

# FY 2013 OPERATING BUDGET

## REVENUE

### TAXES

#### I 1110 Property Taxes

FY12 Budget: \$112,000

FY12 Est. Actual: \$115,000

FY13 Budget: \$115,000

- **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 Town received the Constant Yield Tax Rate (CYTR) notice from the State in February 2012. For FY13, the CYTR is \$0.0104 per \$100 of assessed value. The net assessable real property base is estimated to be \$1,102,550,884. The State Department of Assessments and Taxation certifies a CYTR that will produce the same revenue in the coming year that was produced in the prior year. For the FY11 budget, the Council maintained the \$0.01 tax rate established in FY10. 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. All revenue estimates take into account a 99% collection rate, as recommended by Montgomery County.

#### I 1400 Income Taxes

FY12 Budget: \$1,850,000

FY12 Est. Actual: \$3,200,000

FY13 Budget: \$2,500,000

- **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 FY13 budget assumes a decrease in income tax receipts over estimated FY12 receipts.

#### I 1660 Highway User Taxes

FY12 Budget: \$34,000

FY12 Est. Actual: \$33,445

FY13 Budget: \$22,000

- **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. (In FY10, the State reduced by 90% highway user revenues for municipalities. In April 2011, the Maryland General Assembly voted to increase highway user revenue funding for municipalities in fiscal year 2012.)

## PERMIT FEES & CABLE TV REVENUE

### I 2321 Variance Application Fees

FY12 Budget: \$10,000

FY12 Est. Actual: \$25,000

FY13 Budget: \$25,000

- **Source:** For FY12, the Council approved increased variance fees. Each variance applicant is now charged a \$400 application fee.
- **Rationale:** The FY13 budget assumes the same amount of revenue as estimated for FY12.

### I 2323 Permit Fees

FY12 Budget: \$35,000

FY12 Est. Actual: \$20,000

FY13 Budget: \$20,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits. For FY12, the Council approved increased permit fees, which vary depending on the type of permit.
- **Rationale:** The FY13 budget is based on estimated amounts for this fiscal year.

### I 2325 Cable T.V. Revenue

FY12 Budget: \$33,000

FY12 Est. Actual: \$33,000

FY13 Budget: \$33,000

- **Source:** The Town receives money from Montgomery County as part of the Town's various cable franchise agreements.
- **Rationale:** For FY13, the County estimates that the Town will receive \$33,000.

## REIMBURSEMENTS & DUMP FEES

### I 3501 Bank Shares

FY12 Budget: \$500

FY12 Est. Actual: \$500

FY13 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.

**I 3509 Montgomery County Tax Duplication Reimbursement**

FY12 Budget: \$124,000                      FY12 Est. Actual: \$114,000                      FY13 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 FY13 will be \$130,000.

**OTHER REVENUE**

**I 4430 Special Trash Collection**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$1,010                      FY13 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 FY13 budget represents the amount to be paid to the Town in FY13.

**I 5100 Parking Fines/Meters**

FY12 Budget: \$9,000                      FY12 Est. Actual: \$9,000                      FY13 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 FY13 budget is based on estimated amounts for this fiscal year.

**I 5200 Municipal Citations**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$0                      FY13 Budget: \$0

- **Source:** This account includes revenue from payments of fines for all municipal infractions, excluding parking violations.
- **Rationale:** The FY13 budget is based on FY12 estimated actual receipts.

**I 6100 Interest Income (General Fund)**

FY12 Budget: \$5,000                      FY12 Est. Actual: \$1,200                      FY13 Budget: \$1,500

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.

- **Rationale:** The FY13 budget assumes a reduction in the interest rate from about 0.85% in FY12 to 0.03% in FY13. It takes into account a higher balance maintained in the investment pool. This rate projection was provided by Montgomery County.

**I6930 Miscellaneous**

FY12 Budget: \$2,500

FY12 Est. Actual: \$4,100

FY13 Budget: \$3,000

- **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 FY13 budget is based on an average of past receipts.

## EXPENDITURES

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

#### X10110.101 Salaries - Administration

FY12 Budget: \$406,000                      FY12 Est. Actual: \$400,000                      FY13 Budget: \$440,000

- **Purpose:** This account funds salaries for the Town Manager, Permitting and Code Enforcement Manager, Town Clerk, Constituent Services Aide, and Management Assistant.
- **Rationale:** The FY13 budget assumes no salary increase, but it includes a 3.3% COLA. The FY13 budget also anticipates the addition of a new employee.

#### X10110.102 Salaries - Public Works

FY12 Budget: \$119,000                      FY12 Est. Actual: \$119,000                      FY13 Budget: \$123,000

- **Purpose:** This account funds salaries for the Maintenance Supervisor and Maintenance Assistant.
- **Rationale:** The FY13 budget assumes no salary increase, but it includes a 3.3% COLA.

#### X10110.201 Retirement

FY12 Budget: \$81,000                      FY12 Est. Actual: \$78,500                      FY13 Budget: \$104,000

- **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 FY13 will be 34.58%. The employer contribution rate for the employee retirement savings plan for FY13 will be 8%. The rate for the Guaranteed Retirement Income Plan (GRIP) is 7.09%. These premium rates and fees are set by Montgomery County.

#### X10110.202 Social Security and Medicare

FY12 Budget: \$61,000                      FY12 Est. Actual: \$61,000                      FY13 Budget: \$72,000

- **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.

**X10110.203 Health Insurance**

FY12 Budget: \$74,000

FY12 Est. Actual: \$74,000

FY12 Budget: \$89,000

- **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.

**X10110.204 Unemployment Insurance**

FY12 Budget: \$9,000

FY12 Est. Actual: \$3,000

FY13 Budget: \$10,000

- **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 FY13 will be 4.3%, a slight decrease over the FY12 rate. The FY13 budget estimate is based on the first \$8,500 of wages paid to each employee (including off-duty police officers) during the calendar year.

**X10110.205 Workers Compensation**

FY12 Budget: \$24,000

FY12 Est. Actual: \$24,000

FY13 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.

**X10110.206 Awards & Bonuses**

FY12 Budget: \$0

FY12 Est. Actual: \$9,000

FY13 Budget: \$9,000

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY13 budget provides for awards and bonuses.

**X10110.207 Overtime**

FY12 Budget: \$15,000

FY12 Est. Actual: \$2,500

FY13 Budget: \$15,000

- **Purpose:** This account funds overtime work by the Town’s employees.
- **Rationale:** The FY13 budget is based on an average of past expenditures. FY12 estimated actual expenditures are unusually low, due to lack of snow this winter.

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

**X10130.301 Supplies**

FY12 Budget: \$7,000                      FY12 Est. Actual: \$8,000                      FY13 Budget: \$8,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10130.302 Legal Counsel**

FY12 Budget: \$150,000                      FY12 Est. Actual: \$150,000                      FY13 Budget: \$150,000

- **Purpose:** This account funds the Town’s legal representation.
- **Rationale:** The FY13 budget maintains the same level of funding as the FY12 budget.

**X10130.303 Auditor**

FY12 Budget: \$10,000                      FY12 Est. Actual: \$10,500                      FY13 Budget: \$12,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY13 budget is based on a contract with the accounting firm of Linton Shafer.

**X10130.306 Rents and Leases**

FY12 Budget: \$6,000                      FY12 Est. Actual: \$6,900                      FY13 Budget: \$7,000

- **Purpose:** This account funds the lease payments on the copier and the Haines Directory.
- **Rationale:** The FY13 budget is based on the lease contract amounts.

**X10130.307 Equipment/Small Tools**

FY12 Budget: \$500                      FY12 Est. Actual: \$200                      FY13 Budget: \$500

- **Purpose:** This account funds non-disposable office equipment, such as printers and calculators.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10130.308 Equipment/Repairs & Maintenance**

FY12 Budget: \$5,000

FY12 Est. Actual: \$5,000

FY13 Budget: \$5,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10130.309 Postage**

FY12 Budget: \$1,500

FY12 Est. Actual: \$1,500

FY13 Budget: \$1,500

- **Purpose:** This account funds postage used by the Town staff in day-to-day operations, including correspondence and payables.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10130.310 Telephone and Utilities**

FY12 Budget: \$10,000

FY12 Est. Actual: \$10,000

FY13 Budget: \$10,000

- **Purpose:** This account funds Town staff cell phones, the regular office phone and fax lines, utility payments, and the Town's high-speed Internet connection (DSL line).
- **Rationale:** The FY13 budget is based on past expenditures.

**X10130.311 Printing and Recording**

FY12 Budget: \$12,000

FY12 Est. Actual: \$9,000

FY13 Budget: \$10,000

- **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 FY13 budget is based on past expenditures.

**X10130.312 Travel/Meeting Reimbursement Expenses**

FY12 Budget: \$2,000

FY12 Est. Actual: \$2,000

FY13 Budget: \$2,000

- **Purpose:** This account funds staff attendance at professional conferences and meetings.
- **Rationale:** The FY13 budget is based on past expenditures.

### **X10130.313 Training and Development**

FY12 Budget: \$4,000

FY12 Est. Actual: \$3,000

FY13 Budget: \$3,000

- **Purpose:** This account funds conference registration and associated costs for the Town staff.
- **Rationale:** The FY13 budget is based on past expenditures.

### **X10130.314 Dues and Subscriptions**

FY12 Budget: \$3,000

FY12 Est. Actual: \$3,000

FY13 Budget: \$3,000

- **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 FY13 budget is based on past expenditures.

### **X10130.315 Commercial Insurance**

FY12 Budget: \$21,000

FY12 Est. Actual: \$21,000

FY13 Budget: \$21,000

- **Purpose:** This account funds the Town's general and liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY13 budget is based on cost estimates provided by LGIT.

### **X10130.316 Unusual Non-recurring**

FY12 Budget: \$1,000

FY12 Est. Actual: \$1,000

FY13 Budget: \$1,000

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY13 budget is based on past expenditures.

### **X10130.321 Professional Services**

FY12 Budget: \$25,000

FY12 Est. Actual: \$15,000

FY13 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 FY13 budget reflects an increase in expenditures for professional services as approved by the Council.

**X10130.323 Web Hosting and Development**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$10,000                      FY13 Budget: \$5,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY13 budget is based on anticipated expenditures.

**X10130.324 County Tax Collection Service**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$700                      FY13 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 FY13 budget is based on County estimates.

**X10130.351 Payroll Service**

FY12 Budget: \$5,000                      FY12 Est. Actual: \$4,200                      FY13 Budget: \$5,000

- **Purpose:** This account funds the Town's payroll service, provided by ADP.
- **Rationale:** The FY13 budget is based on cost estimates provided by ADP.

**X10130.352 Information Technology Services**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$1,000                      FY13 Budget: \$5,000

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY13 budget level is based on anticipated needs.

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

**X10230.309 Postage**

FY12 Budget: \$8,000                      FY12 Est. Actual: \$8,000                      FY13 Budget: \$8,000

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

- **Rationale:** In FY13, the Town expects to mail 12 issues of the FORECAST and 12 special mailings.

**X10230.311 Printing**

FY12 Budget: \$40,000                      FY12 Est. Actual: \$40,000                      FY13 Budget: \$40,000

- **Purpose:** This account funds the printing of the Town’s newsletters, handbooks and special mailings.
- **Rationale:** In FY13, the Town expects to print 12 issues of the Forecast and 12 special mailings.

**X10230.312 Travel and Meeting/Reimbursement Expenses**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$500                      FY13 Budget: \$1,000

- **Purpose:** This account funds Council attendance at seminars, meetings and conferences. It also funds Council travel reimbursement.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10230.313 Training and Development**

FY12 Budget: \$2,000                      FY12 Est. Actual: \$500                      FY13 Budget: \$2,000

- **Purpose:** This account funds expenses associated primarily with MML and NLC events.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10230.314 Dues and Subscriptions**

FY12 Budget: \$15,000                      FY12 Est. Actual: \$13,000                      FY13 Budget: \$15,000

- **Purpose:** This account funds Town dues for membership in MML, NLC and other municipal associations.
- **Rationale:** The FY13 budget is based on past expenditures.

**X10230.319 Municipal Cable TV Contribution**

FY12 Budget: \$8,000                      FY12 Est. Actual: \$8,000                      FY13 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 FY13 budget is based on a decision by the Council in FY11 to limit MMC contributions to \$8,000.

**X10230.330 Civic Affairs**

FY12 Budget: \$65,000                      FY12 Est. Actual: \$65,000                      FY13 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 FY13 budget is based on a decision by the Council to reinstate some charitable contributions and to increase funding for Town special events.

**X10230.332 Native Canopy Tree Program**

FY12 Budget: \$10,000                      FY12 Est. Actual: \$6,000                      FY13 Budget: \$15,000

- **Purpose:** This account was created in FY10 in order for the Town to establish and fund a Native Canopy Tree Planting Program.
- **Rationale:** The FY13 budget amount will allow for more participation in the program.

**X10230.334 Energy Audit and Improvements Program**

FY12 Budget: \$5,000                      FY12 Est. Actual: \$5,000                      FY13 Budget: \$0

- **Purpose:** This account was created to fund energy audits and related improvements for Town residents.
- **Rationale:** For FY13, the Council decided to discontinue this program due to lack of participation and because the County no longer offers assistance for energy improvements.

**X10230.335 Committee Expenses**

FY12 Budget: \$2,000                      FY12 Est. Actual: \$800                      FY13 Budget: \$2,000

- **Purpose:** This account funds Town Committee expenses, including organizational materials, interns, etc.
- **Rationale:** The FY13 budget is based on prior year expenditures.

**X10230.383 Consulting Arborist Program**

FY12 Budget: \$7,000                      FY12 Est. Actual: \$7,000                      FY13 Budget: \$7,000

- **Purpose:** This account funds the Town’s Consulting Arborist Program.
- **Rationale:** The FY13 budget is based on past expenditures.

**PUBLIC SAFETY -- SERVICES AND SUPPLIES**

**X11030.301 Supplies**

FY12 Budget: \$500                      FY12 Est. Actual: \$0                      FY13 Budget: \$500

- **Purpose:** This account funds code enforcement supplies.
- **Rationale:** The FY13 budget is based on anticipated expenditures.

**X11030.304 Code Enforcement Services**

FY12 Budget: \$54,000                      FY12 Est. Actual: \$54,000                      FY13 Budget: \$45,000

- **Purpose:** This line item was created in FY09 to provide a contractor for code enforcement.
- **Rationale:** This account replaces the function that had been performed by a Town employee with a contractor. The FY13 budget is based on past expenditures.

**X11030.304MC Police Officer-Contractual/Montgomery County**

FY12 Budget: \$225,000                      FY12 Est. Actual: \$311,000                      FY13 Budget: \$390,000

- **Purpose:** This account funds the Town’s off-duty Montgomery County Police Officers.
- **Rationale:** The FY13 budget will allow the Town to have 24 hour police coverage.

**X11030.308 Equipment-Repairs and Maintenance**

FY12 Budget: \$500                      FY12 Est. Actual: \$0                      FY13 Budget: \$500

- **Purpose:** This account funds maintenance of the Town’s car.
- **Rationale:** The FY13 budget is based on anticipated expenditures.

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

**X12420.304 Household Trash Contractual Services**

FY12 Budget: \$190,000                      FY12 Est. Actual: \$189,000                      FY13 Budget: \$170,000

- **Purpose:** This account funds the contract for household trash collection and Lawton Center trash collection.
- **Rationale:** This contract was re-bid for FY13. The FY13 budget is based on the lowest responsible bid. The scope of services remains unchanged.

**X12420.355H Town Dump Fees – Refuse**

FY12 Budget: \$500                      FY12 Est. Actual: \$500                      FY13 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 FY13 budget assumes the disposal of about 9 tons of refuse in FY13.

**X12420.356 Trash and Treasures**

FY12 Budget: \$9,000                      FY12 Est. Actual: \$8,500                      FY13 Budget: \$1,500

- **Purpose:** This account funds the Town’s twice-yearly Trash and Treasures collection.
- **Rationale:** This contract was re-bid for FY13. The FY 13 budget is based on the lowest responsible bid. The scope of services remains unchanged.

**X12421.304 Yard Trash Contractual Services**

FY12 Budget: \$17,000                      FY12 Est. Actual: \$17,000                      FY13 Budget: \$19,000

- **Purpose:** This account funds the Town’s yard trash collection contract.
- **Rationale:** This contract was re-bid for FY13. The FY 13 budget is based on the lowest responsible bid. The scope of services remains unchanged.

**X12421.355 Town Dump Fees - Yard Trash**

FY12 Budget: \$500                      FY12 Est. Actual: \$500                      FY13 Budget: \$500

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY13 budget is based on anticipated expenditures.

**X12422.304 Leaf Collection Contractual Services**

FY12 Budget: \$88,000                      FY12 Est. Actual: \$72,000                      FY13 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY13 budget is the same as FY12. The scope of services remains unchanged.

**X12423.304 Recycling Contractual Services**

FY12 Budget: \$53,000                  FY12 Est. Actual: \$53,000                  FY13 Budget: \$36,000

- **Purpose:** This account funds the Town’s recycling program.
- **Rationale:** This contract was re-bid for FY13. The FY 13 budget is based on the lowest responsible bid. The scope of services remains unchanged.

**X12423.358 Recycling Bins**

FY12 Budget: \$1,000                  FY12 Est. Actual: \$3,000                  FY13 Budget: \$1,000

- **Purpose:** This account funds new recycling bins, as needed.
- **Rationale:** The FY13 budget has been reduced since we have some recycling bins in stock.

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

**X12530.301 Supplies**

FY12 Budget: \$10,000                  FY12 Est. Actual: \$10,000                  FY13 Budget: \$10,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY13 budget is based on past expenditures and anticipated needs.

**X12530.301s Street Signs**

FY12 Budget: \$1,000                  FY12 Est. Actual: \$1,000                  FY13 Budget: \$1,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY13 budget is based on past expenditures.

**X12530.307 Equipment - Small Tools**

FY12 Budget: \$500                  FY12 Est. Actual: \$500                  FY13 Budget: \$500

- **Purpose:** This account funds equipment used for street maintenance.

- **Rationale:** The FY13 budget is based on anticipated expenditures.

**X12530.308 Equipment-Repairs and Maintenance**

FY12 Budget: \$2,000                      FY12 Est. Actual: \$2,000                      FY13 Budget: \$2,000

- **Purpose:** This account funds repairs and maintenance of the Town’s trucks and plows.
- **Rationale:** The FY13 budget is based on past expenditures.

**X12530.310 Telephone and Utilities**

FY12 Budget: \$30,000                      FY12 Est. Actual: \$35,000                      FY13 Budget: \$30,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY13 budget is based on past expenditures and the use of “Clean Energy” (provided by Washington Gas Energy Services) for street lights.

**X12530.341 Consultants & Engineers**

FY12 Budget: \$10,000                      FY12 Est. Actual: \$10,000                      FY13 Budget: \$10,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY13 budget provides funds for consultants to assist the Town with infrastructure improvements.

**X12530.342 Street Snow Removal**

FY12 Budget: \$15,000                      FY12 Est. Actual: \$0                      FY13 Budget: \$15,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY13 budget is in keeping with more normal annual snowfall removal costs. FY 12 was atypical, since there was no need for street snow removal.

**X12530.343 Street Cleaning**

FY12 Budget: \$12,000                      FY12 Est. Actual: \$12,000                      FY13 Budget: \$13,000

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY13 budget allows for monthly street sweeping.

**X12530.344 Street Maintenance**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$500                      FY13 Budget: \$1,000

- **Purpose:** This account, along with the capital budget, funds maintenance of Town streets.
- **Rationale:** The FY13 budget is based on past expenditures.

**X12530.359 Sidewalk Snow Removal Program**

FY12 Budget: \$45,000                      FY12 Est. Actual: \$0                      FY13 Budget: \$45,000

- **Purpose:** This account funds the Town’s sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. FY12 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 FY13.

**X12530.360 Garage Maintenance**

FY12 Budget: \$0                      FY12 Est. Actual: \$0                      FY13 Budget: \$1,500

- **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 FY13 is based on anticipated maintenance needs, including painting the Town garage.

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

**X18030.301 Supplies**

FY12 Budget: \$12,000                      FY12 Est. Actual: \$12,000                      FY13 Budget: \$12,000

- **Purpose:** This account funds supplies for parks and grounds, including fertilizer, sod, flower bulbs, grass seed, light fixtures, and landscaping materials.
- **Rationale:** The FY13 budget is based on past expenditures.

**X18030.304ELM**

FY12 Budget: \$2,500                      FY12 Est. Actual: \$2,500                      FY13 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 FY13 budget does not include any increased cost for this service. The scope of services remains unchanged.

**X18030.307 Equipment-Small Tools**

FY12 Budget: \$500                      FY12 Est. Actual: \$100                      FY13 Budget: \$500

- **Purpose:** This account funds equipment that the Town uses for park maintenance.
- **Rationale:** The FY13 budget has been maintained at the same funding level as FY12.

**X18030.308 Equipment-Repairs/Maintenance**

FY12 Budget: \$500                      FY12 Est. Actual: \$100                      FY13 Budget: \$500

- **Purpose:** This account funds maintenance of the Town’s landscaping equipment. It includes repairs to the trucks, lawn mowers and watering rig.
- **Rationale:** The FY13 budget is based on past expenditures.

**X18030.310 Telephone & Utilities**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$1,000                      FY13 Budget: \$1,000

- **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 FY13 budget is based on past expenditures.

**X18030.325 Pest Control**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$500                      FY13 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 FY13 budget is based on past expenditures.

**X18030.360 Garage Maintenance**

FY12 Budget: \$0                      FY12 Est. Actual: \$0                      FY13 Budget: \$1,500

- **Purpose:** This account funds general garage maintenance.

- **Rationale:** This account is split with the Streets and Roads, Garage Maintenance account. The FY13 is based on anticipated maintenance needs, including painting the Town garage.

**X18030.381 Tree Maintenance**

FY12 Budget: \$125,000                      FY12 Est. Actual: \$175,000                      FY13 Budget: \$170,000

- **Purpose:** This account funds the Town’s street tree maintenance program.
- **Rationale:** The FY13 budget is based on past expenditures.

**X18030.382 Plant Health Care**

FY12 Budget: \$1,000                      FY12 Est. Actual: \$0                      FY13 Budget: \$1,000

- **Purpose:** This account funds any pesticide spraying needed to eliminate pests and diseases in the Town’s trees.
- **Rationale:** The FY13 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.

**X18030.383 Arborist**

FY12 Budget: \$23,000                      FY12 Est. Actual: \$23,000                      FY13 Budget: \$23,000

- **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 FY13 budget is based on projected needs and past expenditures.

**X18030.387 Miscellaneous Jobs**

FY12 Budget: \$2,000                      FY12 Est. Actual: \$2,000                      FY13 Budget: \$2,000

- **Purpose:** This account funds unexpected public works projects that occur from time to time.
- **Rationale:** The FY13 budget is based on past expenditures.

**X18030.388 Landscaping Services**

FY12 Budget: \$35,000                      FY12 Est. Actual: \$18,000                      FY13 Budget: \$45,000

- **Purpose:** This account funds the Town’s landscaping contract.

- **Rationale:** The FY13 budget covers contractual costs and any special landscaping projects that the Town may undertake.

## CAPITAL BUDGET

### FACILITIES AND EQUIPMENT

#### X10140.401 Office Equipment and Furnishings

FY12 Budget: \$0

FY12 Est. Actual: \$0

FY13 Budget: \$0

- **Purpose:** This account funds the replacement of furniture in the Town office and Town Hall.
- **Rationale:** The FY13 budget does not include funds to purchase new furniture for the Town office or Town Hall.

#### X10140.401C Computer System

FY12 Budget: \$1,000

FY12 Est. Actual: \$8,000

FY13 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town's computer system.
- **Rationale:** The Town's computer system may need enhancements in FY13.

### STREETS AND ROADS

#### X12540.401 Equipment

FY12 Budget: \$5,000

FY12 Est. Actual: \$12,000

FY13 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 FY13 budget includes funds for small equipment needs related to street and road work.

#### X12540.411 Street/Sidewalk Work

FY12 Budget: \$500,000

FY12 Est. Actual: \$500,000

FY13 Budget: \$300,000

- **Purpose:** This account funds regularly-scheduled street and sidewalk work.
- **Rationale:** Projects for FY13 include mill and overlay work to repair the asphalt damaged by the water main and storm sewer replacements. The FY13 budget also includes funds for concrete work.

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

### **X18040.401 Equipment**

FY12 Budget: \$5,000

FY12 Est. Actual: \$1,000

FY13 Budget: \$5,000

- **Purpose:** This account funds new equipment needed for parks and grounds maintenance.
- **Rationale:** The FY13 budget includes funds for landscaping equipment for Town parks.

### **X18040.441 New Trees/Reforestation**

FY12 Budget: \$30,000

FY12 Est. Actual: \$30,000

FY13 Budget: \$30,000

- **Purpose:** This account funds the Town's reforestation efforts.
- **Rationale:** The FY13 budget provides funds to plant approximately 60 street trees.

### **X18040.442 Park Improvements**

FY12 Budget: \$0

FY12 Est. Actual: \$0

FY13 Budget: \$10,000

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** The FY13 budget includes funds for park improvements, including the installation of benches.