

FY 2009 OPERATING BUDGET

REVENUE

TAXES

I 1110 Property Taxes

FY08 Budget: \$192,000

FY08 Est. Actual: \$192,000

FY09 Budget: \$192,000

- **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 2008. For FY09, the CYTR is 0.021; for FY08, it was 0.023; and for FY07, it was 0.026. The net assessable base is \$928,849,922 at 7/1/08. At 7/1/07, it was \$828,248,103. The FY09 budget assumes that we will use the CYTR (.021). If the rate were set at 0.022, revenues would be \$202,300; and if the rate were 0.020, revenues would be \$183,900. All revenue estimates take into account a 99% collection rate, as recommended by Montgomery County.

I 1400 Income Taxes

FY08 Budget: \$2,200,000

FY08 Est. Actual: \$2,670,000

FY09 Budget: \$2,300,000

- **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 FY09 budget assumes a modest increase in income tax receipts over FY08 estimated receipts.

I 1660 Highway User Taxes

FY08 Budget: \$150,000

FY08 Est. Actual: \$156,000

FY09 Budget: \$156,000

- **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:** The formula is established by law and does not change. Revenue estimates are provided by the State Highway Administration.

PERMIT FEES and CABLE TV REVENUE

I 2321 Variance Application Fees

FY08 Budget: \$5,000

FY08 Est. Actual: \$5,000

FY09 Budget: \$5,000

- **Source:** Each variance applicant is charged a \$200 application fee.
- **Rationale:** The FY09 budget assumes a total of 25 variance applications based on total estimated FY08 applications and assuming no increase in the current variance application fee of \$200.

I 2323 Permit Fees (Consolidation in FY08)

FY08 Budget: \$25,000

FY08 Est. Actual: \$16,000

FY09 Budget: \$16,000

- **Source:** This account includes all permit fees for demolitions, buildings, fences, walls, containers, and water drainage permits.
- **Rationale:** The FY09 budget is based on current building trends and assumes no increase in permit application fees.

I 2325 Cable T.V. Revenue

FY08 Budget: \$24,000

FY08 Est. Actual: \$26,000

FY09 Budget: \$27,000

- **Source:** The Town receives money from Montgomery County as part of the Town's various cable franchise agreements.
- **Rationale:** For FY09, the County estimates that the Town will receive \$27,000.

REIMBURSEMENTS & DUMP FEES

I 3501 Bank Shares

FY08 Budget: \$500

FY08 Est. Actual: \$500

FY09 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

FY08 Budget: \$137,000

FY08 Est. Actual: \$137,000

FY09 Budget: \$137,000

- **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 is budgeting the same amount of duplication reimbursement for FY09, pending a review of the Tax Duplication Reimbursement Program.

I 3510 Dump Fees

FY08 Budget: \$52,000

FY08 Est. Actual: \$52,000

FY09 Budget: \$52,000

- **Source:** Although this charge appears on property owners' tax bills, it is a fee, not a tax. The Town Council sets the fee annually at the same time that it sets the tax rate (currently \$50 per house).
- **Rationale:** The FY09 budget assumes no increase in the fee of \$50 per house for 1027 houses.

OTHER REVENUE

I 4430 Special Trash Collection

FY08 Budget: \$1,000

FY08 Est. Actual: \$1,010

FY09 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 FY09 budget represents the amount to be paid to the Town in FY09.

I 5100 Parking Fines/Meters

FY08 Budget: \$9,000

FY08 Est. Actual: \$6,500

FY09 Budget: \$7,000

- **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 FY09 budget is based on past receipts.

I 5200 Municipal Citations

FY08 Budget: \$1,000

FY08 Est. Actual: \$0

FY09 Budget: \$1,000

- **Source:** This account includes revenue from payments of fines for all municipal infractions, excluding parking violations.
- **Rationale:** The FY09 budget is at the same level as previous years.

I 6100 Interest Income (General Fund)

FY08 Budget: \$81,000

FY08 Est. Actual: \$135,000

FY09 Budget: \$75,000

- **Source:** This account includes interest on money deposited into the Montgomery County investment pool.
- **Rationale:** The FY09 budget assumes a reduction in the interest rate from about 5% in FY08 to about 2% in FY09. This rate projection was provided by Montgomery County.

I6930 Miscellaneous

FY08 Budget: \$1,000

FY08 Est. Actual: \$500

FY09 Budget: \$500

- **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 FY09 budget is based on past receipts.

EXPENDITURES

GENERAL GOVERNMENT ADMINISTRATION SALARIES AND BENEFITS

X10110.101 Salaries - Administration

FY08 Budget: \$420,000

FY08 Est. Actual: \$415,350

FY09 Budget: \$521,000

- **Purpose:** This account funds salaries for the Town Manager, Assistant Town Manager, Town Clerk, Constituent Services Aide, Management Assistant and a new position of Special Assistant to the Town Manager.
- **Rationale:** Salaries are awarded on a grade/step approach with COLAs. The FY09 budget includes a 7.1% increase over FY08 salaries for each employee. This consists of a 3.5% step increase and a 3.6% COLA.

X10110.102 Salaries - Public Works

FY08 Budget: \$165,000

FY08 Est. Actual: \$145,000

FY09 Budget: \$114,000

- **Purpose:** This account funds salaries for the Maintenance Supervisor and Maintenance Assistant. The position of Code Enforcement Manager has been eliminated and replaced with a Special Assistant to the Town Manager in the Administration account.
- **Rationale:** The FY09 budget includes a 7.1% step increase over FY08 salaries based on the same rationale as discussed above.

X10110.201 Retirement

FY08 Budget: \$71,000

FY08 Est. Actual: \$69,125

FY09 Budget: \$79,000

- **Purpose:** This account funds the Town's participation in two Montgomery County pension plans: the mandatory integrated plan and the employee retirement savings plan (for all employees hired after October 1, 1994).
- **Rationale:** The employer contribution rate for the mandatory integrated plan for FY09 will be 21.34%. The employer contribution rate for the employee retirement savings plan for FY09 will be 8%. These premium rates are set by Montgomery County.

X10110.202 Social Security and Medicare

FY08 Budget: \$55,000

FY08 Est. Actual: \$49,000

FY09 Budget: \$62,000

- **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.

X10110.204 Health Insurance

FY08 Budget: \$79,000

FY08 Est. Actual: \$71,000

FY09 Budget: \$80,000

- **Purpose:** This account funds health insurance for the Town's employees through the State of Maryland.
- **Rationale:** The State does not yet know what the new FY09 rates will be; however, our budget estimate includes an overall 5% increase in health insurance costs. The FY09 budget will be amended once the Town receives the new health insurance rates from the State.

X10110.204 Unemployment Insurance

FY08 Budget: \$400

FY08 Est. Actual: \$400

FY09 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 FY09 is 0.3%, which is the lowest rate charged. The estimate is based on the first \$8,500 of wages paid to each employee during the calendar year.

X10110.205 Workers Compensation

FY08 Budget: \$25,000

FY08 Est. Actual: \$25,350

FY09 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. There are two classifications of employees: clerical and non-clerical. Rates for non-clerical employees are higher since their work presents a higher chance of injury. The off-duty Montgomery County police officers are in a separate classification. For FY09, their rate is the same as that of non-clerical employees.

X10110.206 Awards & Bonuses

FY08 Budget: \$25,000

FY08 Est. Actual: \$25,000

FY09 Budget: \$25,000

- **Purpose:** This account funds staff performance awards, as determined by the Town Manager and the Town Council.
- **Rationale:** The FY09 budget is based on appropriating a pool equal to about 4% of salaries.

X10110.207 Overtime

FY08 Budget: \$6,000

FY08 Est. Actual: \$9,000

FY09 Budget: \$10,000

- **Purpose:** This account funds overtime work by the Town's employees.
- **Rationale:** The FY09 budget is based on past expenditures. The Town recently changed the way it compensates employees for overtime. The Town now allows all employees, other than the Town Manager, to choose whether to receive pay or compensatory time for overtime worked. Prior to this change, the Town paid the Town's maintenance crew for overtime worked and provided compensatory time to the Town's administrative staff for overtime worked. This change brings the Town into compliance with the Fair Labor Standards Act (FLSA). The Town consulted an employment attorney for assistance in implementing this change.

**GENERAL GOVERNMENT
ADMINISTRATION
SERVICES AND SUPPLIES**

X10130.301 Supplies

FY08 Budget: \$9,000

FY08 Est. Actual: \$10,000

FY09 Budget: \$10,000

- **Purpose:** This account funds paper and office products, refreshments and supplies for Council meetings.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.302 Legal Counsel

FY08 Budget: \$250,000

FY08 Est. Actual: \$350,000

FY09 Budget: \$250,000

- **Purpose:** This account funds the Town's legal representation.
- **Rationale:** The FY09 budget has been maintained at the FY08 funding level.

X10130.303 Auditor

FY08 Budget: \$15,000

FY08 Est. Actual: \$9,000

FY09 Budget: \$10,000

- **Purpose:** This account funds the annual audit, as required by law.
- **Rationale:** The FY09 budget is based on a contract with the accounting firm of Linton Shafer.

X10130.306 Rents and Leases

FY08 Budget: \$6,000

FY08 Est. Actual: \$5,000

FY09 Budget: \$5,000

- **Purpose:** This account funds the lease payments on the copier and the Haines Directory.
- **Rationale:** The FY09 budget is based on the lease contract amounts.

X10130.307 Equipment/Small Tools

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,000

FY09 Budget: \$1,000

- **Purpose:** This account funds non-disposable office equipment, such as printers and calculators.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.308 Equipment/Repairs & Maintenance

FY08 Budget: \$2,000

FY08 Est. Actual: \$3,000

FY09 Budget: \$3,000

- **Purpose:** This account funds maintenance of the photocopier, printers and computer hardware.
- **Rationale:** The FY09 budget has been increased from the FY08 budget level based on past expenditures.

X10130.309 Postage

FY08 Budget: \$1,500

FY08 Est. Actual: \$1,500

FY09 Budget: \$2,000

- **Purpose:** This account funds postage used by the Town staff in day-to-day operations, including correspondence and payables.
- **Rationale:** The FY09 budget is based on an anticipated increase in postal rates.

X10130.310 Telephone and Utilities

FY08 Budget: \$15,000

FY08 Est. Actual: \$12,000

FY09 Budget: \$12,000

- **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 FY09 budget is based on past expenditures.

X10130.311 Printing and Recording

FY08 Budget: \$15,000

FY08 Est. Actual: \$10,000

FY09 Budget: \$15,000

- **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 FY09 budget is at the same funding level as past years.

X10130.312 Travel/Meeting Reimbursement Expenses

FY08 Budget: \$3,000

FY08 Est. Actual: \$3,000

FY09 Budget: \$3,000

- **Purpose:** This account funds staff attendance at professional conferences and meetings.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.313 Training and Development

FY08 Budget: \$4,000

FY08 Est. Actual: \$4,000

FY09 Budget: \$4,000

- **Purpose:** This account funds conference registration and hotel fees for the Town staff.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.314 Dues and Subscriptions

FY08 Budget: \$3,500

FY08 Est. Actual: \$3,000

FY09 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 and a newspaper subscription.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.315 Commercial Insurance

FY08 Budget: \$15,000

FY08 Est. Actual: \$13,772

FY09 Budget: \$15,000

- **Purpose:** This account funds the Town's general and liability insurance, provided through the Local Government Insurance Trust (LGIT).
- **Rationale:** The FY09 budget is based on cost estimates provided by LGIT.

X10130.316 Unusual Non-recurring

FY08 Budget: \$2,500

FY08 Est. Actual: \$2,200

FY09 Budget: \$2,000

- **Purpose:** This account funds unexpected items that are not originally budgeted.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.321 Professional Services

FY08 Budget: \$150,000

FY08 Est. Actual: \$115,000

FY09 Budget: \$115,000

- **Purpose:** This account includes funds for professional services including engineers, plan reviewers, architects, land use/planning firms, as well as other professional assistance as needed.
- **Rationale:** The FY09 budget is based on past expenditures.

X10130.321A Professional Services for Purple Line Analysis

FY08 Budget: \$250,000 FY08 Est. Actual: \$250,000 FY09 Budget: \$150,000

- **Purpose:** This account funds a consultant to perform an analysis of the Purple Line.
- **Rationale:** The FY09 budget includes the cost of additional work that may be requested of the consultant.

X10130.322 Records Management

FY08 Budget: \$25,000 FY08 Est. Actual: \$0 FY09 Budget: \$5,000

- **Purpose:** This account funds records management initiatives.
- **Rationale:** The FY09 budget will allow for design of a records management database.

X10130.323 Web Hosting and Development

FY08 Budget: \$10,000 FY08 Est. Actual: \$2,500 FY09 Budget: \$5,000

- **Purpose:** This account funds web hosting and development.
- **Rationale:** The FY09 budget has been decreased from the FY08 budget level based on past expenditures.

0X10130.351 Payroll Service

FY08 Budget: \$4,000 FY08 Est. Actual: \$3,500 FY09 Budget: \$4,000

- **Purpose:** This account funds the Town’s payroll service, provided through ADP.
- **Rationale:** The FY09 budget is based on cost estimates provided by ADP.

X10130.352 Information Technology Services

FY08 Budget: \$20,000 FY08 Est. Actual: \$5,000 FY09 Budget: \$10,000

- **Purpose:** This account funds software development, hardware and software support, and network maintenance.
- **Rationale:** The FY09 budget has been decreased from the FY08 budget level based on past expenditures.

X10130.324 County Tax Collection Service

FY08 Budget: \$700

FY08 Est. Actual: \$655

FY09 Budget: \$1,000

- **Purpose:** The County assesses a fee to recover some of their administrative costs in collecting and disbursing the Town's property taxes.
- **Rationale:** In FY09, the charge will be \$655. The FY09 budget is rounded up.

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

X10230.309 Postage

FY08 Budget: \$20,000

FY08 Est. Actual: \$15,000

FY09 Budget: \$15,000

- **Purpose:** This account funds the bulk mail permit and mailing costs of the Town's newsletters and special mailings.
- **Rationale:** In FY09, the Town expects to mail 12 issues of the FORECAST and 12 special mailings. Additionally, we have included funds to mail several Town informational brochures.

X10230.310 – Telephone and Utilities

FY08 Budget: \$500

FY08 Est. Actual: \$750

FY09 Budget: \$1,000

- **Purpose:** This account funds Council expenditures for phone service.
- **Rationale:** The FY09 budget has been increased from the FY08 funding level based on past expenditures.

X10230.311 Printing

FY08 Budget: \$75,000

FY08 Est. Actual: \$50,000

FY09 Budget: \$75,000

- **Purpose:** This account funds the printing of the Town's newsletters and special mailings.
- **Rationale:** In FY09, the Town expects to print 12 issues of the Forecast and 12 special mailings. Additionally, we have included funds to print several Town informational brochures.

X10230.312 Travel and Meeting/Reimbursement Expenses

FY08 Budget: \$3,000

FY08 Est. Actual: \$2,000

FY09 Budget: \$3,000

- **Purpose:** This account funds Council attendance at seminars, meetings and conferences. It also funds Council travel reimbursement.
- **Rationale:** The FY09 budget has been maintained at the FY08 funding level.

X10230.313 Training and Development

FY08 Budget: \$25,000

FY08 Est. Actual: \$15,000

FY09 Budget: \$15,000

- **Purpose:** This account funds expenses associated primarily with MML and NLC events.
- **Rationale:** The FY09 budget is based on past expenditures.

X10230.314 Dues and Subscriptions

FY08 Budget: \$12,000

FY08 Est. Actual: \$11,500

FY09 Budget: \$12,000

- **Purpose:** This account funds Town dues for membership in MML, NLC and other municipal associations.
- **Rationale:** The FY09 budget is based on past expenditures.

X10230.319 Municipal Cable TV Contribution

FY08 Budget: \$22,000

FY08 Est. Actual: \$25,700

FY09 Budget: \$27,000

- **Purpose:** The money that the Town receives as Cable TV revenue is contributed to Montgomery Municipal Cable.
- **Rationale:** The FY09 budget is based on estimates provided by the Montgomery County Cable office.

X10230.330 Civic Affairs

FY08 Budget: \$150,000

FY08 Est. Actual: \$100,000

FY09 Budget: \$150,000

- **Purpose:** This account funds all Town events. It also funds staff functions, holiday gifts and condolences. Additionally, funds for Council contributions to charitable groups and causes are included in this account.
- **Rationale:** The FY09 budget will allow the Town to expand its programming, fund initiatives of the Community Relations Committee and continue to contribute to charitable causes.

X10230.335 Committee Expenses

FY08 Budget: \$15,000

FY08 Est. Actual: \$10,000

FY09 Budget: \$12,500

- **Purpose:** This account funds Town Committee expenses, including organizational materials and refreshments.
- **Rationale:** The FY09 budget reflects the Council policy of budgeting \$2,500 for each committee.

X10230.383 Consulting Arborist Program

FY08 Budget: \$8,500

FY08 Est. Actual: \$8,500

FY09 Budget: \$9,000

- **Purpose:** This account funds the Town's Consulting Arborist Program.
- **Rationale:** The FY09 budget is based on a proposal from the Town's arborist. The scope of services will remain the same.

**PUBLIC SAFETY
SERVICES AND SUPPLIES**

X11030.301 Supplies

FY08 Budget: \$1,000

FY08 Est. Actual: \$600

FY09 Budget: \$500

- **Purpose:** This account funds code enforcement supplies, including gas and oil for the Town's car.
- **Rationale:** The FY09 budget is based on past expenditures.

X11030.304MC Police Officer-Contractual/Mont CO

FY08 Budget: \$127,000

FY08 Est. Actual: \$127,000

FY09 Budget: \$150,000

- **Purpose:** This account funds the Town's off-duty Montgomery County Police Officers.
- **Rationale:** The FY09 budget will allow the Town to increase police coverage, especially during rush hour entry restriction hours. The officers will be paid \$40 per hour in FY09, an increase from the FY08 rate of \$37.50 per hour.

X11030.304MIS Police Officer-Contractual/MISS

FY08 Budget: \$41,000

FY08 Est. Actual: \$41,000

FY09 Budget: \$45,000

- **Purpose:** This account funds the Town's overnight security patrol.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X11030.308 Equipment-Repairs and Maintenance

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,000

FY09 Budget: \$1,000

- **Purpose:** This account funds maintenance of the Town's car.
- **Rationale:** The FY09 budget is based on past expenditures.

X11030.312 Travel & Meeting Reimbursement Expenses

FY08 Budget: \$1,000

FY08 Est. Actual: \$100

FY09 Budget: \$500

- **Purpose:** This account funds travel and reimbursement expenses for national code enforcement association meeting.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X11030.313 Training and Development

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,500

FY09 Budget: \$1,000

- **Purpose:** This account funds code enforcement training.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X11030.314 Dues and Subscriptions

FY08 Budget: \$500

FY08 Est. Actual: \$510

FY09 Budget: \$500

- **Purpose:** This account funds membership dues for professional code enforcement organizations.
- **Rationale:** The FY09 budget is based on past expenditures.

**PUBLIC WORKS
SANITATION AND WASTE REMOVAL**

X12420.304 Household Trash Contractual Services

FY08 Budget: \$180,000

FY08 Est. Actual: \$188,375

FY09 Budget: \$190,000

- **Purpose:** This account funds the contract for household trash collection and Leland Center trash collection.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12420.355H Town Dump Fees – Refuse

FY08 Budget: \$700

FY08 Est. Actual: \$700

FY09 Budget: \$500

- **Purpose:** This account funds the disposal of refuse taken to the County landfill by the Town's maintenance crew.
- **Rationale:** The current disposal rate for refuse is \$56 per ton. The FY09 budget assumes the disposal of about 9 tons of refuse in FY09.

X12420.356 Trash and Treasures

FY08 Budget: \$8,000

FY08 Est. Actual: \$7,800

FY09 Budget: \$9,000

- **Purpose:** This account funds the Town's twice-yearly Trash and Treasures collection.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12421.304 Yard Trash Contractual Services

FY08 Budget: \$31,000

FY08 Est. Actual: \$31,000

FY09 Budget: \$33,000

- **Purpose:** This account funds the Town's yard trash collection contract.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12421.355 Town Dump Fees - Yard Trash

FY08 Budget: \$1,000

FY08 Est. Actual: \$500

FY09 Budget: \$500

- **Purpose:** This account covers dump fees for yard materials taken to the dump by Town maintenance staff.
- **Rationale:** The FY09 budget is based on past expenditures.

X12422.304 Leaf Collection Contractual Services

FY08 Budget: \$84,000

FY08 Est. Actual: \$83,811

FY09 Budget: \$87,000

- **Purpose:** This account funds the annual leaf collection and disposal contract.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12423.304 Recycling Contractual Services

FY08 Budget: \$51,000

FY08 Est. Actual: \$51,000

FY09 Budget: \$52,000

- **Purpose:** This account funds the Town's recycling program.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12423.358 Recycling Bins

FY08 Budget: \$1,500

FY08 Est. Actual: \$0

FY09 Budget: \$1,500

- **Purpose:** This account funds new recycling bins, as needed.
- **Rationale:** The FY09 budget has been maintained at the FY08 funding level.

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

X12530.301 Supplies

FY08 Budget: \$15,000

FY08 Est. Actual: \$15,000

FY09 Budget: \$15,000

- **Purpose:** This account funds supplies for streets and roads, including winter salt and sand, gas and oil.
- **Rationale:** The FY09 budget is based on past expenditures.

X12530.301s Street Signs

FY08 Budget: \$2,000

FY08 Est. Actual: \$2,000

FY09 Budget: \$2,000

- **Purpose:** This account funds new street signage.
- **Rationale:** The FY09 budget is based on past expenditures.

X12530.307 Equipment - Small Tools

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,000

FY09 Budget: \$500

- **Purpose:** This account funds equipment used for street maintenance.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X12530.308 Equipment-Repairs and Maintenance

FY08 Budget: \$15,000

FY08 Est. Actual: \$10,000

FY09 Budget: \$5,000

- **Purpose:** This account funds repairs and maintenance of the Town's trucks and plows.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X12530.310 Telephone and Utilities

FY08 Budget: \$35,000

FY08 Est. Actual: \$35,000

FY09 Budget: \$35,000

- **Purpose:** This account funds street light electricity, installation of new streetlights, and utilities used at the garage.
- **Rationale:** The FY09 budget is based on past expenditures.

X12530.313 Training & Development

FY08 Budget: \$1,500

FY08 Est. Actual: \$0

FY09 Budget: \$500

- **Purpose:** This account funds training programs for the Town’s maintenance crew, as recommended by the Local Government Insurance Trust (LGIT), the Town’s insurance carrier.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X12530.341 Professional Services

FY08 Budget: \$50,000

FY08 Est. Actual: \$40,000

FY09 Budget: \$100,000

- **Purpose:** This account funds civil engineers and traffic consultants.
- **Rationale:** The increase in the budget for FY09 is to provide funds for consultants to assist with implementation of the traffic-related recommendations of the Public Services Committee as approved by the Council.

X12530.342 Street Snow Removal

FY08 Budget: \$15,000

FY08 Est. Actual: \$5,000

FY09 Budget: \$15,000

- **Purpose:** This account funds the contractor that assists the Town crews in clearing snow from Town streets.
- **Rationale:** The FY09 budget has been maintained at the FY08 funding level.

X12530.343 Street Cleaning

FY08 Budget: \$20,000

FY08 Est. Actual: \$19,000

FY09 Budget: \$20,000

- **Purpose:** This account funds monthly street cleaning.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X12530.344 Street Maintenance

FY08 Budget: \$20,000

FY08 Est. Actual: \$0

FY09 Budget: \$5,000

- **Purpose:** This account, along with the capital budget, funds maintenance of the Town’s streets.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X12530.359 Sidewalk Snow Removal Program

FY08 Budget: \$70,000

FY08 Est. Actual: \$25,000

FY09 Budget: \$50,000

- **Purpose:** This account funds the Town's sidewalk snow removal program.
- **Rationale:** The Town has not spent much on this account in recent years due to small snow accumulations, but maintaining a healthy funding level will allow program mobilization in the event of several major snowstorms.

X12530.360 Garage Maintenance

FY08 Budget: \$2,000

FY08 Est. Actual: \$0

FY09 Budget: \$500

- **Purpose:** This account funds garage maintenance, including any regular maintenance work or general upkeep of the garage.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level. There are no anticipated maintenance expenses, but the money is allocated if needed.

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

X18030.301 Supplies

FY08 Budget: \$15,000

FY08 Est. Actual: \$15,000

FY09 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 FY09 budget has been decreased from the FY08 funding level since some of the supplies traditionally used by the Town's maintenance staff are now provided as part of the landscaping services contract.

X18030.304ELM

FY08 Budget: \$2,200

FY08 Est. Actual: \$2,200

FY09 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 FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X18030.307 Equipment-Small Tools

FY08 Budget: \$1,000

FY08 Est. Actual: \$750

FY09 Budget: \$500

- **Purpose:** This account funds equipment that the maintenance crew uses for park maintenance.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X18030.308 Equipment-Repairs/Maintenance

FY08 Budget: \$4,000

FY08 Est. Actual: \$500

FY09 Budget: \$500

- **Purpose:** This account funds maintenance of the Town's landscaping equipment. It includes repairs to the trucks and watering rig.
- **Rationale:** The FY09 budget is based on past expenditures.

X18030.310 Telephone & Utilities

FY08 Budget: \$3,000

FY08 Est. Actual: \$3,000

FY09 Budget: \$3,000

- **Purpose:** This account funds utility services that the Town uses in its parks, including rental of WSSC water meters and water usage.
- **Rationale:** The FY09 budget is based on past expenditures.

X18030.313 Training & Development

FY08 Budget: \$1,500

FY08 Est. Actual: \$200

FY09 Budget: \$500

- **Purpose:** This account funds landscape maintenance training for the Town's maintenance crew.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level based on past expenditures.

X18030.325 Pest Control

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,500

FY09 Budget: \$2,000

- **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 contract price is \$100 per month throughout the year. The FY09 budget figure includes funds for any supplemental services that may be needed.

X18030.360 Garage Maintenance

FY08 Budget: \$2,000

FY08 Est. Actual: \$0

FY09 Budget: \$500

- **Purpose:** This account funds general garage maintenance.
- **Rationale:** The FY09 budget has been decreased from the FY08 funding level. There are no expected maintenance expenses, but the money is allocated if needed. This account is split with the Streets and Roads Garage Maintenance account.

X18030.381 Tree Maintenance

FY08 Budget: \$170,000

FY08 Est. Actual: \$150,000

FY09 Budget: \$180,000

- **Purpose:** This account funds the Town's street tree maintenance program.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X18030.382 Plant Health Care

FY08 Budget: \$2,000

FY08 Est. Actual: \$0

FY09 Budget: \$2,000

- **Purpose:** This account funds any pesticide spraying needed to eliminate pests and diseases in the Town's trees.
- **Rationale:** The FY09 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

FY08 Budget: \$23,000

FY08 Est. Actual: \$23,000

FY09 Budget: \$32,000

- **Purpose:** This account funds the Town's arborist services, including integrated pest management visits, preparation of pruning lists and oversight of the pruning contractor.
- **Rationale:** The FY09 budget includes a 3.6% COLA. The scope of services remains unchanged.

X18030.387 Miscellaneous Jobs

FY08 Budget: \$2,000

FY08 Est. Actual: \$1,000

FY09 Budget: \$1,000

- **Purpose:** This account funds unexpected public works projects that occur from time to time.
- **Rationale:** The FY09 budget is based on past expenditures.

X18030.388 Landscaping Services

FY08 Budget: \$50,000

FY08 Est. Actual: \$40,000

FY09 Budget: \$50,000

- **Purpose:** This account funds the Town's landscaping contract with Chapel Valley Landscaping.
- **Rationale:** The FY09 budget includes a 3.6% COLA and includes funds for any supplemental services that may be needed or desired. The scope of services remains unchanged.

CAPITAL BUDGET

FACILITIES AND EQUIPMENT

X10140.401 Office Equipment and Furnishings

FY08 Budget: \$0

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds the purchase of office equipment that costs over \$500.
- **Rationale:** The Town does not anticipate purchasing any new equipment or furnishings over \$500 in FY09.

X10140.401 New Furniture, Town Hall

FY08 Budget: \$15,000

FY08 Est. Actual: \$0

FY09 Budget: \$10,000

- **Purpose:** This account funds the replacement of furniture in the Town Hall.
- **Rationale:** The FY09 budget includes funds to purchase new furniture, including tables and chairs, for the Town Hall.

X10140.401C Computer System

FY08 Budget: \$5,000

FY08 Est. Actual: \$5,000

FY09 Budget: \$15,000

- **Purpose:** This account funds upgrades to the Town's computer systems.
- **Rationale:** The Town's computers are scheduled to be upgraded in FY09.

X10140.410 Telephone and Utilities

FY08 Budget: \$1,000

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds new phone equipment for the Town.
- **Rationale:** The Town does not anticipate purchasing new phone equipment in FY09.

STREETS AND ROADS

X12540.401 Equipment

FY08 Budget: \$0

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds any new equipment needed for street and road maintenance, such as trucks, salt spreaders or new plow blades.
- **Rationale:** Staff does not anticipate a need for new street and road equipment in FY09.

X12540.411 Street/Sidewalk Work

FY08 Budget: \$200,000

FY08 Est. Actual: \$100,000

FY09 Budget: \$250,000

- **Purpose:** This account funds regularly-scheduled street and sidewalk work.
- **Rationale:** Projects for FY09 include substantial mill and overlay work to repair the asphalt damaged by the water main and storm sewer replacement work. Funding for much of this work is not included in this account and will be provided through a pass through reimbursement from WSSC. This account includes funds for sidewalk installations, sidewalk repairs, routine crack sealing, deep patching, and the replacement of Sycamore Alley.

X12540.411TS Implementation of Traffic Measures

FY08 Budget: \$250,000

FY08 Est. Actual: \$150,000

FY09 Budget: \$500,000

- **Purpose:** This account funds new sidewalks and traffic-calming measures.
- **Rationale:** The FY09 budget will allow the installation of sidewalks and implementation of traffic control measures recommended by the Public Services Committee and approved by the Town Council.

X12540.460 Garage Improvements

FY08 Budget: \$50,000

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds garage improvements.
- **Rationale:** Staff does not anticipate making improvements to the garage in FY09.

PARKS, GROUNDS, AND TREES

X18040.401 Equipment

FY08 Budget: \$10,000

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds new equipment above the \$500 capital threshold.
- **Rationale:** Staff does not anticipate a need for new equipment in FY09.

X18040.420 Open Space Acquisition

FY08 Budget: \$1,000,000

FY08 Est. Actual: \$0

FY09 Budget: \$1,000,000

- **Purpose:** This account funds the purchase of property in the Town.
- **Rationale:** The FY09 budget is based on Council's continued interest in acquiring open space.

X18040.441 New Trees/Reforestation

FY08 Budget: \$30,000

FY08 Est. Actual: \$30,000

FY09 Budget: \$40,000

- **Purpose:** This account funds the Town's reforestation efforts.
- **Rationale:** The FY09 budget is based on anticipated increases in tree plantings and transportation costs. The FY09 budget provides funds to plant approximately 90 street trees annually.

X18040.442 Park Improvements

FY08 Budget: \$10,000

FY08 Est. Actual: \$0

FY09 Budget: \$10,000

- **Purpose:** This account funds substantive park improvements.
- **Rationale:** The FY09 budget includes funds to install automatic watering systems in the Town parks.

X18040.460 Garage Improvements

FY08 Budget: \$50,000

FY08 Est. Actual: \$0

FY09 Budget: \$0

- **Purpose:** This account funds garage improvements.
- **Rationale:** Staff does not anticipate making improvements to the garage in FY09. This account is split with Streets and Roads, Garage Improvements.