

<b>TOWN OF CHEVY CHASE</b>				
<b>Budget Summary</b>				
	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY20 Estimated Actual</b>	<b>FY21 Budget</b>
<b>GENERAL REVENUE</b>				
<b>Taxes</b>				
Income Taxes	2,751,018	2,400,000	3,166,000	2,700,000
Real Property Tax (CYTR \$0.0098/\$100 for FY21)	124,426	122,000	124,500	124,500
Highway User Revenue	92,517	117,500	119,000	121,000
Utility Property Tax (\$0.66/\$100 for FY21) <sup>1</sup>	28,967	30,000	29,000	29,000
<b>Subtotal - Taxes</b>	<b>2,996,928</b>	<b>2,669,500</b>	<b>3,438,500</b>	<b>2,974,500</b>
<b>Reimbursements and Bank Shares</b>	<b>132,178</b>	<b>132,500</b>	<b>132,500</b>	<b>132,500</b>
<b>Permit Fees and Cable TV Revenue</b>	<b>71,358</b>	<b>75,000</b>	<b>68,000</b>	<b>69,000</b>
<b>Other Revenue</b>	<b>190,170</b>	<b>175,000</b>	<b>175,500</b>	<b>164,000</b>
<b>TOTAL GENERAL REVENUE</b>	<b>3,390,634</b>	<b>3,052,000</b>	<b>3,814,500</b>	<b>3,340,000</b>
<b>OPERATING EXPENDITURES</b>				
<b>General Government</b>				
Salaries & Benefits	543,612	641,200	554,200	579,500
Professional Services	214,821	256,877	182,000	256,000
Civic Affairs & Community Programs	166,589	120,000	95,000	130,000
Other Services & Supplies	101,118	87,000	102,500	104,000
<b>Subtotal - General Government</b>	<b>1,026,140</b>	<b>1,105,077</b>	<b>933,700</b>	<b>1,069,500</b>
<b>Public Works</b>				
Sanitation & Waste Removal	368,862	386,800	375,750	454,500
Streets & Roads	131,497	252,500	138,000	209,500
Parks, Grounds & Trees	293,266	213,000	274,000	280,000
<b>Subtotal - Public Works</b>	<b>793,625</b>	<b>852,300</b>	<b>787,750</b>	<b>944,000</b>
<b>Public Safety (Police)</b>	<b>347,119</b>	<b>377,500</b>	<b>377,500</b>	<b>401,500</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,166,884</b>	<b>2,334,877</b>	<b>2,098,950</b>	<b>2,415,000</b>
<b>CAPITAL EXPENDITURES</b>				
<b>Streets &amp; Sidewalks</b>				
Streets & Sidewalks	1,428,716	650,000	650,000	1,200,000
Reimbursements for Utility Repairs	(147,449)	0	0	(475,000)
<b>Net Expenditures for Streets &amp; Sidewalks</b>	<b>1,281,267</b>	<b>650,000</b>	<b>650,000</b>	<b>725,000</b>
<b>Other Capital Projects</b>				
Street Lights	1,387	5,000	1,500	5,000
Facilities & Equipment	1,829	100,000	90,000	40,000
Parks, Grounds & Trees	45,734	150,000	15,000	415,000
<b>Subtotal - Other Capital Projects</b>	<b>48,950</b>	<b>255,000</b>	<b>106,500</b>	<b>460,000</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,330,217</b>	<b>905,000</b>	<b>756,500</b>	<b>1,185,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,497,101</b>	<b>3,239,877</b>	<b>2,855,450</b>	<b>3,600,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(106,467)</b>	<b>(187,877)</b>	<b>959,050</b>	<b>(260,000)</b>
<b>WYNNE CREDIT REPAYMENT FROM RESERVE<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(76,223)</b>
<b>UNASSIGNED GENERAL FUND BALANCE</b>	<b>7,963,923</b>	<b>7,776,046</b>	<b>8,922,973</b>	<b>8,586,750</b>
				<b>FY21 Contingent Reserve<sup>3</sup></b>
				<b>1,336,000</b>
<sup>1</sup> this tax is paid by utility companies, not by Town residents.				
<sup>2</sup> Wynne credit repayments are deducted from the general fund balance so as not to affect the annual operating budget.				
<sup>3</sup> this figure represents 40 percent of the Town's annual operating revenues. It is included in the Town's unassigned general fund balance.				
	<b>Est. Balance 6/30/2020</b>	<b>FY21 Estimated Revenue</b>	<b>FY21 Estimated Expenditures</b>	<b>Est. Balance 6/30/2021</b>
<b>RESTRICTED FUNDS</b>				
Cable TV Improvements -- PEG Grants	246,334	82,000	25,000	303,334
<b>TOTAL - RESTRICTED FUNDS</b>	<b>246,334</b>	<b>82,000</b>	<b>25,000</b>	<b>303,334</b>

GENERAL REVENUE							
	FY19	FY20	FY20	FY20	FY21	FY20 Est. Actual	FY21
	Actual	Budget	Estimated	Est. Budget	Budget	to FY21 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
<b>TAXES</b>							
Income Taxes <sup>1</sup>	2,751,018	2,400,000	3,166,000	766,000	2,700,000	(466,000)	80.84%
Real Property Tax (CYTR \$0.0098/\$100 for FY21)	124,426	122,000	124,500	2,500	124,500	0	3.73%
Highway User Revenue	92,517	117,500	119,000	1,500	121,000	2,000	3.62%
Utility Property Tax (\$0.66/\$100 for FY21)	28,967	30,000	29,000	(1,000)	29,000	0	0.87%
<b>Subtotal - Taxes</b>	<b>2,996,928</b>	<b>2,669,500</b>	<b>3,438,500</b>	<b>769,000</b>	<b>2,974,500</b>	<b>(464,000)</b>	<b>89.06%</b>
<b>REIMBURSEMENTS AND BANK SHARES</b>							
Montgomery County Tax Duplication Reimbursement	131,669	132,000	132,000	0	132,000	0	3.95%
Bank Shares	509	500	500	0	500	0	0.01%
<b>Subtotal - Reimbursements and Bank Shares</b>	<b>132,178</b>	<b>132,500</b>	<b>132,500</b>	<b>0</b>	<b>132,500</b>	<b>0</b>	<b>3.97%</b>
<b>PERMIT FEES AND CABLE TV REVENUE</b>							
Cable TV Franchise Fees	39,958	40,000	40,000	0	40,000	0	1.20%
Permit Fees	28,000	30,000	24,000	(6,000)	25,000	1,000	0.75%
Variance Fees	3,400	5,000	4,000	(1,000)	4,000	0	0.12%
<b>Subtotal - Permit Fees and Cable TV Revenue</b>	<b>71,358</b>	<b>75,000</b>	<b>68,000</b>	<b>(7,000)</b>	<b>69,000</b>	<b>1,000</b>	<b>2.07%</b>
<b>OTHER REVENUE</b>							
Interest Income (General Fund)	176,860	140,000	140,000	0	100,000	(40,000)	2.99%
State Aid for Police Protection (SAPP)	0	23,000	23,000	0	51,000	28,000	1.53%
Parking Fines/Meters	7,955	9,000	10,000	1,000	10,000	0	0.30%
Miscellaneous	4,345	2,000	1,500	(500)	2,000	500	0.06%
Special Trash Collection	1,010	1,000	1,000	0	1,000	0	0.03%
<b>Subtotal - Other Revenue</b>	<b>190,170</b>	<b>175,000</b>	<b>175,500</b>	<b>500</b>	<b>164,000</b>	<b>(11,500)</b>	<b>4.91%</b>
<b>TOTAL GENERAL REVENUE</b>	<b>3,390,634</b>	<b>3,052,000</b>	<b>3,814,500</b>	<b>762,500</b>	<b>3,340,000</b>	<b>(474,500)</b>	<b>100.00%</b>

OPERATING EXPENDITURES							
	FY19	FY20	FY20	FY20	FY21	FY20 Est. Actual	FY21
Line Item	Actual	Budget	Estimated	Est. Budget	Budget	to FY21 Budget	% of Total
			Actual	Variance		Variance	Budget
<b>GENERAL GOVERNMENT</b>							
<b>Salaries and Benefits</b>							
Staff Salaries	371,450	460,000	388,000	(72,000)	400,000	12,000	16.56%
Health Insurance	54,049	65,000	55,000	(10,000)	60,000	5,000	2.48%
Retirement	42,978	45,000	45,000	0	43,000	(2,000)	1.78%
Social Security and Medicare	27,190	35,000	31,000	(4,000)	31,000	0	1.28%
Awards and Bonuses	31,499	20,000	25,000	5,000	30,000	5,000	1.24%
Overtime	11,376	10,000	5,000	(5,000)	10,000	5,000	0.41%
Workers Compensation	4,968	6,000	5,000	(1,000)	5,000	0	0.21%
Unemployment Insurance	102	200	200	0	500	300	0.02%
<b>Subtotal - Salaries &amp; Benefits</b>	<b>543,612</b>	<b>641,200</b>	<b>554,200</b>	<b>(87,000)</b>	<b>579,500</b>	<b>25,300</b>	<b>24.00%</b>
<b>Professional Services</b>							
Legal Counsel	84,573	100,000	75,000	(25,000)	75,000	0	3.11%
Code Enforcement	23,700	35,000	20,000	(15,000)	35,000	15,000	1.45%
Management Consultant	10,722	28,000	20,000	(8,000)	35,000	15,000	1.45%
Engineering//Plan Review	31,593	30,000	20,000	(10,000)	30,000	10,000	1.24%
Permit Parking/Parking Meter Enforcement	0	0	0	0	25,000	25,000	1.04%
Accounting Services	24,000	24,000	24,000	0	24,000	0	0.99%
Professional Services (Bethesda Plan & Purple Line)	12,793	20,000	2,000	(18,000)	20,000	18,000	0.83%
Auditing Services	11,000	11,000	12,000	1,000	12,000	0	0.50%
Executive Recruitment Services	16,440	8,877	9,000	123	0	(9,000)	0.00%
<b>Subtotal - Professional Services</b>	<b>214,821</b>	<b>256,877</b>	<b>182,000</b>	<b>(74,877)</b>	<b>256,000</b>	<b>74,000</b>	<b>10.60%</b>
<b>Civic Affairs and Community Programs</b>							
Civic Affairs (Special Events)	54,750	53,000	35,000	(18,000)	55,000	20,000	2.28%
Private Canopy Tree Maintenance Program	32,789	35,000	30,000	(5,000)	35,000	5,000	1.45%
Consulting Arborist Program	8,670	10,000	10,000	0	10,000	0	0.41%
Consulting Water Management	8,157	7,000	5,000	(2,000)	10,000	5,000	0.41%
Native Canopy Tree Planting Program	3,394	10,000	10,000	0	10,000	0	0.41%
Senior Support Services	5,000	5,000	5,000	0	10,000	5,000	0.41%
Purple Line Noise Wall	53,829	0	0	0	0	0	0.00%

	FY19	FY20	FY20	FY20	FY21	FY20 Est. Actual	FY21
	Actual	Budget	Estimated	Est. Budget	Budget	to FY21 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
<b>Subtotal - Civic Affairs and Community Programs</b>	166,589	120,000	95,000	(25,000)	130,000	35,000	5.38%
<b>Other Services and Supplies</b>							
Printing and Recording	31,548	25,000	30,000	5,000	30,000	0	1.24%
Dues and Subscriptions	20,673	17,000	20,000	3,000	20,000	0	0.83%
Insurance	10,279	11,500	11,500	0	11,500	0	0.48%
Supplies	7,923	5,000	10,000	5,000	10,000	0	0.41%
Telephone	7,333	8,000	8,000	0	8,000	0	0.33%
Web Hosting and Development	7,227	5,000	6,000	1,000	7,500	1,500	0.31%
Postage	3,810	6,000	6,000	0	4,000	(2,000)	0.17%
County Tax Collection Service	1,683	1,000	2,000	2,000	3,500	1,500	0.14%
Payroll Service	3,549	2,500	3,500	1,000	3,500	0	0.14%
Repairs and Maintenance	3,368	3,000	3,000	0	3,000	0	0.12%
Travel/Meeting Expense	1,994	2,000	2,000	0	2,000	0	0.08%
Unusual Non-recurring	1,731	1,000	500	(500)	1,000	500	0.04%
<b>Subtotal - Other Services and Supplies</b>	101,118	87,000	102,500	16,500	104,000	1,500	4.31%
<b>TOTAL - GENERAL GOVERNMENT</b>	1,026,140	1,105,077	933,700	(170,377)	1,069,500	135,800	0
<b>PUBLIC WORKS</b>							
<b>Sanitation and Waste Removal</b>							
<u>Household Trash Collection</u>							
Contractual Services	168,123	175,000	175,000	0	175,000	0	7.25%
Trash and Treasures	10,259	11,000	5,000	(6,000)	11,000	6,000	0.46%
Town Dump Fees - Refuse	0	250	250	0	500	250	0.02%
	178,382	186,250	180,250	(6,000)	186,500	6,250	7.72%
<u>Leaf Collection</u>	72,000	72,000	72,000	0	72,000	0	2.98%
<u>Recycling Collection</u>							
Contractual Services	60,688	65,000	65,000	0	105,000	40,000	4.35%
Recycling Bins/Carts	0	5,000	0	(5,000)	32,000	32,000	1.33%
	60,688	70,000	65,000	(5,000)	137,000	72,000	5.67%

	FY19	FY20	FY20	FY20	FY21	FY20 Est. Actual	FY21
	Actual	Budget	Estimated	Est. Budget	Budget	to FY21 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
<b>Household Organic Waste Collection</b>							
Contractual Services	38,492	35,000	35,000	0	35,000	0	1.45%
Composting Bins	648	300	250	(50)	500	250	0.02%
	39,140	35,300	35,250	(50)	35,500	250	1.47%
<b>Yard Trash Collection</b>							
Contractual Services	18,540	23,000	23,000	0	23,000	0	0.95%
Town Dump Fees - Yard Trash	112	250	250	0	500	250	0.02%
	18,652	23,250	23,250	0	23,500	250	0.97%
<b>Subtotal - Sanitation and Waste Removal</b>	<b>368,862</b>	<b>386,800</b>	<b>375,750</b>	<b>(11,050)</b>	<b>454,500</b>	<b>78,750</b>	<b>18.82%</b>
<b>Streets and Roads</b>							
Sidewalk Snow Removal	32,760	70,000	0	(70,000)	70,000	70,000	2.90%
Street Snow Removal	33,164	50,000	3,500	(46,500)	50,000	46,500	2.07%
Consultants & Engineers	13,199	85,000	80,000	(5,000)	40,000	(40,000)	1.66%
Utilities	32,128	30,000	30,000	0	30,000	0	1.24%
Street Sweeping	6,560	10,000	5,000	(5,000)	10,000	5,000	0.41%
Supplies	5,409	3,000	3,500	500	5,000	1,500	0.21%
Repairs & Maintenance	3,710	2,500	14,000	11,500	2,500	(11,500)	0.10%
Street Signs	4,567	2,000	2,000	0	2,000	0	0.08%
<b>Subtotal - Streets and Roads</b>	<b>131,497</b>	<b>252,500</b>	<b>138,000</b>	<b>(114,500)</b>	<b>209,500</b>	<b>71,500</b>	<b>8.67%</b>
<b>Parks, Grounds and Trees</b>							
Tree Maintenance	182,951	85,000	130,000	45,000	150,000	20,000	6.21%
Landscaping Services	45,323	50,000	65,000	15,000	50,000	(15,000)	2.07%
Consultants & Engineers	14,621	40,000	40,000	0	40,000	0	1.66%
Arborist	30,655	25,000	25,000	0	25,000	0	1.04%
Supplies	13,549	9,000	9,000	0	10,000	1,000	0.41%
Utilities	2,894	3,000	3,000	0	3,000	0	0.12%
Repairs and Maintenance	3,273	1,000	2,000	1,000	2,000	0	0.08%
<b>Subtotal - Parks, Grounds and Trees</b>	<b>293,266</b>	<b>213,000</b>	<b>274,000</b>	<b>61,000</b>	<b>280,000</b>	<b>6,000</b>	<b>11.59%</b>
<b>TOTAL - PUBLIC WORKS</b>	<b>793,625</b>	<b>852,300</b>	<b>787,750</b>	<b>(64,550)</b>	<b>944,000</b>	<b>156,250</b>	<b>39.09%</b>

	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21</b>	<b>FY20 Est. Actual</b>	<b>FY21</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Est. Budget</b>	<b>Budget</b>	<b>to FY21 Budget</b>	<b>% of Total</b>
<b>Line Item</b>			<b>Actual</b>	<b>Variance</b>		<b>Variance</b>	<b>Budget</b>
<b>PUBLIC SAFETY</b>							
Police Officer Salaries	272,800	297,750	297,750	0	315,000	17,250	13.04%
Police Management Service	27,384	30,000	30,000	0	32,000	2,000	1.33%
Social Security and Medicare (Police)	20,900	23,300	23,300	0	24,000	700	0.99%
Workers Compensation (Police)	17,720	16,950	16,950	0	21,000	4,050	0.87%
Legal Liability Insurance (Police)	7,877	9,000	9,000	0	9,000	0	0.37%
Unemployment Insurance (Police)	438	500	500	0	500	0	0.02%
<b>TOTAL - PUBLIC SAFETY</b>	<b>347,119</b>	<b>377,500</b>	<b>377,500</b>	<b>0</b>	<b>401,500</b>	<b>24,000</b>	<b>16.63%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,166,884</b>	<b>2,334,877</b>	<b>2,098,950</b>	<b>(234,927)</b>	<b>2,415,000</b>	<b>316,050</b>	<b>100.00%</b>

<b>CAPITAL EXPENDITURES</b>							
	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21</b>	<b>FY20 Est. Actual</b>	<b>FY21</b>
<b>Line Item</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Est. Budget</b>	<b>Budget</b>	<b>to FY21 Budget</b>	<b>% of Total</b>
			<b>Actual</b>	<b>Variance</b>		<b>Variance</b>	<b>Budget</b>
<b>INFRASTRUCTURE</b>							
<b>Streets &amp; Sidewalks</b>	1,428,716	650,000	650,000	0	1,200,000	550,000	101.27%
Reimbursements for Utility Repairs	(147,449)	0	0	0	(475,000)	(475,000)	
<b>Net Expenditures for Infrastructure</b>	<b>1,281,267</b>	<b>650,000</b>	<b>650,000</b>	<b>0</b>	<b>725,000</b>	<b>75,000</b>	<b>101.27%</b>
<b>OTHER CAPITAL PROJECTS</b>							
<b>Street Lights</b>	<b>1,387</b>	<b>5,000</b>	<b>1,500</b>	<b>(3,500)</b>	<b>5,000</b>	<b>3,500</b>	<b>0.42%</b>
<b>Facilities and Equipment</b>							
Vehicles	0	85,000	85,000	0	35,000	(50,000)	2.95%
Information Technology Improvements	0	10,000	0	(10,000)	0	0	0.00%
Computer System	1,829	5,000	5,000	0	5,000	0	0.42%
<b>Subtotal - Facilities and Equipment</b>	<b>1,829</b>	<b>100,000</b>	<b>90,000</b>	<b>(10,000)</b>	<b>40,000</b>	<b>(50,000)</b>	<b>3.38%</b>
<b>Parks, Grounds and Trees</b>							
Park Improvements	32,725	135,000	0	(135,000)	400,000	400,000	33.76%
New Trees/Reforestation	13,009	15,000	15,000	0	15,000	0	1.27%
<b>Subtotal - Parks, Grounds and Trees</b>	<b>45,734</b>	<b>150,000</b>	<b>15,000</b>	<b>(135,000)</b>	<b>415,000</b>	<b>400,000</b>	<b>0</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,330,217</b>	<b>905,000</b>	<b>756,500</b>	<b>(148,500)</b>	<b>1,185,000</b>	<b>428,500</b>	<b>140.08%</b>

RESTRICTED FUNDS							
	Balance	FY20	FY20	Est. Balance	FY21	FY21	Est. Balance
	6/30/2019	Estimated	Estimated	6/30/2020	Estimated	Estimated	6/30/2021
Line Item		Revenue	Expenditures		Revenue	Expenditures	
Cable TV Improvements -- PEG Grants	174,334	82,000	10,000	246,334	82,000	25,000	303,334
Lee Dennison Bequest/Sustainable Garden	67,275	0	67,275	0	0	0	0
<b>TOTAL - RESTRICTED FUNDS</b>	<b>241,609</b>	<b>82,000</b>	<b>77,275</b>	<b>246,334</b>	<b>82,000</b>	<b>25,000</b>	<b>303,334</b>