

FY 2015 OPERATING BUDGET

REVENUES

TAXES

Income Taxes

FY14 Budget: \$3.8M

FY14 Est. Actual: \$3.96M

FY15 Budget: \$4M

- **Source:** Income tax revenues are based on either 17% of County income tax liability or 0.37% of State taxable income, whichever is higher.
- **Rationale:** Income tax revenues are the most unpredictable and volatile source of revenue, and the Town has no formulaic approach to calculating it. The FY15 budget assumes stable income tax revenue.

Highway User Revenue

FY14 Budget: \$23,000

FY14 Est. Actual: \$61,000

FY15 Budget: \$76,000

- **Source:** The Town receives a disbursement from the State based on Town road mileage and the number of registered motor vehicles in the Town.
- **Rationale:** Revenue estimates are provided by the State Highway Administration. The FY15 budget includes an additional allocation of \$52,843 that is included in the Governor's FY15 budget.

Property Taxes

FY14 Budget: \$0

FY14 Est. Actual: \$526

FY15 Budget: \$0

- **Source:** The Town may levy property taxes that are paid by Town residents to the County and returned to the Town.
- **Rationale:** The Town Council is proposing to retain the property tax rate at \$0 for FY15. When the Town last levied a property tax in FY13, it received approximately \$120,000 in annual revenue, which equated to about \$100 per \$1 million in assessed value of residents' homes.

REIMBURSEMENTS & BANK SHARES

Montgomery County Tax Duplication Reimbursement

FY14 Budget: \$130,000

FY14 Est. Actual: \$130,297

FY15 Budget: \$130,000

- **Source:** Montgomery County returns tax money to the Town as reimbursement for savings realized by not providing certain services within the Town's borders.
- **Rationale:** The calculations are based on actual net expenditures by the County for eligible services for two years prior to the payment. The County notified the Town that the tax duplication reimbursement for FY15 will be \$130,000, the same amount that the Town is estimated to receive in FY14.

Bank Shares

FY14 Budget: \$500 FY14 Est. Actual: \$500 FY15 Budget: \$500

- **Source:** The State of Maryland distributes these funds annually in February.
- **Rationale:** This revenue is regulated by law and remains the same from year to year. It is received by about half of Maryland's cities and towns. It represents a hold harmless grant for a discontinued tax in those municipalities where owners of stock from financial institutions resided prior to July 1, 1968.

PERMIT FEES & CABLE TV REVENUE

Cable T.V. Franchise Fees

FY14 Budget: \$60,000 FY14 Est. Actual: \$60,000 FY15 Budget: \$60,000

- **Source:** The Town receives money from Montgomery County as part of the Town's various cable franchise agreements.
- **Rationale:** For FY15, the County estimates that the Town will receive approximately \$60,000.

Permit Fees

FY14 Budget: \$30,000 FY14 Est. Actual: \$30,000 FY15 Budget: \$30,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY15 budget is based on FY14 estimated actual revenue.

Variance Fees

FY14 Budget: \$6,000 FY14 Est. Actual: \$6,000 FY15 Budget: \$6,000

- **Source:** This account includes all variance application fees. Each variance applicant is charged a \$400 application fee.

- **Rationale:** The FY15 budget is based on FY14 estimated actual revenue.

OTHER REVENUE

Parking Fines/Meters

FY14 Budget: \$9,000 FY14 Est. Actual: \$9,000 FY15 Budget: \$9,000

- **Source:** This account includes revenue from payments of parking tickets issued by the Montgomery County Police Department and money collected from the 5 meters on Willow Lane.
- **Rationale:** The FY15 budget is based on FY14 estimated actual revenue.

Interest Income (General Fund)

FY14 Budget: \$4,000 FY14 Est. Actual: \$10,000 FY15 Budget: \$11,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY15 budget assumes a slight increase in the interest rate from about 0.14% in FY14 to 0.15% in FY15. This rate projection was provided by Montgomery County.

Miscellaneous

FY14 Budget: \$1,500 FY14 Est. Actual: \$45,527 FY15 Budget: \$1,500

- **Source:** This account includes any income that is not included in any other category, including occasional payments for damages from private contractors, as well as insurance rebates.
- **Rationale:** In FY14, the Town received \$43,870 from WSSC as a credit for sidewalk repairs. The FY15 budget is based on normal annual receipts.

Special Trash Collection

FY14 Budget: \$1,000 FY14 Est. Actual: \$1,010 FY15 Budget: \$1,000

- **Source:** This revenue is generated from two homes, not within the Town, that are serviced by the Town's household trash contractor.
- **Rationale:** The FY15 budget represents the amount to be paid to the Town in FY15.

EXPENDITURES

GENERAL GOVERNMENT – ADMINISTRATION -- SALARIES AND BENEFITS

Salaries - Administration

FY14 Budget: \$433,000

FY14 Est. Actual: \$433,000

FY15 Budget: \$435,000

- **Purpose:** This account funds salaries for the Town Manager, Permitting and Code Enforcement Manager, Town Clerk and Finance Officer, Constituent Services Aide, and Management Assistant.
- **Rationale:** The FY15 budget includes funds to provide a 1.8% cost of living adjustment and a 3.5% step increase for administrative staff, excluding the Town Manager whose terms of employment are established by contract.

Salaries - Public Works

FY14 Budget: \$130,000

FY14 Est. Actual: \$130,000

FY15 Budget: \$137,000

- **Purpose:** This account funds salaries for the Maintenance Supervisor and Maintenance Assistant.
- **Rationale:** The FY15 budget includes funds to provide a 1.8% cost of living adjustment and a 3.5% step increase for Public Works staff.

Retirement

FY14 Budget: \$100,000

FY14 Est. Actual: \$100,000

FY15 Budget: \$110,000

- **Purpose:** This account funds the Town's participation in three Montgomery County pension plans: the mandatory integrated plan, the employee retirement savings plan (for all employees hired after October 1, 1994), and the Guaranteed Retirement Income Plan (GRIP).
- **Rationale:** The employer contribution rate for the mandatory integrated plan for FY15 will be 39.75%. The employer contribution rate for the employee retirement savings plan for FY15 will be 8%. The rate for the Guaranteed Retirement Income Plan (GRIP) is 6.72%. These premium rates and fees are set by Montgomery County.

Health Insurance

FY14 Budget: \$75,000

FY14 Est. Actual: \$75,000

FY15 Budget: \$80,000

- **Purpose:** This account funds health insurance for the Town's employees through the State of Maryland.
- **Rationale:** The cost of health insurance benefits is provided by the State of Maryland.

Social Security and Medicare

FY14 Budget: \$80,000

FY14 Est. Actual: 75,000

FY15 Budget: \$80,000

- **Purpose:** This account funds the federally-mandated Social Security and Medicare programs for Town employees.
- **Rationale:** Social Security and Medicare costs total 7.65% of salaries (including off-duty officers), estimated bonuses and overtime. This rate is set by the Federal Government.

Workers Compensation

FY14 Budget: \$27,000

FY14 Est. Actual: \$37,000

FY15 Budget: \$40,000

- **Purpose:** This account funds workers compensation insurance through Chesapeake Employers Insurance.
- **Rationale:** Rates are based on payroll figures and the Town's history of employee injuries.

Awards & Bonuses

FY14 Budget: \$20,000

FY14 Est. Actual: \$21,169

FY15 Budget: \$20,000

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY15 budget maintains the FY14 funding level for awards and bonuses.

Overtime

FY14 Budget: \$12,000

FY14 Est. Actual: \$17,000

FY15 Budget: \$15,000

- **Purpose:** This account funds overtime work by the Town's employees.
- **Rationale:** The FY15 budget is based on an average of past expenditures.

Unemployment Insurance

FY14 Budget: \$2,500

FY14 Est. Actual: \$1,000

FY15 Budget: \$2,000

- **Purpose:** This account funds state-mandated unemployment insurance for Town employees through the Maryland Unemployment Insurance Trust Fund.
- **Rationale:** The Town's unemployment insurance rate for FY15 will be 0.3%, a decrease from the FY14 rate of 1%. The FY15 budget estimate is based on the first \$8,500 of wages paid to each employee (including off-duty police officers) during the calendar year.

GENERAL GOVERNMENT – ADMINISTRATION – PROFESSIONAL SERVICES

Professional Services for Purple Line Analysis

FY14 Budget: \$0 FY14 Est. Actual: \$191,506 FY15 Budget: \$234,000

- **Purpose:** This account includes funds for professional services related to the Purple Line.
- **Rationale:** The FY15 budget includes the cost of contractual services approved by the Town Council.

Legal Counsel

FY14 Budget: \$75,000 FY14 Est. Actual: \$65,000 FY15 Budget: \$75,000

- **Purpose:** This account funds the Town’s legal representation.
- **Rationale:** The FY15 budget is based on anticipated legal expenditures.

Professional Services

FY14 Budget: \$60,000 FY14 Est. Actual: \$10,000 FY15 Budget: \$60,000

- **Purpose:** This account includes funds for professional services including engineers, plan reviewers, architects, and land use/planning firms, as well as other professional assistance as needed.
- **Rationale:** The FY15 budget is the same as FY14.

Auditor

FY14 Budget: \$12,000 FY14 Est. Actual: \$13,000 FY15 Budget: \$13,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY15 budget is based on a contract with the accounting firm of Linton Shafer.

Information Technology Services

FY14 Budget: \$7,500 FY14 Est. Actual: \$0 FY15 Budget: \$7,500

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY15 budget is based on anticipated needs.

GENERAL GOVERNMENT – ADMINISTRATION – OTHER SERVICES AND SUPPLIES

Printing and Recording

FY14 Budget: \$5,000 FY14 Est. Actual: \$1,500 FY15 Budget: \$30,000

- **Purpose:** This account funds printing costs for the Forecast newsletter, handbooks, directories, special mailings, parking permits, legal advertisements, and supplements to the Town Code. It also funds recordings and transcripts by the court reporter.
- **Rationale:** The FY15 budget is based on past expenditures.

Commercial Insurance

FY14 Budget: \$15,000 FY14 Est. Actual: \$16,265 FY15 Budget: \$17,000

- **Purpose:** This account funds the Town’s general and liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY15 budget is based on cost estimates provided by LGIT.

Dues and Subscriptions

FY14 Budget: \$3,500 FY14 Est. Actual: \$3,000 FY15 Budget: \$17,000

- **Purpose:** This account funds Town dues for membership in MML, NLC and other municipal associations. It also funds membership dues to professional organizations for the Town staff.
- **Rationale:** The FY15 budget is based on past expenditures.

Postage

FY14 Budget: \$1,000 FY14 Est. Actual: \$250 FY15 Budget: \$10,000

- **Purpose:** This account funds all Town postage, including the bulk mail permit and mailing costs of the Town’s newsletters and special mailings.
- **Rationale:** The FY15 budget is based on past expenditures.

Repairs & Maintenance

FY14 Budget: \$6,000 FY14 Est. Actual: \$13,000 FY15 Budget: \$10,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware, and the Town generator.

- **Rationale:** The FY15 budget is based on past expenditures.

Telephone

FY14 Budget: \$10,000 FY14 Est. Actual: \$7,500 FY15 Budget: \$10,000

- **Purpose:** This account funds Town staff cell phones, the regular office phone and fax lines, utility payments, and the Town's internet service.
- **Rationale:** The FY15 budget is based on past expenditures.

Supplies

FY14 Budget: \$8,000 FY14 Est. Actual: \$8,000 FY15 Budget: \$8,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY15 budget is based on past expenditures.

Payroll Service

FY14 Budget: \$5,000 FY14 Est. Actual: \$5,000 FY15 Budget: \$5,000

- **Purpose:** This account funds the Town's payroll service, provided by ADP.
- **Rationale:** The FY15 budget is based on cost estimates provided by ADP.

Web Hosting and Development

FY14 Budget: \$10,000 FY14 Est. Actual: \$15,000 FY15 Budget: \$5,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY15 budget provides funds for hosting and maintenance of the Town website.

Travel/Meeting Expenses

FY14 Budget: \$2,000 FY14 Est. Actual: \$2,000 FY15 Budget: \$3,000

- **Purpose:** This account funds Council and staff attendance at professional conferences, meetings and seminars. It also funds travel reimbursement.
- **Rationale:** The FY15 budget is based on past expenditures.

Unusual Non-recurring

FY14 Budget: \$1,500

FY14 Est. Actual: \$1,000

FY15 Budget: \$1,500

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY15 budget is based on past expenditures.

Training and Development

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$1,000

- **Purpose:** This account funds course/conference registration and associated costs for the Town Council and staff.
- **Rationale:** The FY15 budget is based on past expenditures.

Equipment/Small Tools

FY14 Budget: \$1,500

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **Purpose:** This account funds non-disposable office equipment, such as printers and calculators.
- **Rationale:** For FY15, this account is unfunded. Any equipment expenses will be paid from the Supplies account in the same program.

Rents and Leases

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **Purpose:** This account funds the subscription for the Haines Directory.
- **Rationale:** For FY15, this account is unfunded. The subscription to the Haines Directory will be paid from the Supplies account in the same program.

**GENERAL GOVERNMENT -- CIVIC AFFAIRS AND COMMUNITY PROGRAMS –
COMMUNITY PROGRAMS**

Charitable Contributions

FY14 Budget: \$0

FY14 Est. Actual: \$70,000

FY15 Budget: \$300,000

- **Purpose:** This account funds Town’s contributions and donations.
- **Rationale:** The FY15 budget amount is determined by the Town Council.

Environmental Initiatives

FY14 Budget: \$0

FY14 Est. Actual: \$0

FY15 Budget: \$250,000

- **Purpose:** This account funds environmental initiatives, including possible matching grants to Town residents who participate in the County's Rainscapes Program.
- **Rationale:** The FY15 budget is based on anticipated expenditures. Any new program or expenditure would occur only after a decision by the Town Council following public hearings.

Private Canopy Tree Maintenance Program

FY14 Budget: \$200,000

FY14 Est. Actual: \$55,000

FY15 Budget: \$70,000

- **Purpose:** This account was created for FY14 in order for the Town to assist residents in maintaining private canopy trees.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

Civic Affairs/Special Events

FY14 Budget: \$90,000

FY14 Est. Actual: \$40,000

FY15 Budget: \$60,000

- **Purpose:** This account funds all Town events and any Committee expenses.
- **Rationale:** The FY15 budget is based on past expenditures.

Consulting Arborist Program

FY14 Budget: \$10,000

FY14 Est. Actual: \$7,500

FY15 Budget: \$10,000

- **Purpose:** This account funds the Town's Consulting Arborist Program.
- **Rationale:** The FY15 budget is based on past expenditures.

Municipal Cable TV Contribution

FY14 Budget: \$8,000

FY14 Est. Actual: \$8,000

FY15 Budget: \$8,000

- **Purpose:** A portion of the money that the Town receives as Cable TV revenue is contributed to Montgomery Municipal Cable.
- **Rationale:** The FY15 budget is based on a decision by the Council in FY11 to limit MMC contributions to \$8,000.

Native Canopy Tree Planting Program

FY14 Budget: \$5,000

FY14 Est. Actual: \$5,000

FY15 Budget: \$5,000

- **Purpose:** This account funds the Native Canopy Tree Planting Program.
- **Rationale:** The FY15 budget is based on past expenditures.

GENERAL GOVERNMENT -- CIVIC AFFAIRS AND COMMUNITY PROGRAMS -- SERVICES AND SUPPLIES

Committee Expenses

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, this account is unfunded. Any committee expenses will be paid from the Civic Affairs account in the same program.**

Dues and Subscriptions

FY14 Budget: \$15,000

FY14 Est. Actual: \$14,000

FY15 Budget: \$0

- **For FY15, funding for this account has been included in the Dues and Subscriptions account in the General Government – Administration – Other Services and Supplies program.**

Postage

FY14 Budget: \$8,000

FY14 Est. Actual: \$6,000

FY15 Budget: \$0

- **For FY15, funding for this account has been included in the Postage account in the General Government – Administration – Other Services and Supplies program.**

Printing

FY14 Budget: \$30,000

FY14 Est. Actual: \$20,000

FY15 Budget: \$0

- **For FY15, funding for this account has been included in the Printing and Recording account in the General Government – Administration – Other Services and Supplies program.**

Training and Development

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, funding for this account has been included in the Training and Development account in the General Government – Administration – Other Services and Supplies**

program.

Travel and Meeting Reimbursement

FY14 Budget: \$1,000 FY14 Est. Actual: \$0 FY15 Budget: \$0

- **For FY15, funding for this account has been included in the Travel/Meeting Expense account in the General Government – Administration – Other Services and Supplies program.**

PUBLIC SAFETY -- SERVICES AND SUPPLIES

Police Officer-Montgomery County

FY14 Budget: \$460,000 FY14 Est. Actual: \$415,000 FY15 Budget: \$460,000

- **Purpose:** This account funds the Town’s off-duty Montgomery County Police Officers.
- **Rationale:** The FY15 budget will allow the Town to continue 24 hour police coverage.

Code Enforcement Services

FY14 Budget: \$45,000 FY14 Est. Actual: \$45,000 FY15 Budget: \$45,000

- **Purpose:** This account funds a contractor for code enforcement services.
- **Rationale:** The FY15 budget is based on past expenditures.

Equipment-Repairs and Maintenance

FY14 Budget: \$500 FY14 Est. Actual: \$0 FY15 Budget: \$0

- **For FY15, this account is unfunded. Any equipment repair or maintenance expenses will be paid from the Repairs and Maintenance account in the General Government – Administration – Other Services and Supplies program.**

Supplies

FY14 Budget: \$500 FY14 Est. Actual: \$0 FY15 Budget: \$0

- **For FY15, this account is unfunded. Any supply expenses will be paid from the Supplies account in the General Government – Administration – Other Services and Supplies program.**

PUBLIC WORKS -- SANITATION AND WASTE REMOVAL

Household Trash Collection Contractual Services

FY14 Budget: \$170,000 FY14 Est. Actual: \$170,000 FY15 Budget: \$170,000

- **Purpose:** This account funds the contract for household trash collection.
- **Rationale:** The FY15 budget is based on contractual costs.

Trash and Treasures

FY14 Budget: \$1,500 FY14 Est. Actual: \$1,500 FY15 Budget: \$1,500

- **Purpose:** This account funds the Town's twice-yearly Trash and Treasures collection.
- **Rationale:** The FY15 budget is based on contractual costs.

Town Dump Fees – Refuse

FY14 Budget: \$500 FY14 Est. Actual: \$500 FY15 Budget: \$500

- **Purpose:** This account funds the disposal of refuse by the Town's maintenance crew.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

Leaf Collection Contractual Services

FY14 Budget: \$72,000 FY14 Est. Actual: \$72,000 FY15 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY15 budget is based on contractual costs.

Recycling Collection Contractual Services

FY14 Budget: \$36,000 FY14 Est. Actual: \$36,000 FY15 Budget: \$61,000

- **Purpose:** This account funds the Town's single stream recycling program.
- **Rationale:** The FY15 budget is based on contractual costs.

Recycling Bins/Carts

FY14 Budget: \$1,000 FY14 Est. Actual: \$46,174 FY15 Budget: \$5,000

- **Purpose:** This account funds new recycling bins and carts, as needed.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

Household Organic Waste Collection Contractual Services

FY14 Budget: \$0 FY14 Est. Actual: \$17,000 FY15 Budget: \$34,000

- **Purpose:** This account funds the Town’s composting program.
- **Rationale:** The FY15 budget is based on contractual costs.

Composting Bins

FY14 Budget: \$0 FY14 Est. Actual: \$4,000 FY15 Budget: \$1,000

- **Purpose:** This account funds new composting bins, as needed.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

Yard Trash Collection Contractual Services

FY14 Budget: \$19,000 FY14 Est. Actual: \$19,000 FY15 Budget: \$19,000

- **Purpose:** This account funds the Town’s yard trash collection contract.
- **Rationale:** The FY15 budget is based on contractual costs.

Town Dump Fees - Yard

FY14 Budget: \$500 FY14 Est. Actual: \$500 FY15 Budget: \$500

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

PUBLIC WORKS – PARKS, GROUNDS AND TREES

Tree Maintenance

FY14 Budget: \$200,000 FY14 Est. Actual: \$125,000 FY15 Budget: \$150,000

- **Purpose:** This account funds the Town’s street tree maintenance program.
- **Rationale:** The FY15 budget is based on past expenditures.

Landscaping Services

FY14 Budget: \$75,000

FY14 Est. Actual: \$75,000

FY15 Budget: \$75,000

- **Purpose:** This account funds the Town's landscaping contract.
- **Rationale:** The FY15 budget covers contractual costs and any special landscaping projects that the Town may undertake.

Arborist

FY14 Budget: \$30,000

FY14 Est. Actual: \$30,000

FY15 Budget: \$30,000

- **Purpose:** This account funds the Town's arborist services, including integrated pest management visits, preparation of pruning lists and oversight of the tree maintenance contractor.
- **Rationale:** The FY15 budget is based on projected needs and past expenditures.

Supplies

FY14 Budget: \$10,000

FY14 Est. Actual: \$10,000

FY15 Budget: \$10,000

- **Purpose:** This account funds supplies for parks and grounds, including fertilizer, sod, flower bulbs, grass seed, light fixtures, and landscaping materials.
- **Rationale:** The FY15 budget is based on past expenditures.

Garage Maintenance

FY14 Budget: \$10,000

FY14 Est. Actual: \$4,000

FY15 Budget: \$5,000

- **Purpose:** This account funds general garage maintenance.
- **Rationale:** This account is split with the Streets and Roads, Garage Maintenance account. The FY15 budget is based on anticipated maintenance needs.

Repairs/Maintenance

FY14 Budget: \$3,000

FY14 Est. Actual: \$2,000

FY15 Budget: \$2,000

- **Purpose:** This account funds maintenance of the Town's landscaping equipment. It includes repairs to the trucks, lawn mowers and watering rig.
- **Rationale:** The FY15 budget is based on past expenditures.

Utilities

FY14 Budget: \$2,000

FY14 Est. Actual: \$2,000

FY15 Budget: \$2,000

- **Purpose:** This account funds utility services that the Town uses in its parks, including rental of WSSC water meters and water usage, and in the Town garage.
- **Rationale:** The FY15 budget is based on past expenditures.

Equipment-Small Tools

FY14 Budget: \$500

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, this account is unfunded. Any equipment expenses will be paid from the Supplies account in the same program.**

Miscellaneous Jobs

FY14 Budget: \$2,000

FY14 Est. Actual: \$11,350

FY15 Budget: \$0

- **For FY15, this account is unfunded. Any miscellaneous job expenses will be paid from the Tree Maintenance and/or Landscaping Services accounts in the same program.**

Pest Control

FY14 Budget: \$500

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, this account is unfunded. Any pest control expenses will be paid from the Landscaping Services and/or Supplies account in the same program.**

Plant Health Care

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, this account is unfunded. Any plant health care expenses will be paid from the Tree Maintenance account in the same program.**

Trash Removal – Elm Street Park

FY14 Budget: \$2,500

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **For FY15, this account is unfunded. Trash removal in Elm Street Park has been resumed by the County Parks Department.**

PUBLIC WORKS -- STREETS AND ROADS

Sidewalk Snow Removal

FY14 Budget: \$45,000

FY14 Est. Actual: \$75,000

FY15 Budget: \$75,000

- **Purpose:** This account funds the Town’s sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. The FY15 budget is based on FY14 estimated expenditures.

Consultants and Engineers

FY14 Budget: \$10,000

FY14 Est. Actual: \$65,000

FY15 Budget: \$50,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY15 budget provides funds for consultants to assist the Town with infrastructure improvements.

Utilities

FY14 Budget: \$30,000

FY14 Est. Actual: \$30,000

FY15 Budget: \$30,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY15 budget is based on past expenditures and the use of “Clean Energy” (provided by Washington Gas Energy Services) for street lights.

Street Signs

FY14 Budget: \$15,000

FY14 Est. Actual: \$5,000

FY15 Budget: \$15,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY15 budget will allow the Town to replace street signs in FY15.

Street Snow Removal

FY14 Budget: \$15,000

FY14 Est. Actual: \$15,000

FY15 Budget: \$15,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY15 budget is based on FY14 estimated expenditures.

Supplies

FY14 Budget: \$15,000

FY14 Est. Actual: \$10,000

FY15 Budget: \$15,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY15 budget is based on past expenditures and anticipated needs.

Street Cleaning

FY14 Budget: \$13,000

FY14 Est. Actual: \$6,000

FY15 Budget: \$10,000

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY15 budget is based on contractual costs.

Garage Maintenance

FY14 Budget: \$10,000

FY14 Est. Actual: \$4,000

FY15 Budget: \$5,000

- **Purpose:** This account funds garage maintenance, including any regular maintenance work or general upkeep of the garage.
- **Rationale:** This account is split with the Public Works-Parks and Grounds Garage Maintenance account. The FY15 is based on anticipated maintenance needs.

Repairs and Maintenance

FY14 Budget: \$2,000

FY14 Est. Actual: \$2,000

FY15 Budget: \$2,000

- **Purpose:** This account funds repairs and maintenance of the Town's trucks and plows.
- **Rationale:** The FY15 budget is based on past expenditures.

Equipment - Small Tools

FY14 Budget: \$500

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **Purpose:** This account funds equipment used for street maintenance.
- **Rationale:** For FY15, this account is unfunded. Any equipment expenses will be paid from the Supplies account in the same program.

Street Maintenance

FY14 Budget: \$1,000

FY14 Est. Actual: \$0

FY15 Budget: \$0

- **Purpose:** This account, along with the capital budget, funds maintenance of Town streets.
- **Rationale:** For FY15, this account is unfunded. Any equipment expenses will be paid from the Supplies account in the same program.

FY 2015 CAPITAL BUDGET

STREETS AND ROADS

Street/Sidewalk Work

FY14 Budget: \$300,000

FY14 Est. Actual: \$650,000

FY15 Budget: \$650,000

- **Purpose:** This account funds necessary street and sidewalk work.
- **Rationale:** The FY15 budget is based on anticipated expenditures.

Street Lighting

FY14 Budget: \$0

FY14 Est. Actual: \$0

FY15 Budget: \$15,000

- **Purpose:** This account funds new street lighting equipment.
- **Rationale:** The FY15 budget includes funds for new Town street lights. The Council will continue to research alternative lighting technologies, including LED technology, and broader upgrades.

Equipment

FY14 Budget: \$5,000

FY14 Est. Actual: \$5,000

FY15 Budget: \$5,000

- **Purpose:** This account funds any new equipment needed for street and road maintenance, such as trucks, salt spreaders or new plow blades.
- **Rationale:** The FY15 budget includes funds for small equipment needs related to street and road work.

PARKS, GROUNDS, AND TREES

Lee Dennison Fund

FY14 Budget: \$100,000

FY14 Est. Actual: \$0

FY15 Budget: \$100,000

- **Purpose:** The Town received a bequest of \$100,000 from Ms. Lee Dennison that will be used towards landscaping improvements.
- **Rationale:** The FY15 budget includes these funds.

Park Improvements

FY14 Budget: \$15,000

FY14 Est. Actual: \$0

FY15 Budget: \$100,000

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** The FY15 budget includes funds for major renovations to Zimmerman Park, as approved by the Council.

New Trees/Reforestation

FY14 Budget: \$30,000 FY14 Est. Actual: \$25,000 FY15 Budget: \$30,000

- **Purpose:** This account funds the Town’s reforestation efforts.
- **Rationale:** The FY15 budget provides funds to plant new street trees.

Equipment

FY14 Budget: \$2,500 FY14 Est. Actual: \$0 FY15 Budget: \$2,500

- **Purpose:** This account funds new equipment needed for parks and grounds maintenance.
- **Rationale:** The FY15 budget includes funds for landscaping equipment for Town parks.

Open Space Acquisition

FY14 Budget: \$0 FY14 Est. Actual: \$0 FY15 Budget: \$0

- **Purpose:** This account funds open space acquisition.
- **Rationale:** Open space acquisition is a priority for the Town Council and will be considered on a case-by-case basis in accordance with the Town's established policies and procedures. The FY15 budget does not include a specific allocation for this initiative since it is difficult to predict opportunities and associated costs.

FACILITIES AND EQUIPMENT

Office Equipment and Furnishings

FY14 Budget: \$25,000 FY14 Est. Actual: \$500 FY15 Budget: \$10,000

- **Purpose:** This account funds the replacement of furniture in the Town office and Town Hall.
- **Rationale:** The FY15 budget is based on projected needs and past expenditures.

Computer System

FY14 Budget: \$5,000 FY14 Est. Actual: \$0 FY15 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town's computer system.
- **Rationale:** The Town's computer system may need enhancements in FY15.

Generator for Town Office/Town Hall

FY14 Budget: \$150,000

FY14 Est. Actual: \$150,000

FY15 Budget: \$0

- **Purpose:** This account funds the purchase of a generator for the Town Office/Town Hall.
- **Rationale:** For FY15, this account is unfunded. Generator costs were paid in FY14.