

FY 2017 OPERATING BUDGET

REVENUES

TAXES

Income Taxes

FY16 Budget: \$2.95M FY16 Est. Actual: \$2.3M FY17 Budget: \$2.2M

- **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:** Current projections indicate that income tax revenue for this year will be significantly lower than the amount budgeted as a result of correcting for State overpayments. The FY17 budget assumes income tax revenue approximately equal to that expected to be received in FY16.

Property Taxes

FY16 Budget: \$0 FY16 Est. Actual: \$0 FY17 Budget: \$120,000

- **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 levy a real property tax rate of \$0.01 per \$100 of assessed value for FY17.

Highway User Revenue

FY16 Budget: \$85,000 FY16 Est. Actual: \$85,000 FY17 Budget: \$88,000

- **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 FY17 budget includes an additional allocation that is included in the Governor's FY17 budget.

REIMBURSEMENTS & BANK SHARES

Montgomery County Tax Duplication Reimbursement

FY16 Budget: \$130,000 FY16 Est. Actual: \$0 FY17 Budget: \$130,000

- **Source:** If the Town levies a property tax, Montgomery County will provide monies to the Town for savings realized by not providing certain services in Town.
- **Rationale:** The calculations are based on actual net expenditures by the County for eligible services for two years prior to the payment.

Bank Shares

FY16 Budget: \$500 FY16 Est. Actual: \$500 FY17 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

FY16 Budget: \$70,000 FY16 Est. Actual: \$70,000 FY17 Budget: \$70,000

- **Source:** The Town receives money from Montgomery County as part of the Town’s various cable franchise agreements.
- **Rationale:** For FY17, the County estimates that the Town will receive approximately \$70,000.

Permit Fees

FY16 Budget: \$35,000 FY16 Est. Actual: \$35,000 FY17 Budget: \$35,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY17 budget is based on FY16 estimated actual revenue.

Variance Fees

FY16 Budget: \$5,000 FY16 Est. Actual: \$5,000 FY17 Budget: \$5,000

- **Source:** This account includes all variance application fees. Each variance applicant is charged a \$400 application fee.
- **Rationale:** The FY17 budget is based on FY16 estimated actual revenue.

Reforestation Impact Fees

FY16 Budget: \$0 FY16 Est. Actual: \$0 FY17 Budget: \$5,000

- **Source:** This account includes fees paid as a condition of certain approved tree removal permits.
- **Rationale:** The Council established the reforestation impact fee at \$750 per tree.

OTHER REVENUE

Interest Income (General Fund)

FY16 Budget: \$11,000 FY16 Est. Actual: \$19,000 FY17 Budget: \$19,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY17 budget is based on 0.33% rate projection.

Parking Fines/Meters

FY16 Budget: \$9,000 FY16 Est. Actual: \$9,000 FY17 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 FY17 budget is based on FY16 estimated actual revenue.

Miscellaneous

FY16 Budget: \$1,500 FY16 Est. Actual: \$1,500 FY17 Budget: \$1,500

- **Source:** This account includes any income that is not included in any other category, including admissions and amusement tax, occasional payments for damages from private contractors, as well as insurance rebates.
- **Rationale:** The FY17 budget is based on normal annual receipts.

Special Trash Collection

FY16 Budget: \$1,000 FY16 Est. Actual: \$1,000 FY17 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 FY17 budget represents the amount to be paid to the Town in FY17.

EXPENDITURES

GENERAL GOVERNMENT – ADMINISTRATION -- SALARIES AND BENEFITS

Salaries

FY16 Budget: \$532,000 FY16 Est. Actual: \$500,000 FY17 Budget: \$467,000

- **Purpose:** This account funds salaries for the Town Manager, Permitting and Code Enforcement Manager, Finance Officer, Constituent Services Aide, Management Assistant, and Maintenance Supervisor.
- **Rationale:** The FY17 budget includes a 1.4% cost of living adjustment for non-contractual Town employees.

Health Insurance

FY16 Budget: \$84,000 FY16 Est. Actual: \$84,000 FY17 Budget: \$88,000

- **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.

Retirement

FY16 Budget: \$70,000 FY16 Est. Actual: \$52,000 FY17 Budget: \$42,000

- **Purpose:** This account funds the Town's participation in two Montgomery County retirement plans: 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 employee retirement savings plan for FY17 will be 8%. The rate for the Guaranteed Retirement Income Plan (GRIP) is 5.63%. These premium rates and fees are set by Montgomery County.

Social Security and Medicare

FY16 Budget: \$74,000 FY16 Est. Actual: \$64,000 FY17 Budget: \$36,000

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

Overtime

FY16 Budget: \$20,000

FY16 Est. Actual: \$12,000

FY17 Budget: \$12,000

- **Purpose:** This account funds overtime work by the Town's employees.
- **Rationale:** The FY17 budget is based on an average of past expenditures.

Workers Compensation

FY16 Budget: \$40,000

FY16 Est. Actual: \$33,000

FY17 Budget: \$10,000

- **Purpose:** This account funds workers compensation insurance for Town employees (excluding off-duty police officers) through Chesapeake Employers Insurance.
- **Rationale:** Rates are based on staff payroll figures and the Town's history of employee injuries.

Unemployment Insurance

FY16 Budget: \$2,000

FY16 Est. Actual: \$2,000

FY17 Budget: \$500

- **Purpose:** This account funds state-mandated unemployment insurance for Town employees (excluding off-duty police officers) through the Maryland Unemployment Insurance Trust Fund.
- **Rationale:** The Town's unemployment insurance rate for FY17 will be 0.6%. The FY17 budget estimate is based on the first \$8,500 of wages paid to each employee during the calendar year.

Awards & Bonuses

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY17 budget does not include funding for staff awards and bonuses.

GENERAL GOVERNMENT – ADMINISTRATION – PROFESSIONAL SERVICES

Legal Counsel

FY16 Budget: \$100,000

FY16 Est. Actual: \$100,000

FY17 Budget: \$100,000

- **Purpose:** This account funds the Town's legal representation.
- **Rationale:** The FY17 budget is based on past expenditures.

Code Enforcement Services

FY16 Budget: \$60,000 FY16 Est. Actual: \$60,000 FY17 Budget: \$60,000

- **Purpose:** This account funds a part-time contractor for code enforcement services.
- **Rationale:** The FY17 budget is based on past expenditures.

Professional Services – Engineering/Plan Review

FY16 Budget: \$50,000 FY16 Est. Actual: \$25,000 FY17 Budget: \$25,000

- **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 FY17 budget is based on anticipated expenditures.

Auditor

FY16 Budget: \$13,000 FY16 Est. Actual: \$11,000 FY17 Budget: \$11,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY17 budget is based on a contract with the accounting firm of Linton Shafer.

Information Technology Services

FY16 Budget: \$7,500 FY16 Est. Actual: \$0 FY17 Budget: \$5,000

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY17 budget is based on anticipated needs.

Professional Services for Purple Line Analysis

FY16 Budget: \$0 FY16 Est. Actual: \$0 FY17 Budget: \$0

- **Purpose:** This account includes funds for professional services related to the Purple Line.
- **Rationale:** The FY17 budget does not include funding for this initiative.

GENERAL GOVERNMENT – ADMINISTRATION – OTHER SERVICES AND SUPPLIES

Printing and Recording

FY16 Budget: \$30,000 FY16 Est. Actual: \$18,000 FY17 Budget: \$20,000

- **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 FY17 budget is based on past expenditures.

Dues and Subscriptions

FY16 Budget: \$17,000 FY16 Est. Actual: \$17,000 FY17 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 FY17 budget is based on past expenditures.

Insurance (LGIT)

FY16 Budget: \$18,000 FY16 Est. Actual: \$21,000 FY17 Budget: \$11,000

- **Purpose:** This account funds the Town's liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY17 budget is based on cost estimates provided by LGIT.

Telephone

FY16 Budget: \$10,000 FY16 Est. Actual: \$8,000 FY17 Budget: \$8,000

- **Purpose:** This account funds Town staff cell phones, the office phone lines and the Town's internet service.
- **Rationale:** The FY17 budget is based on past expenditures.

Supplies

FY16 Budget: \$12,000 FY16 Est. Actual: \$7,000 FY17 Budget: \$7,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Postage

FY16 Budget: \$10,000

FY16 Est. Actual: \$6,000

FY17 Budget: \$6,000

- **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 FY17 budget is based on past expenditures.

Payroll Service

FY16 Budget: \$5,000

FY16 Est. Actual: \$5,000

FY17 Budget: \$5,000

- **Purpose:** This account funds the Town's payroll service, provided by ADP.
- **Rationale:** The FY17 budget is based on cost estimates provided by ADP.

Repairs & Maintenance

FY16 Budget: \$16,000

FY16 Est. Actual: \$5,000

FY17 Budget: \$5,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware, and the Town generator.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Travel/Meeting Expenses

FY16 Budget: \$3,000

FY16 Est. Actual: \$2,000

FY17 Budget: \$2,000

- **Purpose:** This account funds Council and staff attendance at professional conferences, meetings and seminars. It also funds travel reimbursement.
- **Rationale:** The FY17 budget is based on past expenditures.

County Tax Collection Service

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$1,000

- **Purpose:** The County assesses a fee to recover some of their administrative costs in collecting and disbursing the Town's property taxes.
- **Rationale:** The FY17 budget is based on County estimates.

Unusual Non-recurring

FY16 Budget: \$1,500 FY16 Est. Actual: \$1,000 FY17 Budget: \$1,000

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY17 budget is based on past expenditures.

Web Hosting and Development

FY16 Budget: \$5,000 FY16 Est. Actual: \$1,000 FY17 Budget: \$1,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY17 budget provides funds for hosting and maintenance of the Town website.

Training and Development

FY16 Budget: \$1,000 FY16 Est. Actual: \$0 FY17 Budget: \$0

- **Purpose:** This account funds course/conference registration and associated costs for the Town Council and staff.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

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

Civic Affairs/Special Events

FY16 Budget: \$60,000 FY16 Est. Actual: \$45,000 FY17 Budget: \$50,000

- **Purpose:** This account funds all Town events and any Council or Committee meeting expenses.
- **Rationale:** The FY17 budget includes funding to continue and expand the Town’s special events.

Private Canopy Tree Maintenance Program

FY16 Budget: \$35,000 FY16 Est. Actual: \$35,000 FY17 Budget: \$35,000

- **Purpose:** This account provides funds to assist residents in maintaining private canopy trees.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Consulting Arborist Program

FY16 Budget: \$10,000 FY16 Est. Actual: \$8,000 FY17 Budget: \$10,000

- **Purpose:** This account funds the Town’s Consulting Arborist Program.
- **Rationale:** The FY17 budget is based on past expenditures.

Native Canopy Tree Planting Program

FY16 Budget: \$10,000 FY16 Est. Actual: \$4,000 FY17 Budget: \$10,000

- **Purpose:** This account funds the Native Canopy Tree Planting Program, in which the Town plants native canopy trees on private property at the request of homeowners.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Consulting Water Management

FY16 Budget: \$5,000 FY16 Est. Actual: \$3,000 FY17 Budget: \$4,000

- **Purpose:** This account funds the costs of the Town’s consulting engineer to provide recommendations to Town residents on improving water management on their property.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Rainscapes Rebate Program

FY16 Budget: \$0 FY16 Est. Actual: \$10,000 FY17 Budget: \$0

- **Purpose:** This account funds reimbursement to residents for certain costs associated with implementing eligible storm water management projects on their property.
- **Rationale:** The FY17 budget does not include funding for this program.

PUBLIC SAFETY -- SERVICES AND SUPPLIES

Salaries - Police Officers

FY16 Budget: \$460,000 FY16 Est. Actual: \$420,000 FY17 Budget: \$267,000

- **Purpose:** This account funds the Town’s off-duty Montgomery County police officers.
- **Rationale:** The FY17 budget maintains funding for 16 hours per day police coverage. In March 2016, the Council reduced this coverage from 24 hours per day.

Police Management

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$40,000

- **Purpose:** This account funds the administrative management of the Town's off-duty Montgomery County police officers.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Social Security and Medicare (Police)

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$21,000

- **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 officers' salaries. This rate is set by the Federal Government.

Workers Compensation (Police)

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$15,000

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

Legal Liability Insurance (Police)

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$9,000

- **Purpose:** This account funds the police portion of the Town's liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY17 budget is based on cost estimates provided by LGIT.

Unemployment Insurance (Police)

FY16 Budget: \$0

FY16 Est. Actual: \$0

FY17 Budget: \$1,000

- **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 FY17 will be 0.6%. The FY17 budget estimate is based on the first \$8,500 of wages paid to each employee during the calendar year.

PUBLIC WORKS -- SANITATION AND WASTE REMOVAL

Household Trash Collection Contractual Services

FY16 Budget: \$170,000 FY16 Est. Actual: \$170,000 FY17 Budget: \$170,000

- **Purpose:** This account funds the contract for household trash collection.
- **Rationale:** The FY17 budget is based on contractual costs.

Trash and Treasures

FY16 Budget: \$1,500 FY16 Est. Actual: \$1,500 FY17 Budget: \$1,500

- **Purpose:** This account funds the Town's twice-yearly Trash and Treasures collection.
- **Rationale:** The FY17 budget is based on contractual costs.

Town Dump Fees – Refuse

FY16 Budget: \$500 FY16 Est. Actual: \$500 FY17 Budget: \$500

- **Purpose:** This account funds the disposal of refuse by the Town's maintenance crew.
- **Rationale:** The FY17 budget is based on past expenditures.

Leaf Collection Contractual Services

FY16 Budget: \$72,000 FY16 Est. Actual: \$72,000 FY17 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY17 budget is based on contractual costs.

Recycling Collection Contractual Services

FY16 Budget: \$61,000 FY16 Est. Actual: \$61,000 FY17 Budget: \$61,000

- **Purpose:** This account funds the Town's single stream recycling program.
- **Rationale:** The FY17 budget is based on contractual costs.

Recycling Bins/Carts

FY16 Budget: \$1,000

FY16 Est. Actual: \$3,000

FY17 Budget: \$4,000

- **Purpose:** This account funds new recycling bins and carts, as needed.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Household Organic Waste Collection Contractual Services

FY16 Budget: \$34,000

FY16 Est. Actual: \$32,000

FY17 Budget: \$32,000

- **Purpose:** This account funds the Town's household organic waste collection program.
- **Rationale:** The FY17 budget is based on contractual costs.

Composting Bins

FY16 Budget: \$1,000

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds new composting bins, as needed.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Yard Trash Collection Contractual Services

FY16 Budget: \$19,000

FY16 Est. Actual: \$19,000

FY17 Budget: \$19,000

- **Purpose:** This account funds the Town's yard trash collection contract.
- **Rationale:** The FY17 budget is based on contractual costs.

Town Dump Fees – Yard Trash

FY16 Budget: \$500

FY16 Est. Actual: \$500

FY17 Budget: \$500

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

PUBLIC WORKS – PARKS, GROUNDS AND TREES

Tree Maintenance

FY16 Budget: \$150,000 FY16 Est. Actual: \$85,000 FY17 Budget: \$85,000

- **Purpose:** This account funds the Town’s street tree maintenance program.
- **Rationale:** The FY17 budget is based on past expenditures.

Arborist

FY16 Budget: \$40,000 FY16 Est. Actual: \$25,000 FY17 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 FY17 budget is based on projected needs and past expenditures.

Landscaping Services

FY16 Budget: \$75,000 FY16 Est. Actual: \$30,000 FY17 Budget: \$30,000

- **Purpose:** This account funds the Town’s landscaping contract.
- **Rationale:** The FY17 budget is based on contractual costs.

Supplies

FY16 Budget: \$10,000 FY16 Est. Actual: \$8,000 FY17 Budget: \$8,000

- **Purpose:** This account funds supplies for parks and grounds, including fertilizer, sod, flower bulbs, grass seed, light fixtures, and landscaping materials.
- **Rationale:** The FY17 budget is based on past expenditures.

Utilities

FY16 Budget: \$7,000 FY16 Est. Actual: \$3,500 FY17 Budget: \$3,000

- **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 FY17 budget is based on anticipated expenditures.

Repairs/Maintenance

FY16 Budget: \$2,000

FY16 Est. Actual: \$1,000

FY17 Budget: \$1,000

- **Purpose:** This account funds maintenance of the Town's landscaping equipment. It includes repairs to the trucks, lawn mowers and watering rig.
- **Rationale:** The FY17 budget is based on past expenditures.

Garage Maintenance

FY16 Budget: \$2,500

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds general garage maintenance.
- **Rationale:** For FY17, this account is unfunded.

PUBLIC WORKS -- STREETS AND ROADS

Sidewalk Snow Removal

FY16 Budget: \$75,000

FY16 Est. Actual: \$144,000

FY17 Budget: \$100,000

- **Purpose:** This account funds the Town's sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. The FY17 budget is based on an average of past expenditures.

Street Snow Removal

FY16 Budget: \$15,000

FY16 Est. Actual: \$100,000

FY17 Budget: \$50,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY17 budget is based on an average of past expenditures.

Utilities

FY16 Budget: \$35,000

FY16 Est. Actual: \$30,000

FY17 Budget: \$30,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY17 budget is based on past expenditures and the use of "Clean Energy" (provided by Washington Gas Energy Services) for street lights.

Consultants and Engineers

FY16 Budget: \$50,000

FY16 Est. Actual: \$15,000

FY17 Budget: \$25,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY17 budget provides funds for consultants to assist the Town with infrastructure improvements.

Street Cleaning

FY16 Budget: \$10,000

FY16 Est. Actual: \$10,000

FY17 Budget: \$7,500

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY17 budget is based on contractual costs.

Supplies

FY16 Budget: \$15,000

FY16 Est. Actual: \$7,500

FY17 Budget: \$3,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY17 budget is based on past expenditures and anticipated needs.

Street Signs

FY16 Budget: \$5,000

FY16 Est. Actual: \$10,000

FY17 Budget: \$2,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY17 budget will allow the Town to continue to replace and maintain street signs.

Repairs and Maintenance

FY16 Budget: \$15,000

FY16 Est. Actual: \$1,500

FY17 Budget: \$1,500

- **Purpose:** This account funds repairs and maintenance of the Town's trucks and plows.
- **Rationale:** The FY17 budget is based on past expenditures.

Garage Maintenance

FY16 Budget: \$2,500

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds garage maintenance, including any regular maintenance work or general upkeep of the garage.
- **Rationale:** For FY17, this account is unfunded.

FY 2017 CAPITAL BUDGET

STREETS AND ROADS

Street/Sidewalk Work

FY16 Budget: \$300,000 FY16 Est. Actual: \$100,000 FY17 Budget: \$500,000

- **Purpose:** This account funds necessary street and sidewalk work.
- **Rationale:** The FY17 budget is based on anticipated expenditures.

Street Lighting

FY16 Budget: \$15,000 FY16 Est. Actual: \$18,000 FY17 Budget: \$10,000

- **Purpose:** This account funds new street lighting equipment.
- **Rationale:** The FY17 budget includes funds for new street lights, upon the request of Town residents.

Equipment

FY16 Budget: \$75,000 FY16 Est. Actual: \$75,000 FY17 Budget: \$0

- **Purpose:** This account funds any new equipment needed for street and road maintenance, such as trucks, salt spreaders or new plow blades.
- **Rationale:** For FY17, this account is unfunded.

PARKS, GROUNDS, AND TREES

New Trees/Reforestation

FY16 Budget: \$30,000 FY16 Est. Actual: \$20,000 FY17 Budget: \$30,000

- **Purpose:** This account funds the Town's reforestation efforts.
- **Rationale:** The FY17 budget provides funds to plant new street trees.

Equipment

FY16 Budget: \$2,500

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds new equipment needed for parks and grounds maintenance.
- **Rationale:** For FY17, this account is unfunded.

Lee Dennison Fund

FY16 Budget: \$100,000

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** The Town received a bequest of \$100,000 from Ms. Lee Dennison that will be used towards landscaping improvements.
- **Rationale:** These funds are encumbered and will be budgeted when expenditures are planned.

Park Improvements

FY16 Budget: \$10,000

FY16 Est. Actual: \$0

FY17 Budget: \$0

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** For FY17, this account is unfunded.

FACILITIES AND EQUIPMENT

Computer System

FY16 Budget: \$5,000

FY16 Est. Actual: \$0

FY17 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town's computer system.
- **Rationale:** The Town's computer system may need enhancements in FY17.