

TOWN OF CHEVY CHASE				
Budget Summary				
	FY21	FY22	FY22	FY23
	Actual	Budget	Estimated	Budget
			Actual	
GENERAL REVENUE				
Taxes				
Income Taxes	3,374,423	2,700,000	3,923,000	3,182,000
Real Property Tax (CYTR \$0.0097/\$100 for FY23)	126,595	124,500	127,500	128,500
Highway User Revenue	120,186	113,000	122,250	127,000
Utility Property Tax (\$0.66/\$100 for FY23) ¹	28,923	31,000	31,000	31,000
Subtotal - Taxes	3,650,127	2,968,500	4,203,750	3,468,500
Reimbursements and Bank Shares	132,179	170,500	265,500	235,500
Permit Fees and Cable TV Revenue	58,714	62,000	62,000	62,000
Other Revenue	81,480	79,000	76,500	80,000
TOTAL GENERAL REVENUE	3,922,500	3,280,000	4,607,750	3,846,000
OPERATING EXPENDITURES				
General Government				
Salaries & Benefits	644,757	692,000	605,000	796,000
Professional Services	249,316	647,000	412,500	563,000
Civic Affairs & Community Programs	104,927	165,000	105,500	146,000
Other Services & Supplies	112,337	138,600	136,600	142,100
Subtotal - General Government	1,111,337	1,642,600	1,259,600	1,647,100
Public Works				
Sanitation & Waste Removal	434,358	439,500	434,500	788,500
Streets & Roads	193,450	217,500	172,500	220,000
Parks, Grounds & Trees	288,362	375,000	295,000	368,000
Subtotal - Public Works	916,170	1,032,000	902,000	1,376,500
Public Safety (Police)	379,068	424,500	418,000	419,000
TOTAL OPERATING EXPENDITURES	2,406,575	3,099,100	2,579,600	3,442,600
CAPITAL EXPENDITURES				
Streets & Sidewalks				
Asphalt & Concrete (Net of Reimbursements)	176,131	100,000	24,720	150,000
Street Lights	0	5,000	0	5,000
Street Signage	0	15,000	11,000	10,000
Subtotal - Streets & Sidewalks	176,131	120,000	35,720	165,000
Parks, Grounds & Trees				
Park Improvements (Net of Reimbursements)	13,500	412,500	10,000	112,500
New Trees/Reforestation	21,945	15,000	22,000	25,000
Subtotal - Parks, Grounds & Trees	35,445	427,500	32,000	137,500
Facilities & Equipment				
Town Office Improvements	0	0	0	50,000
Information Technology/Audio-Visual Equipment	1,345	5,000	5,000	5,000
Vehicles	21,965	0	0	0
Subtotal - Facilities & Equipment	23,310	5,000	5,000	55,000
TOTAL CAPITAL EXPENDITURES	234,886	552,500	72,720	357,500
TOTAL OPERATING & CAPITAL EXPENDITURES	2,641,461	3,651,600	2,652,320	3,800,100
SURPLUS/(DEFICIT)	1,281,039	(371,600)	1,955,430	45,900
GENERAL FUND BALANCE	10,798,449	10,426,849	12,753,879	12,799,779
RESERVED FOR FARM WOMEN'S MARKET PARKS PROJECT	0	0	(4,000,000)	0
NET GENERAL FUND BALANCE	10,798,449	10,426,849	8,753,879	8,799,779
			FY23 Contingent Reserve²	1,538,400
¹ this tax is paid by utility companies, not by Town residents.				
² this figure represents 40 percent of the Town's annual operating revenues. It is included in the Town's general fund balance.				
American Rescue Plan Act Funds				
Revenue			1,214,954	1,214,954
Estimated Expenditures and Obligations			(125,000)	(2,304,908)
Balance			1,089,954	0

GENERAL REVENUE							
	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
TAXES							
Income Taxes ¹	3,374,423	2,700,000	3,923,000	1,223,000	3,182,000	(741,000)	82.74%
Real Property Tax (CYTR \$0.0097/\$100 for FY23)	126,595	124,500	127,500	3,000	128,500	1,000	3.34%
Highway User Revenue	120,186	113,000	122,250	9,250	127,000	4,750	3.30%
Utility Property Tax (\$0.66/\$100 for FY23)	28,923	31,000	31,000	0	31,000	0	0.81%
Subtotal - Taxes	3,650,127	2,968,500	4,203,750	1,235,250	3,468,500	(735,250)	90.18%
REIMBURSEMENTS AND BANK SHARES							
Montgomery County Tax Duplication Reimbursement	131,669	170,000	265,000	95,000	235,000	(30,000)	6.11%
Bank Shares	510	500	500	0	500	0	0.01%
Subtotal - Reimbursements and Bank Shares	132,179	170,500	265,500	95,000	235,500	(30,000)	6.12%
PERMIT FEES AND CABLE TV REVENUE							
Cable TV Franchise Fees	36,400	40,000	40,000	0	40,000	0	1.04%
Permit Fees	19,264	20,000	20,000	0	20,000	0	0.52%
Variance Fees	3,050	2,000	2,000	0	2,000	0	0.05%
Subtotal - Permit Fees and Cable TV Revenue	58,714	62,000	62,000	0	62,000	0	1.61%
OTHER REVENUE							
State Aid for Police Protection (SAPP)	52,117	51,000	51,000	0	52,000	1,000	1.35%
Parking Fines/Meters	8,577	10,000	16,000	6,000	16,000	0	0.42%
Interest Income (Investment Pool)	15,840	15,000	7,500	(7,500)	10,000	2,500	0.26%
Special Trash Collection	1,010	1,000	1,000	0	1,000	0	0.03%
Miscellaneous	3,936	2,000	1,000	(1,000)	1,000	0	0.03%
Subtotal - Other Revenue	81,480	79,000	76,500	(2,500)	80,000	3,500	2.08%
TOTAL GENERAL REVENUE	3,922,500	3,280,000	4,607,750	1,327,750	3,846,000	(761,750)	100.00%

OPERATING EXPENDITURES							
	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
Line Item	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
			Actual	Variance		Variance	Budget
GENERAL GOVERNMENT							
Salaries and Benefits							
Staff Salaries	405,262	465,000	408,000	(57,000)	553,000	145,000	16.06%
Health/Life Insurance	61,949	77,000	63,000	(14,000)	90,000	27,000	2.61%
Retirement	42,370	50,000	45,000	(5,000)	53,000	45,000	1.54%
Awards and Bonuses	85,931	45,000	45,000	0	45,000	0	1.31%
Payroll Taxes (Social Security/Medicare/Unemployment)	33,114	40,000	33,000	(7,000)	40,000	7,000	1.16%
Overtime	11,405	10,000	6,000	(4,000)	10,000	4,000	0.29%
Workers Compensation	4,726	5,000	5,000	0	5,000	0	0.15%
Subtotal - Salaries & Benefits	644,757	692,000	605,000	(87,000)	796,000	228,000	23.12%
Professional Services							
Land Use/Planning/Development Consultants	26,368	390,000	110,000	(280,000)	250,000	140,000	7.26%
Legal Counsel	105,605	100,000	200,000	100,000	150,000	(50,000)	4.36%
Code Enforcement (Building/Parking/Noise)	24,400	25,000	10,000	(15,000)	50,000	40,000	1.45%
Civil Engineering/Water Drainage Plan Review	47,293	40,000	40,000	0	45,000	5,000	1.31%
Accounting Services	24,000	30,000	30,000	0	30,000	0	0.87%
Management Consultant	9,650	25,000	10,000	(15,000)	25,000	15,000	0.73%
Audit Services	12,000	12,000	12,500	500	13,000	500	0.38%
Parking Enforcement (<i>merged w/Code Enforcement for FY23</i>)	0	25,000	0	(25,000)	0	0	0.00%
Subtotal - Professional Services	249,316	647,000	412,500	(234,500)	563,000	150,500	16.35%
Civic Affairs and Community Programs							
Special Events	19,269	55,000	15,000	(40,000)	55,000	40,000	1.60%
Private Canopy Tree Maintenance Program	42,845	35,000	42,000	7,000	42,000	0	1.22%
Private Native Tree Planting Program	9,992	10,000	24,000	14,000	24,000	0	0.70%
Consulting Arborist Program	9,180	10,000	10,000	0	10,000	0	0.29%
Senior Support Services	10,000	10,000	10,000	0	10,000	0	0.29%
Consulting Water Management Program	1,232	10,000	0	(10,000)	5,000	5,000	0.15%
Battery-Powered Blower Rebate Program	12,409	15,000	4,500	(10,500)	0	(4,500)	0.00%
Other Community Programs	0	20,000	0	(20,000)	0	0	0.00%
Subtotal - Civic Affairs and Community Programs	104,927	165,000	105,500	(59,500)	146,000	40,500	4.24%

	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
Other Services and Supplies							
Debt Service Principal (Wynne)	9,528	38,100	38,100	0	38,100	0	1.11%
Dues and Subscriptions	22,623	20,000	24,000	4,000	25,000	1,000	0.73%
Printing and Recording	23,954	30,000	25,000	(5,000)	25,000	0	0.73%
Insurance	14,581	15,000	15,000	0	15,000	0	0.44%
Telephone	8,762	8,000	7,000	(1,000)	8,000	1,000	0.23%
Web Hosting and Development	8,486	7,500	7,500	0	8,000	500	0.23%
Supplies	7,654	5,000	5,000	0	7,000	2,000	0.20%
Payroll Service	4,065	4,000	4,000	0	4,000	0	0.12%
Postage	4,504	4,000	4,000	0	4,000	0	0.12%
County Tax Collection Service	1,941	2,000	2,000	0	2,000	0	0.06%
Repairs and Maintenance	2,199	2,000	1,000	(1,000)	2,000	1,000	0.06%
Travel/Meeting Expense	1,895	2,000	2,000	0	2,000	0	0.06%
Unusual Non-recurring	2,145	1,000	2,000	1,000	2,000	0	0.06%
Subtotal - Other Services and Supplies	112,337	138,600	136,600	(2,000)	142,100	5,500	4.13%
TOTAL - GENERAL GOVERNMENT	1,111,337	1,642,600	1,259,600	(383,000)	1,647,100	424,500	0
PUBLIC WORKS							
Sanitation and Waste Removal							
<u>Household Trash Collection</u>							
Contractual Services	174,523	175,000	175,000	0	354,000	179,000	10.28%
Trash and Treasures	5,000	11,000	11,000	0	11,000	0	0.32%
Town Dump Fees	0	500	500	0	500	0	0.01%
	179,523	186,500	186,500	0	365,500	179,000	10.62%
<u>Leaf Collection</u>							
Contractual Services	84,000	84,000	84,000	0	84,000	0	2.44%
<u>Recycling Collection</u>							
Contractual Services	104,566	105,000	105,000	0	228,000	123,000	6.62%
Recycling Bins/Carts	3,521	5,000	0	(5,000)	5,000	5,000	0.15%
	108,087	110,000	105,000	(5,000)	233,000	128,000	6.77%

	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
Household Organic Waste Collection							
Contractual Services	40,010	35,000	35,000	0	42,000	7,000	1.22%
Composting Bins	119	500	500	0	500	0	0.01%
	40,129	35,500	35,500	0	42,500	7,000	1.23%
Yard Trash Collection							
Contractual Services	22,619	23,000	23,000	0	63,000	40,000	1.83%
Town Dump Fees		500	500	0	500	0	0.01%
	22,619	23,500	23,500	0	63,500	40,000	1.84%
Subtotal - Sanitation and Waste Removal	434,358	439,500	434,500	(5,000)	788,500	354,000	22.90%
Streets and Roads							
Sidewalk Snow Removal	86,448	100,000	80,000	(20,000)	100,000	20,000	2.90%
Street Snow Removal	50,583	50,000	25,000	(25,000)	50,000	25,000	1.45%
Utilities	33,177	30,000	34,000	4,000	35,000	1,000	1.02%
Consultants & Engineers	1,350	5,000	10,000	5,000	10,000	0	0.29%
Street Sweeping	13,120	10,000	10,000	0	10,000	0	0.29%
Repairs & Maintenance	3,364	2,500	6,500	4,000	5,000	(1,500)	0.15%
Street Signs	2,049	15,000	2,000	(13,000)	5,000	3,000	0.15%
Supplies	3,359	5,000	5,000	0	5,000	0	0.15%
Subtotal - Streets and Roads	193,450	217,500	172,500	(45,000)	220,000	47,500	6.39%
Parks, Grounds and Trees							
Tree Maintenance	117,431	150,000	150,000	0	150,000	0	4.36%
Landscaping Services	98,587	85,000	85,000	0	95,000	10,000	2.76%
Consultants & Engineers	21,236	100,000	25,000	(75,000)	75,000	50,000	2.18%
Arborist	31,100	25,000	25,000	0	30,000	5,000	0.87%
Supplies	9,059	10,000	6,000	(4,000)	10,000	4,000	0.29%
Repairs and Maintenance	8,700	2,000	2,000	0	5,000	3,000	0.15%
Utilities	2,249	3,000	2,000	(1,000)	3,000	1,000	0.09%
Subtotal - Parks, Grounds and Trees	288,362	375,000	295,000	(80,000)	368,000	73,000	10.69%

	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
Line Item			Actual	Variance		Variance	Budget
TOTAL - PUBLIC WORKS	916,170	1,032,000	902,000	(130,000)	1,376,500	474,500	39.98%
PUBLIC SAFETY							
Police Officer Salaries (\$50/day; \$55/night)	302,610	336,000	336,000	0	336,000	0	9.76%
Police Management Service	30,301	34,000	34,000	0	34,000	0	0.99%
Payroll Taxes (Social Security/Medicare/Unemployment)	23,585	24,500	24,000	(500)	24,000	0	0.70%
Workers Compensation	16,488	21,000	16,000	(5,000)	17,000	1,000	0.49%
Legal Liability Insurance	6,084	9,000	8,000	(1,000)	8,000	0	0.23%
TOTAL - PUBLIC SAFETY	379,068	424,500	418,000	(6,500)	419,000	1,000	12.17%
TOTAL OPERATING EXPENDITURES	2,406,575	3,099,100	2,579,600	(519,500)	3,442,600	900,000	100.00%

CAPITAL EXPENDITURES							
	FY21	FY22	FY22	FY22	FY23	FY22 Est. Actual	FY23
Line Item	Actual	Budget	Estimated	Est. Budget	Budget	to FY23 Budget	% of Total
			Actual	Variance		Variance	Budget
Streets & Sidewalks							
Asphalt & Concrete	1,075,544	100,000	30,000	(70,000)	150,000	120,000	
Reimbursements for Utility Repairs	(899,413)	0	(5,280)	(5,280)	0	5,280	
Subtotal - Asphalt & Concrete	176,131	100,000	24,720	(75,280)	150,000	125,280	41.96%
Street Signage	0	15,000	11,000	(4,000)	10,000	(1,000)	2.80%
Street Lights	0	5,000	0	(5,000)	5,000	5,000	1.40%
TOTAL - STREETS & SIDEWALKS	176,131	120,000	35,720	(84,280)	165,000	129,280	46.15%
Parks, Grounds & Trees							
Park Improvements	13,500	750,000	10,000	(740,000)	450,000	440,000	
Reimbursements (Program Open Space)	0	(337,500)	0	337,500	(337,500)	(337,500)	
Subtotal - Park Improvements	13,500	412,500	10,000	(402,500)	112,500	102,500	31.47%
New Trees/Reforestation	21,945	15,000	22,000	7,000	25,000	3,000	6.99%
TOTAL - PARKS, GROUNDS & TREES	48,945	427,500	32,000	(395,500)	137,500	105,500	38.46%
Facilities and Equipment							
Town Office Improvements	0	0	0	0	50,000	50,000	13.99%
Information Technology	1,345	5,000	5,000	0	5,000	0	1.40%
Vehicles	21,965	0	0	0	0	0	0.00%
TOTAL - FACILITIES & EQUIPMENT	23,310	5,000	5,000	0	55,000	50,000	15.38%
TOTAL CAPITAL EXPENDITURES	248,386	552,500	72,720	(479,780)	357,500	284,780	100.00%

RESTRICTED FUNDS							
	Balance	FY22	FY22	Est. Balance	FY23	FY23	Est. Balance
	6/30/2021	Estimated	Estimated	6/30/2022	Estimated	Estimated Exp.	6/30/2023
Line Item		Revenue	Expenditures		Revenue	& Obligations	
American Rescue Plan Act	0	1,214,954	(125,000)	1,089,954	1,214,954	(2,304,908)	0
Cable TV Improvements -- Capital PEG Grants	322,321	40,000	(1,000)	363,321	29,000	(25,000)	367,321