

TOWN OF CHEVY CHASE				
Budget Summary				
	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
			Actual	
REVENUES				
Taxes				
Income Taxes	2,046,870	2,075,000	2,278,000	2,278,000
Real Property Tax (\$0.01/\$100 for FY19)	119,795	120,000	120,000	120,000
Highway User Revenue	82,445	85,000	85,000	86,000
Utility Property Tax (\$0.66/\$100 for FY19) ¹	0	29,700	29,700	30,000
Subtotal - Taxes	2,249,110	2,309,700	2,512,700	2,514,000
Reimbursements and Bank Shares	132,178	130,500	157,179	131,500
Permit Fees and Cable TV Revenue	193,191	195,000	195,000	195,000
Other Revenue	62,436	79,500	79,510	91,500
TOTAL REVENUES	2,636,915	2,714,700	2,944,389	2,932,000
RESTRICTED REVENUES²	82,092	82,000	82,000	82,000
TOTAL OPERATING REVENUES	2,554,823	2,632,700	2,862,389	2,850,000
OPERATING EXPENDITURES				
General Government				
Salaries & Benefits	741,044	567,500	543,500	636,200
Professional Services	258,763	255,750	200,250	222,000
Civic Affairs and Community Programs	104,762	140,000	137,000	109,000
Other Services & Supplies	98,184	89,500	88,000	88,000
Payment of Legal Claims	0	92,000	92,000	0
Subtotal - General Government	1,202,753	1,144,750	1,060,750	1,055,200
Public Works				
Sanitation and Waste Removal	378,498	379,250	383,500	381,500
Streets and Roads	69,786	188,500	104,500	188,500
Parks, Grounds and Trees	173,933	162,000	161,000	166,000
Subtotal - Public Works	622,217	729,750	649,000	736,000
Public Safety (Police)	354,215	340,000	340,000	339,500
TOTAL OPERATING EXPENDITURES	2,179,185	2,214,500	2,049,750	2,130,700
CAPITAL EXPENDITURES				
Streets & Sidewalks	33,020	500,000	1,700,000	1,000,000
Reimbursements for Utility Repairs	0	0	(1,176,000)	(95,000)
Net Expenditures for Streets & Sidewalks	33,020	500,000	524,000	905,000
Other Capital Projects				
Street Lights	4,478	8,000	2,000	8,000
Facilities and Equipment	0	5,000	5,000	35,000
Parks, Grounds and Trees	19,531	15,000	15,000	15,000
Subtotal - Other Capital Projects	24,009	28,000	22,000	58,000
TOTAL CAPITAL EXPENDITURES	57,029	528,000	546,000	963,000
TOTAL EXPENDITURES	2,236,214	2,742,500	2,595,750	3,093,700
SURPLUS/(DEFICIT)	318,609	(109,800)	266,639	(243,700)
UNASSIGNED GENERAL FUND BALANCE	7,841,905	7,732,105	8,108,544	7,864,844
				FY19 Contingent Reserve³
				1,140,000

¹ this tax is paid by utility companies, not by Town residents.

² this revenue is restricted for certain uses and is not available to spend at the Town's discretion.

³ this figure represents 40 percent of the Town's annual operating revenues. It is included in the Town's general fund balance.

REVENUES							
	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
Line Item	Actual	Budget	Estimated	Est. Budget	Budget	to FY19 Budget	% of Total
			Actual	Variance		Variance	Budget
Taxes							
Income Taxes	2,046,870	2,075,000	2,278,000	203,000	2,278,000	0	77.69%
Real Property Tax (\$0.01/\$100 for FY19)	119,795	120,000	120,000	0	120,000	0	4.09%
Highway User Revenue	82,445	85,000	85,000	0	86,000	1,000	2.93%
Utility Property Tax (\$0.66/\$100 for FY19)	0	29,700	29,700	0	30,000	300	1.02%
Subtotal - Taxes	2,249,110	2,309,700	2,512,700	203,000	2,514,000	1,300	85.74%
Reimbursements and Bank Shares							
Montgomery County Tax Duplication Reimbursement	131,669	130,000	131,669	1,669	131,000	(669)	4.47%
Bank Shares	509	500	510	10	500	(10)	0.02%
Reimbursement for ACT Lawsuit	0	0	25,000	25,000	0	(25,000)	0.00%
Subtotal - Reimbursements and Bank Shares	132,178	130,500	157,179	26,679	131,500	(25,679)	4.48%
Permit Fees and Cable TV Revenue							
Cable TV PEG Grants ¹	82,092	82,000	82,000	0	82,000	0	2.80%
Cable TV Franchise Fees	69,164	70,000	70,000	0	70,000	0	2.39%
Permit Fees	34,535	35,000	35,000	0	35,000	0	1.19%
Variance Fees	7,400	8,000	8,000	0	8,000	0	0.27%
Subtotal - Permit Fees and Cable TV Revenue	193,191	195,000	195,000	0	195,000	0	6.65%
Other Revenue							
Interest Income (General Fund)	48,551	68,000	68,000	0	80,000	12,000	2.73%
Parking Fines/Meters	11,282	9,000	9,000	0	9,000	0	0.31%
Miscellaneous	1,593	1,500	1,500	0	1,500	0	0.05%
Special Trash Collection	1,010	1,000	1,010	10	1,000	(10)	0.03%
Subtotal - Other Revenue	62,436	79,500	79,510	10	91,500	11,990	3.12%
TOTAL REVENUES	2,636,915	2,714,700	2,944,389	229,689	2,932,000	(12,389)	100.00%
¹ This revenue is restricted for cable television capital expenditures							

EXPENDITURES							
	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
Line Item	Actual	Budget	Estimated Actual	Est. Budget Variance	Budget	to FY19 Budget Variance	% of Total Budget
GENERAL GOVERNMENT							
Salaries and Benefits							
Staff Salaries	425,951	412,000	375,000	(37,000)	460,000	85,000	21.59%
Health Insurance	73,380	65,000	57,000	(8,000)	65,000	8,000	3.05%
Retirement	56,622	40,000	56,000	16,000	45,000	(11,000)	2.11%
Social Security and Medicare	29,970	30,000	24,000	(6,000)	35,000	11,000	1.64%
Awards and Bonuses	0	0	15,000	15,000	15,000	0	0.70%
Overtime	6,687	10,000	6,000	(4,000)	10,000	4,000	0.47%
Workers Compensation (Chesapeake)	5,692	10,000	10,000	0	6,000	(4,000)	0.28%
Unemployment Insurance (MUITF)	160	500	500	0	200	(300)	0.01%
Pension Unfunded Accrued Liability	142,582	0	0	0	0	0	0.00%
Subtotal - Salaries & Benefits	741,044	567,500	543,500	(24,000)	636,200	92,700	29.86%
Professional Services							
Legal Counsel	97,065	100,000	100,000	0	100,000	0	4.69%
Engineering/Plan Review	47,687	60,000	30,000	(30,000)	30,000	0	1.41%
Code Enforcement	40,300	30,000	20,000	(10,000)	25,000	5,000	1.17%
Accounting Services	4,725	27,000	16,000	(11,000)	16,000	0	0.75%
Information Technology Services	1,421	7,750	7,750	0	20,000	12,250	0.94%
Auditor	11,800	11,000	11,000	0	11,000	0	0.52%
Professional Services (Bethesda Plan & Purple Line)	55,765	20,000	15,500	(4,500)	20,000	4,500	0.94%
Subtotal - Professional Services	258,763	255,750	200,250	(55,500)	222,000	21,750	10.42%
Civic Affairs and Community Programs							
Civic Affairs (Special Events)	51,348	70,000	70,000	0	51,000	(19,000)	2.39%
Private Canopy Tree Maintenance Program	33,289	35,000	35,000	0	35,000	0	1.64%
Consulting Arborist Program	9,690	10,000	10,000	0	10,000	0	0.47%
Native Canopy Tree Planting Program	10,435	7,000	7,000	0	10,000	3,000	0.47%
Consulting Water Management	0	3,000	0	(3,000)	3,000	3,000	0.14%
Charitable Contributions	0	15,000	15,000	0	0	(15,000)	0.00%
Subtotal - Civic Affairs and Community Programs	104,762	140,000	137,000	(3,000)	109,000	(28,000)	5.12%

	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
	Actual	Budget	Estimated	Est. Budget	Budget	to FY19 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
Other Services and Supplies							
Printing and Recording	32,709	25,000	25,000	0	25,000	0	1.17%
Dues and Subscriptions	17,408	17,000	17,000	0	17,000	0	0.80%
Insurance (LGIT)	11,924	11,500	11,000	(500)	11,500	500	0.54%
Telephone	7,195	8,000	8,000	0	8,000	0	0.38%
Supplies	7,982	7,000	7,000	0	8,000	1,000	0.38%
Postage	3,177	6,000	4,000	(2,000)	6,000	2,000	0.28%
Payroll Service	5,240	5,000	4,000	(1,000)	2,500	(1,500)	0.12%
Repairs and Maintenance	4,006	5,000	4,000	(1,000)	5,000	1,000	0.23%
Travel/Meeting Expense	4,904	2,000	2,000	0	2,000	0	0.09%
County Tax Collection Service	0	1,000	1,000	0	1,000	0	0.05%
Unusual Non-recurring	1,666	1,000	1,000	0	1,000	0	0.05%
Web Hosting and Development	773	1,000	4,000	3,000	1,000	(3,000)	0.05%
Training and Development	1,200	0	0	0	0	0	0.00%
Subtotal - Other Services and Supplies	98,184	89,500	88,000	(1,500)	88,000	0	4.13%
Payment of Legal Claims (ACT Lawsuit)	0	92,000	92,000	0	0	(92,000)	0.00%
TOTAL - GENERAL GOVERNMENT	1,202,753	1,144,750	1,060,750	(84,000)	1,055,200	(5,550)	49.52%
PUBLIC WORKS							
Sanitation and Waste Removal							
<u>Household Trash Collection</u> (rebid in spring 2022)							
Contractual Services	182,104	175,000	175,000	0	175,000	0	8.21%
Trash and Treasures	0	10,000	11,000	1,000	11,000	0	0.52%
Town Dump Fees - Refuse	43	250	250	0	250	0	0.01%
	182,147	185,250	186,250	1,000	186,250	0	8.74%
<u>Leaf Collection</u> (rebid in spring 2020)	72,000	72,000	72,000	0	72,000	0	3.38%

	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
	Actual	Budget	Estimated	Est. Budget	Budget	to FY19 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
<u>Recycling Collection (rebid in fall 2022)</u>							
Contractual Services	65,731	64,000	64,000	0	65,000	1,000	3.05%
Recycling Bins/Carts	0	0	3,000	3,000	0	(3,000)	0.00%
	65,731	64,000	67,000	3,000	65,000	(2,000)	3.05%
<u>Household Organic Waste Collection (rebid in fall 2018)</u>							
Contractual Services	38,365	34,500	34,500	0	35,000	500	1.64%
Composting Bins	0	0	500	500	0	(500)	0.00%
	38,365	34,500	35,000	500	35,000	0	1.64%
<u>Yard Trash Collection (rebid in spring 2022)</u>							
Contractual Services	20,143	23,000	23,000	0	23,000	0	1.08%
Town Dump Fees - Yard Trash	112	500	250	(250)	250	0	0.01%
	20,255	23,500	23,250	(250)	23,250	0	1.09%
Subtotal - Sanitation and Waste Removal	378,498	379,250	383,500	4,250	381,500	(2,000)	17.90%
Streets and Roads							
Sidewalk Snow Removal (rebid in spring 2019)	0	70,000	35,000	(35,000)	70,000	35,000	3.29%
Street Snow Removal (rebid in spring 2019)	11,940	50,000	10,000	(40,000)	50,000	40,000	2.35%
Utilities	36,540	30,000	30,000	0	30,000	0	1.41%
Consultants and Engineers	6,566	20,000	15,000	(5,000)	20,000	5,000	0.94%
Street Sweeping (rebid in spring 2022)	4,600	12,000	8,000	(4,000)	12,000	4,000	0.56%
Supplies	7,826	3,000	3,000	0	3,000	0	0.14%
Street Signs	627	2,000	2,000	0	2,000	0	0.09%
Repairs & Maintenance	1,687	1,500	1,500	0	1,500	0	0.07%
Subtotal - Streets and Roads	69,786	188,500	104,500	(84,000)	188,500	84,000	8.85%

	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
	Actual	Budget	Estimated	Est. Budget	Budget	to FY19 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
Parks, Grounds and Trees							
Tree Maintenance (rebid in spring 2022)	89,265	85,000	85,000	0	85,000	0	3.99%
Arborist	23,800	30,000	20,000	(10,000)	25,000	5,000	1.17%
Landscaping Services (rebid in spring 2021)	42,685	30,000	42,000	12,000	40,000	(2,000)	1.88%
Supplies	9,030	8,000	8,000	0	9,000	1,000	0.42%
Utilities	5,533	8,000	5,000	(3,000)	6,000	1,000	0.28%
Repairs and Maintenance	3,620	1,000	1,000	0	1,000	0	0.05%
Subtotal - Parks, Grounds and Trees	173,933	162,000	161,000	(1,000)	166,000	5,000	7.79%
TOTAL PUBLIC WORKS	622,217	729,750	649,000	(80,750)	736,000	87,000	34.54%
PUBLIC SAFETY							
Police Officer Salaries	269,479	267,000	267,000	0	267,000	0	12.53%
Police Management Service	38,527	27,000	27,000	0	27,000	0	1.27%
Social Security and Medicare (Police)	21,395	21,000	21,000	0	21,000	0	0.99%
Workers Compensation (Police)	15,341	15,000	15,000	0	15,000	0	0.70%
Legal Liability Insurance (Police)	9,000	9,000	9,000	0	9,000	0	0.42%
Unemployment Insurance (Police)	473	1,000	1,000	0	500	(500)	0.02%
TOTAL - PUBLIC SAFETY	354,215	340,000	340,000	0	339,500	(500)	15.93%
TOTAL EXPENDITURES	2,179,185	2,214,500	2,049,750	(164,750)	2,130,700	80,950	100.00%

CAPITAL BUDGET							
	FY17	FY18	FY18	FY18	FY19	FY18 Est. Actual	FY19
Line Item	Actual	Budget	Estimated	Est. Budget	Budget	to FY19 Budget	% of Total
			Actual	Variance		Variance	Budget
INFRASTRUCTURE							
Streets & Sidewalks	33,020	500,000	1,700,000	1,200,000	1,000,000	(700,000)	94.52%
Reimbursements for Utility Repairs	0	0	(1,176,000)	(1,176,000)	(95,000)	95,000	
Net Expenditures for Infrastructure	33,020	500,000	524,000	24,000	905,000	(605,000)	1
OTHER CAPITAL PROJECTS							
Street Lights	4,478	8,000	2,000	(6,000)	8,000	6,000	0.76%
Facilities and Equipment							
Information Technology and A/V Upgrades	0	0	0	0	30,000	30,000	2.84%
Computer System	0	5,000	5,000	0	5,000	0	0.47%
Subtotal - Facilities and Equipment	0	5,000	5,000	0	35,000	30,000	3.31%
Parks, Grounds and Trees							
New Trees/Reforestation	19,531	15,000	15,000	0	15,000	0	1.42%
Subtotal - Parks, Grounds and Trees	19,531	15,000	15,000	0	15,000	0	1.42%
TOTAL - CAPITAL PROJECTS	57,029	528,000	1,722,000	1,194,000	1,058,000	(664,000)	100.00%