

Special Session

Agenda Item #	2, 3, 4
Meeting Date	May 18, 2015
Prepared By	Suzanne Ludlow City Manager

Discussion Item	Adoption of the Proposed Budget for Fiscal Year 2016
Background	<p>The City’s new fiscal year begins July 1, 2015. In accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager prepared a proposed budget for consideration by the City Council. On April 6, 2015, the City Manager provided the City Council and the public with an overview of the recommended budget for Fiscal Year 2016. Public hearings were held on April 13 and April 27. The proposed budget for Fiscal Year 2016 accounts for the City’s financial activities in four major funds or fiscal entities. They are the General Fund, the Stormwater Management Fund, the Special Revenue Funds, and the Speed Camera Fund. The City Council held a series of budget work sessions to consider the budget elements and to identify desired modifications. Decisions on the Council’s reconciliation list items were made on April 27, 2015.</p> <p>The total expenditures for the proposed budget are \$29,548,967 while total revenues are \$27,679,616.</p> <p>The budget advances the guiding principles of the City Council in the areas of economic development, environmental sustainability, quality of life, and fiscal prudence.</p> <p>With adoption of this budget, the City’s real property tax rate is set at 58.5 cents (per \$100 of assessed value), which exceeds the Fiscal Year 2015 rate of 57.0 cents. The rate also exceeds the constant yield tax rate of 57.5 cents as calculated by the Maryland Department of Assessments and Taxation. The rate will lead to an increase in expected revenue of approximately \$227,000 when compared to the previous fiscal year. The primary purpose of increasing property tax revenue is to accommodate a phased-in increase in staff salaries.</p> <p>Changes made to the City Manager’s proposed budget by the Council are:</p> <ul style="list-style-type: none"> • A half cent reduction in the proposed real property tax rate, taking the rate to 58.5 cents (per \$100 of assessed value). • A contribution of \$100,000 to the Police Retirement Plan over the actuarially-recommended amount. • Funds for a consultant for police/community engagement • Funds for Maple Avenue crosswalk improvements • Additional funds for the MANUP program • Additional funds for the Lunch and Learn program • Elimination of a proposed management position in the City Manager’s office • Reduction in funding for City TV part time and consultant staff • Elimination of funds for a boundary survey • Reduction in funding for the Takoma-Langley Crossroads Development

	<p>Authority</p> <ul style="list-style-type: none"> • Elimination of a discount parking district fee for hybrid cars <p>Attached are the three budget ordinances for consideration for second reading of the budget; first reading was held on May 11, 2015.</p> <p>The budget ordinances are:</p> <ul style="list-style-type: none"> • Ordinance Adopting the FY 2016 Tax Rates • Ordinance Adopting the FY 2016 Stormwater Management Budget • Ordinance Adopting the FY 2016 Budget
Policy	<p>In accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager is charged with submission of a proposed budget for consideration of the City Council. Before adoption of the budget, the City Council shall hold at least one public hearing.</p>
Fiscal Impact	<p>Combined revenues for all funds for Fiscal Year 2016 are projected to be \$27,679,616.</p> <ul style="list-style-type: none"> • General Fund revenues total \$22,361,866. • Stormwater Management Fund revenues total \$588,750. • Special Revenue Fund revenues total \$2,927,800. • Speed Camera Fund revenues total \$1,801,200. <p>The budget provides for total expenditures (all funds) of \$29,548,967.</p> <ul style="list-style-type: none"> • General Fund expenditures total \$24,448,118. • Stormwater Management Fund expenditures total \$684,750. • Special Revenue Fund expenditures total \$2,504,089. • Speed Camera Fund expenditures total \$1,912,010. <p>Contributions to the Equipment Replacement Reserve will be \$800,000. Fund balance (all funds) will decrease by \$1,869,351. The total Capital Improvement Program (CIP) budget is \$5,267,564.</p>
Attachments	<ul style="list-style-type: none"> • Ordinance Adopting the FY 2016 Tax Rates • Ordinance Adopting the FY 2016 Stormwater Management Budget • Ordinance Adopting the FY 2016 Budget • Attachments, including lists of changes from the proposed budget and the resulting modified fund summaries. <p>The FY 2016 Proposed Budget is posted on the City's Website at: http://takomaparkmd.gov/finance/budget.html.</p>
Recommendation	<p>Adopt the budget ordinances at Second Reading.</p>
Special Consideration	

Introduced by: Councilmember Smith

First Reading: May 11, 2015

Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2015-19**

**AN ORDINANCE ESTABLISHING THE TAX RATES FOR FISCAL YEAR 2016, BEGINNING
JULY 1, 2015 AND ENDING JUNE 30, 2016**

WHEREAS, in accordance with Section 6-303 of the Tax Property Article of the Annotated Code of Maryland, the City Council is charged with the establishment of a municipal corporation tax rate on or before the first day of July of each year; and,

WHEREAS, a public hearing must be held prior to the establishment of said tax rate if the rate will exceed the constant yield tax rate as calculated by the Maryland Department of Assessments and Taxation; and,

WHEREAS, the proposed tax rate for Fiscal Year 2016 will exceed the constant yield tax rate of \$ 0.575, and,

WHEREAS, Public budget hearings were held on April 13, 2015 and April 27, 2015.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. Section 7.16.020 of Chapter 7.16, "Real and Personal Property", of the City of Takoma Park Code is amended to read as follows:

"Section 7.16.020. Annual tax levy on real and personal property.

Effective July 1, 2015 all real and personal property which is subject to taxation by the City shall be subject to a tax on the assessed value of such real and personal property as such value is determined by the State Department of Assessments and Taxation, at the rate of:

Real Property	\$0.585 per \$100 of assessed valuation
Personal Property	\$1.55 per \$100 of assessed valuation
Railroad and Public Utilities	\$1.57 per \$100 of assessed valuation"

SECTION 2. This Ordinance shall be effective July 1, 2015.

Adopted this ____ day of May, 2015, by roll-call vote as follows:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Introduced by: Councilmember Male

First Reading: May 11, 2015

Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2015-20**

**AN ORDINANCE APPROVING AND ADOPTING THE STORMWATER MANAGEMENT
BUDGET FOR FISCAL YEAR 2016, BEGINNING JULY 1, 2015
AND ENDING JUNE 30, 2016**

WHEREAS, Section 1101 of the Charter of the City of Takoma Park designates the City Council as the Stormwater Management Board for Takoma Park with all of the powers associated therewith; and,

WHEREAS, Section 21-625 of the Local Government Article of the Annotated Code of Maryland authorizes the adoption of a stormwater management utility fee system or user charges for stormwater management programs by the City; and

WHEREAS, Section 1106 of the Charter of the City of Takoma Park empowers the Stormwater Management Board to charge and to collect stormwater utility fees and user charges to pay for stormwater management activities in the City; and,

WHEREAS, the Stormwater Management Board desires to maintain a Stormwater Management Fund for the collection and payment of revenues and expenditures as it deems necessary to provide for the construction, maintenance, operations, and repair of the stormwater management system in the City.

NOW, THEREFORE, BE IT ORDAINED BY THE STORMWATER MANAGEMENT BOARD OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. For Fiscal Year 2016, a Stormwater Management fee shall be imposed on real property in the City in an amount sufficient to fund the Stormwater Management expenditures established by this Ordinance. The base rate for the Stormwater Management fee shall be \$55.00.

SECTION 2. A Stormwater Management Fund shall be maintained into which shall be deposited:

- a) All the receipts and revenues from user charges and utility fees imposed by the City to pay for stormwater management
- b) All charges, fees, fees-in-lieu, grants, and other contributions received from any person or governmental entity in connection with stormwater management activities or programs.

SECTION 3. The budget adopted hereto and by reference made a part hereof is hereby adopted for the fiscal year beginning July 1, 2015 and ending June 30, 2016. Said budget provides for an appropriation in the amount of \$684,750 for stormwater management activities.

SECTION 4. Use of fund balance in the amount of \$96,000 is hereby authorized to supplement other fund revenues and financing sources:

SECTION 5. Stormwater management projects that are declared to be of an emergency nature as defined by the City Council in accordance with the Charter of the City of Takoma Park may be funded through the Emergency Reserve or other monies as designated by the City Council.

SECTION 6. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 7. This Ordinance shall be effective July 1, 2015.

Adopted by roll-call vote this ____ day of May, 2015 as follows:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Introduced by: Councilmember Grimes

First Reading: May 11, 2015

Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2015-21**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2016,
BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016**

WHEREAS, in accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager submitted a recommended budget for Fiscal Year 2016 to the City Council for its review and consideration; and,

WHEREAS, the Charter of the City of Takoma Park requires the conduct of at least one public hearing prior to adoption of the budget; and,

WHEREAS, the City Council held said hearing and received public comment on the City Manager's recommended budget on April 13, 2015; and,

WHEREAS, in the interest of obtaining additional public comment following its deliberations on the City Manager's recommended budget, the City Council held a second public hearing on April 27, 2015.

WHEREAS, after considering the recommended budget submitted by the City Manager and the comments made at the aforementioned public hearing, the City Council has determined its priorities relative to the delivery of municipal services for Fiscal Year 2016.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. The budget adopted hereto and by reference made a part hereof is hereby adopted for the year commencing on July 1, 2015 and ending June 30, 2016.

SECTION 2. The following amounts are hereby appropriated by fund:

Fund	Fiscal Year 2016 Appropriation
General Fund	\$ 24,448,118
Special Revenue Funds	2,504,089
Speed Camera Fund	1,912,010
GRAND TOTAL	\$ 28,864,217

SECTION 3. The following operating transfers are hereby authorized in accordance with the exhibits attached hereto and incorporated herein by reference:

Operating Transfer From	To	Amount of Transfer
General Fund	Special Revenue Funds	\$ 20,500

SECTION 4. Use of the following fund balance amount is hereby authorized to supplement other fund revenues and financing sources:

Fund	Fiscal Year 2016 Appropriation
General Fund	\$2,106,752
Speed Camera Fund	\$110,810

SECTION 5. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$111,809 has been included in the Non-Departmental budget unit of the General Fund.

SECTION 6. A five-year Capital Improvement Program for Fiscal Year 2016 through Fiscal Year 2020 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 7. The City Council hereby authorizes the transfer of \$ 800,000 from the General Fund unreserved fund balance to the Equipment Replacement Reserve.

SECTION 8. It is hereby acknowledged that the City Council, in its capacity as the Stormwater Management Board, approved a Stormwater Management Fund budget for Fiscal Year 2016 by Ordinance No. 2015-20.

SECTION 9. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 10. This Ordinance shall be effective July 1, 2015.

Adopted this ____ day of May, 2015 by roll-call vote as follows:

AYES:
NAYS:
ABSTAIN:
ABSENT:

Stormwater Management Fund Summary

	Audited FY12	Audited FY13	Audited FY14	Adopted FY15	Estimated FY15	Adopted FY16
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	9,812	7,607	50	500	2,500	1,000
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	362,308	411,804	410,075	413,900	413,970	414,000
Intergovernmental	-	85,261	20,070	168,750	-	168,750
Miscellaneous	5,752	5,899	5,218	8,000	7,000	5,000
Total Revenues	377,872	510,571	435,413	591,150	423,470	588,750
<u>EXPENDITURES</u>						
Public Works	241,392	282,890	282,154	368,700	344,777	379,000
Capital outlay	165,449	239,769	137,060	350,000	125,000	305,750
Total Expenditures	406,841	522,659	419,214	718,700	469,777	684,750
Excess (deficiency) of revenues over expenditures	(28,969)	(12,088)	16,199	(127,550)	(46,307)	(96,000)
<u>OTHER FINANCING SOURCES (USES)</u>						
Loan proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(28,969)	(12,088)	16,199	(127,550)	(46,307)	(96,000)
<u>FUND BALANCE</u>						
Beginning of year	311,814	282,845	270,757	286,956	286,956	240,649
End of year	282,845	270,757	286,956	159,406	240,649	144,649

**Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - All Governmental Funds
For the Fiscal Year Beginning July 1, 2015**

	<u>General Fund</u>	<u>Stormwater Management Fund</u>	<u>Special Revenue Funds</u>	<u>Speed Camera Fund</u>	<u>Total</u>
FY 2016 Revenues	22,361,866	588,750	2,927,800	1,801,200	27,679,616
FY 2016 Expenditures	24,448,118	684,750	2,504,089	1,912,010	29,548,967
Excess (deficiency) of revenues over expenditures	(2,086,252)	(96,000)	423,711	(110,810)	(1,869,351)
Other Financing Sources (Uses)					
Bond proceeds	-	-	-	-	-
Operating transfers in (out)	(20,500)	-	20,500	-	-
Total Other Financing Sources (Uses)	(20,500)	-	20,500	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(2,106,752)	(96,000)	444,211	(110,810)	(1,869,351)
Fund Balance					
Beginning of year	10,335,550	240,649	2,850,787	645,242	14,072,228
End of year	8,228,798	144,649	3,294,998	534,432	12,202,877

Changes from the Proposed to the Adopted FY16 Budget General Fund

Proposed Revenue Total - City Manager's Proposed Budget	22,366,179	
Taxes and Utility Fees		
Decrease: Real Property Taxes	(97,191)	Reduce tax rate one-half cent
Intergovernmental Revenues		
Increase: Highway User Revenue	92,378	Adjustment
Charges for Services		
Increase: Parking Permit Fees	500	Eliminate reduced fee for hybrid cars
Adopted Revenue Total	22,361,866	

Proposed Expenditure Total - City Manager's Proposed Budget	24,600,220	
General Government		
Decrease: Delete Salary/Fringes for new Management Position	(174,000)	
Police		
Increase: Consultant for Police/Community Engagement	10,000	
Increase: Employer Contribution to Police Retirement Plan	94,920	General Fund Portion
Public Works		
Increase: Maple Avenue Crosswalk Improvements	30,000	
Recreation		
Increase: Additional funds for MANUP Program	30,000	
Increase: Additional funding for Lunch and Learn	19,000	
Housing & Community Development		
Decrease: Boundary Survey	(50,000)	
Decrease: Reduce Takoma-Langley CDA Subsidy	(7,000)	
Communications		
Decrease: Reduce TV Part-time Staff or Contract Costs	(25,000)	
Non-Departmental		
Decrease: General Contingency (due to decrease in revenues)	(22)	
Capital Outlay		
Decrease: Transfer expenditures to Special Revenue Fund	(80,000)	
Adopted Expenditure Total	24,448,118	

Proposed Transfer To Special Revenue Fund	63,000	
Decrease: Program Open Space Grant Match	(42,500)	POS Park Projects
Adopted Transfer To Special Revenue Fund	20,500	

**Changes from the Proposed to the Adopted
FY16 Budget
Special Revenue Funds**

Proposed Revenue Total - City Manager's Proposed Budget	2,805,300	
Intergovernmental Revenues		
Decrease: Adjust Program Open Space Grant	(127,500)	
Increase: Community Parks & Playgrounds Grant	250,000	
Adopted Revenue Total	2,927,800	

Proposed Expenditure Total - City Manager's Proposed Budget	2,424,089	
Capital Outlay:		
Increase: Dog Park (Transfer from General Fund)	80,000	
Adopted Expenditure Total	2,504,089	

Transfer From General Fund - City Manager's Proposed Budget	63,000	
Decrease: POS Grant Match	(42,500)	
Adopted Transfer From General Fund	20,500	

**Changes from the Proposed to the Adopted
FY16 Budget
Speed Camera Fund**

Proposed Expenditure Total - City Manager's Proposed Budget	1,906,930	
Personnel		
Increase: Fringe Benefits-Additional Police Retirement Contribution	5,080	
Adopted Expenditure Total	1,912,010	

General Fund Summary

	<u>Audited FY12</u>	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Adopted FY15</u>	<u>Estimated FY15</u>	<u>Adopted FY16</u>
<u>REVENUES</u>						
Taxes and utility fees	14,404,183	14,650,731	14,582,032	14,379,654	14,602,721	15,092,755
Licenses and permits	81,235	79,371	81,745	75,854	71,854	57,104
Fines and forfeitures	197,814	169,526	252,499	190,500	215,000	215,500
Use of money and property	47,044	25,909	26,134	25,000	15,000	15,000
Charges for service	1,080,058	1,089,570	1,149,875	1,064,730	1,118,357	1,171,655
Intergovernmental	4,311,758	5,429,915	5,608,108	6,128,272	5,941,289	5,746,852
Miscellaneous	146,910	84,394	54,639	128,000	146,750	63,000
Total Revenues	20,269,002	21,529,416	21,755,032	21,992,010	22,110,971	22,361,866
<u>EXPENDITURES</u>						
General Government	2,343,026	2,340,349	2,677,802	3,010,133	2,825,367	3,200,200
Police	5,974,865	6,005,717	6,458,154	6,711,739	6,613,553	7,015,690
Public Works	3,638,463	3,803,074	4,275,607	4,573,060	4,324,610	4,687,500
Recreation	1,157,610	1,261,458	1,393,123	1,615,405	1,553,730	1,779,505
Housing and Community Development	1,176,412	1,267,776	1,415,762	1,711,823	1,678,665	1,732,085
Communications	327,657	336,326	426,521	566,870	502,681	553,050
Library	959,612	1,004,961	1,121,051	1,185,464	1,164,275	1,240,580
Non-Departmental	785,613	875,876	1,088,265	1,229,930	1,089,720	1,313,109
Capital Outlay	2,362,840	975,646	2,494,848	3,217,316	2,860,223	2,549,599
Debt Service	2,143,407	1,534,430	373,529	373,746	373,746	376,800
Total Expenditures	20,869,505	19,405,613	21,724,662	24,195,486	22,986,570	24,448,118
Excess (deficiency) of revenues over expenditures	(600,503)	2,123,803	30,370	(2,203,476)	(875,599)	(2,086,252)
<u>OTHER FINANCING SOURCES (USES)</u>						
Bond proceeds	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
Sale of property	-	-	-	-	-	-
Operating transfers in (out)	(91,640)	(8,121)	(5,465)	(92,850)	(12,893)	(20,500)
Total Other Financing Sources (Uses)	(91,640)	(8,121)	(5,465)	(92,850)	(12,893)	(20,500)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(692,143)	2,115,682	24,905	(2,296,326)	(888,492)	(2,106,752)
<u>FUND BALANCE</u>						
Beginning of year	9,775,598	9,083,455	11,199,137	11,224,042	11,224,042	10,335,550
End of year	9,083,455	11,199,137	11,224,042	8,927,716	10,335,550	8,228,798

General Fund Revenues

REVENUES BY SOURCE	Audited FY12	Audited FY13	Audited FY14	Adopted FY15	Estimated FY15	Adopted FY16
Taxes and Utility Fees						
Real Property	11,237,329	11,496,733	10,974,639	11,144,083	11,063,000	11,371,340
Personal Property	284,730	398,034	338,582	337,900	344,875	353,500
RR and Public Utilities	162,088	172,326	179,065	178,980	178,980	196,250
Penalties and Interest	63,142	70,972	43,195	31,000	35,000	30,000
Admission and Amusement	1,100	48	128,806	135,000	130,000	135,000
Additions and Abatements	(71,149)	(8,176)	(43,185)	(25,000)	(50,000)	(35,000)
Highway	131,098	83,667	289,165	302,691	300,866	341,665
Income Tax	2,595,845	2,437,127	2,671,765	2,275,000	2,600,000	2,700,000
Total--Taxes and Utility Fees	14,404,183	14,650,731	14,582,032	14,379,654	14,602,721	15,092,755
Licenses and Permits	81,235	79,371	81,745	75,854	71,854	57,104
Fines and Forfeitures	197,814	169,526	252,499	190,500	215,000	215,500
Use of Money and Property	47,044	25,909	26,134	25,000	15,000	15,000
Charges for Services						
Inspection Fees	303,091	305,082	321,172	316,000	319,500	320,740
Public Parking Facilities	67,026	78,258	82,527	75,000	90,000	95,000
Waste Collection & Disposal Charges	73,719	70,065	73,066	72,000	70,642	70,700
Recreation Programs and Services	493,344	496,754	524,403	478,000	517,100	560,000
Library Fines and Fees	30,824	34,405	32,338	34,000	35,500	35,500
Passport Services	42,650	57,870	70,850	45,000	45,000	45,000
Copying	6,120	1,253	7	100	100	100
Telephone Commissions	42	39	17	30	15	15
Special Trash Pickup	8,030	9,436	7,930	10,000	10,000	10,000
Recyclable Sales	12,720	2,816	1,061	3,000	3,000	3,000
Mulch Sales	26,575	22,453	25,155	20,000	16,000	20,000
Advertising--Bus Shelters	10,661	5,679	5,785	6,000	6,000	6,000
Farmer's Market	5,256	5,460	5,564	5,600	5,500	5,600
Total--Charges for Services	1,080,058	1,089,570	1,149,875	1,064,730	1,118,357	1,171,655
Intergovernmental Revenues						
Police Protection (State)	261,254	261,254	420,029	431,752	383,425	431,752
State & County Projects	-	88,081	65,135	250,000	120,000	187,000
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643
Library Aid	95,900	127,618	133,959	132,819	145,801	149,624
Police Rebate	897,493	927,663	952,413	951,540	920,187	945,540
In Lieu of Police	1,983,590	2,868,931	2,515,147	2,515,147	2,515,147	2,515,147
In Lieu of Roads Maintenance	376,230	420,737	743,199	743,199	743,199	743,199
In Lieu of Parks Maintenance	61,395	68,788	72,913	72,913	72,913	72,913
In Lieu of Crossing Guard	138,714	155,187	182,384	182,384	182,384	182,384
Takoma/Langley Rec. Agreement	79,670	87,650	87,650	87,650	87,650	87,650
Hotel Motel Tax	85,396	90,950	98,161	90,000	100,000	104,000
Cable Franchise Fees	245,246	254,064	246,827	239,935	240,000	245,000
Cable--Operating	71,227	73,349	74,648	425,290	424,940	77,000
Chesapeake Bay Trust Grant	10,000	-	10,000	-	-	-
Total--Intergovernmental Revenues	4,311,758	5,429,915	5,608,108	6,128,272	5,941,289	5,746,852

General Fund Revenues

(continued)

<u>REVENUES BY SOURCE</u>	<u>Audited FY12</u>	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Adopted FY15</u>	<u>Estimated FY15</u>	<u>Adopted FY16</u>
Miscellaneous						
Tree Fund	39,000	22,000	15,000	25,000	25,000	25,000
Sales of Impounded Property	1,636	760	1,268	1,000	1,000	1,000
Federal Emergency Management	17,007	-	-	-	-	-
Other	58,383	37,359	29,347	25,000	27,000	25,000
Insurance Claims	19,122	2,537	-	-	12,100	-
Administrative Fees--Parking	2,235	2,125	2,920	2,000	4,000	4,000
Federal Grant	-	8,272	1,439	-	2,650	2,000
Sale of City Property	8,909	4,768	4,245	4,000	5,000	5,000
Donations	618	6,573	420	71,000	70,000	1,000
Total--Miscellaneous	146,910	84,394	54,639	128,000	146,750	63,000
Total General Fund Revenues	20,269,002	21,529,416	21,755,032	21,992,010	22,110,971	22,361,866

General Fund

Fund Balance Projection Detail

	<u>As Of</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2016</u>
Emergency Reserve	442,437	-	-	442,437			442,437
Equipment Replacement Reserve	3,360,971	840,000	454,700	3,746,271	800,000	781,599	3,764,672
WSSC Contribution for Future Street Work	225,384	-	-	225,384			225,384
Facility Maintenance Reserve	751,301	-	140,997	610,304	-	56,000	554,304
NonSpendable-Prepaid, Deposits, Inventory	70,855		60,094	10,761		10,761	-
Total Reserved/NonSpendable Fund Balance	4,850,948	840,000	655,791	5,035,157	800,000	848,360	4,986,797
Total Unassigned Fund Balance	6,373,094		1,072,701	5,300,393		2,058,392	3,242,001
Total Fund Balance	11,224,042			10,335,550			8,228,798

Special Revenue Funds Summary

	<u>Audited FY12</u>	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Adopted FY15</u>	<u>Estimated FY15</u>	<u>Adopted FY16</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Intergovernmental	1,124,144	1,130,805	1,247,118	2,332,502	1,516,349	2,891,800
Miscellaneous	-	-	31,726	37,800	33,000	36,000
Total Revenues	1,124,144	1,130,805	1,278,844	2,370,302	1,549,349	2,927,800
<u>EXPENDITURES</u>						
General Government	75,878	49,280	15,232	8,150	861,024	41,500
Police	48,110	13,850	10,173	12,448	2,450	48,289
Public Works	-	-	51,825	150,207	120,892	250,216
Housing and Community Development	278,939	263,520	221,431	364,818	202,133	441,459
Recreation	-	-	-	-	-	11,625
Capital outlay	187,895	87,781	347,126	1,241,073	524,998	1,711,000
Total Expenditures	590,822	414,431	645,787	1,776,696	1,711,497	2,504,089
Excess (deficiency) of revenues over expenditures	533,322	716,374	633,057	593,606	(162,148)	423,711
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (out)	91,640	8,121	5,465	92,850	12,893	20,500
Total Other Financing Sources (Uses)	91,640	8,121	5,465	92,850	12,893	20,500
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	624,962	724,495	638,522	686,456	(149,255)	444,211
<u>FUND BALANCE</u>						
Beginning of year	1,012,063	1,637,025	2,361,520	3,000,042	3,000,042	2,850,787
End of year	1,637,025	2,361,520	3,000,042	3,686,498	2,850,787	3,294,998

Note: Ending Fund Balances at June 30, 2016 are restricted for cable equipment purchases.

Speed Camera Fund Summary

	<u>Audited FY12</u>	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Adopted FY15</u>	<u>Estimated FY15</u>	<u>Adopted FY16</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	2,072,029	1,456,741	1,702,807	1,812,000	1,783,000	1,800,000
Use of money and property	1,619	1,340	878	800	1,100	1,200
Charges for service	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,073,648	1,458,081	1,703,685	1,812,800	1,784,100	1,801,200
<u>EXPENDITURES</u>						
Police	1,343,880	1,299,440	1,209,350	1,281,930	1,262,232	1,252,010
Capital Outlay	818,753	1,060,174	423,380	86,903	76,600	660,000
Total Expenditures	2,162,633	2,359,614	1,632,730	1,368,833	1,338,832	1,912,010
Excess (deficiency) of revenues over expenditures	(88,985)	(901,533)	70,955	443,967	445,268	(110,810)
<u>OTHER FINANCING SOURCES (USES)</u>						
Bond proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(88,985)	(901,533)	70,955	443,967	445,268	(110,810)
<u>FUND BALANCE</u>						
Beginning of year	1,119,537	1,030,552	129,019	199,974	199,974	645,242
End of year	1,030,552	129,019	199,974	643,941	645,242	534,432

Fund Balance is restricted for Public Safety Purposes, including Police Equipment in the the Capital Improvement Plan designated as funded by the Speed Camera Fund.

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2016 - 2020

EQUIPMENT		FY16	FY17	FY18	FY19	FY 20
Police - Vehicles						
Police Cars	ERR	\$ 271,599	\$ 279,750	\$ 236,804	\$ 285,750	\$ 290,750
Police Van (#214)	ERR	\$ 24,549				
Police - Equipment						
Field Radio Equipment	SCF	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Mobile Computers	SCF	\$ 35,000	\$ 14,800	\$ 14,900	\$ 15,000	\$ 15,000
Speed Trailer	ERR				\$ 8,344	
Forensic Imager & Camera	SCF		\$ 22,700			
Public Works - Vehicle						
Recycling Truck (#261)	ERR				\$ 249,663	
Trash Truck (#222)	ERR				\$ 247,582	
Dump Truck (#224)	ERR	\$ 65,300				
Dump Truck (#225)	ERR		\$ 68,300			
Dump Truck (#215)	ERR	\$ 103,200				
Dump Truck (#216)	ERR		\$ 103,200			
Dump Truck (#259)	ERR				\$ 79,197	
Dump Truck (#245)	ERR			\$ 70,987		
Pick Up Truck (#223)	ERR					\$ 35,100
Public Works - Equipment						
Leaf Collection Vacuums	ERR	\$ 19,487	\$ 20,562	\$ 20,831		\$ 22,175
Crackfilling Machine	ERR	\$ 42,000				
Vehicle Lift 2	ERR			\$ 11,000		
Leaf Box (1 of 7)	ERR	\$ 5,100	\$ 5,376	\$ 5,376	\$ 5,376	\$ 8,400
Steam Cleaner	ERR	\$ 15,000				
Mechanic Tool Box 1 & 2	ERR			\$ 13,439	\$ 13,432	
Genisys Master Diagnostic	ERR	\$ 6,048				
Fuel Dispensing Software	ERR		\$ 20,915			
Replace Riding Mower	ERR		\$ 8,859			\$ 13,200
EQUIPMENT						
Public Works - Equipment (Continued)						
Miller Mig Welder	ERR			\$ 9,211		
Salt Dome Cover	ERR				\$ 35,245	
Tractor	ERR					\$ 37,000
Skidsteer	ERR					\$ 29,000
Vehicle Exhaust System	ERR					\$ 41,000
Recreation - Vehicle						
Recreation Bus Large(#242)	ERR			\$ 75,000		
Recreation Bus (SAB)	ERR					\$ 59,132
Recreation - Equipment						
Signature Series Cable Motion Machine	GF		\$ 6,000			
Elliptical Fitness Machine	ERR		\$ 5,800			
Treadmill	ERR				\$ 5,995	
Rec Programming Software	ERR				\$ 51,069	
Basketball Arcade Game - Game Room	ERR		\$ 7,000			
Administration/Communications (City TV)						
Digital Signage System	SRF	\$ 20,000				
Auditorium Camera System	SRF		\$ 120,000			
Auditorium Projection System	SRF		\$ 28,200			
Auditorium Sound & P.A. System	SRF	\$ 75,000				
Auditorium Touch Panel System	SRF		\$ 26,600			
Videography Small Camera Packages	SRF			\$ 15,000		
Editing And Computer Media Lab	SRF	\$ 45,000				
CableTV 13 Network Switching & Routing Equipment	SRF	\$ 15,000				
CableTV 13 Editing & Playback Servers	SRF					\$ 50,000
Electronic Field Production package	SRF	\$ 85,000				
Videography Package	SRF	\$ 30,000				
Liveshot	SRF	\$ 25,000				
PEG Channel Program Feed	SRF	\$ 35,000				

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2016 - 2020

Departmental - Vehicles						
Admin Pool Car (#243)	ERR					\$ 31,253
EQUIPMENT						
		FY16	FY17	FY18	FY19	FY20
Information Technology						
Closed Circuit TV & Video Surveillance	ERR		\$ 39,000			
Millennium Door Security & ID Software	ERR		\$ 30,000			
Government Services Financial Software	ERR	\$ 85,949				
Servers A & B	ERR		\$ 63,548			
Police & PW Plotter	ERR			\$ 28,222		
Data Center Design and Build	SRF	\$ 85,000				
SUBTOTAL - EQUIPMENT		\$ 1,113,232	\$ 895,610	\$ 525,770	\$ 1,052,906	\$ 625,757
STREETS AND SIDEWALKS						
		FY16	FY17	FY18	FY19	FY20
Street Light Upgrade	GF	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Street Rehabilitation	GF	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	
Neighborhood Commercial Center Improvements	GF		\$ 150,000	\$ 150,000		\$ 175,000
Flower Avenue Green Street Project - City Match for TAP	GF		\$ 285,000			
Flower Avenue Green Street Design - SHA	GF	\$ 187,000				
Flower Avenue Green Street - WSSC Design	SRF	\$ 123,215				
Flower Avenue Green Street Project - TAP	SRF		\$ 1,040,330			
Flower Avenue Green Street Project - Montgomery Cty	SRF		\$ 200,000			
ADA Sidewalk Retrofit Project	SCF	\$ 300,000				
New Sidewalk Design/Construction & Traffic Calming	SCF	\$ 300,000				
ADA Sidewalk Retrofit Project	GF		\$ 500,000	\$ 500,000		
New Sidewalk Design/Construction & Traffic Calming	GF		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Public Art	GF	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000
Ethan Allen Gateway Streetscape	GF	\$ 800,000	\$ 400,000			
Ethan Allen Gateway Streetscape-TAP	SRF	\$ 840,000	\$ 415,000			
Ethan Allen Gateway Streetscape-MD Bikeway	SRF	\$ 44,000	\$ 22,000			
Takoma Junction Improvements	GF				\$ 250,000	\$ 450,000
Takoma Junction Improvements	SRF					\$ 350,000
ROW Trail Development	GF		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Takoma Junction Traffic Study	GF			\$ 65,000		
SUBTOTAL -STREETS		\$ 3,039,215	\$ 4,087,330	\$ 1,795,000	\$ 1,335,000	\$ 1,545,000
PARKS						
		FY16	FY17	FY18	FY19	FY20
Sligo Mill Overlook Construction	SRF	\$ 250,000				
Dog Park Construction	GF to SRF	\$ 20,000				
Dog Park Construction	SRF	\$ 60,000				
Dog Park Construction	GF	\$ 20,000				
Heffner Park Architectural Services for Facility Redesign	GF			\$ 60,000		
Heffner Park Construction	GF				\$ 500,000	
SUBTOTAL - PARKS		\$ 350,000	\$ -	\$ 60,000	\$ 500,000	\$ -
FACILITIES						
		FY16	FY17	FY18	FY19	FY20
Community Center						
Rear Elevator Upgrade	ERR				\$ 216,733	
Fan Coil Units (6) - Recreation Office	ERR	\$ 35,000				
Replacement of HVAC Controls - Community Center	ERR	\$ 108,367				
Replacement of Overhead Doors Mechanic Shop & ROW	ERR		\$ 31,407			
Police Space Concept Design	GF	\$ 60,000				
Police Space Detail Design	GF		\$ 150,000			
Police Construction	GF			\$ 2,500,000		
Facility Maintenance Improvements	FMR	\$ 56,000				
Library						
Library Useful Software/Hardware	ERR			\$ 41,729		
Library Detail Design	GF	\$ 200,000				
Library Construction	GF		\$ 3,190,481			
Public Works						
Phase 2 Facility Design	GF				\$ 100,000	
PW Phase 2 Construction	GF					\$ 800,000
SUBTOTAL-FACILITIES		\$ 459,367	\$ 3,371,888	\$ 2,541,729	\$ 316,733	\$ 800,000

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2016 - 2020

STORMWATER MANAGEMENT		FY16	FY17	FY18	FY19	FY20
Flower Ave Green Street Bio-Retention-Grant	SW	\$ 168,750				
13th Avenue - Hillwood Manor	SW	\$ 50,000				
Com center Parking Lot Permeable Pavement	SW	\$ 25,000				
Larch Ave and Glaizewood Infiltration Swale	SW	\$ 45,000				
SW Corner of Grant & Holly Bio-Retention	SW	\$ 17,000				
Sligo Mill Trash Interceptor	SW		\$ 150,000			
Jackson and Glenside	SW			\$ 30,000		
Glenside and Anne St	SW			\$ 17,000		
Franklin Apt Bio-Swale	SW			\$ 65,000		
Parkview Towers Bio-Swale	SW			\$ 60,000		
Sligo Mill Concrete Debris Removal	SW				\$ 250,000	
SUBTOTAL - STORMWATER MANAGEMENT		\$ 305,750	\$ 150,000	\$ 172,000	\$ 250,000	\$ -

		FY16	FY17	FY18	FY19	FY20
CIP Total – Items funded by Equipment Replacement Reserve	ERR	\$ 781,599	\$ 683,717	\$ 512,599	\$ 1,229,639	\$ 535,757
CIP Total – Items funded by Facility Maintenance Reserve	FMR	\$ 56,000	\$ -	\$ -	\$ -	\$ -
CIP Total – Items funded by General Fund – Capital Outlay	GF	\$ 1,712,000	\$ 5,756,481	\$ 4,355,000	\$ 1,935,000	\$ 1,995,000
CIP Total – Items funded Through General Fund Operating Transfer to SRF	GF Transfer SRF	\$ 20,000	\$ -	\$ -	\$ -	\$ -
CIP Total – Items funded Through Speed Camera Program Fund	SCF	\$ 660,000	\$ 62,500	\$ 39,900	\$ 40,000	\$ 40,000
CIP Total – Items funded by Special Revenue Funds	SRF	\$ 1,732,215	\$ 1,852,130	\$ 15,000	\$ -	\$ 400,000
CIP Total Stormwater Fund	SW	\$ 305,750	\$ 150,000	\$ 172,000	\$ 250,000	\$ -
CIP GRAND TOTAL		\$ 5,267,564	\$ 8,504,828	\$ 5,094,499	\$ 3,454,639	\$ 2,970,757

Legend

- GF – General Fund
- ERR – Equipment Replacement Reserve
- FMR – Facility Maintenance Reserve
- SRF – Special Revenue Fund
- SCF – Speed Camera Fund
- SW – Stormwater Fund