town share of Retirement Benefit Maint Supervisor	3,070		-
	TOTAL	24,766	21,285	29,013
	TOTAL EXPENSE	654,785	388,123	667,732

INTERFUND TRANSFER

Border Property Acquisition Reserve (Note 14)	10,000	10,000	10,000
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NOTES:

- (1) Includes contingency for post-update operations
- (2) Contracted hours for Records Management Officer, works with State Archives on retention of Town records
- (3) Identity elements/signage on streets bordering the Town
- (4) Municipal building energy audits of \$200; speaker honorariums \$800; grant writing consultant \$4,000
- (5) This is an apportion of the RJ Landscaping contract
- (6) Two humps (FY23); locations TBD
- (7) Exploration to improve lighting along walkways
- (8) 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)
- (9) Funds contributed in memory of Nicholas Lembesis; administered by Meghan O'Connell and Paul Lembesis
- (10) Budgeted in FY23 as part of Planning and Zoning
- (11) Increase Archives consultant contract by 7.4%
- (12) Repair Woodward Park fireplace and restore masonry culverts
- (13) Assessment activities TBD
- (14) Non-binding, accumulating reserve for possible border property acquisition (see

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FY 2022	6/30/2022	FY23

Proposed Salaries and Benefits - 7.4% increase

Town Clerk: 52 weeks @ 35 hours/week, plus Planning Commission hours 2.5/month @ \$26.40/hour = \$48,838

Town share of health benefit and available retirement benefit = \$11,887

Town Treasurer: 444 hours @ \$32.86/hour = \$14,592

Custodian: 2 hours/week @ \$21.48 = \$2,234

TOWN OF WASHINGTON GROVE
CAPITAL IMPROVEMENTS PROGRAM

	Budget FY 2022	Estimated FY22	Draft FY23	FY24	FY25	FY26
PLANNING						
Border Identity Improvements	10,000	10,150	8,000	***	***	***
Surveying/Mapping	-		5,000	5,000	5,000	5,000
Storm Drainage Remediation	50,000		50,000	***	***	***
BUILDINGS						
McCathran Hall maintenancce	1,500	750	1,500	1,000	1,000	1,000
Maintenance Shop	3,000		-	***	***	***
ROADS						
Resurfacing	30,000	30,000	35,000	***	***	***
Speed Humps	8,000	-	4,000	***	***	***
Street Name Signs	500	250	250	***	***	***
WALKS				***	***	***
Walkway Restoration	3,000	-	-	***	***	***
Walkway Lighting	2,000	-	2,000	***	***	***
PARKS						
Woods Management	50,000	50,000	50,000	50,000	50,000	50,000
Tree Planting - Parks, Residential Area	30,000	30,000	30,000	30,000	30,000	30,000
Equipment Purchase	5,500	260	-	***	***	***
Gypsy Moth/Emerald Ash Borer	1,000	1,000	1,000	***	7,500	***
RECREATION						
Woodward Park Playground	2,000	-	1,000	***	4,500	***
Lake Dock/Dredging/Fencing	1,200	200	1,500	***	59,000	10,000
HISTORIC PRESERVATION						
Fireplace and Masonry Restoration	5,000	-	5,000	***	***	***
TOTALS	202,700	122,610	194,250	86,000	157,000	96,000

*** Anticipated expenditures TBD

TOWN OF WASHINGTON GROVE
FY23 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, 2022	1,081,569
Anticipated Revenue FY 2023	<u>528,009</u>
Anticipated Funds Available FY 2023	1,609,578
Anticipated Expenditures FY 2023	607,732
Transfer to Border Property Acquisition Reserve	<u>10,000</u>
Anticipated Fund Balance at June 30, 2023	991,846

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

Anticipated Fund Balance at June 30, 2022		(21,014)
Anticipated Revenue FY 2023		<u>43,038</u>
Anticipated Funds Available FY 2023		22,024
Anticipated Expenditures FY 2023		
12.42 Street Sanitation	-	
12.52 Street, Roadways, and Alleys	43,500	
12.53 Walkways	13,500	
12.54 Snow & Ice Removal	<u>3,000</u>	
Total Road Expenditures		<u>60,000</u>
Anticipated Fund Balance at June 30, 2023		(37,976)

BORDER PROPERTY ACQUISITION RESERVE

Non-binding accumulating reserve for possible border property
acquisition

Reserve Balance at June 30, 2022	140,000
Proposed Transfer to Reserve FY 2023	<u>10,000</u>
Reserve Balance at June 30, 2023	150,000

SUMMARY

Total Anticipated Cash Balance at June 30, 2022	1,207,644
Total Anticipated Revenue FY 2023	<u>571,047</u>
Total Anticipated Funds Available FY 2023	1,778,691
Total Anticipated Expenditures FY 2023	<u>667,732</u>
Total Anticipated Cash Balance at June 30, 2023	1,110,959