

FY 2019 OPERATING BUDGET

REVENUES

TAXES

Income Taxes

FY18 Budget: \$2.075M

FY18 Est. Actual: \$2.278M

FY19 Budget: \$2.242M

- **Source:** The Town receives 17% of Town residents' Montgomery County income tax liability (3.2%).
- **Rationale:** The FY19 budget assumes stable income tax revenue and reflects a reduction of \$36,000 from the FY18 estimated actual figure. This amount is equal to one quarterly payment of the state tax credit deduction (or the "Wynne" credit) and is offset by a transfer of the same amount from the general fund balance since the total tax credit obligation will be paid from the general fund balance.

Real Property Taxes

FY18 Budget: \$120,000

FY18 Est. Actual: \$120,000

FY19 Budget: \$120,000

- **Source:** The Town may levy real property taxes that are paid by Town residents to the County and returned to the Town.
- **Rationale:** The Town Council is proposing to maintain a real property tax of \$0.01 per \$100 of assessed value for FY19. This reflects the constant yield tax rate.

Highway User Revenue

FY18 Budget: \$85,000

FY18 Est. Actual: \$85,000

FY19 Budget: \$86,000

- **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 FY19 budget includes a supplemental grant that is included in the State's FY19 budget.

Utility Property Taxes

FY18 Budget: \$29,700

FY18 Est. Actual: \$29,700

FY19 Budget: \$30,000

- **Source:** The Town may levy a tax on utility property in the Town. This tax is paid by utility companies, not Town residents. This tax is collected by the County and returned to the Town.
- **Rationale:** The Town Council is proposing to maintain a utility property tax of \$0.66 per \$100 of assessed value for FY19.

REIMBURSEMENTS & BANK SHARES

Montgomery County Tax Duplication Reimbursement

FY18 Budget: \$130,000

FY18 Est. Actual: \$131,669

FY19 Budget: \$131,000

- **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

FY18 Budget: \$500

FY18 Est. Actual: \$510

FY19 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.

Reimbursement for ACT Lawsuit

FY18 Budget: \$0

FY18 Est. Actual: \$25,000

FY19 Budget: \$0

- **Source:** In FY18, the Town received this reimbursement from our insurance carrier, Local Government Insurance Trust (LGIT)
- **Rationale:** FY18 estimated actual revenue reflects a one-time reimbursement from LGIT for some of the costs associated with the Town's payment of legal claims related to the lawsuit with the Action Committee for Transit (ACT).

PERMIT FEES & CABLE TV REVENUE

Cable T.V. PEG Grants

FY18 Budget: \$82,000 FY18 Est. Actual: \$82,000 FY19 Budget: \$82,000

- **Source:** As part of the Town's various cable franchise agreement, the Town receives money to be used for cable television facilities and operations.
- **Rationale:** For FY19, the Town is estimated to receive \$82,000.

Cable T.V. Franchise Fees

FY18 Budget: \$70,000 FY18 Est. Actual: \$70,000 FY19 Budget: \$70,000

- **Source:** The Town receives money from Montgomery County as part of the Town's various cable franchise agreements.
- **Rationale:** For FY19, the County estimates that the Town will receive \$70,000.

Permit Fees

FY18 Budget: \$35,000 FY18 Est. Actual: \$35,000 FY19 Budget: \$35,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY19 budget is based on FY18 estimated actual revenue.

Variance Fees

FY18 Budget: \$8,000 FY18 Est. Actual: \$8,000 FY19 Budget: \$8,000

- **Source:** This account includes all variance application fees (\$400/application).
- **Rationale:** The FY19 budget is based on FY18 estimated actual revenue.

OTHER REVENUE

Interest Income (General Fund)

FY18 Budget: \$68,000 FY18 Est. Actual: \$68,000 FY19 Budget: \$80,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY19 budget is based on 1.21% rate projection.

Parking Fines/Meters

FY18 Budget: \$9,000 FY18 Est. Actual: \$9,000 FY19 Budget: \$9,000

- **Source:** This account includes revenue from payments of parking tickets issued by the Montgomery County Police Department and money collected from 5 parking meters on Willow Lane.
- **Rationale:** The FY19 budget is based on FY18 estimated actual revenue.

Miscellaneous

FY18 Budget: \$1,500 FY18 Est. Actual: \$1,500 FY19 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 FY19 budget is based on normal annual receipts.

Special Trash Collection

FY18 Budget: \$1,000 FY18 Est. Actual: \$1,010 FY19 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 FY19 budget represents the amount to be paid to the Town in FY19.

EXPENDITURES

GENERAL GOVERNMENT – SALARIES AND BENEFITS

Staff Salaries

FY18 Budget: \$412,000 FY18 Est. Actual: \$375,000 FY19 Budget: \$460,000

- **Purpose:** This account funds salaries for the Town Manager, Permitting and Code Enforcement Manager, Management Assistant, and Maintenance Technician.
- **Rationale:** The FY19 budget provides funding for one additional full-time employee.

Health Insurance

FY18 Budget: \$65,000 FY18 Est. Actual: \$57,000 FY19 Budget: \$65,000

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

Retirement

FY18 Budget: \$40,000 FY18 Est. Actual: \$56,000 FY19 Budget: \$45,000

- **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 Retirement Savings Plan (RSP) for FY19 is 8%. The rate for the Guaranteed Retirement Income Plan for FY19 (GRIP) is 5.74%. These premium rates and fees are set by Montgomery County.

Social Security and Medicare

FY18 Budget: \$30,000 FY18 Est. Actual: \$24,000 FY19 Budget: \$35,000

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

Awards & Bonuses

FY18 Budget: \$0

FY18 Est. Actual: \$15,000

FY19 Budget: \$15,000

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY19 budget includes funds for staff awards.

Overtime

FY18 Budget: \$10,000

FY18 Est. Actual: \$6,000

FY19 Budget: \$10,000

- **Purpose:** This account funds overtime work by the Town's employees.
- **Rationale:** The FY19 budget is based on an average of past expenditures.

Workers' Compensation

FY18 Budget: \$10,000

FY18 Est. Actual: \$10,000

FY19 Budget: \$6,000

- **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

FY18 Budget: \$500

FY18 Est. Actual: \$500

FY19 Budget: \$200

- **Purpose:** This account funds state-mandated unemployment insurance for Town employees (excluding off-duty police) through the Maryland Unemployment Insurance Trust Fund.
- **Rationale:** The Town's unemployment insurance rate for FY19 is 0.6%. The FY19 budget is based on the first \$8,500 of wages paid to each employee during the calendar year.

GENERAL GOVERNMENT – PROFESSIONAL SERVICES

Legal Counsel

FY18 Budget: \$100,000

FY18 Est. Actual: \$100,000

FY19 Budget: \$100,000

- **Purpose:** This account funds the Town's legal representation.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

Engineering/Plan Review

FY18 Budget: \$60,000

FY18 Est. Actual: \$30,000

FY19 Budget: \$30,000

- **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 FY19 budget is based on anticipated expenditures.

Code Enforcement

FY18 Budget: \$30,000

FY18 Est. Actual: \$20,000

FY19 Budget: \$25,000

- **Purpose:** This account funds a part-time contractor for code enforcement services.
- **Rationale:** The FY19 budget is based on 10 hours/week of code enforcement services.

Accounting Services

FY18 Budget: \$27,000

FY18 Est. Actual: \$16,000

FY19 Budget: \$16,000

- **Purpose:** This account funds a part-time contractor for accounting services.
- **Rationale:** The FY19 budget is based on approximately 8 hours/week of accounting services.

Information Technology Services

FY18 Budget: \$7,750

FY18 Est. Actual: \$7,750

FY19 Budget: \$20,000

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY19 budget is based on anticipated needs and provides funding for additional assistance with information technology and audio-visual upgrades planned for FY19.

Auditor

FY18 Budget: \$11,000

FY18 Est. Actual: \$11,000

FY19 Budget: \$11,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY19 budget is based on a contract with the accounting firm of Linton Shafer.

Professional Services – Bethesda Downtown Plan & Purple Line

FY18 Budget: \$2,000 FY18 Est. Actual: \$15,500 FY19 Budget: \$20,000

- **Purpose:** This account includes funds for professional services related to Bethesda Downtown Plan implementation and Purple Line mitigation.
- **Rationale:** The FY19 budget is based on anticipated needs.

GENERAL GOVERNMENT -- CIVIC AFFAIRS AND COMMUNITY PROGRAMS

Civic Affairs (Special Events)

FY18 Budget: \$70,000 FY18 Est. Actual: \$70,000 FY19 Budget: \$51,000

- **Purpose:** This account funds Town events and any Council or Committee meeting expenses.
- **Rationale:** The FY19 budget includes funding to continue the Town’s regular special events schedule.

Private Canopy Tree Maintenance Program

FY18 Budget: \$35,000 FY18 Est. Actual: \$35,000 FY19 Budget: \$35,000

- **Purpose:** This account provides funds to assist residents in maintaining private canopy trees.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

Consulting Arborist Program

FY18 Budget: \$10,000 FY18 Est. Actual: \$10,000 FY19 Budget: \$10,000

- **Purpose:** This account funds the Town’s Consulting Arborist Program.
- **Rationale:** The FY19 budget is based on past expenditures.

Native Canopy Tree Planting Program

FY18 Budget: \$7,000 FY18 Est. Actual: \$7,000 FY19 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 FY19 budget is based on anticipated expenditures.

Consulting Water Management

FY18 Budget: \$3,000 FY18 Est. Actual: \$0 FY19 Budget: \$3,000

- **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 FY19 budget is based on anticipated expenditures.

Charitable Contributions

FY18 Budget: \$15,000 FY18 Est. Actual: \$15,000 FY19 Budget: \$0

- **Purpose:** This account funds charitable contributions approved by the Town Council.
- **Rationale:** The FY19 budget does not include funds for charitable contributions.

GENERAL GOVERNMENT – OTHER SERVICES AND SUPPLIES

Printing and Recording

FY18 Budget: \$25,000 FY18 Est. Actual: \$25,000 FY19 Budget: \$25,000

- **Purpose:** This account funds printing costs for Town publications. It also funds recordings and transcripts by the court reporter.
- **Rationale:** The FY19 budget is based on past expenditures.

Dues and Subscriptions

FY18 Budget: \$17,000 FY18 Est. Actual: \$17,000 FY19 Budget: \$17,000

- **Purpose:** This account funds membership dues for municipal associations and professional organizations.
- **Rationale:** The FY19 budget is based on past expenditures.

Insurance (LGIT)

FY18 Budget: \$11,500 FY18 Est. Actual: \$11,000 FY19 Budget: \$11,500

- **Purpose:** This account funds the Town’s liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY19 budget is based on cost estimates provided by LGIT.

Telephone

FY18 Budget: \$8,000 FY18 Est. Actual: \$8,000 FY19 Budget: \$8,000

- **Purpose:** This account funds office phone lines, cell phones, and internet service.
- **Rationale:** The FY19 budget is based on past expenditures.

Supplies

FY18 Budget: \$7,000 FY18 Est. Actual: \$7,000 FY19 Budget: \$8,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

Postage

FY18 Budget: \$6,000 FY18 Est. Actual: \$4,000 FY19 Budget: \$6,000

- **Purpose:** This account funds all Town postage, including the bulk mail permit.
- **Rationale:** The FY19 budget is based on past expenditures.

Payroll Service

FY18 Budget: \$5,000 FY18 Est. Actual: \$4,000 FY19 Budget: \$2,500

- **Purpose:** This account funds the Town’s payroll service, provided by QuickBooks.
- **Rationale:** The FY19 budget is based on cost estimates provided by QuickBooks.

Repairs & Maintenance

FY18 Budget: \$5,000 FY18 Est. Actual: \$4,000 FY19 Budget: \$5,000

- **Purpose:** This account funds maintenance of the photocopier and the Town generator.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

Travel/Meeting Expenses

FY18 Budget: \$2,000

FY18 Est. Actual: \$2,000

FY19 Budget: \$2,000

- **Purpose:** This account funds Council and staff attendance at professional conferences, meetings and seminars. It also funds travel reimbursement.
- **Rationale:** The FY19 budget is based on past expenditures.

County Tax Collection Service

FY18 Budget: \$1,000

FY18 Est. Actual: \$1,000

FY19 Budget: \$1,000

- **Purpose:** The County assesses a fee to recover some administrative costs in collecting and disbursing the Town's property taxes.
- **Rationale:** The FY19 budget is based on County estimates.

Unusual Non-recurring

FY18 Budget: \$1,000

FY18 Est. Actual: \$1,000

FY19 Budget: \$1,000

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY19 budget is based on past expenditures.

Web Hosting and Development

FY18 Budget: \$1,000

FY18 Est. Actual: \$4,000

FY19 Budget: \$1,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY19 budget provides funds for hosting and maintenance of the Town website.

Payment of Legal Claims (ACT Lawsuit)

FY18 Budget: \$92,000

FY18 Est. Actual: \$92,000

FY19 Budget: \$0

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY18 expenditures reflect the Town's payment of legal claims related to the lawsuit with the Action Committee for Transit (ACT).

PUBLIC WORKS -- SANITATION AND WASTE REMOVAL

Household Trash Collection Contractual Services

FY18 Budget: \$175,000 FY18 Est. Actual: \$175,000 FY19 Budget: \$175,000

- **Purpose:** This account funds the contract for household trash collection.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Trash and Treasures Contractual Services

FY18 Budget: \$10,000 FY18 Est. Actual: \$11,000 FY19 Budget: \$11,000

- **Purpose:** This account funds the Town's twice-yearly Trash and Treasures collection.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Town Dump Fees – Refuse

FY18 Budget: \$250 FY18 Est. Actual: \$250 FY19 Budget: \$250

- **Purpose:** This account funds the disposal of refuse by the Town's maintenance crew.
- **Rationale:** The FY19 budget is based on past expenditures.

Leaf Collection Contractual Services

FY18 Budget: \$72,000 FY18 Est. Actual: \$72,000 FY19 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Recycling Collection Contractual Services

FY18 Budget: \$64,000 FY18 Est. Actual: \$64,000 FY19 Budget: \$65,000

- **Purpose:** This account funds the Town's single stream recycling program.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Recycling Bins/Carts

FY18 Budget: \$0 FY18 Est. Actual: \$3,000 FY19 Budget: \$0

- **Purpose:** This account funds new recycling bins and carts, as needed.
- **Rationale:** The Town does not anticipate purchasing additional recycling bins or carts in FY19.

Household Organic Waste Collection Contractual Services

FY18 Budget: \$34,500 FY18 Est. Actual: \$34,500 FY19 Budget: \$35,000

- **Purpose:** This account funds the Town’s household organic waste collection program.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Composting Bins

FY18 Budget: \$0 FY18 Est. Actual: \$500 FY19 Budget: \$0

- **Purpose:** This account funds new composting bins, as needed.
- **Rationale:** The Town does not anticipate purchasing additional composting bins in FY19.

Yard Trash Collection Contractual Services

FY18 Budget: \$23,000 FY18 Est. Actual: \$23,000 FY19 Budget: \$23,000

- **Purpose:** This account funds the Town’s yard trash collection contract.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Town Dump Fees – Yard Trash

FY18 Budget: \$500 FY18 Est. Actual: \$250 FY19 Budget: \$250

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

PUBLIC WORKS -- STREETS AND ROADS

Sidewalk Snow Removal

FY18 Budget: \$70,000 FY18 Est. Actual: \$35,000 FY19 Budget: \$70,000

- **Purpose:** This account funds the Town’s sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. The FY19 budget is based on anticipated expenditures.

Street Snow Removal

FY18 Budget: \$50,000 FY18 Est. Actual: \$10,000 FY19 Budget: \$50,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY19 budget is based on an average of past expenditures.

Utilities

FY18 Budget: \$30,000 FY18 Est. Actual: \$30,000 FY19 Budget: \$30,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY19 budget is based on past expenditures and the use of “Clean Energy” (provided by Washington Gas Energy Services) for street lights.

Consultants and Engineers

FY18 Budget: \$20,000 FY18 Est. Actual: \$15,000 FY19 Budget: \$20,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY19 budget provides funds for consultants to assist the Town with infrastructure improvements.

Street Sweeping

FY18 Budget: \$12,000 FY18 Est. Actual: \$8,000 FY19 Budget: \$12,000

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY19 budget is based on contractual and anticipated costs.

Supplies

FY18 Budget: \$3,000 FY18 Est. Actual: \$3,000 FY19 Budget: \$3,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY19 budget is based on past expenditures and anticipated needs.

Street Signs

FY18 Budget: \$2,000 FY18 Est. Actual: \$2,000 FY19 Budget: \$2,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY19 budget will allow the Town to continue to replace and maintain street signs.

Repairs and Maintenance

FY18 Budget: \$1,500 FY18 Est. Actual: \$1,500 FY19 Budget: \$1,500

- **Purpose:** This account funds repairs and maintenance of the Town’s trucks and plows.
- **Rationale:** The FY19 budget is based on past expenditures.

PUBLIC WORKS – PARKS, GROUNDS AND TREES

Tree Maintenance

FY18 Budget: \$85,000 FY18 Est. Actual: \$85,000 FY19 Budget: \$85,000

- **Purpose:** This account funds the Town’s street tree maintenance program.
- **Rationale:** The FY19 budget is based on past expenditures.

Arborist

FY18 Budget: \$30,000 FY18 Est. Actual: \$20,000 FY19 Budget: \$ 25,000

- **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 FY19 budget is based on projected needs and past expenditures.

Landscaping Services

FY18 Budget: \$30,000 FY18 Est. Actual: \$42,000 FY19 Budget: \$40,000

- **Purpose:** This account funds the Town’s landscaping contract.
- **Rationale:** The FY19 budget is based on competitively-bid contractual costs.

Supplies

FY18 Budget: \$8,000 FY18 Est. Actual: \$8,000 FY19 Budget: \$9,000

- **Purpose:** This account funds supplies for parks and grounds, including fertilizer, sod, flower bulbs, grass seed, light fixtures, and landscaping materials.
- **Rationale:** The FY19 budget is based on past expenditures.

Utilities

FY18 Budget: \$8,000 FY18 Est. Actual: \$5,000 FY19 Budget: \$6,000

- **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 FY19 budget is based on anticipated expenditures.

Repairs/Maintenance

FY18 Budget: \$1,000 FY18 Est. Actual: \$1,000 FY19 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 FY19 budget is based on past expenditures.

PUBLIC SAFETY (POLICE)

Salaries - Police Officers

FY18 Budget: \$267,000 FY18 Est. Actual: \$267,000 FY19 Budget: \$267,000

- **Purpose:** This account funds the Town’s off-duty Montgomery County police officers.
- **Rationale:** The FY19 budget provides funding for 16 hours per day police coverage

Police Management Service

FY18 Budget: \$27,000

FY18 Est. Actual: \$27,000

FY19 Budget: \$27,000

- **Purpose:** This account funds the administrative management of the Town's off-duty Montgomery County police officers.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

Social Security and Medicare (Police)

FY18 Budget: \$21,000

FY18 Est. Actual: \$21,000

FY19 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)

FY18 Budget: \$15,000

FY18 Est. Actual: \$15,000

FY19 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)

FY18 Budget: \$9,000

FY18 Est. Actual: \$9,000

FY19 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 FY19 budget is based on cost estimates provided by LGIT.

Unemployment Insurance (Police)

FY18 Budget: \$1,000

FY18 Est. Actual: \$1,000

FY19 Budget: \$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 FY19 will be 0.6%. The FY19 budget estimate is based on the first \$8,500 of wages paid to each employee during the calendar year.

FY 2019 CAPITAL BUDGET

STREETS & SIDEWALKS

FY18 Budget: \$500,000 FY18 Est. Actual (Net): \$524,000 FY19 Budget: \$905,000

- **Purpose:** This account funds necessary street and sidewalk work.
- **Rationale:** The FY19 budget is based on anticipated expenditures.

OTHER CAPITAL PROJECTS

STREET LIGHTS

FY18 Budget: \$8,000 FY18 Est. Actual: \$2,000 FY19 Budget: \$8,000

- **Purpose:** This account funds new street lighting equipment.
- **Rationale:** The FY19 budget includes funds for new street lights, upon the request of Town residents.

FACILITIES AND EQUIPMENT

Information Technology and A/V Upgrades

FY18 Budget: \$0 FY18 Est. Actual: \$0 FY19 Budget: \$30,000

- **Purpose:** This account funds upgrades to the Town's information technology and audio-visual systems.
- **Rationale:** The Town's plans to make system enhancements in FY19.

Computer System

FY18 Budget: \$5,000 FY18 Est. Actual: \$5,000 FY19 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town's computer system.
- **Rationale:** The Town's computer system may need enhancements in FY19.

PARKS, GROUNDS, AND TREES

New Trees/Reforestation

FY18 Budget: \$15,000

FY18 Est. Actual: \$15,000

FY19 Budget: \$15,000

- **Purpose:** This account funds the Town's reforestation efforts.
- **Rationale:** The FY19 budget provides funds to plant new street trees.