

Town of Garrett Park
Ordinance 2017-3
Fiscal Year 2018 Capital and Operating Budgets
Adopted March 13, 2017

Whereas, the Garrett Park Town Council has reviewed revenues and expenditures proposed by the Mayor and Town Manager for Fiscal Year 2018; 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 2018 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, provided that the Mayor shall inform the Council three 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 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

Be it finally resolved, that the FY 2018 Real Property Tax Rate for the Town of Garrett Park shall remain unchanged at 21 cents per \$100 of valuation, that the FY 2018 Personal Property Tax Rate shall remain unchanged at \$1.00 per \$100 of valuation, and that the FY 2018 Municipal Refuse Collection Fee shall be reduced to \$330 per household.

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**TOWN OF
GARRETT PARK
Proposed FY 2018
Budget**

REVENUES	FY 2018 Proposed Budget
1.0 Prior Year Carryover	\$60,000
<u>Receipts</u>	
2.0 - Taxes & Fees	<u>\$906,000</u>
2.1— Local Property Taxes	\$540,000
2.1.1 -- Real Property Taxes	\$525,000
2.1.2 -- Personal Property Taxes	\$13,500
2.1.3 -- Penalties & Interest	\$1,000
2.1.4 -- Homestead Tax Credit	\$500
2.2 -- Local Income Taxes	\$350,000
2.3 -- Other Local Taxes	\$0
2.4 -- Licenses and Permits	\$16,000
3.0 - Intergovernmental Receipts	<u>\$82,900</u>
3.1 -- From State of Maryland	\$34,900
3.2 -- From Montgomery County	\$48,000
4.0 -- Municipal Refuse Collection	<u>\$119,000</u>
5.0 - Miscellaneous Receipts	<u>\$156,600</u>
5.1 - Investment Earnings	\$1,500
5.2 -- Rents and Concessions	\$154,100
5.2.1 -- Town Hall Rents	\$20,000
5.2.2 -- Penn Place Rents	\$130,000
5.2.3 -- Swimming Pool Assoc.	\$4,100
5.3 - Restricted Contributions	\$0
5.3.1 -- Archives Donations	\$0
5.3.2 -- Bench Donations	\$0
5.3.3 -- Tree Donations	\$0
5.3.4 -- Gifts to Sanitation Crew	\$0
5.4 -- Other Receipts	\$1,000
Total Receipts:	\$1,265,500
TOTAL Revenues	\$1,325,500
6.0 -- From Reserves	\$0
Total Income:	\$1,325,500

**TOWN OF GARRETT
PARK
Proposed FY 2018
Budget**

OPERATING EXPENSES	FY 2018 Proposed Budget
10.0 - Personnel	\$407,300
10.1 -- Salaries	\$297,800
10.2 -- Overtime	\$15,000
10.3 -- Benefits	\$70,000
10.4 -- Payroll Taxes, Etc.	\$23,500
10.5 -- Training	\$1,000
11.0 - Town Administration	\$102,800
11.2 -- Gen. Admin. Expenses	\$45,000
11.3 -- Elected and Appointed Officials	\$6,000
11.4 -- Professional Fees	\$35,500
11.5 -- Insurance	\$6,500
11.6 -- External Organization	\$4,000
11.7 -- Town Admin. - Other	\$5,800
11.7.1 -- Neighbors Helping Neighbors	\$600
11.7.2 -- Web Hosting	\$4,200
11.7.3 -- Other	\$1,000
12.0 - Town Committees	\$18,900
12.1 -- Arboretum	\$3,000
12.2 -- Archives	\$15,900
13.0 - Infrastructure and Equipment	\$139,500
13.1 -- Penn Place	\$77,000
13.2 -- Town Hall	\$15,000
13.3 -- Maintenance Facility	\$1,000
13.4 -- Community Center	\$1,500
13.5 -- Trees, Parks & Grounds	\$35,000
13.6 -- Equipment M&R	\$10,000
14.0 - Town Services	\$184,000
14.1 -- Street Cleaning and Maintenance	\$65,000
14.2 -- Trash Collection	\$119,000
15.0 -- Debt Service, Taxes, Interest	\$82,370
16.0 - Expenditure of Restricted Funds	\$0
16.1 -- Archives	\$0
16.2 -- Benches	\$0
16.3 -- Trees	\$0
16.4 -- Sanitation Crew Gifts	\$0
17.0 -- Contingency	\$40,000
Total Operating Expenses:	\$954,870
20.0 -- Transfers	\$370,630
20.1 -- To Capital Fund	\$370,630
20.2 -- To Operating Reserve	\$0
20.3 -- To Other Reserves	\$0
Total Expenses:	\$1,325,500

**TOWN OF GARRETT
PARK
Proposed FY 2018 Capital
Budget**

Capital Account	Proposed FY 2018 Capital Budget Changes	Proposed Budget FY 2018
25.0 - Equipment	\$25,000	\$73,648
26.0 - Streets and Roads	\$134,630	\$869,678
26.1 - Streets & Curbs	\$134,630	\$234,923
26.2 - Sidewalks	\$0	\$87,369
26.3 - SRTS Grant	\$0	\$547,386
27.0 - Facilities	\$75,000	\$174,207
27.1 - Penn Place	\$25,000	\$50,000
27.2 - Town Hall	\$50,000	\$100,000
27.3 - Other	\$0	\$24,207
28.0 - Services	\$0	\$170,824
28.1 - Utilities	\$0	\$39,000
28.2 - Storm Drains	\$0	\$131,824
29.0 - Committees	\$96,000	\$186,183
29.1 - Parks and Open Spaces	\$21,000	\$35,800
29.2 - Arboretum	\$75,000	\$150,383
30.0 - Technology	\$0	\$22,369
30.1 - Website	\$0	\$10,242
30.2 - Computer Equipment	\$0	\$8,627
30.3 - Telephone Equipment	\$0	\$3,500
31.0 - Other	\$0	\$40,000
32.0 - Capital Planning	\$40,000	\$159,261
32.1 - Town Hall	\$0	\$15,000
32.2 - Storm Water Management	\$25,000	\$75,000
32.3 - Sidewalk Planning	\$0	\$10,000
32.4 - Development of Tree Plan	\$15,000	\$35,000
32.5 - Explore Maint. Facility Options	\$0	\$10,000
32.6 - Other	\$0	\$14,261
33.0 - Contingency	\$0	\$40,000
Total:	\$370,630	\$1,736,170

TOWN OF GARRETT PARK

**Proposed FY 2018
Budget - Reserve
Funds**

Reserve Item	FY 2018 Projected Balance
Operating Reserve, FY 2016	\$175,000
Employee Leave Reserve, FY 2016	\$20,631
Yeandle Park Reserve, FY 2016	\$50,000
Penn Place Tenants Security Deposits	\$4,948
Archives Balance	\$0
Bench Balance	\$0
Tree Balance	\$360
Sanitation Crew Balance	\$0
Wynne Reimbursement	\$33,879
	\$284,818

TOWN OF GARRETT PARK
Proposed FY 2018 Budget

REVENUES	FY 2014 End of Year Actual	FY 2015 End of Year Actual	FY 2016 Mid-Year Budget	FY 2016 End of Year Actual	FY 2017 Mid-Year Budget	FY 2017 Dec. Actual	FY 2018 Proposed Budget
1.0 Prior Year Carryover	(\$4,529)	\$92,375	\$156,772	\$156,772	\$204,282	\$204,282	\$60,000
Receipts							
2.0 - Taxes & Fees	\$756,394	\$813,016	\$828,300	\$908,881	\$908,000	\$444,594	\$906,000
2.1-- Local Property Taxes	\$453,992	\$463,122	\$472,300	\$495,733	\$512,000	\$285,297	\$540,000
2.1.1 -- Real Property Taxes	\$442,167	\$447,576	\$460,000	\$480,823	\$500,000	\$283,267	\$525,000
2.1.2 -- Personal Property Taxes	\$10,633	\$12,280	\$11,000	\$13,578	\$11,000	\$1,927	\$13,500
2.1.3 -- Penalties & Interest	\$742	\$2,779	\$800	\$1,184	\$500	\$103	\$1,000
2.1.4 -- Homestead Tax Credit	\$449	\$487	\$500	\$148	\$500	\$0	\$500
2.2 -- Local Income Taxes	\$290,046	\$333,955	\$340,000	\$390,122	\$380,000	\$151,099	\$350,000
2.3 -- Other Local Taxes	\$0	\$0	\$0	\$7,441	\$0	\$0	\$0
2.4 -- Licenses and Permits	\$12,356	\$15,940	\$16,000	\$15,585	\$16,000	\$8,198	\$16,000
3.0 - Intergovernmental Receipts	\$636,672	\$75,264	\$79,900	\$79,921	\$86,380	\$80,462	\$82,900
3.1 -- From State of Maryland	\$588,974	\$27,536	\$31,900	\$32,328	\$33,200	\$27,282	\$34,900
3.2 -- From Montgomery County	\$47,698	\$47,728	\$48,000	\$47,593	\$53,180	\$53,180	\$48,000
4.0 -- Municipal Refuse Collection	\$133,953	\$135,953	\$122,000	\$121,828	\$122,000	\$67,285	\$119,000
5.0 - Miscellaneous Receipts	\$135,630	\$148,674	\$147,882	\$156,325	\$153,800	\$74,362	\$156,600
5.1 - Investment Earnings	\$1,336	\$2,263	\$2,000	\$2,860	\$1,000	\$699	\$1,500
5.2 -- Rents and Concessions	\$132,153	\$138,727	\$145,382	\$148,579	\$150,800	\$73,663	\$154,100
5.2.1 -- Town Hall Rents	\$17,010	\$21,960	\$25,000	\$20,770	\$22,000	\$7,995	\$20,000
5.2.2 -- Penn Place Rents	\$112,348	\$113,692	\$117,000	\$124,427	\$125,000	\$61,948	\$130,000
5.2.3 -- Swimming Pool Assoc.	\$2,795	\$3,075	\$3,382	\$3,382	\$3,800	\$3,720	\$4,100
5.3 - Restricted Contributions	\$0	\$6,040	\$0	\$3,220	\$0	\$2,165	\$0
5.3.1 -- Archives Donations	\$0	\$2,375	\$0	\$200	\$0	\$0	\$0
5.3.2 -- Bench Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.3.3 -- Tree Donations	\$0	\$360	\$0	\$500	\$0	\$0	\$0
5.3.4 -- Gifts to Sanitation Crew	\$0	\$3,305	\$0	\$2,520	\$0	\$2,165	\$0
5.4 -- Other Receipts	\$2,141	\$1,644	\$500	\$1,666	\$2,000	\$422	\$1,000
Total Receipts:	1,662,650	\$1,172,906	\$1,335,354	\$1,266,954	\$1,270,180	\$669,290	\$1,265,500
TOTAL Revenues	1,658,121	\$1,265,281	\$1,335,354	\$1,423,726	\$1,474,462	\$873,573	\$1,325,500
6.0 -- From Reserves	1,396	\$23,365	\$0	\$10,225	\$4,660	\$4,660	\$0
Total Income:	1,659,517	\$1,288,646	\$1,335,354	\$1,433,951	\$1,479,122	\$878,233	\$1,325,500

TOWN OF GARRETT PARK
Proposed FY 2018 Budget

OPERATING EXPENSES	FY 2014 End of Year Actual	FY 2015 End of Year Actual	FY 2016 Mid Year Adjusted Budget	FY 2016 End of Year Actual	FY 2017 Mid Year Adjusted Budget	FY 2017 December Actual	FY 2018 Proposed Budget
10.0 - Personnel	\$400,156	\$415,034	\$410,018	\$386,579	\$402,560	\$188,499	\$407,300
10.1 -- Salaries	\$295,842	\$297,781	\$281,543	\$278,227	\$288,560	\$146,561	\$297,800
10.2 -- Overtime	\$11,159	\$14,240	\$15,000	\$14,588	\$15,000	\$2,499	\$15,000
10.3 -- Benefits	\$68,821	\$78,063	\$85,000	\$70,668	\$75,000	\$28,036	\$70,000
10.4 -- Payroll Taxes, Etc.	\$24,334	\$24,951	\$26,475	\$23,096	\$22,000	\$11,403	\$23,500
10.5 -- Training	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$1,000
11.0 - Town Administration	\$69,398	\$74,960	\$103,560	\$91,136	\$141,000	\$51,467	\$102,800
11.2 -- Gen. Admin. Expenses	\$17,477	\$21,318	\$48,560	\$40,684	\$81,300	\$21,883	\$45,000
11.3 -- Elected and Appointed Officials	\$5,501	\$6,031	\$6,000	\$5,991	\$6,000	\$339	\$6,000
11.4 -- Professional Fees	\$36,371	\$37,523	\$35,000	\$34,403	\$35,500	\$19,326	\$35,500
11.5 -- Insurance	\$6,534	\$6,200	\$7,200	\$6,568	\$7,600	\$6,186	\$6,500
11.6 -- External Organization	\$3,461	\$3,406	\$4,800	\$3,296	\$5,000	\$3,143	\$4,000
11.7-- Town Admin. - Other	\$54	\$483	\$2,000	\$194	\$5,600	\$610	\$5,800
11.7.1 -- Neighbors Helping Neighbors	\$0	\$0	\$0	\$0	\$900	\$161	\$600
11.7.2 -- Web Hosting	\$0	\$0	\$0	\$0	\$3,700	\$0	\$4,200
11.7.3 -- Other	\$0	\$0	\$0	\$0	\$1,000	\$449	\$1,000
12.0 - Town Committees	\$23,089	\$20,660	\$20,340	\$19,983	\$18,900	\$6,370	\$18,900
12.1 -- Arboretum	\$3,765	\$2,160	\$3,000	\$2,998	\$3,000	\$0	\$3,000
12.2 -- Archives	\$19,324	\$18,500	\$17,340	\$16,985	\$15,900	\$6,370	\$15,900
13.0 - Infrastructure and Equipment	\$119,229	\$123,260	\$157,000	\$133,382	\$144,500	\$55,962	\$139,500
13.1 -- Penn Place	\$69,611	\$73,469	\$77,000	\$73,355	\$77,000	\$34,109	\$77,000
13.2 -- Town Hall	\$10,025	\$8,080	\$15,500	\$12,947	\$15,000	\$2,054	\$15,000
13.3 -- Maintenance Facility	\$155	\$672	\$1,000	\$848	\$1,000	\$940	\$1,000
13.4 -- Community Center	\$1,321	\$1,202	\$1,500	\$582	\$1,500	\$572	\$1,500
13.5 -- Trees, Parks & Grounds	\$25,371	\$29,349	\$45,000	\$40,025	\$35,000	\$15,020	\$35,000
13.6 -- Equipment M&R	\$12,746	\$10,488	\$17,000	\$5,624	\$15,000	\$3,267	\$10,000
14.0 - Town Services	\$183,038	\$181,231	\$187,000	\$174,800	\$187,000	\$80,431	\$184,000
14.1 -- Street Cleaning and Maintenance	\$63,248	\$62,750	\$65,000	\$59,041	\$65,000	\$32,411	\$65,000
14.2 -- Trash Collection	\$119,790	\$118,481	\$122,000	\$115,758	\$122,000	\$48,020	\$119,000
15.0 -- Debt Service, Taxes, Interest	\$61,925	\$61,484	\$61,640	\$61,640	\$61,800	\$7,632	\$62,370
16.0 - Expenditure of Restricted Funds	\$0	\$5,046	\$0	\$2,955	\$0	\$0	\$0
16.1 -- Archives	\$0	\$2,196	\$0	\$0	\$0	\$0	\$0
16.2 -- Benches	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.3 -- Trees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.4 -- Sanitation Crew Gifts	\$0	\$2,850	\$0	\$2,955	\$0	\$0	\$0
17.0 -- Contingency	\$0	\$0	\$40,000	\$0	\$40,000	\$0	\$40,000
Total Operating Expenses:	\$856,835	\$881,675	\$979,558	\$870,473	\$995,760	\$390,361	\$954,870
20.0 -- Transfers	\$344,322	\$250,199	\$355,796	\$359,016	\$483,362	\$387,565	\$370,630
20.1 -- To Capital Fund	\$337,322	\$225,159	\$345,796	\$345,796	\$439,483	\$375,400	\$370,630
20.2 -- To Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.3 -- To Other Reserves	\$7,000	\$25,040	\$10,000	\$13,220	\$43,879	\$12,165	\$0
Total Expenses:	\$1,201,157	\$1,131,874	\$1,335,354	\$1,229,489	\$1,479,122	\$777,926	\$1,325,500
Net Income minus Expenses:							

TOWN OF GARRETT PARK
Proposed FY 2018 Capital Budget

Capital Account	Unexpended Capital Funds FY 2014	Unexpended Capital Funds FY 2015	Unexpended Capital Funds FY 2016	Approved Mid-Year Adjustment FY 2017	December FY 2017 Actual	Proposed FY 2018 Capital Budget Changes	Proposed Budget FY 2018
25.0 - Equipment	\$10,451	\$38,648	\$48,648	\$48,648	\$48,648	\$25,000	\$73,648
26.0 - Streets and Roads	\$602,491	\$639,675	\$604,279	\$776,762	\$735,048	\$134,630	\$869,678
26.1 - Streets & Curbs	\$11,303	\$63,360	\$56,893	\$100,293	\$100,293	\$134,630	\$234,923
26.2 - Sidewalks	\$29,902	\$28,929	\$0	\$129,083	\$87,369	\$0	\$87,369
26.3 - SRTS Grant	\$561,286	\$547,386	\$547,386	\$547,386	\$547,386	\$0	\$547,386
27.0 - Facilities	\$40,858	\$49,207	\$49,207	\$99,207	\$99,207	\$75,000	\$174,207
27.1 - Penn Place	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$50,000
27.2 - Town Hall	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$100,000
27.3 - Other	\$0	\$0	\$0	\$24,207	\$24,207	\$0	\$24,207
28.0 - Services	\$15,047	\$8,552	\$70,824	\$170,824	\$170,824	\$0	\$170,824
28.1 - Utilities	\$0	\$0	\$39,000	\$39,000	\$39,000	\$0	\$39,000
28.2 - Storm Drains	\$15,047	\$8,552	\$31,824	\$131,824	\$131,824	\$0	\$131,824
29.0 - Committees	\$15,820	\$34,800	\$51,800	\$91,800	\$90,183	\$96,000	\$186,183
29.1 - Parks and Open Spaces	-\$200	\$14,800	\$14,800	\$14,800	\$14,800	\$21,000	\$35,800
29.2 - Arboretum	\$16,020	\$20,000	\$37,000	\$77,000	\$75,383	\$75,000	\$150,383
30.0 - Technology	\$0	\$29,315	\$16,159	\$22,689	\$22,369	\$0	\$22,369
30.1 - Website	\$0	\$22,037	\$9,032	\$10,062	\$10,242	\$0	\$10,242
30.2 - Computer Equipment	\$0	\$3,278	\$3,627	\$8,627	\$8,627	\$0	\$8,627
30.3 - Telephone Equipment	\$0	\$4,000	\$3,500	\$4,000	\$3,500	\$0	\$3,500
31.0 - Other	\$0	\$30,000	\$30,000	\$40,000	\$40,000	\$0	\$40,000
32.0 - Capital Planning	\$14,301	\$17,261	\$67,261	\$119,261	\$119,261	\$40,000	\$159,261
32.1 - Town Hall	\$0	\$0	\$0	\$15,000	\$15,000	\$0	\$15,000
32.2 - Storm Water Management	\$0	\$0	\$0	\$50,000	\$50,000	\$25,000	\$75,000
32.3 - Sidewalk Planning	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000
32.4 - Development of Tree Plan	\$0	\$0	\$0	\$20,000	\$20,000	\$15,000	\$35,000
32.5 - Explore Maint. Facility Options	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000
32.6 - Other	\$0	\$0	\$0	\$14,261	\$14,261	\$0	\$14,261
33.0 - Contingency	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$40,000
Total:	\$738,968	\$887,458	\$978,178	\$1,409,191	\$1,365,540	\$370,630	\$1,736,170

TOWN OF GARRETT PARK

Proposed FY 2018 Budget - Reserve Funds

Reserve Item	FY 2014 End of Year Balance	FY 2015 End of Year Balance	FY 2016 End of Year Balance	FY 2017 Approved Mid-Year Adjustment	FY 2018 Projected Balance
Operating Reserve, FY 2016	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Employee Leave Reserve, FY 2016	\$6,000	\$16,205	\$15,646	\$25,646	\$20,631
Yeandle Park Reserve, FY 2016	\$40,000	\$45,000	\$50,000	\$50,000	\$50,000
Penn Place Tenants Security Deposits	\$4,948	\$4,948	\$4,948	\$4,948	\$4,948
Archives Balance	\$0	\$2,375	\$642	\$0	\$0
Bench Balance	\$0	\$0	\$0	\$0	\$0
Tree Balance	\$0	\$360	\$860	\$860	\$360
Sanitation Crew Balance	\$0	\$455	\$20	\$0	\$0
Wynne Reimbursement	\$0	\$0	\$0	\$33,879	\$33,879
	\$225,948	\$244,343	\$247,116	\$290,333	\$284,818