

Town of Garrett Park

FY 2020 Capital and Operating Budgets

Ordinance No.: 2019-8
Introduced: April 15, 2019
Proposed for Adoption:
Effective Date:

AN ORDINANCE TO ADOPT THE FY 2020 CAPITAL AND OPERATING BUDGETS.

Whereas, the Garrett Park Town Council has reviewed revenues and expenditures proposed by the Mayor and Town Manager for Fiscal Year 2020; and

Whereas, the Council has considered the proposed budgets in light of its policy priorities; and

Whereas, the Council recognizes the importance of maintaining budget control while retaining flexibility to meet the needs of the Town;

Now therefore be it resolved, that the Garrett Park Town Council adopts the attached Fiscal Year 2020 Capital and Operating Budgets; and

Be it further resolved, that the Council adopts the budgets at the major category (__.0) level, allowing the Mayor the discretion to move funds among subcategories of any major category of the Operating Budget, provided that the Mayor shall inform the Council three business days prior to taking such action, explaining the need for doing so, such changes to be reflected in the next monthly financial report and discussed at the next Council meeting; and

Be it further resolved, that the Mayor shall have discretion to move up to an aggregate total one-half of the adopted level from the Operating or Capital budget contingency to any category, which action inherently does not violate the above provision of adopting the budget at the major category (__.0) level, provided that the Mayor shall inform the Council three business days prior to taking such action, explaining the need for doing so, such changes to be reflected in the next monthly financial report and discussed at the next Council meeting; and

Be it further resolved, that expenditures from any restricted reserve for the purposes of that reserve shall be considered to be an automatic increase in the expenses budget for the expenditure line item associated with that reserve and an appropriate increase in the total expenses budget and that income received for any restricted reserve for the purposes of that reserve shall be considered to be an automatic increase in the revenues budget for the revenues line item associated with that reserve and an appropriate increase in the total revenues budget; and

Be it finally resolved, that the FY 2020 Real Property Tax Rate for the Town of Garrett Park shall be increased from \$0.20 to \$0.2045 per \$100 of valuation, that the FY 2020

Personal Property Tax Rate shall remain unchanged at \$1.00 per \$100 of valuation, and that the FY 2020 Municipal Refuse Collection Fee shall remain unchanged at \$330 per household.

TOWN OF GARRETT PARK

FY 2020 Budget

Introduced 4/15/19

REVENUES	FY 2016 EOY Actual	FY 2017 EOY Actual	FY 2018 EOY Actual	FY 2019	FY 2019	FY 2020
				Adopted Mid- Year Budget	February Actual	Proposed Budget
				Mar-19	Feb-19	Apr-19
1.0 Prior Year Carryover	\$156,772	\$204,282	\$157,862	\$192,492	\$192,492	\$86,134
Town Receipts						
2.0 - Taxes & Fees	\$908,881	\$923,981	\$1,033,284	\$858,128	\$852,693	\$994,105
2.1-- Local Property Taxes	\$495,733	\$531,296	\$570,968	\$542,128	\$541,609	\$546,903
2.1.1 -- Real Property Taxes	\$480,823	\$516,931	\$554,728	\$526,583	\$526,583	\$531,497
2.1.2 -- Personal Property Taxes	\$13,578	\$13,125	\$15,017	\$13,942	\$13,942	\$13,805
2.1.3 -- Penalties & Interest	\$1,184	\$911	\$1,219	\$1,000	\$480	\$1,079
2.1.4 -- Homestead Tax Credit	\$148	\$329	\$4	\$603	\$603	\$522
2.2 -- Local Income Taxes	\$390,122	\$376,234	\$445,901	\$300,000	\$299,849	\$431,202
2.3 -- Other Local Taxes	\$7,441	\$0	\$0	\$0	\$0	\$0
2.4 -- Licenses and Permits	\$15,585	\$16,451	\$16,415	\$16,000	\$11,235	\$16,000
3.0 - Intergovernmental Receipts	\$79,921	\$93,780	\$132,985	\$115,966	\$96,530	\$125,175
3.1 -- From State of Maryland	\$32,328	\$31,608	\$32,973	\$35,966	\$32,996	\$45,175
3.2 -- From Montgomery County	\$47,593	\$62,172	\$100,012	\$80,000	\$63,534	\$80,000
4.0 - Municipal Refuse Collection	\$121,828	\$121,781	\$120,626	\$119,000	\$117,702	\$121,308
5.0 - Miscellaneous Receipts	\$156,325	\$151,712	\$163,342	\$176,305	\$125,176	\$158,204
5.1 -- Investment Earnings	\$2,860	\$1,786	\$3,042	\$8,008	\$8,008	\$8,168
5.2 -- Rents and Concessions	\$148,579	\$144,348	\$155,638	\$163,501	\$109,502	\$150,036
5.2.1 -- Town Hall Rents	\$20,770	\$16,620	\$21,080	\$25,000	\$16,324	\$18,364
5.2.2 -- Penn Place Rents	\$124,427	\$124,008	\$130,466	\$134,000	\$88,678	\$126,721
5.2.3 -- Swimming Pool Assoc.	\$3,382	\$3,720	\$4,092	\$4,501	\$4,501	\$4,951
5.3 -- Restricted Contributions	\$3,220	\$3,632	\$4,065	\$3,796	\$3,796	\$0
5.3.1 -- Archives Donations	\$200	\$150	\$0	\$0	\$0	\$0
5.3.2 -- Bench Donations	\$0	\$887	\$1,295	\$861	\$861	\$0
5.3.3 -- Tree Donations	\$500	\$0	\$0	\$0	\$0	\$0
5.3.4 -- Gifts to Sanitation Crew	\$2,520	\$2,595	\$2,770	\$2,935	\$2,935	\$0
5.4 -- Other Receipts	\$1,666	\$1,946	\$597	\$1,000	\$3,870	\$0
Total Town Receipts:	\$1,266,954	\$1,291,254	\$1,450,237	\$1,269,399	\$1,192,101	\$1,398,792
Carrovery + Receipts:	\$1,423,726	\$1,495,536	\$1,608,099	\$1,461,891	\$1,384,593	\$1,484,926
6.0 -- From Reserves	\$10,225	\$8,162	\$3,643	\$3,796*	\$3,796	
Financial Assistance						
7.0 -- SRTS Project				\$482,782	\$482,782	
7.1 - SRTS SHA Grant Mod1				\$350,000	\$350,000	
7.2 - SRTS SHA Grant Mod 2				\$132,782	\$132,782	
Total Revenues: **	\$1,433,951	\$1,503,698	\$1,611,742	\$1,944,673	\$1,867,375	\$1,484,926

* From Reserves is a non-add in FY19 mid-year budget

** Includes Receipt Carryover, Reserves & Grants

TOWN OF GARRETT PARK

FY 2020 Budget

Introduced 4/15/19

OPERATIONS	FY 2016 EOY Actual	FY 2017 EOY Actual	FY 2018 EOY Actual	FY 2019 Adopted Mid-Year Budget	FY 2019 March Actual	FY 2020 Proposed Budget
				Mar-19	Mar-19	Apr-19
10.0 - Personnel	\$386,579	\$378,116	\$388,347	\$491,747	\$335,221	\$590,539
10.1 -- Salaries	\$278,227	\$288,459	\$292,261	\$360,000	\$247,691	\$420,000
10.2 -- Overtime	\$14,588	\$6,621	\$8,471	\$15,152	\$11,383	\$15,000
10.3 -- Benefits	\$70,668	\$60,462	\$64,612	\$87,045	\$56,379	\$120,909
10.4 -- Payroll Taxes, Etc.	\$23,096	\$22,574	\$23,003	\$28,300	\$19,769	\$32,130
10.5 -- Training	\$0	\$0	\$0	\$1,250	\$0	\$2,500
11.0 - Town Administration	\$91,316	\$90,269	\$98,230	\$148,214	\$113,991	\$170,229
11.2 -- Gen. Admin. Expenses	\$40,684	\$34,001	\$34,572	\$46,130	\$26,472	\$54,293
11.3 -- Elected and Appointed Officials	\$5,991	\$5,407	\$7,553	\$6,000	\$1,065	\$8,500
11.4 -- Professional Fees	\$34,403	\$34,908	\$41,714	\$78,000	\$71,135	\$72,436
11.5 -- Insurance	\$6,568	\$7,686	\$6,861	\$7,000	\$6,586	\$7,000
11.6 -- External Organization	\$3,296	\$3,143	\$3,117	\$5,000	\$3,999	\$5,300
11.7-- IT Operations	\$374	\$5,124	\$4,413	\$6,084	\$4,734	\$22,700
12.0 - Town Committees	\$19,983	\$15,621	\$18,212	\$26,900	\$9,794	\$47,540
12.1 -- Arboretum	\$2,998	\$2,580	\$3,304	\$5,000	\$1,290	\$15,000
12.2 -- Archives	\$16,985	\$13,041	\$14,908	\$21,900	\$8,504	\$28,040
12.3 -- Historic Preservation	-	-	-	-	-	\$500
12.4 -- Ad hoc groups & sponsorships*	-	-	-	-	-	\$4,000
13.0 - Infrastructure and Equipment	\$133,382	\$123,601	\$139,059	\$139,000	\$96,318	\$158,637
13.1 -- Penn Place	\$73,355	\$70,180	\$65,366	\$75,000	\$56,216	\$78,030
13.2 -- Town Hall	\$12,947	\$10,108	\$14,895	\$12,000	\$9,008	\$14,245
13.3 -- Maintenance Facility	\$848	\$800	\$20	\$1,000	\$201	\$1,020
13.4 -- Community Center	\$582	\$921	\$2,939	\$1,000	\$642	\$2,520
13.5 -- Trees, Parks & Grounds	\$40,025	\$36,027	\$42,554	\$40,000	\$22,312	\$52,618
13.6 -- Equipment M&R	\$5,624	\$5,565	\$13,285	\$10,000	\$7,939	\$10,204
					\$0	
14.0 - Town Services	\$174,800	\$185,970	\$180,844	\$184,000	\$135,576	\$187,708
14.1 -- Street Cleaning and Maintenance	\$59,041	\$68,300	\$59,536	\$65,000	\$44,150	\$66,400
14.2 -- Trash Collection	\$115,758	\$117,670	\$121,308	\$119,000	\$91,426	\$121,308
15.0 - Debt Service, Taxes, Interest	\$61,640	\$61,764	\$62,358	\$62,100	\$6,245	\$62,894
16.0 - Expenditure of Restricted Funds	\$2,955	\$3,502	\$4,065	\$3,796	\$3,796	\$0
16.1 -- Archives	\$0	\$0	\$0	\$0	\$0	\$0
16.2 -- Benches	\$0	\$887	\$1,295	\$861	\$861	\$0
16.3 -- Trees	\$0	\$0	\$0	\$0	\$0	\$0
16.4 -- Sanitation Crew Gifts	\$2,955	\$2,615	\$2,770	\$2,935	\$2,935	\$0
17.0 - Contingency	\$0	\$0	\$0	\$112,134	\$0	\$45,959
Total Operating Expenses:	\$870,653	\$858,843	\$891,115	\$1,167,891	\$700,941	\$1,263,506
Transfers						
20.0 - Total to Capital Fund Accts	\$345,796	\$439,483		\$776,782	\$776,782	\$216,666
20.1 -- Cap Acct Town Funds	\$345,796	\$439,483		\$294,000	\$294,000	\$216,666
20.1.1 -- Town Accts				\$254,000	\$254,000	\$216,666
20.1.2 -- SRTS Town Share				\$40,000	\$40,000	
20.2 -- Cap Acct Fin Assist	\$0	\$0		\$482,782	\$482,782	
20.2.1 -- SRTS SHA Grant Mod 1				\$350,000	\$350,000	
20.2.2 -- SRTS SHA Grant Mod 2				\$132,782	\$132,782	
21.0 - To Operating Reserve						
21.1 -- To Other Reserves	\$13,220	\$47,511		\$2,935**	\$3,704	\$4,754
Total Operating Expenses:	\$1,216,449	\$1,298,326		\$1,944,673	\$1,481,427	\$1,484,926
Net Difference (Rev-Ops):	\$204,281	\$157,862		\$0	\$385,948	\$0

* Proposed expenses require Council approval

** From Reserves is a non-add in FY19 mid-year budget

TOWN OF GARRETT PARK

FY 2020 Budget

Introduced 4/15/19

CAPITAL BUDGET ACCOUNTS	FY18 Approved Capital Program	FY19 Approved Capital Budget	YTD Capital Expenditures	Available Capital Funds*	FY 20 Proposed Capital Program Adjust.	FY 20 Estimated Capital Program
CAPITAL ACCOUNT - Town Funds		Mar-19	Mar-19	Mar-19	Apr-19	Apr-19
25.0 - Equipment	\$73,648	\$83,648	\$37,998	\$45,650	\$37,100	\$82,750
26.0 - Streets and Roads	\$869,678	\$409,726	\$15,212	\$394,514	\$201,282	\$595,796
26.1 - Streets & Curbs	\$234,923	\$237,195	\$12,021	\$225,174	\$221,282	\$446,456
26.2 - Sidewalks	\$87,369	\$132,531	\$3,191	\$129,340	-\$20,000	\$109,340
26.3 - SRTS Project	\$547,386	\$40,000	\$0	\$40,000		\$40,000
27.0 - Facilities	\$174,207	\$206,472	\$33,720	\$172,752	\$24,824	\$197,576
27.1 - Penn Place	\$50,000	\$63,765	\$15,715	\$48,050	\$14,824	\$62,874
27.2 - Town Hall	\$100,000	\$116,450	\$13,590	\$102,860	\$10,000	\$112,860
27.3 - Other - Maintenance	\$24,207	\$26,257	\$4,415	\$21,842		\$21,842
28.0 - Services	\$170,824	\$235,824	\$0	\$235,824	-\$1,000	\$234,824
28.1 - Utilities	\$39,000	\$39,000	\$0	\$39,000	\$39,000	\$78,000
28.2 - Storm Drains	\$131,824	\$196,824	\$0	\$196,824	-\$40,000	\$156,824
29.0 - Public Spaces	\$186,183	\$156,244	\$15,773	\$140,471	-\$1,600	\$138,871
29.1 - Parks and Open Spaces	\$35,800	\$43,900	\$0	\$43,900	-\$13,600	\$30,300
29.2 - Arboretum	\$150,383	\$112,344	\$15,773	\$96,571	\$12,000	\$108,571
30.0 - Technology	\$22,369	\$42,967	\$17,686	\$25,281	\$2,000	\$27,281
30.1 - Website	\$10,242	\$12,967	\$0	\$12,967	-\$10,000	\$2,967
30.2 - IT Equipment	\$8,627	\$26,000	\$17,686	\$8,314	\$15,000	\$23,314
30.3 - Telephone Equipment	\$3,500	\$4,000	\$0	\$4,000	-\$3,000	\$1,000
31.0 - Other	\$40,000	\$10,000	\$0	\$10,000	-\$10,000	\$0
32.0 - Capital Planning	\$159,261	\$200,940	\$40,361	\$160,579	-\$35,940	\$124,639
32.1 - Town Hall	\$15,000	\$40,000	\$0	\$40,000		\$40,000
32.2 - Storm Water Management	\$75,000	\$85,000	\$2,461	\$82,539	-\$25,000	\$57,539
32.3 - Sidewalk Planning	\$10,000	\$10,000	\$0	\$10,000		\$10,000
32.4 - Development of Tree Plan	\$35,000	\$50,000	\$37,900	\$12,100	\$5,000	\$17,100
32.5 - Explore Maint. Facility Options	\$10,000	\$5,000	\$0	\$5,000	-\$5,000	\$0
32.6 - Other	\$14,261	\$10,940	\$0	\$10,940	-\$10,940	\$0
33.0 - Contingency	\$40,000	\$40,000	\$0	\$40,000	\$0	\$40,000
TOTAL CAPITAL ACCOUNT - Town Funds	\$1,736,170	\$1,385,821	\$160,750	\$1,225,071	\$216,666	\$1,441,737
*Available Capital Funds based on March Actual Expenditures					\$0	
CAPITAL ACCOUNT - Financial Assistance						
34.0 SRTS Grant Project	\$831,588	\$876,370	\$2,789			
34.1 Initial SRTS Grant (prior year)	\$393,588	\$393,588	\$2,789			
34.2 SRTS SHA Grant Mod 1	\$350,000	\$350,000	\$0			
34.3 SRTS SHA Grant Mod 2	\$88,000	\$132,782	\$0			
TOTAL CAPITAL BUDGET - Combined Accts	\$2,567,758	\$2,262,191	\$163,539	\$1,225,071	\$216,666	