

Voting Session

Agenda Item #	2, 3, 4, 5
Meeting Date	May 11, 2016
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, 2016. 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, 2016, the City Manager provided the City Council and the public with an overview of the recommended budget for Fiscal Year 2017. Public hearings were held on April 13 and April 27.</p> <p>The proposed budget for Fiscal Year 2017 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 various budget elements and to identify desired modifications. Decisions on the Council’s reconciliation list items were made on May 4, 2016.</p> <p>The total expenditures for the proposed budget are \$33,382,134 while total revenues are \$30,220,290.</p> <p>The budget advances the following established priorities of the City Council:</p> <ul style="list-style-type: none"> • A Livable Community For All • Fiscally Sustainable Government • Environmentally Sustainable Community • Engaged, Responsive & Service-oriented Government • Advance Economic Development Efforts <p>With adoption of this budget, the City’s real property tax rate will be set at 56.75 cents (per \$100 of assessed value), which is less than the Fiscal Year 2016 rate of 58.50 cents. The rate exceeds the constant yield tax rate of 55.18 cents as calculated by the Maryland Department of Assessments and Taxation. The rate will lead to an increase in expected real property tax revenue of \$345,211 when compared to the previous fiscal year.</p> <p>The amount of expected FY17 real property tax revenue is \$11,716,551. This amount is \$200,000 less than the amount that would be generated by multiplying the assessable base of \$2,099,832,830 by the tax rate, due to expected adjustments from assessment appeals.</p> <p>Changes made to the City Manager’s proposed budget by the Council are:</p> <ul style="list-style-type: none"> • 1.75 cent reduction in the proposed real property tax rate, taking the rate to 56.75 cents (per \$100 of assessed value) • A net decrease of \$580,000 in expenditures for the Ethan Allen project for FY17 due to the decision to finance the project through bond proceeds in the

	<p>amount of \$1 million dollars. (This project will be combined with an approximately \$1 million bond for the Flower Avenue Green Street project in FY 18.)</p> <ul style="list-style-type: none"> • Additional funds for economic development initiatives • Creation of a Housing Reserve for housing initiatives • Shifting of funds for exterior home repairs to the Housing Reserve and to sustainability efforts • Additional funds for the Takoma Park Folk Festival • Funds to create a City of Takoma Park college scholarship • Additional funds for Play Days • Shifting of funds from the Community Grants program to new Community Partnership program • Additional funds for increased multimedia lab hours • Elimination of funds for the Community Survey • Additional capital expenditure for Old Town decorative streetlight repair • A reduction in funds required for health insurance premiums. <p>Attached are the three budget ordinances for consideration at First Reading; final adoption will occur when the ordinances are adopted at Second Reading on May 18, 2016.</p> <p>The budget ordinances are:</p> <ul style="list-style-type: none"> • Ordinance Adopting the FY 2017 Tax Rates • Ordinance Adopting the FY 2017 Stormwater Management Budget • Ordinance Adopting the FY 2017 Budget <p>In addition, an ordinance to establish the Housing Reserve is attached.</p>
<p>Policy</p>	<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>
<p>Fiscal Impact</p>	<p>Combined revenues for all funds for Fiscal Year 2017 are projected to be \$30,220,290.</p> <ul style="list-style-type: none"> • General Fund revenues total \$24,951,230. • Stormwater Management Fund revenues total \$588,750. • Special Revenue Fund revenues total \$3,377,810. • Speed Camera Fund revenues total \$1,302,500. <p>The budget provides for total expenditures (all funds) of \$33,382,134.</p> <ul style="list-style-type: none"> • General Fund expenditures total \$28,349,542. • Stormwater Management Fund expenditures total \$680,500. • Special Revenue Fund expenditures total \$3,087,875. • Speed Camera Fund expenditures total \$1,264,217. <p>The contribution to the Equipment Replacement Reserve will be \$800,000 and the contribution to the Housing Reserve will be \$400,000. There will be no contribution</p>

	to the Facility Maintenance Reserve. Fund balance (all funds) will decrease by \$3,161,844. The total Capital Improvement Program (CIP) budget is \$7,480,672.
Attachments	<ul style="list-style-type: none"> • Ordinance Adopting the FY 2017 Tax Rates • Ordinance Adopting the FY 2017 Stormwater Management Budget • Ordinance Adopting the FY 2017 Budget • Attachments, including lists of changes from the proposed budget and the resulting modified fund summaries • Ordinance Establishing a Housing Reserve <p>The FY 2017 Proposed Budget is posted on the City's Website at: https://takomaparkmd.gov/government/finance/budgets-and-financial-documents/.</p>
Recommendation	Approve the budget ordinances and Housing Reserve ordinance at First Reading.
Special Consideration	

Introduced by:

First Reading:

Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2016-__**

**AN ORDINANCE ESTABLISHING THE TAX RATES FOR FISCAL YEAR 2017, BEGINNING
JULY 1, 2016 AND ENDING JUNE 30, 2017**

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 2017 will exceed the constant yield tax rate of \$0.5518, and,

WHEREAS, Public budget hearings were held on April 13, 2016 and April 27, 2016.

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, 2016 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	\$0.5675 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, 2016.

Adopted this ____ day of May, 2016, by roll-call vote as follows:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Introduced by: Councilmember

First Reading:
Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2016-__**

**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 2017, 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, 2016 and ending June 30, 2017. Said budget provides for an appropriation in the amount of \$680,500 for stormwater management activities.

SECTION 4. Use of fund balance in the amount of \$91,750 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, 2016.

Adopted by roll-call vote this ____ day of May, 2016 as follows:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Stormwater Management Fund Summary

	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Adopted FY16</u>	<u>Estimated FY16</u>	<u>Proposed FY17</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	7,607	50	2,800	1,000	2,440	1,000
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	411,804	410,075	418,663	414,000	414,000	414,000
Intergovernmental	85,261	20,070	0	168,750	0	168,750
Miscellaneous	5,899	5,218	4,991	5,000	5,000	5,000
Total Revenues	510,571	435,413	426,454	588,750	421,440	588,750
<u>EXPENDITURES</u>						
Public Works	282,890	282,154	331,035	379,000	360,296	381,750
Capital outlay	239,769	137,060	126,841	305,750	137,000	298,750
Total Expenditures	522,659	419,214	457,876	684,750	497,296	680,500
Excess (deficiency) of revenues over expenditures	(12,088)	16,199	(31,422)	(96,000)	(75,856)	(91,750)
<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	(12,088)	16,199	(31,422)	(96,000)	(75,856)	(91,750)
<u>FUND BALANCE</u>						
Beginning of year	282,845	270,757	286,956	255,534	255,534	179,678
End of year	270,757	286,956	255,534	159,534	179,678	87,928

Introduced by: Councilmember

First Reading:
Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2016-**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2017,
BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017**

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 2017 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, 2016; 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, 2016.

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 2017; and,

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, 2016 and ending June 30, 2017.

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

Fund	Fiscal Year 2017 Appropriation
General Fund	\$ 28,349,542
Special Revenue Funds	3,087,875
Speed Camera Fund	1,264,217
GRAND TOTAL	\$ 32,701,634

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	\$ 450

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

Fund	Fiscal Year 2017 Appropriation
General Fund	\$ 3,398,762
Stormwater Fund	\$91,750

SECTION 5. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$124,756 has been included in the Non-Departmental budget unit of the General Fund.

SECTION 6. A five-year Capital Improvement Program for Fiscal Year 2017 through Fiscal Year 2021 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. The City council hereby authorizes the transfer of \$400,000 from the General Fund unreserved fund balance to the Housing Reserve.

SECTION 9. 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 2017 by Ordinance No. 2016-__.

SECTION 10. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 11. This Ordinance shall be effective July 1, 2016.

Adopted this ____ day of May, 2016 by roll-call vote as follows:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Changes from the Proposed to the Adopted FY17 Budget General Fund

Proposed Revenue Total - City Manager's Proposed Budget	24,518,701	
Taxes		
Decrease: Real Property Taxes	(367,471)	Reduce tax rate from 0.585 to 0.5675
Intergovernmental Revenues		
Decrease: Adjustment to Real Property Tax Revenue	(200,000)	Adjustment due to Commercial Appeal
Debt Service		
Increase: Bonding for Ethan Allen Project	1,000,000	Proceed for five year term
Adopted Revenue Total	24,951,230	

Proposed Expenditure Total - City Manager's Proposed Budget	27,564,793	
General Government		
Decrease: Community Survey	(35,000)	
Police		
Increase: Police/Comm Relations	40,000	Remainder of Complus Expenditure
Decrease: Police/Comm Relations	(40,000)	
Public Works		
Increase: Additional Sustainability Improvement	27,000	
Recreation		
Increase: Two Additional Play Days	4,400	\$1000 Personnel \$3400 program cost
Increase: Cost of Opening MacLab to Teens	23,400	Community Center Personnel cost
Housing & Community Development		
Decrease: Exterior Home Repair	(120,000)	
Increase: Economic Development	100,000	
Increase: Housing Fund	400,000	New Reserve Acct: 0001-20500
Debt Service		
Increase: Annual Bond payment estimate	420,000	Annual Principal & Interest Payment
Non-Departmental		
Increase: General Contingency (due to increase in revenue)	2,149	
Decrease: Health Insurance estimated annual cost reduction	(97,200)	cost savings distributed to all departments
Increase: Scholarship Fund	5,000	
Increase: Folk Festival	5,000	
Increase: Partnership Program	50,000	
Decrease: Community Grants	(50,000)	
Capital Improvement Program		
Increase: Old Town Decorative Street Retrofit	50,000	
Adopted Expenditure Total	28,349,542	

Proposed Transfer To Special Revenue Fund	0	
Increase: Expenditure- Transfer Program Open Space Grant Match	450	
Adopted Transfer To Special Revenue Fund	450	

**Changes from the Proposed to the Adopted
FY17 Budget
Special Revenue Fund**

Transfer from General Fund- City Manager's Proposed Budget	0	
Increase: Transfer Revenue	450	
Adopted Transfer To	450	

**Changes from the Proposed to the Adopted
FY17 Budget
Stormwater Fund**

Proposed Expenditure Total - City Manager's Proposed Budget	681,300	
Decrease: Health Insurance Premium	(800)	
Adopted Expenditure Total	680,500	

**Changes from the Proposed to the Adopted
FY17 Budget
Speed Camera Fund**

Proposed Expenditure Total - City Manager's Proposed Budget	1,266,217	
Decrease: Health Insurance Premium	(2,000)	
Adopted Expenditure Total	1,264,217	

Stormwater Management Fund Summary

	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Adopted FY16</u>	<u>Estimated FY16</u>	<u>Proposed FY17</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	7,607	50	2,800	1,000	2,440	1,000
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	411,804	410,075	418,663	414,000	414,000	414,000
Intergovernmental	85,261	20,070	0	168,750	0	168,750
Miscellaneous	5,899	5,218	4,991	5,000	5,000	5,000
Total Revenues	510,571	435,413	426,454	588,750	421,440	588,750
<u>EXPENDITURES</u>						
Public Works	282,890	282,154	331,035	379,000	360,296	381,750
Capital outlay	239,769	137,060	126,841	305,750	137,000	298,750
Total Expenditures	522,659	419,214	457,876	684,750	497,296	680,500
Excess (deficiency) of revenues over expenditures	(12,088)	16,199	(31,422)	(96,000)	(75,856)	(91,750)
<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	(12,088)	16,199	(31,422)	(96,000)	(75,856)	(91,750)
<u>FUND BALANCE</u>						
Beginning of year	282,845	270,757	286,956	255,534	255,534	179,678
End of year	270,757	286,956	255,534	159,534	179,678	87,928

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Funds For the Fiscal Year Beginning July 1, 2016

	<u>General Fund</u>	<u>Stormwater Management Fund</u>	<u>Special Revenue Funds</u>	<u>Speed Camera Fund</u>	<u>Total</u>
FY 2017 Revenues	24,951,230	588,750	3,377,810	1,302,500	30,220,290
FY 2017 Expenditures	28,349,542	680,500	3,087,875	1,264,217	33,382,134
Excess (deficiency) of revenues over expenditures	(3,398,312)	(91,750)	289,935	38,283	(3,161,844)
Other Financing Sources (Uses)					
Bond proceeds	-	-	-	-	-
Operating transfers in (out)	(450)	-	450	-	-
Total Other Financing Sources (Uses)	(450)	-	450	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,398,762)	(91,750)	290,385	38,283	(3,161,844)
Fund Balance					
Beginning of year	11,320,433	179,678	3,334,629	291,224	15,125,964
End of year	7,921,671	87,928	3,625,014	329,507	11,964,120

General Fund Summary

	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Adopted FY16</u>	<u>Projected FY16</u>	<u>Proposed FY17</u>
<u>REVENUES</u>						
Taxes and utility fees	14,650,731	14,582,032	14,768,704	15,546,066	15,860,750	15,931,903
Licenses and permits	79,371	81,745	76,103	78,904	76,004	76,804
Fines and forfeitures	169,526	252,499	310,977	215,500	491,000	505,000
Use of money and property	25,909	26,134	29,729	15,000	20,000	22,000
Charges for service	1,089,570	1,149,875	1,165,614	1,171,655	1,168,280	1,178,530
Intergovernmental	5,429,915	5,608,108	6,089,786	5,746,852	5,737,600	6,165,493
Miscellaneous	84,394	54,639	149,142	135,994	142,389	71,500
Total Revenues	21,529,416	21,755,032	22,590,055	22,909,971	23,496,023	23,951,230
<u>EXPENDITURES</u>						
General Government	2,340,349	2,677,802	2,841,800	3,283,425	3,164,574	3,077,287
Police	6,005,717	6,458,154	6,717,977	7,070,440	7,044,149	7,717,473
Public Works	3,803,074	4,275,607	4,219,023	4,702,608	4,624,499	4,875,670
Recreation	1,261,458	1,393,123	1,507,045	1,781,305	1,678,582	1,931,186
Housing and Community Development	1,267,776	1,415,762	1,566,810	1,729,495	1,647,947	1,733,884
Communications	336,326	426,521	468,120	563,500	548,920	598,460
Library	1,004,961	1,121,051	1,129,615	1,244,630	1,198,330	1,281,304
Non-Departmental	875,876	1,088,265	1,026,403	1,336,809	1,302,907	1,931,606
Capital Outlay	975,646	2,494,848	2,674,039	2,993,994	1,860,738	4,422,672
Debt Service	1,534,430	373,529	384,948	1,892,729	1,902,438	780,000
Total Expenditures	19,405,613	21,724,662	22,535,780	26,598,935	24,973,084	28,349,542
Excess (deficiency) of revenues over expenditures	2,123,803	30,370	54,275	(3,688,964)	(1,477,061)	(4,398,312)
<u>OTHER FINANCING SOURCES (USES)</u>						
Bond proceeds	-	-	-	1,579,730	1,579,730	1,000,000
Capital lease	-	-	-			
Sale of property	-	-	-			
Operating transfers in (out)	(8,121)	(5,465)	(13,014)	(20,500)	(47,539)	(450)
Total Other Financing Sources (Uses)	(8,121)	(5,465)	(13,014)	1,559,230	1,532,191	999,550
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,115,682	24,905	41,261	(2,129,734)	55,130	(3,398,762)
<u>FUND BALANCE</u>						
Beginning of year	9,083,455	11,199,137	11,224,042	11,265,303	11,265,303	11,320,433
End of year	11,199,137	11,224,042	11,265,303	9,135,569	11,320,433	7,921,671

General Fund Revenues

REVENUES BY SOURCE	Audited FY13	Audited FY14	Audited FY15	Adopted FY16	Estimated FY16	Proposed FY17
Taxes and Utility Fees						
Real Property	11,496,733	10,974,639	11,016,039	11,371,340	11,437,750	11,716,551
Personal Property	398,034	338,582	339,906	353,500	353,000	359,600
RR and Public Utilities	172,326	179,065	205,203	196,250	196,000	215,000
Penalties and Interest	70,972	43,195	48,066	30,000	36,000	36,000
Admission and Amusement	48	128,806	122,970	135,000	123,000	125,000
Additions and Abatements	(8,176)	(43,185)	(64,967)	(35,000)	(35,000)	(35,000)
Highway	83,667	289,165	303,608	341,665	300,000	364,752
Income Tax	2,437,127	2,671,765	2,797,878	3,153,311	3,450,000	3,150,000
Total--Taxes and Utility Fees	14,650,731	14,582,032	14,768,704	15,546,066	15,860,750	15,931,903
Licenses and Permits	79,371	81,745	76,102	78,904	76,004	76,804
Fines and Forfeitures	169,526	252,499	310,977	215,500	491,000	505,000
Use of Money and Property	25,909	26,134	29,728	15,000	20,000	22,000
Charges for Services						
Inspection Fees	305,082	321,172	322,448	320,740	320,500	311,000
Public Parking Facilities	78,258	82,527	94,197	95,000	95,000	95,000
Waste Collection & Disposal Charges	70,065	73,066	72,192	70,700	70,700	71,000
Recreation Programs and Services	496,754	524,403	523,822	560,000	544,615	554,200
Library Fines and Fees	34,405	32,338	33,782	35,500	35,500	35,500
Passport Services	57,870	70,850	74,220	45,000	60,000	67,000
Copying	1,253	7	29	100	100	100
Telephone Commissions	39	17	10	15	15	30
Special Trash Pickup	9,436	7,930	7,945	10,000	8,100	8,000
Recyclable Sales	2,816	1,061	1,031	3,000	250	3,000
Mulch Sales	22,453	25,155	22,925	20,000	22,000	22,000
Advertising--Bus Shelters	5,679	5,785	7,504	6,000	6,000	6,000
Farmer's Market	5,460	5,564	5,508	5,600	5,500	5,700
Total--Charges for Services	1,089,570	1,149,875	1,165,613	1,171,655	1,168,280	1,178,530
Intergovernmental Revenues						
Police Protection (State)	261,254	420,029	433,382	431,752	431,000	437,295
State & County Projects	88,081	65,135	191,616	187,000	182,294	168,875
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643
Montgomery County	-	-	5,000	-	-	-
Library Aid	127,618	133,959	145,801	149,624	149,000	158,225
Police Rebate	927,663	952,413	920,996	945,540	945,000	986,340
In Lieu of Police	2,868,931	2,515,147	2,515,147	2,515,147	2,515,147	2,515,147
In Lieu of Roads Maintenance	420,737	743,199	743,199	743,199	743,199	743,199
In Lieu of Parks Maintenance	68,788	72,913	72,913	72,913	72,913	72,913
In Lieu of Crossing Guard	155,187	182,384	182,384	182,384	182,384	182,384
Takoma/Langley Rec. Agreement	87,650	87,650	87,650	87,650	85,020	85,020
Hotel Motel Tax	90,950	98,161	110,893	104,000	104,000	110,000
Cable Franchise Fees	254,064	246,827	250,223	245,000	245,000	242,718
Cable--Operating	73,349	74,648	424,939	77,000	77,000	457,734
Chesapeake Bay Trust Grant	-	10,000	-	-	-	-
Total--Intergovernmental Revenues	5,429,915	5,608,108	6,089,787	5,746,852	5,737,600	6,165,493

General Fund Revenues

(continued)

REVENUES BY SOURCE	Audited FY13	Audited FY14	Audited FY15	Adopted FY16	Estimated FY16	Proposed FY17
Miscellaneous						
Tree Fund	22,000	15,000	25,000	25,000	25,000	25,000
Sales of Impounded Property	760	1,268	412	1,000	1,000	1,000
Bond Proceeds	-	-	-	1,579,730	1,579,730	1,000,000
Other	37,359	29,347	28,703	61,525	61,525	25,000
Insurance Claims	2,537	-	13,628	34,469	34,469	-
Administrative Fees--Parking	2,125	2,920	5,910	4,000	5,000	5,500
Federal Grant	8,272	1,439	2,650	2,000	-	-
Sale of City Property	4,768	4,245	3,415	5,000	12,395	12,000
Donations	6,573	420	69,425	3,000	3,000	3,000
Total--Miscellaneous	84,394	54,639	149,143	1,715,724	1,722,119	1,071,500
Total General Fund Revenues	21,529,416	21,755,032	22,590,055	24,489,701	25,075,753	24,951,230

General Fund

Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2017</u>
Emergency Reserve	455,068			455,068			455,068
Equipment Replacement Reserve	3,756,834	800,000	621,894	3,934,940	800,000	909,797	3,825,143
WSSC Contribution for Future Street Work	225,496			225,496			225,496
Facility Maintenance Reserve	659,419	0	88,242	571,177	0	164,000	407,177
NonSpendable-Prepaid, Deposits, Inventory	562,529		8,975	553,554	0	545,554	8,000
Designated for Subsequent Year Expenditures	1,269,153	3,398,762	1,269,153	3,398,762		3,398,762	0
Total Reserved/NonSpendable Fund Balance	6,928,499	4,198,762	1,988,264	9,138,997	800,000	5,018,113	4,920,884
Total Unassigned Fund Balance	4,336,804		2,155,368	2,181,436	819,351		3,000,787
Total Fund Balance	11,265,303			11,320,433			7,921,671

Special Revenue Funds Summary

	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Adopted FY16</u>	<u>Projected FY16</u>	<u>Proposed FY17</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Intergovernmental	1,130,805	1,247,118	1,482,515	3,242,425	1,480,481	3,337,810
Miscellaneous	-	31,726	38,613	36,000	36,000	40,000
Total Revenues	1,130,805	1,278,844	1,521,128	3,278,425	1,516,481	3,377,810
<u>EXPENDITURES</u>						
General Government	49,280	15,232	15,350	2,500	2,400	450
Police	13,850	10,173	1,842	48,289	8,135	0
Public Works	-	51,825	60,891	317,508	311,513	7,295
Housing and Community Development	263,520	221,431	285,057	1,536,314	263,239	360,680
Recreation	-	-	-	11,625	11,625	0
Capital outlay	87,781	347,126	1,303,366	947,858	500,157	2,719,450
Total Expenditures	414,431	645,787	1,666,506	2,864,094	1,097,069	3,087,875
Excess (deficiency) of revenues over expenditures	716,374	633,057	(145,378)	414,331	419,412	289,935
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (out)	8,121	5,465	13,014	20,500	47,539	450
Total Other Financing Sources (Uses)	8,121	5,465	13,014	20,500	47,539	450
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	724,495	638,522	(132,364)	434,831	466,951	290,385
<u>FUND BALANCE</u>						
Beginning of year	1,637,025	2,361,520	3,000,042	2,867,678	2,867,678	3,334,629
End of year	2,361,520	3,000,042	2,867,678	3,302,509	3,334,629	3,625,014

Note: Ending Fund Balances at June 30, 2017 are restricted for cable equipment purchases and other Capital Improvement Projects

Speed Camera Fund Summary

	<u>Audited FY13</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Adopted FY16</u>	<u>Estimated FY16</u>	<u>Proposed FY17</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	1,456,741	1,702,807	1,747,787	1,800,000	1,400,000	1,300,000
Use of money and property	1,340	878	1,172	1,200	2,500	2,500
Charges for service	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,458,081	1,703,685	1,748,959	1,801,200	1,402,500	1,302,500
<u>EXPENDITURES</u>						
Police	1,299,440	1,209,350	1,229,960	1,253,360	1,199,193	1,224,417
Capital Outlay	1,060,174	423,380	71,056	660,000	560,000	39,800
Total Expenditures	2,359,614	1,632,730	1,301,016	1,913,360	1,759,193	1,264,217
Excess (deficiency) of revenues over expenditures	(901,533)	70,955	447,943	(112,160)	(356,693)	38,283
<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	(901,533)	70,955	447,943	(112,160)	(356,693)	38,283
<u>FUND BALANCE</u>						
Beginning of year	1,030,552	129,019	199,974	647,917	647,917	291,224
End of year	129,019	199,974	647,917	535,757	291,224	329,507

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 2017 - 2021

EQUIPMENT		FY17	FY18	FY19	FY 20	FY 21
Police - Vehicles						
Police Cars	ERR	\$ 279,750	\$ 236,804	\$ 285,750	\$ 341,000	\$ 306,000
Police Van	GF	\$ -				
Police - Equipment						
Field Radio Equipment	SCF	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Mobile Computers	SCF	\$ 14,800	\$ 14,900	\$ 15,000	\$ 15,000	\$ 15,000
Body Camera & Taser Replacement	ERR					\$ 34,778
Public Works - Vehicle						
Recycling Truck (#261)	ERR			\$ 249,663		
Trash Truck (#222)	ERR			\$ 247,582		
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	
Pick Up Truck (#241)	ERR				\$ 32,000	
Pick Up Truck (#244)	ERR					\$ 33,525
Public Works - Equipment						
Leaf Collection Vacuums	ERR	\$ 28,000	\$ 29,000		\$ 22,175	\$ 22,712
Crackfilling Machine	ERR	\$ 42,000				
Vehicle Lift 2	ERR				\$ 11,000	
Vehicle Lift 1	ERR					\$ 13,258
Leaf Box (1 of 7)	ERR	\$ 5,376	\$ 5,376	\$ 5,376	\$ 8,400	\$ 5,376
Steam Cleaner	ERR					
Mechanic Tool Box 1 & 2	ERR		\$ 13,439	\$ 13,432		
Fuel Dispensing Software	ERR			\$ 25,000		
Replace Riding Mower	ERR	\$ 8,859			\$ 13,200	
Miller Mig Welder	ERR		\$ 9,211			
Salt Dome Cover	ERR	\$ 35,245				
Backhoe (replaces Tractor and backhoe attachment)	ERR			\$ 49,409		
Skidsteer	ERR				\$ 29,000	
Vehicle Exhaust System	ERR				\$ 41,000	
Truck Tire Changer	ERR					\$ 17,326
Recreation - Vehicle						
Recreation Bus Large(#242)	ERR		\$ 75,000			
Recreation Bus (SAB)	ERR				\$ 59,132	

Recreation - Equipment						
Elliptical Fitness Machine	ERR	\$ 5,800				
Treadmills	ERR			\$ 5,995		\$ 6,100
Basketball Arcade Game - Game Room	ERR	\$ 7,000				
Administration/Communications (City TV) - Equipment						
Auditorium Camera System	SRF		\$ 120,000			
Auditorium Projection System	SRF	\$ 45,000				
Auditorium Touch Panel System	SRF	\$ 25,000				
Videography Small Camera Packages	SRF		\$ 15,000			
CableTV 13 Editing & Playback Servers	SRF				\$ 50,000	
Sound Boards	SRF	\$ 15,000				
Steadycam Stabilization System	SRF	\$ 15,000				
Studio Set	SRF	\$ 15,000				
Media Lab Equipment	SRF					\$ 52,167
Digital Signage	SRF		\$ 25,000			
Library - Equipment						
Useful Hardware replacement (28 Computers)	ERR		\$ 42,729			\$ 45,600

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2017 - 2021

Departmental - Vehicles

Admin Pool Car (#243)	ERR				\$ 31,253	
Code Enforcement Vehicle-Environmental Code	GF	\$ 25,000				

EQUIPMENT

Information Technology

		FY17	FY18	FY19	FY20	FY21
PW/REC/Heffner Surveillance	GF	\$ 35,000				
Closed Circuit TV & Video Surveillance	ERR	\$ 39,000				
Millennium Door Security & ID Software	ERR	\$ 30,000				
Upgrade Backbone Switches	ERR					\$ 28,550
Servers A & B	ERR	\$ 64,000				
SUBTOTAL - EQUIPMENT		\$ 966,230	\$ 682,446	\$ 1,032,657	\$ 682,007	\$ 605,392

STREETS AND SIDEWALKS

		FY17	FY18	FY19	FY20	FY21
Street Light Upgrade	GF	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Old Town Decorative Streetlight Retrofit	ERR	\$ 50,000				
Street Rehabilitation	GF	\$ 500,000	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000
Neighborhood Commercial Center Improvements	GF		\$ 150,000		\$ 175,000	
Flower Avenue Green Street Project - City Share	GF		\$ 1,128,000			
Flower Avenue Green Street Project - TAP	SRF	\$ 260,100	\$ 780,230			
Flower Avenue Green Street Project - Montgomery Cty	SRF	\$ 200,000				
Flower Avenue Green Street Project - SHA	GF	\$ 168,875				
Flower Avenue Streetscape - CDBG	SRF	\$ 77,350				
ADA Sidewalk Retrofit - City Sidewalks	GF	\$ 500,000	\$ 300,000			
ADA Sidewalk Retrofit - SHA sidewalks	GF		\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000
New Sidewalk Design/Construction & Traffic Calming	GF	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Public Art	GF	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000
Bikeshare Expansion - MD Bikeway	SRF	\$ 100,000				
Bikeshare Expansion - City Match for MD Bikeway	GF	\$ 20,000				
Ethan Allen Gateway Streetscape(c/o \$749,000)	GF	\$ 1,000,000				
Ethan Allen Gateway Streetscape-MD Bikeway	SRF	\$ 66,000				
Ethan Allen Gateway Streetscape-TAP	SRF	\$ 1,256,000				
Takoma Junction Area Improvements	GF			\$ 250,000	\$ 450,000	
Takoma Junction Area Improvements	SRF				\$ 375,000	
Sidewalk Elm & Maple Avenue - SRTS / GYG	SRF	\$ -				
Lincoln Avenue Sidewalk - SRTS / GYH	SRF	\$ 395,000				
Open Space Connectivity Project	GF		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

Takoma Junction Area Traffic Study	GF		\$ 70,000			
SUBTOTAL -STREETS		\$ 5,143,325	\$ 3,508,230	\$ 1,835,000	\$ 2,590,000	\$ 1,595,000
PARKS		FY17	FY18	FY19	FY20	FY21
Heffner Park Architectural Services for Facility Redesign	GF		\$ 60,000			
Heffner Park Construction	GF			\$ 150,000		
Sligo Mill Overlook Construction	SRF	\$ 250,000				
SUBTOTAL - PARKS		\$ 250,000	\$ 60,000	\$ 150,000	\$ -	\$ -
FACILITIES		FY17	FY18	FY19	FY20	FY21
Community Center						
Epoxy Coat Walkway and LL Parking area	FMR	\$ 65,000			\$ 10,000	
Rear Elevator Upgrade	ERR			\$ 216,733		
Replacement of HVAC Controls - Community Center	ERR	\$ 108,367				
Police Space Detail Design	GF	\$ 150,000				
Police Construction	GF/Bond		\$ -	\$ 1,250,000	\$ 1,250,000	
Second Floor bathroom sink/counter renovations	FMR	\$ 10,000				
Floor Replacement Azalea, Lilac & Rose	FMR	\$ 16,000				
Replace Roof Top Unit # 7	FMR	\$ 18,000				
HR/HCD Office Suite Renovations	FMR	\$ 55,000				
Media Lab & Control Room remodeling	SRF		\$ 50,000			
Library						
Library Detail Design	GF	\$ 400,000				
Library Construction & Relocation	GF/Bond	\$ -	\$ 2,750,000	\$ 2,750,000		
Public Works						
Phase 2 Facility Design	GF			\$ 100,000		
PW Phase 2 Construction	GF				\$ 800,000	
Replacement of Overhead Doors Mechanic Shop & ROW	ERR				\$ 31,407	
SUBTOTAL-FACILITIES		\$ 822,367	\$ 2,800,000	\$ 4,316,733	\$ 2,091,407	\$ -

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2017 - 2021

STORMWATER MANAGEMENT		FY17	FY18	FY19	FY20	FY21
Flower Ave Green Street Bio-Retention-Grant	SW	\$ 168,750				
13th Avenue - Hillwood Manor	SW					\$ 50,000
Sligo Mill Trash Interceptor	SW				\$ 250,000	\$ 250,000
Jackson and Glenside	SW		\$ 40,000			
Glenside and Anne St	SW		\$ 25,000			
Franklin Apt Bio-Swale	SW		\$ 65,000			
Parkview Towers Bio-Swale	SW		\$ 60,000			
Sligo Mill Concrete Debris Removal	SW			\$ 250,000	\$ 250,000	
Devonshire & Glazewood Bio Retention Facility	SW	\$ 30,000				
Takoma Branch Stream restoration Design	SW	\$ 100,000				
SUBTOTAL - STORMWATER MANAGEMENT		\$ 298,750	\$ 190,000	\$ 250,000	\$ 500,000	\$ 300,000

		FY17	FY18	FY19	FY20	FY21
CIP Total – Items funded by Equipment Replacement Reserve	ERR	\$ 859,797	\$ 507,546	\$ 1,209,390	\$ 623,414	\$ 565,392
CIP Total – Items funded by Facility Maintenance Reserve	FMR	\$ 164,000	\$ -	\$ -	\$ 1,260,000	\$ -
CIP Total – Items funded by General Fund – Capital Outlay	GF	\$ 3,398,875	\$ 5,538,000	\$ 6,085,000	\$ 3,015,000	\$ 1,595,000
CIP Total – Items funded Through General Fund Operating Transfer to SRF	GF Transfer SRF	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Total – Items funded Through Speed Camera Program Fund	SCF	\$ 39,800	\$ 39,900	\$ 40,000	\$ 40,000	\$ 40,000
CIP Total – Items funded by Special Revenue Funds	SRF	\$ 2,719,450	\$ 965,230	\$ -	\$ 425,000	\$ -
CIP Total Stormwater Fund	SW	\$ 298,750	\$ 190,000	\$ 250,000	\$ 500,000	\$ 300,000
CIP GRAND TOTAL		\$ 7,480,672	\$ 7,240,676	\$ 7,584,390	\$ 5,863,414	\$ 2,500,392

Introduced by:

First Reading:

Second Reading:

Effective Date:

CITY OF TAKOMA PARK, MARYLAND

**ORDINANCE NO. 2016-XX
ESTABLISHING A HOUSING RESERVE**

WHEREAS, Section 804(c) of the Takoma Park Charter authorizes the City Council to establish and maintain financial reserves by adoption of an ordinance; and

WHEREAS, the Council desires to create a Housing Reserve to provide funds for efforts to meet Council goals related to housing; and

WHEREAS, the Fiscal Year 2017 Budget includes an initial funding contribution of \$400,000 to the Housing Reserve.

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

SECTION 1. There shall be established a separate reserve for use in efforts to meet Council goals related to housing. The Housing Reserve shall be separate and apart from the Emergency Reserve, the Equipment Replacement Reserve and the Facility Maintenance Reserve. Each year's budget shall include the amount of unreserved fund balance to be transferred to the Housing Reserve. The Council shall enact, by ordinance, such additional criteria and procedures as are necessary to operate the Housing Reserve.

SECTION 2. This ordinance shall become effective upon adoption. The Housing Reserve shall be established upon the initial funding of the reserve on July 1, 2016.

Adopted this xxth day of May, 2016 by roll-call vote as follows:

AYE:

NAY:

ABSTAIN:

ABSENT: