

# FY 2014 OPERATING BUDGET

## REVENUE

### TAXES

#### Property Taxes

FY13 Budget: \$115,000

FY13 Est. Actual: \$120,000

FY14 Budget: \$0

- **Source:** The Town of Chevy Chase levies a property tax that is paid by Town residents to the County and returned to the Town.
- **Rationale:** The State Department of Assessments and Taxation certifies a Constant Yield Tax Rate (CYTR) that will produce the same property tax revenue in the coming year that was produced in the prior year. The Town received the CYTR notice from the State in February 2013. For FY14, the CYTR is \$0.0104 per \$100 of assessed value. The net assessable real property base is estimated to be \$1,111,891,586.

For the FY13 budget, the Council adopted the CYTR of \$0.0104 per \$100 of assessed value. For the FY12 budget, the Council adopted the CYTR of \$0.0105 per \$100 of assessed value. The Town's tax rate for business personal property remains at \$0.10 per \$100 of assessed value.

The Town Council has proposed eliminating property taxes for FY14.

#### Income Taxes

FY13 Budget: \$2.5M

FY13 Est. Actual: \$4.5M

FY14 Budget: \$3.8M

- **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:** Since income tax revenues are the most unpredictable and volatile source of revenue, and because the Town has no formulaic approach to calculating it, we are continuing to be conservative with our budget estimates.

The FY14 budget assumes a decrease in income tax revenue from FY13 estimated actual revenue.

#### Highway User Taxes

FY13 Budget: \$22,000

FY13 Est. Actual: \$21,383

FY14 Budget: \$23,000

- **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.

## **PERMIT FEES & CABLE TV REVENUE**

### **Variance Application Fees**

FY13 Budget: \$25,000                      FY13 Est. Actual: \$6,000                      FY14 Budget: \$6,000

- **Source:** This account includes all variance application fees. Each variance applicant is charged a \$400 application fee.
- **Rationale:** The FY14 budget is based on FY13 estimated actual revenue.

### **Permit Fees**

FY13 Budget: \$20,000                      FY13 Est. Actual: \$30,000                      FY14 Budget: \$30,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY14 budget is based on FY13 estimated actual revenue.

### **Cable T.V. Revenue**

FY13 Budget: \$33,000                      FY13 Est. Actual: \$60,000                      FY14 Budget: \$60,000

- **Source:** The Town receives money from Montgomery County as part of the Town's various cable franchise agreements.
- **Rationale:** For FY14, the County estimates that the Town will receive approximately \$60,000.

## **REIMBURSEMENTS & DUMP FEES**

### **Bank Shares**

FY13 Budget: \$500                      FY13 Est. Actual: \$500                      FY14 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.

### **Montgomery County Tax Duplication Reimbursement**

FY13 Budget: \$130,000                      FY13 Est. Actual: \$130,297                      FY14 Budget: \$130,000

- **Source:** Montgomery County returns tax money to the Town as reimbursement for savings realized by not providing certain services, primarily road work, 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 FY14 will be \$130,000, the same amount that the Town is estimated to receive in FY13.

## **OTHER REVENUE**

### **Special Trash Collection**

FY13 Budget: \$1,000                      FY13 Est. Actual: \$1,010                      FY14 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 FY14 budget represents the amount to be paid to the Town in FY14.

### **Parking Fines/Meters**

FY13 Budget: \$9,000                      FY13 Est. Actual: \$9,000                      FY14 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 FY14 budget is based on FY13 estimated actual revenue.

### **Municipal Citations**

FY13 Budget: \$0                              FY13 Est. Actual: \$1,000                      FY14 Budget: \$0

- **Source:** This account includes revenue from payments of fines for all municipal infractions, excluding parking violations.
- **Rationale:** The FY14 budget assumes no revenue from municipal citations.

### **Interest Income (General Fund)**

FY13 Budget: \$1,500                      FY13 Est. Actual: \$3,850                      FY14 Budget: \$4,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY14 budget assumes an increase in the interest rate from about 0.11% in FY13 to 0.21% in FY14. It takes into account a higher balance maintained in the investment pool. This rate projection was provided by Montgomery County.

**Miscellaneous**

FY13 Budget: \$3,000

FY13 Est. Actual: \$101,500

FY14 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:** The FY14 budget is based on an average of past receipts, excluding FY13 receipts which include a \$100,000 bequest from a Town resident.

## EXPENDITURES

### GENERAL GOVERNMENT – ADMINISTRATION -- SALARIES AND BENEFITS

#### Salaries - Administration

FY13 Budget: \$440,000

FY13 Est. Actual: \$421,000

FY14 Budget: \$433,000

- **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 FY14 budget assumes a 2.2% COLA for all administrative employees and a 3.5% step increase for two administrative employees.

#### Salaries - Public Works

FY13 Budget: \$123,000

FY13 Est. Actual: \$123,000

FY14 Budget: \$130,000

- **Purpose:** This account funds salaries for the Maintenance Supervisor and Maintenance Assistant.
- **Rationale:** The FY14 budget assumes a 2.2% COLA and a 3.5% step increase for all public works employees.

#### Retirement

FY13 Budget: \$104,000

FY13 Est. Actual: \$104,000

FY14 Budget: \$100,000

- **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 FY14 will be 38.6%. The employer contribution rate for the employee retirement savings plan for FY14 will be 8%. The rate for the Guaranteed Retirement Income Plan (GRIP) is 6.44%. These premium rates and fees are set by Montgomery County.

#### Social Security and Medicare

FY13 Budget: \$72,000

FY13 Est. Actual: \$72,000

FY14 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.

### **Health Insurance**

FY13 Budget: \$89,000

FY13 Est. Actual: \$82,000

FY14 Budget: \$75,000

- **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.

### **Unemployment Insurance**

FY13 Budget: \$10,000

FY13 Est. Actual: \$5,000

FY14 Budget: \$2,500

- **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 FY14 will be 1%, a decrease from the FY13 rate of 4.3%. The FY14 budget estimate is based on the first \$8,500 of wages paid to each employee (including off-duty police officers) during the calendar year.

### **Workers Compensation**

FY13 Budget: \$27,000

FY13 Est. Actual: \$27,000

FY14 Budget: \$27,000

- **Purpose:** This account funds workers compensation insurance through the Injured Workers Insurance Fund (IWIF).
- **Rationale:** Rates are based on payroll figures and the Town's history of employee injuries.

### **Awards & Bonuses**

FY13 Budget: \$9,000

FY13 Est. Actual: \$16,128

FY14 Budget: \$20,000

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY14 budget provides funds for awards and bonuses.

### **Overtime**

FY13 Budget: \$15,000

FY13 Est. Actual: \$12,000

FY14 Budget: \$12,000

- **Purpose:** This account funds overtime work by the Town's employees.
- **Rationale:** The FY14 budget is based on an average of past expenditures.

## **GENERAL GOVERNMENT – ADMINISTRATION -- SERVICES AND SUPPLIES**

### **Supplies**

FY13 Budget: \$8,000                      FY13 Est. Actual: \$6,000                      FY14 Budget: \$8,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Legal Counsel**

FY13 Budget: \$150,000                      FY13 Est. Actual: \$45,000                      FY14 Budget: \$75,000

- **Purpose:** This account funds the Town's legal representation.
- **Rationale:** The FY14 budget is based on anticipated legal expenditures.

### **Auditor**

FY13 Budget: \$12,000                      FY13 Est. Actual: \$12,800                      FY14 Budget: \$12,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY14 budget is based on a contract with the accounting firm of Linton Shafer.

### **Rents and Leases**

FY13 Budget: \$7,000                      FY13 Est. Actual: \$7,000                      FY14 Budget: \$1,000

- **Purpose:** This account funds the subscription for the Haines Directory.
- **Rationale:** The FY14 budget is based on the subscription amount. The amount budgeted for this line item has been reduced from the FY13 budget amount since the Town no longer makes lease payments on a copier.

### **Equipment/Small Tools**

FY13 Budget: \$500                      FY13 Est. Actual: \$1,500                      FY14 Budget: \$1,500

- **Purpose:** This account funds non-disposable office equipment, such as printers and calculators.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Repairs & Maintenance**

FY13 Budget: \$5,000

FY13 Est. Actual: \$6,000

FY14 Budget: \$6,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Postage**

FY13 Budget: \$1,500

FY13 Est. Actual: \$1,500

FY14 Budget: \$1,000

- **Purpose:** This account funds postage used by the Town staff in day-to-day operations, including correspondence and payables.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Utilities**

FY13 Budget: \$10,000

FY13 Est. Actual: \$10,000

FY14 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 FY14 budget is based on past expenditures.

### **Printing and Recording**

FY13 Budget: \$10,000

FY13 Est. Actual: \$6,000

FY14 Budget: \$5,000

- **Purpose:** This account funds printing costs for parking permits, legal advertisements, supplements to the Town Code, and recordings and transcripts by the court reporter.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Travel/Meeting Reimbursement Expenses**

FY13 Budget: \$2,000

FY13 Est. Actual: \$2,500

FY14 Budget: \$2,000

- **Purpose:** This account funds staff attendance at professional conferences and meetings. It also funds staff travel reimbursement.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Training and Development**

FY13 Budget: \$3,000

FY13 Est. Actual: \$1,000

FY14 Budget: \$1,000

- **Purpose:** This account funds conference registration and associated costs for the Town staff.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Dues and Subscriptions**

FY13 Budget: \$3,000

FY13 Est. Actual: \$3,000

FY14 Budget: \$3,500

- **Purpose:** This account funds membership dues to professional organizations for the Town staff, the municipal yearbook and other yearly publications, as well as professional magazine subscriptions.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Commercial Insurance**

FY13 Budget: \$21,000

FY13 Est. Actual: \$9,215

FY14 Budget: \$15,000

- **Purpose:** This account funds the Town's general and liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY14 budget is based on cost estimates provided by LGIT.

### **Unusual Non-recurring**

FY13 Budget: \$1,000

FY13 Est. Actual: \$1,500

FY14 Budget: \$1,500

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Professional Services**

FY13 Budget: \$60,000

FY13 Est. Actual: \$25,000

FY14 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 FY14 budget is the same as FY13.

### **Web Hosting and Development**

FY13 Budget: \$5,000                      FY13 Est. Actual: \$2,000                      FY14 Budget: \$10,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY14 budget provides funds for redeveloping the Town website.

### **County Tax Collection Service**

FY13 Budget: \$1,000                      FY13 Est. Actual: \$1,000                      FY14 Budget: \$0

- **Purpose:** The County assesses a fee to recover some administrative costs in collecting and disbursing the Town's property taxes.
- **Rationale:** If property taxes are eliminated in FY14, there will be no cost for County tax collection service.

### **Payroll Service**

FY13 Budget: \$5,000                      FY13 Est. Actual: \$5,000                      FY14 Budget: \$5,000

- **Purpose:** This account funds the Town's payroll service, provided by ADP.
- **Rationale:** The FY14 budget is based on cost estimates provided by ADP.

### **Information Technology Services**

FY13 Budget: \$5,000                      FY13 Est. Actual: \$1,500                      FY14 Budget: \$7,500

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY14 budget is based on anticipated needs.

## **GENERAL GOVERNMENT -- CIVIC AFFAIRS AND CONSTITUENT SERVICES -- SERVICES AND SUPPLIES**

### **Postage**

FY13 Budget: \$8,000                      FY13 Est. Actual: \$6,000                      FY14 Budget: \$8,000

- **Purpose:** This account funds the bulk mail permit and mailing costs of the Town's newsletters and special mailings.

- **Rationale:** In FY14, the Town expects to mail 12 issues of the FORECAST and 12 special mailings.

**Printing**

FY13 Budget: \$40,000                      FY13 Est. Actual: \$25,000                      FY14 Budget: \$30,000

- **Purpose:** This account funds the printing of the Town’s newsletters, handbooks and special mailings.
- **Rationale:** In FY14, the Town expects to print 12 issues of the Forecast and 12 special mailings.

**Travel and Meeting/Reimbursement Expenses**

FY13 Budget: \$1,000                      FY13 Est. Actual: \$500                      FY14 Budget: \$1,000

- **Purpose:** This account funds Council attendance at seminars, meetings and conferences. It also funds Council travel reimbursement.
- **Rationale:** The FY14 budget is based on past expenditures.

**Training and Development**

FY13 Budget: \$2,000                      FY13 Est. Actual: \$500                      FY14 Budget: \$1,000

- **Purpose:** This account funds expenses associated primarily with MML and NLC events.
- **Rationale:** The FY14 budget is based on past expenditures.

**Dues and Subscriptions**

FY13 Budget: \$15,000                      FY13 Est. Actual: \$15,000                      FY14 Budget: \$15,000

- **Purpose:** This account funds Town dues for membership in MML, NLC and other municipal associations.
- **Rationale:** The FY14 budget is based on past expenditures.

**Municipal Cable TV Contribution**

FY13 Budget: \$8,000                      FY13 Est. Actual: \$8,000                      FY14 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 FY14 budget is based on a decision by the Council in FY11 to limit MMC contributions to \$8,000.

**Civic Affairs**

FY13 Budget: \$90,000                      FY13 Est. Actual: \$55,000                      FY14 Budget: \$90,000

- **Purpose:** This account funds all Town events. Additionally, funds for Council contributions to charitable groups and causes are included in this account.
- **Rationale:** The FY14 budget is based on past expenditures.

**Native Canopy Tree Planting Program**

FY13 Budget: \$15,000                      FY13 Est. Actual: \$5,000                      FY14 Budget: \$5,000

- **Purpose:** This account funds the Native Canopy Tree Planting Program.
- **Rationale:** The FY14 budget is based on past expenditures.

**Private Canopy Tree Maintenance Program**

FY13 Budget: \$0                              FY13 Est. Actual: \$0                              FY14 Budget: \$200,000

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

**Committee Expenses**

FY13 Budget: \$2,000                      FY13 Est. Actual: \$500                      FY14 Budget: \$1,000

- **Purpose:** This account funds Town Committee expenses, including organizational materials, interns, etc.
- **Rationale:** The FY14 budget is based on an average of prior year expenditures.

**Consulting Arborist Program**

FY13 Budget: \$7,000                      FY13 Est. Actual: \$7,000                      FY14 Budget: \$10,000

- **Purpose:** This account funds the Town’s Consulting Arborist Program.
- **Rationale:** The FY14 budget is based on past expenditures.

## **PUBLIC SAFETY -- SERVICES AND SUPPLIES**

### **Supplies**

FY13 Budget: \$500                      FY13 Est. Actual: \$0                      FY14 Budget: \$500

- **Purpose:** This account funds code enforcement supplies.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

### **Code Enforcement Services**

FY13 Budget: \$45,000                      FY13 Est. Actual: \$45,000                      FY14 Budget: \$45,000

- **Purpose:** This account funds a contractor for code enforcement services.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Police Officer-Contractual/Montgomery County**

FY13 Budget: \$460,000                      FY13 Est. Actual: \$460,000                      FY14 Budget: \$460,000

- **Purpose:** This account funds the Town's off-duty Montgomery County Police Officers.
- **Rationale:** The FY14 budget will allow the Town to continue 24 hour police coverage.

### **Equipment-Repairs and Maintenance**

FY13 Budget: \$500                      FY13 Est. Actual: \$0                      FY14 Budget: \$500

- **Purpose:** This account funds maintenance of the Town's light duty truck.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

## **PUBLIC WORKS -- SANITATION AND WASTE REMOVAL**

### **Household Trash Contractual Services**

FY13 Budget: \$170,000                      FY13 Est. Actual: \$145,000                      FY14 Budget: \$170,000

- **Purpose:** This account funds the contract for household trash collection and Lawton Center trash collection.
- **Rationale:** The FY14 budget is based on contractual costs. The scope of services remains unchanged.

### **Town Dump Fees – Refuse**

FY13 Budget: \$500

FY13 Est. Actual: \$500

FY14 Budget: \$500

- **Purpose:** This account funds the disposal of refuse by the Town’s maintenance crew.
- **Rationale:** The current disposal rate for refuse is \$56 per ton. The FY14 budget assumes the disposal of about 9 tons of refuse in FY14.

### **Trash and Treasures**

FY13 Budget: \$1,500

FY13 Est. Actual: \$1,500

FY14 Budget: \$1,500

- **Purpose:** This account funds the Town’s twice-yearly Trash and Treasures collection.
- **Rationale:** The FY14 budget is based on contractual costs. The scope of services remains unchanged.

### **Yard Trash Contractual Services**

FY13 Budget: \$19,000

FY13 Est. Actual: \$16,000

FY14 Budget: \$19,000

- **Purpose:** This account funds the Town’s yard trash collection contract.
- **Rationale:** The FY14 budget is based on contractual costs. The scope of services remains unchanged.

### **Town Dump Fees - Yard Trash**

FY13 Budget: \$500

FY13 Est. Actual: \$500

FY14 Budget: \$500

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

### **Leaf Collection Contractual Services**

FY13 Budget: \$72,000

FY13 Est. Actual: \$72,000

FY14 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY14 budget is based on contractual costs. The scope of services remains unchanged.

### **Recycling Contractual Services**

FY13 Budget: \$36,000

FY13 Est. Actual: \$32,000

FY14 Budget: \$36,000

- **Purpose:** This account funds the Town's recycling program.

**Rationale:** The FY14 budget is based on contractual costs. The scope of services remains unchanged.

### **Recycling Bins**

FY13 Budget: \$1,000

FY13 Est. Actual: \$1,000

FY14 Budget: \$1,000

- **Purpose:** This account funds new recycling bins, as needed.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

## **PUBLIC WORKS -- STREETS AND ROADS -- SERVICES AND SUPPLIES**

### **Supplies**

FY13 Budget: \$10,000

FY13 Est. Actual: \$15,000

FY14 Budget: \$15,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY14 budget is based on past expenditures and anticipated needs.

### **Street Signs**

FY13 Budget: \$1,000

FY13 Est. Actual: \$1,000

FY14 Budget: \$15,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY14 budget will allow the Town to replace all street signs in FY14.

### **Equipment - Small Tools**

FY13 Budget: \$500

FY13 Est. Actual: \$500

FY14 Budget: \$500

- **Purpose:** This account funds equipment used for street maintenance.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

### **Repairs and Maintenance**

FY13 Budget: \$2,000

FY13 Est. Actual: \$0

FY14 Budget: \$2,000

- **Purpose:** This account funds repairs and maintenance of the Town's trucks and plows.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Utilities**

FY13 Budget: \$30,000

FY13 Est. Actual: \$30,000

FY14 Budget: \$30,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY14 budget is based on past expenditures and the use of "Clean Energy" (provided by Washington Gas Energy Services) for street lights.

### **Consultants & Engineers**

FY13 Budget: \$10,000

FY13 Est. Actual: \$10,000

FY14 Budget: \$10,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY14 budget provides funds for consultants to assist the Town with infrastructure improvements.

### **Street Snow Removal**

FY13 Budget: \$15,000

FY13 Est. Actual: \$0

FY14 Budget: \$15,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY14 budget is in keeping with more normal annual snowfall removal costs. FY13 was atypical, since there was no need for street snow removal.

### **Street Cleaning**

FY13 Budget: \$13,000

FY13 Est. Actual: \$7,000

FY14 Budget: \$13,000

- **Purpose:** This account funds Monthly Street cleaning.
- **Rationale:** The FY14 budget is based on contractual costs.

### **Street Maintenance**

FY13 Budget: \$1,000

FY13 Est. Actual: \$0

FY14 Budget: \$1,000

- **Purpose:** This account, along with the capital budget, funds maintenance of Town streets.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Sidewalk Snow Removal Program**

FY13 Budget: \$45,000

FY13 Est. Actual: \$0

FY14 Budget: \$45,000

- **Purpose:** This account funds the Town's sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. FY13 was atypical, since there was no need for sidewalk snow removal. Maintaining a healthy funding level will allow program mobilization in the event of several snowstorms in FY14.

### **Garage Maintenance**

FY13 Budget: \$1,500

FY13 Est. Actual: \$0

FY14 Budget: \$10,000

- **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 FY14 is based on anticipated maintenance needs, including repainting the garage.

## **PUBLIC WORKS -- PARKS AND GROUNDS -- SERVICES AND SUPPLIES**

### **Supplies**

FY13 Budget: \$12,000

FY13 Est. Actual: \$10,000

FY14 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 FY14 budget is based on past expenditures.

### **Trash Removal – Elm Street Park**

FY13 Budget: \$2,500

FY13 Est. Actual: \$2,500

FY14 Budget: \$2,500

- **Purpose:** This account funds the collection of refuse in Elm Street Park, through a maintenance contract with the Bethesda Urban Partnership (BUP).

- **Rationale:** The FY14 budget does not include any increased cost for this service. The scope of services remains unchanged.

**Equipment-Small Tools**

FY13 Budget: \$500                      FY13 Est. Actual: \$500                      FY14 Budget: \$500

- **Purpose:** This account funds equipment that the Town uses for park maintenance.
- **Rationale:** The FY14 budget has been maintained at the same funding level as FY13.

**Repairs/Maintenance**

FY13 Budget: \$500                      FY13 Est. Actual: \$3,000                      FY14 Budget: \$3,000

- **Purpose:** This account funds maintenance of the Town’s landscaping equipment. It includes repairs to the trucks, lawn mowers and watering rig.
- **Rationale:** The FY14 budget is based on past expenditures.

**Utilities**

FY13 Budget: \$1,000                      FY13 Est. Actual: \$2,000                      FY14 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 FY14 budget is based on past expenditures.

**Pest Control**

FY13 Budget: \$500                      FY13 Est. Actual: \$0                      FY14 Budget: \$500

- **Purpose:** This account funds a contract with a pest control company to bait portions of Town parks and rights-of-way that show signs of rodent infestation.
- **Rationale:** The FY14 budget is based on past expenditures.

**Garage Maintenance**

FY13 Budget: \$1,500                      FY13 Est. Actual: \$0                      FY14 Budget: \$10,000

- **Purpose:** This account funds general garage maintenance.
- **Rationale:** This account is split with the Streets and Roads, Garage Maintenance account. The FY14 is based on anticipated maintenance needs, including repainting the garage.

### **Tree Maintenance**

FY13 Budget: \$170,000                      FY13 Est. Actual: \$170,000                      FY14 Budget: \$200,000

- **Purpose:** This account funds the Town's street tree maintenance program.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Plant Health Care**

FY13 Budget: \$1,000                      FY13 Est. Actual: \$0                      FY14 Budget: \$1,000

- **Purpose:** This account funds any pesticide spraying needed to eliminate pests and diseases in the Town's trees.
- **Rationale:** The FY14 budget includes funds to spray the Town's various oak trees for scale. Pesticides are used at the recommendation of the Town's arborist and only when absolutely necessary.

### **Arborist**

FY13 Budget: \$23,000                      FY13 Est. Actual: \$30,000                      FY14 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 FY14 budget is based on projected needs and past expenditures.

### **Miscellaneous Jobs**

FY13 Budget: \$2,000                      FY13 Est. Actual: \$0                      FY14 Budget: \$2,000

- **Purpose:** This account funds unexpected public works projects that occur from time to time.
- **Rationale:** The FY14 budget is based on past expenditures.

### **Landscaping Services**

FY13 Budget: \$45,000                      FY13 Est. Actual: \$45,000                      FY14 Budget: \$75,000

- **Purpose:** This account funds the Town's landscaping contract.
- **Rationale:** The FY14 budget covers contractual costs and any special landscaping projects that the Town may undertake.

## CAPITAL BUDGET

### FACILITIES AND EQUIPMENT

#### Office Equipment and Furnishings

FY13 Budget: \$0                                      FY13 Est. Actual: \$5,586                                      FY14 Budget: \$25,000

- **Purpose:** This account funds the replacement of furniture in the Town office and Town Hall.
- **Rationale:** The FY14 budget is based on projected needs and past expenditures. The Town intends to purchase new conference tables for the Town Hall in FY14.

#### Computer System

FY13 Budget: \$5,000                                      FY13 Est. Actual: \$1,000                                      FY14 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town's computer system.
- **Rationale:** The Town's computer system may need enhancements in FY14.

#### Generator for Town Office/Town Hall

FY13 Budget: \$0                                      FY13 Est. Actual: \$0                                      FY14 Budget: \$150,000

- **Purpose:** This account funds the purchase of a generator for the Town Office/Town Hall.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

### STREETS AND ROADS

#### Equipment

FY13 Budget: \$5,000                                      FY13 Est. Actual: \$2,500                                      FY14 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 FY14 budget includes funds for small equipment needs related to street and road work.

### **Street/Sidewalk Work**

FY13 Budget: \$300,000      FY13 Est. Actual: \$200,000      FY14 Budget: \$300,000

- **Purpose:** This account funds regularly-scheduled street and sidewalk work.
- **Rationale:** The FY14 budget is based on anticipated expenditures.

### **PARKS, GROUNDS, AND TREES**

#### **Equipment**

FY13 Budget: \$5,000      FY13 Est. Actual: \$1,000      FY14 Budget: \$2,500

- **Purpose:** This account funds new equipment needed for parks and grounds maintenance.
- **Rationale:** The FY14 budget includes funds for landscaping equipment for Town parks.

#### **New Trees/Reforestation**

FY13 Budget: \$30,000      FY13 Est. Actual: \$30,000      FY14 Budget: \$30,000

- **Purpose:** This account funds the Town's reforestation efforts.
- **Rationale:** The FY14 budget provides funds to plant new street trees.

#### **Park Improvements**

FY13 Budget: \$10,000      FY13 Est. Actual: \$10,000      FY14 Budget: \$15,000

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** The FY14 budget includes funds for park improvements.

#### **Lee Dennison Fund**

FY13 Budget: \$0      FY13 Est. Actual: \$0      FY14 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 FY14 budget includes these funds.