

FY 2016 OPERATING BUDGET

REVENUES

TAXES

Income Taxes

FY15 Budget: \$4M

FY15 Est. Actual: \$2.95M

FY16 Budget: \$2.95M

- **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:** Current projections indicate that income tax revenues for this year will be significantly lower than the amount projected in the Town's FY15 budget due to an over distribution of income taxes by the State in the previous fiscal year, and the need to reconcile these distributions in this fiscal year. The FY16 budget assumes income tax revenue equal to that expected to be received in FY15.

Highway User Revenue

FY15 Budget: \$76,000

FY15 Est. Actual: \$76,000

FY16 Budget: \$85,000

- **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 FY16 budget includes an additional allocation that is included in the Governor's FY16 budget.

Property Taxes

FY15 Budget: \$0

FY15 Est. Actual: \$156

FY16 Budget: \$0

- **Source:** The Town may levy property taxes that are paid by Town residents to the County and returned to the Town.
- **Rationale:** The Town Council is proposing to retain the property tax rate at \$0 for FY16.

REIMBURSEMENTS & BANK SHARES

Montgomery County Tax Duplication Reimbursement

FY15 Budget: \$130,000

FY15 Est. Actual: \$130,297

FY16 Budget: \$130,000

- **Source:** Montgomery County returns tax money to the Town as reimbursement for savings realized by not providing certain services 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 FY16 will be \$130,000, the same amount that the Town is estimated to receive in FY15.

Bank Shares

FY15 Budget: \$500 FY15 Est. Actual: \$509 FY16 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.

PERMIT FEES & CABLE TV REVENUE

Cable T.V. Franchise Fees

FY15 Budget: \$60,000 FY15 Est. Actual: \$70,000 FY16 Budget: \$70,000

- **Source:** The Town receives money from Montgomery County as part of the Town’s various cable franchise agreements.
- **Rationale:** For FY16, the County estimates that the Town will receive approximately \$70,000.

Permit Fees

FY15 Budget: \$30,000 FY15 Est. Actual: \$35,000 FY16 Budget: \$35,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY16 budget is based on FY15 estimated actual revenue.

Variance Fees

FY15 Budget: \$6,000 FY15 Est. Actual: \$5,000 FY16 Budget: \$5,000

- **Source:** This account includes all variance application fees. Each variance applicant is charged a \$400 application fee.

- **Rationale:** The FY16 budget is based on FY15 estimated actual revenue.

OTHER REVENUE

Interest Income (General Fund)

FY15 Budget: \$11,000 FY15 Est. Actual: \$11,000 FY16 Budget: \$11,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY16 budget is based on 0.15% rate projection, which was provided by Montgomery County.

Parking Fines/Meters

FY15 Budget: \$9,000 FY15 Est. Actual: \$9,000 FY16 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 FY16 budget is based on FY15 estimated actual revenue.

Miscellaneous

FY15 Budget: \$1,500 FY15 Est. Actual: \$2,000 FY16 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 FY16 budget is based on normal annual receipts.

Special Trash Collection

FY15 Budget: \$1,000 FY15 Est. Actual: \$1,010 FY16 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 FY16 budget represents the amount to be paid to the Town in FY16.

EXPENDITURES

GENERAL GOVERNMENT – ADMINISTRATION -- SALARIES AND BENEFITS

Salaries - Administration

FY15 Budget: \$435,000 FY15 Est. Actual: \$425,000 FY16 Budget: \$400,000

- **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 FY16 does not provide for salary increases or cost of living adjustments for Town staff.

Salaries - Public Works

FY15 Budget: \$137,000 FY15 Est. Actual: \$132,000 FY16 Budget: \$132,000

- **Purpose:** This account funds salaries for the Maintenance Supervisor and Maintenance Assistant.
- **Rationale:** The FY16 budget does not provide for salary increases or cost of living adjustments for Public Works staff.

Health Insurance

FY15 Budget: \$80,000 FY15 Est. Actual: \$82,000 FY16 Budget: \$84,000

- **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.

Social Security and Medicare

FY15 Budget: \$80,000 FY15 Est. Actual: \$74,000 FY16 Budget: \$74,000

- **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 police officers), estimated bonuses and overtime. This rate is set by the Federal Government.

Retirement

FY15 Budget: \$110,000 FY15 Est. Actual: \$110,000 FY16 Budget: \$70,000

- **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 FY16 will be 36.92%. The employer contribution rate for the employee retirement savings plan for FY16 will be 8%. The rate for the Guaranteed Retirement Income Plan (GRIP) is 6.61%. These premium rates and fees are set by Montgomery County.

Workers Compensation

FY15 Budget: \$40,000 FY15 Est. Actual: \$42,000 FY16 Budget: \$40,000

- **Purpose:** This account funds workers compensation insurance through Chesapeake Employers Insurance.
- **Rationale:** Rates are based on payroll figures and the Town’s history of employee injuries.

Overtime

FY15 Budget: \$15,000 FY15 Est. Actual: \$27,000 FY16 Budget: \$20,000

- **Purpose:** This account funds overtime work by the Town’s employees.
- **Rationale:** The FY16 budget is based on an average of past expenditures.

Unemployment Insurance

FY15 Budget: \$2,000 FY15 Est. Actual: \$2,000 FY16 Budget: \$2,000

- **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 FY16 will be 0.6%. The FY16 budget estimate is based on the first \$8,500 of wages paid to each employee (including off-duty police officers) during the calendar year.

Awards & Bonuses

FY15 Budget: \$20,000 FY15 Est. Actual: \$22,119 FY16 Budget: \$0

- **Purpose:** This account funds staff performance awards.
- **Rationale:** The FY16 budget does not include funding for staff awards and bonuses.

GENERAL GOVERNMENT – ADMINISTRATION – PROFESSIONAL SERVICES

Legal Counsel

FY15 Budget: \$75,000 FY15 Est. Actual: \$125,000 FY16 Budget: \$100,000

- **Purpose:** This account funds the Town’s legal representation.
- **Rationale:** The FY16 budget is based on past expenditures.

Professional Services

FY15 Budget: \$110,000 FY15 Est. Actual: \$110,000 FY16 Budget: \$50,000

- **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 FY16 budget is based on anticipated expenditures.

Auditor

FY15 Budget: \$13,000 FY15 Est. Actual: \$11,000 FY16 Budget: \$13,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY16 budget is based on a contract with the accounting firm of Linton Shafer.

Information Technology Services

FY15 Budget: \$7,500 FY15 Est. Actual: \$0 FY16 Budget: \$7,500

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY16 budget is based on anticipated needs.

Professional Services for Purple Line Analysis

FY15 Budget: \$350,000 FY15 Est. Actual: \$350,000 FY16 Budget: \$0

- **Purpose:** This account includes funds for professional services related to the Purple Line.
- **Rationale:** The FY16 budget does not include funding for this initiative.

GENERAL GOVERNMENT – ADMINISTRATION – OTHER SERVICES AND SUPPLIES

Printing and Recording

FY15 Budget: \$30,000 FY15 Est. Actual: \$30,000 FY16 Budget: \$30,000

- **Purpose:** This account funds printing costs for the Forecast newsletter, handbooks, directories, special mailings, parking permits, legal advertisements, and supplements to the Town Code. It also funds recordings and transcripts by the court reporter.
- **Rationale:** The FY16 budget is based on past expenditures.

Commercial Insurance

FY15 Budget: \$17,000 FY15 Est. Actual: \$18,000 FY16 Budget: \$18,000

- **Purpose:** This account funds the Town’s general and liability insurance provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY16 budget is based on cost estimates provided by LGIT.

Dues and Subscriptions

FY15 Budget: \$17,000 FY15 Est. Actual: \$17,000 FY16 Budget: \$17,000

- **Purpose:** This account funds Town dues for membership in MML, NLC and other municipal associations. It also funds membership dues to professional organizations for the Town staff.
- **Rationale:** The FY16 budget is based on past expenditures.

Repairs & Maintenance

FY15 Budget: \$10,000 FY15 Est. Actual: \$16,000 FY16 Budget: \$16,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware, and the Town generator.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Supplies

FY15 Budget: \$8,000 FY15 Est. Actual: \$12,000 FY16 Budget: \$12,000

- **Purpose:** This account funds paper and office products, refreshments and supplies.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Postage

FY15 Budget: \$10,000

FY15 Est. Actual: \$7,000

FY16 Budget: \$10,000

- **Purpose:** This account funds all Town postage, including the bulk mail permit and mailing costs of the Town's newsletters and special mailings.
- **Rationale:** The FY16 budget is based on past expenditures.

Telephone

FY15 Budget: \$10,000

FY15 Est. Actual: \$10,000

FY16 Budget: \$10,000

- **Purpose:** This account funds Town staff cell phones, the office phone lines and the Town's internet service.
- **Rationale:** The FY16 budget is based on past expenditures.

Payroll Service

FY15 Budget: \$5,000

FY15 Est. Actual: \$5,000

FY16 Budget: \$5,000

- **Purpose:** This account funds the Town's payroll service, provided by ADP.
- **Rationale:** The FY16 budget is based on cost estimates provided by ADP.

Web Hosting and Development

FY15 Budget: \$5,000

FY15 Est. Actual: \$5,000

FY16 Budget: \$5,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY16 budget provides funds for hosting and maintenance of the Town website.

Travel/Meeting Expenses

FY15 Budget: \$3,000

FY15 Est. Actual: \$3,000

FY16 Budget: \$3,000

- **Purpose:** This account funds Council and staff attendance at professional conferences, meetings and seminars. It also funds travel reimbursement.
- **Rationale:** The FY16 budget is based on past expenditures.

Unusual Non-recurring

FY15 Budget: \$1,500

FY15 Est. Actual: \$1,500

FY16 Budget: \$1,500

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY16 budget is based on past expenditures.

Training and Development

FY15 Budget: \$1,000 FY15 Est. Actual: \$1,000 FY16 Budget: \$1,000

- **Purpose:** This account funds course/conference registration and associated costs for the Town Council and staff.
- **Rationale:** The FY16 budget is based on past expenditures.

**GENERAL GOVERNMENT -- CIVIC AFFAIRS AND COMMUNITY PROGRAMS –
COMMUNITY PROGRAMS**

Civic Affairs/Special Events

FY15 Budget: \$60,000 FY15 Est. Actual: \$60,000 FY16 Budget: \$60,000

- **Purpose:** This account funds all Town events and any Council or Committee meeting expenses.
- **Rationale:** The FY16 budget is based on past expenditures

Private Canopy Tree Maintenance Program

FY15 Budget: \$70,000 FY15 Est. Actual: \$50,000 FY16 Budget: \$35,000

- **Purpose:** This account provides funds to assist residents in maintaining private canopy trees.

Rationale: The FY16 budget is based on anticipated expenditures.

Consulting Arborist Program

FY15 Budget: \$10,000 FY15 Est. Actual: \$10,000 FY16 Budget: \$10,000

- **Purpose:** This account funds the Town’s Consulting Arborist Program.
- **Rationale:** The FY16 budget is based on past expenditures.

Native Canopy Tree Planting Program

FY15 Budget: \$5,000 FY15 Est. Actual: \$10,000 FY16 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 FY16 budget is based on anticipated expenditures.

Consulting Water Management

FY15 Budget: \$5,000 FY15 Est. Actual: \$5,000 FY16 Budget: \$5,000

- **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 FY16 budget is based on anticipated expenditures.

Charitable Contributions

FY15 Budget: \$300,000 FY15 Est. Actual: \$226,388 FY16 Budget: \$0

- **Purpose:** This account funds Town charitable contributions and donations.
- **Rationale:** The FY16 budget does not include funding for charitable contributions.

Composting Subsidy Program

FY15 Budget: \$4,500 FY15 Est. Actual: \$4,500 FY16 Budget: \$0

- **Purpose:** This program subsidizes the cost of compost products purchased by residents who participate in the Town’s organic waste collection program.
- **Rationale:** The FY16 budget does not include funding for this initiative.

Environmental Initiatives

FY15 Budget: \$109,000 FY15 Est. Actual: \$0 FY16 Budget: \$0

- **Purpose:** This account funds environmental initiatives that Council may wish to institute during the fiscal year.
- **Rationale:** The FY16 budget does not include funding for additional environmental initiatives.

Land Conservation Rebate Program

FY15 Budget: \$31,500 FY15 Est. Actual: \$0 FY16 Budget: \$0

- **Purpose:** This account funds reimbursement to residents for certain costs associated with donating land conservation easements to the Town.

- **Rationale:** Conservation easement donations and related financial assistance will be considered on a case-by-case basis in accordance with the Town's established policies and procedures. The FY16 budget does not include funding for this program.

Municipal Cable TV Contribution

FY15 Budget: \$8,000 FY15 Est. Actual: \$8,000 FY16 Budget: \$0

- **Purpose:** A portion of the money that the Town receives as Cable TV revenue is contributed to Montgomery Municipal Cable.
- **Rationale:** The FY16 budget does not include funding for MMC contributions.

Rainscapes Rebate Program

FY15 Budget: \$100,000 FY15 Est. Actual: \$10,000 FY16 Budget: \$0

- **Purpose:** This account funds reimbursement to residents for certain costs associated with implementing eligible storm water management projects on their property.
- **Rationale:** The FY16 budget is based on reimbursements to five (5) eligible program participants.

PUBLIC SAFETY -- SERVICES AND SUPPLIES

Police Officers-Montgomery County

FY15 Budget: \$460,000 FY15 Est. Actual: \$460,000 FY16 Budget: \$460,000

- **Purpose:** This account funds the Town's off-duty Montgomery County police officers.
- **Rationale:** The FY16 budget will allow the Town to continue 24-hour police coverage.

Code Enforcement Services

FY15 Budget: \$45,000 FY15 Est. Actual: \$60,000 FY16 Budget: \$60,000

- **Purpose:** This account funds a contractor for code enforcement services.
- **Rationale:** The FY16 budget is based on past expenditures.

PUBLIC WORKS -- SANITATION AND WASTE REMOVAL

Household Trash Collection Contractual Services

FY15 Budget: \$170,000 FY15 Est. Actual: \$170,000 FY16 Budget: \$170,000

- **Purpose:** This account funds the contract for household trash collection.
- **Rationale:** The FY16 budget is based on contractual costs.

Trash and Treasures

FY15 Budget: \$1,500 FY15 Est. Actual: \$1,500 FY16 Budget: \$1,500

- **Purpose:** This account funds the Town's twice-yearly Trash and Treasures collection.
- **Rationale:** The FY16 budget is based on contractual costs.

Town Dump Fees – Refuse

FY15 Budget: \$500 FY15 Est. Actual: \$500 FY16 Budget: \$500

- **Purpose:** This account funds the disposal of refuse by the Town's maintenance crew.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Leaf Collection Contractual Services

FY15 Budget: \$72,000 FY15 Est. Actual: \$72,000 FY16 Budget: \$72,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY16 budget is based on contractual costs.

Recycling Collection Contractual Services

FY15 Budget: \$61,000 FY15 Est. Actual: \$61,000 FY16 Budget: \$61,000

- **Purpose:** This account funds the Town's single stream recycling program.
- **Rationale:** The FY16 budget is based on contractual costs.

Recycling Bins/Carts

FY15 Budget: \$5,000 FY15 Est. Actual: \$1,000 FY16 Budget: \$1,000

- **Purpose:** This account funds new recycling bins and carts, as needed.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Household Organic Waste Collection Contractual Services

FY15 Budget: \$34,000 FY15 Est. Actual: \$34,000 FY16 Budget: \$34,000

- **Purpose:** This account funds the Town’s household organic waste collection program.
- **Rationale:** The FY16 budget is based on contractual costs.

Composting Bins

FY15 Budget: \$1,000 FY15 Est. Actual: \$100 FY16 Budget: \$1,000

- **Purpose:** This account funds new composting bins, as needed.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Yard Trash Collection Contractual Services

FY15 Budget: \$19,000 FY15 Est. Actual: \$19,000 FY16 Budget: \$19,000

- **Purpose:** This account funds the Town’s yard trash collection contract.
- **Rationale:** The FY16 budget is based on contractual costs.

Town Dump Fees – Yard Trash

FY15 Budget: \$500 FY15 Est. Actual: \$200 FY16 Budget: \$500

- **Purpose:** This account covers dump fees for yard trash taken to the dump by Town staff.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

PUBLIC WORKS – PARKS, GROUNDS AND TREES

Tree Maintenance

FY15 Budget: \$150,000 FY15 Est. Actual: \$150,000 FY16 Budget: \$150,000

- **Purpose:** This account funds the Town’s street tree maintenance program.
- **Rationale:** The FY16 budget is based on past expenditures.

Landscaping Services

FY15 Budget: \$75,000

FY15 Est. Actual: \$75,000

FY16 Budget: \$75,000

- **Purpose:** This account funds the Town's landscaping contract.
- **Rationale:** The FY16 budget covers contractual costs and any special landscaping projects that the Town may undertake.

Arborist

FY15 Budget: \$30,000

FY15 Est. Actual: \$40,000

FY16 Budget: \$40,000

- **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 FY16 budget is based on projected needs and past expenditures.

Supplies

FY15 Budget: \$10,000

FY15 Est. Actual: \$10,000

FY16 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 FY16 budget is based on past expenditures.

Utilities

FY15 Budget: \$2,000

FY15 Est. Actual: \$7,000

FY16 Budget: \$7,000

- **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 FY16 budget is based on anticipated expenditures.

Garage Maintenance

FY15 Budget: \$5,000

FY15 Est. Actual: \$1,000

FY16 Budget: \$2,500

- **Purpose:** This account funds general garage maintenance.
- **Rationale:** This account is split with the Streets and Roads, Garage Maintenance account. The FY16 budget is based on anticipated maintenance needs.

Repairs/Maintenance

FY15 Budget: \$2,000

FY15 Est. Actual: \$1,000

FY16 Budget: \$2,000

- **Purpose:** This account funds maintenance of the Town's landscaping equipment. It includes repairs to the trucks, lawn mowers and watering rig.
- **Rationale:** The FY16 budget is based on past expenditures.

PUBLIC WORKS -- STREETS AND ROADS

Sidewalk Snow Removal

FY15 Budget: \$75,000

FY15 Est. Actual: \$150,000

FY16 Budget: \$75,000

- **Purpose:** This account funds the Town's sidewalk snow removal program.
- **Rationale:** The amount of annual snowfall is unpredictable. The FY16 budget is based on an average of past expenditures.

Consultants and Engineers

FY15 Budget: \$50,000

FY15 Est. Actual: \$60,000

FY16 Budget: \$50,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The FY16 budget provides funds for consultants to assist the Town with infrastructure improvements.

Utilities

FY15 Budget: \$30,000

FY15 Est. Actual: \$34,000

FY16 Budget: \$35,000

- **Purpose:** This account funds street light electricity and utilities used at the garage.
- **Rationale:** The FY16 budget is based on past expenditures and the use of "Clean Energy" (provided by Washington Gas Energy Services) for street lights.

Repairs and Maintenance

FY15 Budget: \$2,000

FY15 Est. Actual: \$15,000

FY16 Budget: \$15,000

- **Purpose:** This account funds repairs and maintenance of the Town's trucks and plows.
- **Rationale:** The FY16 budget is based on past expenditures.

Street Snow Removal

FY15 Budget: \$15,000

FY15 Est. Actual: \$15,000

FY16 Budget: \$15,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY16 budget is based on FY15 estimated expenditures.

Supplies

FY15 Budget: \$15,000

FY15 Est. Actual: \$15,000

FY16 Budget: \$15,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY16 budget is based on past expenditures and anticipated needs.

Street Cleaning

FY15 Budget: \$10,000

FY15 Est. Actual: \$10,000

FY16 Budget: \$10,000

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY16 budget is based on contractual costs.

Street Signs

FY15 Budget: \$15,000

FY15 Est. Actual: \$40,000

FY16 Budget: \$5,000

- **Purpose:** This account funds new street signs.
- **Rationale:** The FY16 budget will allow the Town to continue to replace and maintain street signs.

Garage Maintenance

FY15 Budget: \$5,000

FY15 Est. Actual: \$1,000

FY16 Budget: \$2,500

- **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 FY16 is based on anticipated maintenance needs.

FY 2016 CAPITAL BUDGET

STREETS AND ROADS

Street/Sidewalk Work

FY15 Budget: \$650,000

FY15 Est. Actual: \$650,000

FY16 Budget: \$300,000

- **Purpose:** This account funds necessary street and sidewalk work.
- **Rationale:** The FY16 budget is based on anticipated expenditures.

Equipment

FY15 Budget: \$5,000

FY15 Est. Actual: \$1,000

FY16 Budget: \$75,000

- **Purpose:** This account funds any new equipment needed for street and road maintenance, such as trucks, salt spreaders or new plow blades.
- **Rationale:** The FY16 budget includes funds for a new truck and for small equipment needs related to street and road work.

Street Lighting

FY15 Budget: \$15,000

FY15 Est. Actual: \$92,000

FY16 Budget: \$15,000

- **Purpose:** This account funds new street lighting equipment.
- **Rationale:** The FY16 budget includes funds for new Town street lights. The Council will continue to research alternative lighting technologies, including LED technology, and broader upgrades.

PARKS, GROUNDS, AND TREES

Lee Dennison Fund

FY15 Budget: \$100,000

FY15 Est. Actual: \$0

FY16 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 FY16 budget includes these funds.

New Trees/Reforestation

FY15 Budget: \$30,000

FY15 Est. Actual: \$30,000

FY16 Budget: \$30,000

- **Purpose:** This account funds the Town’s reforestation efforts.
- **Rationale:** The FY16 budget provides funds to plant new street trees.

Park Improvements

FY15 Budget: \$100,000 FY15 Est. Actual: \$100,000 FY16 Budget: \$10,000

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** The FY16 budget includes funds for minor park renovations.

Equipment

FY15 Budget: \$2,500 FY15 Est. Actual: \$0 FY16 Budget: \$2,500

- **Purpose:** This account funds new equipment needed for parks and grounds maintenance.
- **Rationale:** The FY16 budget includes funds for landscaping equipment for Town parks.

Open Space Acquisition

FY15 Budget: \$0 FY15 Est. Actual: \$0 FY16 Budget: \$0

- **Purpose:** This account funds open space acquisition.
- **Rationale:** Open space acquisition is a priority for the Town Council and will be considered on a case-by-case basis in accordance with the Town's established policies and procedures. The FY16 budget does not include a specific allocation for this initiative since it is difficult to predict opportunities and associated costs.

FACILITIES AND EQUIPMENT

Computer System

FY15 Budget: \$5,000 FY15 Est. Actual: \$1,000 FY16 Budget: \$5,000

- **Purpose:** This account funds upgrades to the Town’s computer system.
- **Rationale:** The Town’s computer system may need enhancements in FY16.

Lawton Center Tot Lot

FY15 Budget: \$31,000 FY15 Est. Actual: \$31,000 FY16 Budget: \$0

- **Purpose:** This account funds the purchase and installation of tot equipment at the Lawton Center playground.
- **Rationale:** For FY16, this account is unfunded. Tot lot costs were paid in FY15.

Office Equipment and Furnishings

FY15 Budget: \$10,000

FY15 Est. Actual: \$5,000

FY16 Budget: \$0

- **Purpose:** This account funds the replacement of furniture in the Town Office and Town Hall.
- **Rationale:** For FY16, this account is unfunded.