



Takoma Park City Council Meeting – May 10, 2017 Agenda Items 1, 2, 3

Voting Session

First Reading Adoption of the Proposed Budget for Fiscal Year 2018

Recommended Council Action

Approve the budget ordinances at First Reading

Context with Key Issues

The City's new fiscal year begins July 1, 2017. 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 5, 2017, the City Manager provided the City Council and the public with an overview of the recommended budget for Fiscal Year 2018. Public hearings were held on April 12 and April 26.

The proposed budget for Fiscal Year 2018 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 3, 2017.

The total expenditures for the proposed budget are \$40,046,683 while total revenues are \$31,966,462.

The budget advances the following established priorities of the City Council:

- A Livable Community For All
- Fiscally Sustainable Government
- Environmentally Sustainable Community
- Engaged, Responsive & Service-oriented Government
- Advance Economic Development Efforts
- Racial Equity

With adoption of this budget, the City's real property tax rate will be set at 53.48 cents (per \$100 of assessed value), which is less than the Fiscal Year 2016 rate of 56.75 cents. The rate is below the constant yield tax rate of 53.58 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 \$296,697 when compared to the previous fiscal year.

The amount of expected FY18 real property tax revenue is \$12,013,248. This amount is the same as the amount that would be generated by multiplying the assessable base of \$2,246,294,286 by the tax rate.

Changes made to the City Manager's proposed budget by the Council are:

- 3.27 cent reduction in the proposed real property tax rate, taking the rate to 53.48 cents (per \$100 of assessed value)
- Reduction of funds for neighborhood community economic development initiatives
- Additional contributions for the Housing Reserve to be used for housing initiatives
- Additional contributions for Facility Maintenance Reserve
- A reduction in funds required for health insurance premiums
- A reduction in funds required for Worker Compensation premiums
- A reduction of funds for the ADA Sidewalk project
- Funding for emergency assistance to residents for tree removal services
- A reduction in funds for Human Resources, Information Technologies, and Housing Office Improvement
- Creation of City Council Intern position
- Additional funds for Police Accreditation program

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 17, 2017.

The budget ordinances are:

- Ordinance Adopting the FY 2018 Tax Rates
- Ordinance Adopting the FY 2018 Stormwater Management Budget
- Ordinance Adopting the FY 2018 Budget

Council Priority

- A Livable Community For All
- Fiscally Sustainable Government
- Environmentally Sustainable Community
- Engaged, Responsive & Service-oriented Government
- Advance Economic Development Efforts
- Racial Equity

Environmental Impact of Action

The proposed budget includes substantial continued investment in improving the environment, including, but not limited to: \$810,350 for stormwater system improvements, \$127,000 in sustainability efforts, continued movement towards replacement of street lights with LED fixtures, continued efforts towards increasing tree canopy, \$7 million bonding for library renovation and expansion meeting highest green standards possible, \$2 million bonding to match federal grants for

the Ethan Allen Gateway and Flower Avenue Green Street projects that both advance environmental sustainability.

Fiscal Impact of Action

Combined revenues for all funds for Fiscal Year 2018 are projected to be \$31,966,462.

- General Fund revenues total \$24,450,000.
- Stormwater Management Fund revenues total \$814,950.
- Special Revenue Fund revenues total \$5,389,512.
- Speed Camera Fund revenues total \$1,312,000.

The budget provides for total expenditures (all funds) of \$40,046,683.

- General Fund expenditures total \$32,429,987.
- Stormwater Management Fund expenditures total \$809,650.
- Special Revenue Fund expenditures total \$5,473,386.
- Speed Camera Fund expenditures total \$1,333,660.

The contribution to the Equipment Replacement Reserve will be \$720,000, the contribution to the Housing Reserve will be \$300,000 and the contribution to the Facility Maintenance Reserve will be \$250,000. Fund balance (all funds) will increase by \$919,779. The total Capital Improvement Program (CIP) budget is \$13,595,030.

Racial Equity Impact of Action

Major proposed expenditures help address racial equity in Takoma Park. Renovation and expansion of the Library will allow for increased access to books, resources and programming for Ward 4 (85.1% people of color, per the 2010 Census) and other residents, particularly recent immigrants, young adults, and people of color. The Flower Avenue Green Street in Ward 5 (72.4% people of color) and the Ethan Allen Gateway project in Ward 6 (81.5% people of color) will improve pedestrian safety, appearance, and transportation options for the nearby residents. Monies for a Residents Survey will collect needed information to help assess racial equity, improve police/community relations, and identify areas where City services could improve. The new Outreach division of the Recreation Department will help focus services on young people, particularly young people of color. The sustainability program's emphasis on energy efficiency for multifamily and business properties may have a positive impact on racial equity by increasing the affordability of housing and of operating a small business.

Attachments and Links

- Ordinance Adopting the FY 2018 Tax Rates
- Ordinance Adopting the FY 2018 Stormwater Management Budget
- Ordinance Adopting the FY 2018 Budget
- Attachments, including lists of changes from the proposed budget and the resulting modified fund summaries
- The FY 2018 Proposed Budget is posted on the City's Website at:
<https://takomaparkmd.gov/government/finance/budgets-and-financial-documents/>.

Introduced by:

First Reading:

Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2017-**

**AN ORDINANCE ESTABLISHING THE TAX RATES FOR FISCAL YEAR 2018, BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018**

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 2018 will be under the constant yield tax rate of \$0.5358, and,

WHEREAS, Public budget hearings were held on April 12, 2017 and April 26, 2017.

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, 2017 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	\$0.5348 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, 2017.

Adopted this ____ day of May, 2017, by roll-call vote as follows:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Introduced by: Councilmember

First Reading:
Second Reading:

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2017-**

**AN ORDINANCE APPROVING AND ADOPTING THE STORMWATER MANAGEMENT
BUDGET FOR FISCAL YEAR 2018, BEGINNING JULY 1, 2017
AND ENDING JUNE 30, 2018**

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 2018, 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 \$92.00.

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, 2017 and ending June 30, 2018. Said budget provides for an appropriation in the amount of \$809,650 for stormwater management activities.

SECTION 4. 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 5. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 6. This Ordinance shall be effective July 1, 2017.

Adopted by roll-call vote this ____ day of May, 2017 as follows:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Stormwater Management Fund Summary

	<u>Audited</u> <u>FY14</u>	<u>Audited</u> <u>FY15</u>	<u>Audited</u> <u>FY16</u>	<u>Adopted</u> <u>FY17</u>	<u>Estimated</u> <u>FY17</u>	<u>Adopted</u> <u>FY18</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	50	2,800	6,179	1,000	1,000	1,000
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	410,075	418,663	410,472	414,000	413,850	695,200
Intergovernmental	20,070	-	-	168,750	55,000	113,750
Miscellaneous	5,218	4,991	4,962	5,000	9,028	5,000
Total Revenues	435,413	426,454	421,613	588,750	478,878	814,950
<u>EXPENDITURES</u>						
Public Works	282,154	331,035	351,623	381,750	394,800	455,300
Capital outlay	137,060	126,841	152,397	298,750	185,000	354,350
Total Expenditures	419,214	457,876	504,020	680,500	579,800	809,650
Excess (deficiency) of revenues over expenditures	16,199	(31,422)	(82,407)	(91,750)	(100,922)	5,300
<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	16,199	(31,422)	(82,407)	(91,750)	(100,922)	5,300
<u>FUND BALANCE</u>						
Beginning of year	270,757	286,956	255,534	173,127	173,127	72,205
End of year	286,956	255,534	173,127	81,377	72,205	77,505

Note: The \$281,200 increase in the revenue of Charge for Service in FY18 is due to the increase of the base Stormwater fee from \$55 to \$92.

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 2018,
BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018**

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 2018 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 12, 2017 and April 26, 2017; 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 26, 2017.

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 2018; 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, 2017 and ending June 30, 2018.

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

Fund	Fiscal Year 2018 Appropriation
General Fund	\$ 32,429,987
Special Revenue Funds	5,473,386
Speed Camera Fund	1,333,660
GRAND TOTAL	\$ 39,237,033

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 2018 Appropriation
Special Revenue Fund	\$ 83,424
Speed Camera Fund	\$ 21,660

SECTION 5. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$122,250 has been included in the Non-Departmental budget unit of the General Fund.

SECTION 6. A five-year Capital Improvement Program for Fiscal Year 2018 through Fiscal Year 2022 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 \$720,000 from the General Fund unreserved fund balance to the Equipment Replacement Reserve.

SECTION 8. The City council hereby authorizes the transfer of \$300,000 from the General Fund unreserved fund balance to the Housing Reserve.

SECTION 9. The City council hereby authorizes the transfer of \$250,000 from the General Fund unreserved fund balance to the Facility Maintenance Reserve.

SECTION 10. 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 2018 by Ordinance No. 2017-__.

SECTION 11. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 12. This Ordinance shall be effective July 1, 2017.

Adopted this ____ day of May, 2017 by roll-call vote as follows:

AYES:
NAYS:
ABSTAIN:
ABSENT:

Changes from the Proposed to the Adopted FY18 Budget General Fund

Proposed Revenue Total - City Manager's Proposed Budget	24,989,500	
Taxes		
Decrease: Real Property Taxes	(566,000)	Reduce tax rate from 0.56 to 0.5348
Intergovernmental Revenues		
Increase: Adjustment to Police Rebate Revenue	26,500	Adjustment
Adopted Revenue Total	24,450,000	

Proposed Expenditure Total - City Manager's Proposed Budget	32,842,185	
General Government		
Increase: City Council Intern Position	15,000	
Police		
Increase: Funds for Police Accreditation	15,000	
Decrease: Police Chief Salary for one month	(7,000)	
Public Works		
Increase: Tree planting on Maple Avenue	2,500	
Non-Departmental		
Decrease: Health Insurance premium estimated annual cost reduction	(80,000)	Cost savings distributed to all departments
Increase: Tree fund for emergency assistance	25,000	
Decrease: General Contingency (due to decrease in revenue)	(2,698)	
Decrease: Worker Compensation premium reduction	(150,000)	Cost savings in Non-Departmental
Capital Improvement Program		
Decrease: Neighborhood Community Economic Development	(50,000)	
Decrease: Human Resources/IT/HCD Office Improvement	(80,000)	
Decrease: Reduction in the ADA Sidewalk Work	(100,000)	
Adopted Expenditure Total	32,429,987	

Proposed Transfer To Special Revenue Fund	0	
Increase: Expenditure Transfer SRF Bank charge	450	
Adopted Transfer To Special Revenue Fund	450	

**Changes from the Proposed to the Adopted
FY18 Budget
Special Revenue Fund**

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

**Changes from the Proposed to the Adopted
FY18 Budget
Stormwater Fund**

Proposed Expenditure Total - City Manager's Proposed Budget	810,350	
Decrease: Health Insurance Premium	(700)	
Adopted Expenditure Total	809,650	

**Changes from the Proposed to the Adopted
FY18 Budget
Speed Camera Fund**

Proposed Expenditure Total - City Manager's Proposed Budget	1,335,460	
Decrease: Health Insurance Premium	(1,800)	
Adopted Expenditure Total	1,333,660	

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Funds For the Fiscal Year Beginning July 1, 2017

	<u>General Fund</u>	<u>Stormwater Management Fund</u>	<u>Special Revenue Funds</u>	<u>Speed Camera Fund</u>	<u>Total</u>
FY 2018 Revenues	24,450,000	814,950	5,389,512	1,312,000	31,966,462
FY 2018 Expenditures	32,429,987	809,650	5,473,386	1,333,660	40,046,683
Excess (deficiency) of revenues over expenditures	(7,979,987)	5,300	(83,874)	(21,660)	(8,080,221)
Other Financing Sources (Uses)					
Bond proceeds	9,000,000	-	-	-	9,000,000
Operating transfers in (out)	(450)	-	450	-	-
Total Other Financing Sources (Uses)	8,999,550	-	450	(21,660)	9,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,019,563	5,300	(83,424)	(21,660)	919,779
Fund Balance					
Beginning of year	10,983,260	72,205	2,987,317	443,138	14,485,920
End of year	12,002,823	77,505	2,903,893	421,478	15,405,699

General Fund Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2018</u>
Emergency Reserve	455,069			455,069			455,069
Equipment Replacement Reserve	3,844,655	800,000	1,043,101	3,601,554	720,000	381,917	3,939,637
WSSC Contribution for Future Street Work	96,369			96,369			96,369
Facility Maintenance Reserve	596,330		61,233	535,097	250,000	144,000	641,097
NonSpendable-Prepaid, Deposits, Inventory	7,831	7,153	3,000	11,984		3,000	8,984
Designated for Subsequent Year Expenditures	2,324,965		1,056,364	1,268,601		1,268,601	0
Housing Reserve		400,000	50,000	350,000	300,000	350,000	300,000
Bond Reserve					3,500,000		3,500,000
Total Reserved/NonSpendable Fund Balance	7,325,219	1,207,153	2,213,698	6,318,674	4,770,000	2,147,518	8,941,156
Total Unassigned Fund Balance	4,926,642		262,056	4,664,586		1,602,919	3,061,667
Total Fund Balance	12,251,861			10,983,260			12,002,823

General Fund Summary

	Audited <u>FY14</u>	Audited <u>FY15</u>	Audited <u>FY16</u>	Adopted <u>FY17</u>	Projected <u>FY17</u>	Adopted <u>FY18</u>
<u>REVENUES</u>						
Taxes and utility fees	14,582,032	14,768,705	16,142,419	15,931,903	16,311,420	16,583,066
Licenses and permits	81,745	76,102	87,315	76,804	76,448	76,704
Fines and forfeitures	252,499	310,977	482,986	505,000	398,000	405,000
Use of money and property	26,134	29,728	53,214	22,000	15,350	17,000
Charges for service	1,149,875	1,165,613	1,141,780	1,178,530	1,184,705	1,141,450
Intergovernmental	5,608,108	6,089,787	5,818,760	6,165,493	6,056,873	6,149,780
Miscellaneous	54,639	149,143	215,008	71,500	77,000	77,000
Total Revenues	21,755,032	22,590,055	23,941,482	23,951,230	24,119,796	24,450,000
<u>EXPENDITURES</u>						
General Government	2,677,802	2,841,800	3,053,281	3,119,326	2,937,560	3,321,564
Police	6,458,154	6,717,977	7,246,838	7,717,474	7,601,111	7,916,935
Public Works	4,275,607	4,219,023	4,618,791	4,882,170	4,765,050	5,004,486
Recreation	1,393,123	1,507,045	1,582,574	1,931,186	1,789,755	1,923,837
Housing and Community Development	1,415,762	1,566,810	1,517,686	1,758,172	1,568,578	1,773,520
Communications	426,521	468,120	500,162	598,460	512,460	591,785
Library	1,121,051	1,129,615	1,181,498	1,281,304	1,243,425	1,349,860
Non-Departmental	1,088,265	1,026,403	1,120,833	1,952,675	1,686,000	1,716,230
Capital Outlay	2,494,848	2,674,039	1,783,457	4,511,492	2,839,524	7,921,610
Debt Service	373,529	384,948	1,902,426	780,000	360,000	910,160
Total Expenditures	21,724,662	22,535,780	24,507,546	28,532,259	25,303,463	32,429,987
Excess (deficiency) of revenues over expenditures	30,370	54,275	(566,064)	(4,581,029)	(1,183,667)	(7,979,987)
<u>OTHER FINANCING SOURCES (USES)</u>						
Bond proceeds	-	-	1,579,730	1,000,000	-	9,000,000
Capital lease	-	-				
Sale of property	-	-				
Operating transfers in (out)	(5,465)	(13,014)	(27,108)	(450)	(84,934)	(450)
Total Other Financing Sources (Uses)	(5,465)	(13,014)	1,552,622	999,550	(84,934)	8,999,550
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	24,905	41,261	986,558	(3,581,479)	(1,268,601)	1,019,563
<u>FUND BALANCE</u>						
Beginning of year	11,199,137	11,224,042	11,265,303	12,251,861	12,251,861	10,983,260
End of year	11,224,042	11,265,303	12,251,861	8,670,382	10,983,260	12,002,823

General Fund Revenues

REVENUES BY SOURCE	Audited FY14	Audited FY15	Audited FY16	Adopted FY17	Estimated FY17	Adopted FY18
Taxes and Utility Fees						
Real Property	10,974,639	11,016,039	11,516,876	11,716,551	12,036,644	12,013,248
Personal Property	338,582	339,906	375,018	359,600	375,000	375,000
RR and Public Utilities	179,065	205,203	220,552	215,000	225,000	235,500
Penalties and Interest	43,195	48,066	64,336	36,000	100,000	100,000
Admission and Amusement	128,806	122,970	134,062	125,000	130,000	134,000
Additions and Abatements	(43,185)	(64,967)	(8,713)	(64,967)	(50,000)	(35,000)
Highway	289,165	303,608	346,015	364,752	344,776	360,318
Income Tax	2,671,765	2,797,878	3,494,273	3,150,000	3,150,000	3,400,000
Total--Taxes and Utility Fees	14,582,032	14,768,704	16,142,419	15,901,936	16,311,420	16,583,066
Licenses and Permits	81,745	76,102	87,315	76,804	76,448	76,704
Fines and Forfeitures	252,499	310,977	482,986	505,000	398,000	405,000
Use of Money and Property	26,134	29,728	53,214	22,000	15,350	17,000
Charges for Services						
Inspection Fees	321,172	322,448	318,668	311,000	324,979	338,600
Public Parking Facilities	82,527	94,197	104,123	95,000	95,000	95,000
Waste Collection & Disposal Charges	73,066	72,192	69,011	71,000	71,000	71,000
Recreation Programs and Services	524,403	523,822	495,384	554,200	545,976	497,600
Library Fines and Fees	32,338	33,782	26,121	35,500	35,500	33,000
Passport Services	70,850	74,220	81,613	67,000	67,000	60,000
Copying	7	29	-	29	-	-
Telephone Commissions	17	10	-	30	30	30
Special Trash Pickup	7,930	7,945	8,435	8,000	8,000	8,500
Recyclable Sales	1,061	1,031	238	3,000	500	1,000
Mulch Sales	25,155	22,925	22,755	22,000	22,000	22,000
Advertising--Bus Shelters	5,785	7,504	9,873	7,504	9,000	9,000
Farmer's Market	5,564	5,508	5,559	5,700	5,720	5,720
Total--Charges for Services	1,149,875	1,165,613	1,141,780	1,179,963	1,184,705	1,141,450
Intergovernmental Revenues						
Police Protection (State)	420,029	433,382	401,570	437,295	437,295	437,300
State & County Projects	65,135	191,616	181,797	168,875	47,047	91,743
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643
Montgomery County	-	5,000	-	-	-	-
Library Aid	133,959	145,801	154,498	158,225	158,225	154,043
Police Rebate	952,413	920,996	930,658	986,340	986,000	1,039,388
In Lieu of Police	2,515,147	2,515,147	2,515,147	2,515,147	2,515,147	2,515,147
In Lieu of Roads Maintenance	743,199	743,199	743,199	743,199	743,199	743,199
In Lieu of Parks Maintenance	72,913	72,913	72,913	72,913	72,913	72,913
In Lieu of Crossing Guard	182,384	182,384	182,384	182,384	182,384	182,384
Takoma/Langley Rec. Agreement	87,650	87,650	85,020	85,020	85,020	85,020
Hotel Motel Tax	98,161	110,893	118,598	110,000	110,000	115,000
Cable Franchise Fees	246,827	250,223	250,290	242,718	245,000	246,000
Cable--Operating	74,648	424,939	177,043	457,734	469,000	462,000
Chesapeake Bay Trust Grant	10,000	-	-	-	-	-
Total--Intergovernmental Revenues	5,608,108	6,089,787	5,818,760	6,165,493	6,056,873	6,149,780

General Fund Revenues

(continued)

<u>REVENUES BY SOURCE</u>	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Audited FY16</u>	<u>Adopted FY17</u>	<u>Estimated FY17</u>	<u>Adopted FY18</u>
Miscellaneous						
Tree Fund	15,000	25,000	25,000	25,000	25,000	25,000
Sales of Impounded Property	1,268	412	615	1,000	500	1,000
Other (Fed Emergency)	29,347	28,703	112,852	25,000	28,000	30,000
Insurance Claims	-	13,628	40,037	-	5,000	-
Administrative Fees--Parking	2,920	5,910	7,980	5,500	5,500	6,000
Federal Grant	1,439	2,650	4,278	-	-	-
Sale of City Property	4,245	3,415	22,196	12,000	12,000	12,000
Donations	420	69,425	2,050	3,000	1,000	3,000
Total--Miscellaneous	54,639	149,143	215,008	71,500	77,000	77,000
Total General Fund Revenues	21,755,032	22,590,055	23,941,482	23,951,230	24,119,796	24,450,000

Speed Camera Fund Summary

	<u>Audited FY14</u>	<u>Audited FY15</u>	<u>Audited FY16</u>	<u>Adopted FY17</u>	<u>Estimated FY17</u>	<u>Adopted FY18</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	1,702,807	1,747,787	1,561,395	1,300,000	1,300,000	1,300,000
Use of money and property	878	1,172	5,052	2,500	14,000	12,000
Charges for service	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,703,685	1,748,959	1,566,447	1,302,500	1,314,000	1,312,000
<u>EXPENDITURES</u>						
Police	1,209,350	1,229,960	1,146,461	1,224,417	1,243,190	1,243,760
Capital Outlay	423,380	71,056	667,575	39,800	28,000	89,900
Total Expenditures	1,632,730	1,301,016	1,814,036	1,264,217	1,271,190	1,333,660
Excess (deficiency) of revenues over expenditures	70,955	447,943	(247,589)	38,283	42,810	(21,660)
<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	70,955	447,943	(247,589)	38,283	42,810	(21,660)
<u>FUND BALANCE</u>						
Beginning of year	129,019	199,974	647,917	400,328	400,328	443,138
End of year	199,974	647,917	400,328	438,611	443,138	421,478

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.

Special Revenue Funds Summary

	Audited <u>FY14</u>	Audited <u>FY15</u>	Audited <u>FY16</u>	Adopted <u>FY17</u>	Projected <u>FY17</u>	Adopted <u>FY18</u>
<u>REVENUES</u>						
Taxes and utility fees	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-
Intergovernmental	1,247,118	1,469,501	1,224,944	3,337,810	664,984	5,349,512
Miscellaneous	31,726	38,613	37,750	40,000	40,000	40,000
Total Revenues	1,278,844	1,508,114	1,262,694	3,377,810	704,984	5,389,512
<u>EXPENDITURES</u>						
General Government	15,232	15,350	248,301	254,450	331,770	34,950
Police	10,173	1,842	18,096	-	-	-
Public Works	51,825	60,891	186,207	960,745	15,250	43,924
Housing and Community Development	221,431	285,057	212,417	747,750	177,162	160,042
Recreation	-	-	6,750	7,930	146	5,300
Capital outlay	347,126	1,303,363	107,469	1,256,000	643,502	5,229,170
Total Expenditures	645,787	1,666,503	779,240	3,226,875	1,167,830	5,473,386
Excess (deficiency) of revenues over expenditures	633,057	(158,389)	483,454	150,935	(462,846)	(83,874)
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (out)	5,465	13,014	27,108	450	84,934	450
Total Other Financing Sources (Uses)	5,465	13,014	27,108	450	84,934	450
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	638,522	(145,375)	510,562	151,385	(377,912)	(83,424)
<u>FUND BALANCE</u>						
Beginning of year	2,361,520	3,000,042	2,854,667	3,365,229	3,365,229	2,987,317
End of year	3,000,042	2,854,667	3,365,229	3,516,614	2,987,317	2,903,893

Note: At June 30, 2018 ending fund reserve restricted for cable equipment purchases is \$2,896,700 and other Capital Improvement Project is \$27,693.

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2018 - 2022

EQUIPMENT	Priority		FY18	FY19	FY 20	FY 21	FY 22
Police - Vehicles							
Police Cars	ERR	I	\$ 210,400	\$ 152,020	\$ 179,390	\$ 155,203	\$ 302,496
Police - Equipment							
Field Radio Equipment	SCF	III	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Mobile Computers	SCF	III	\$ 14,900	\$ 15,000	\$ 15,000	\$ 15,000	\$ 18,000
Body Camera & Taser Replacement	ERR	II				\$ 34,778	
Public Works - Vehicle							
Dump Truck (#259)	ERR	III		\$ 79,197			
Recycling Truck (#261)	ERR	III		\$ 249,663			
Trash Truck (#222)	ERR	III		\$ 247,582			
Pick Up Truck (#223)	ERR	III			\$ 35,100		
Pick Up Truck (#241)	ERR	III			\$ 32,000		
Admin Vehicle (#262)	ERR	III				\$ 32,591	
Pick Up Truck (#244)	ERR	III				\$ 33,525	
Street Sweeper	SW	III					\$ 263,766
Pick Up Truck (#260)	ERR	III					\$ 45,489
Public Works - Equipment							
Backhoe (replaces Tractor and backhoe attachment)	ERR	III	\$ 49,409				
Fuel Dispensing Software & Equipment	ERR	III	\$ 33,000				
Leaf Box (1 of 7)	ERR	III	\$ 5,376	\$ 5,376	\$ 5,376	\$ 5,376	\$ 5,376
Leaf Collection Vacuums	ERR	III	\$ 29,000		\$ 30,000	\$ 30,000	\$ 30,000
Mechanic Tool Box 1 & 2	ERR	III	\$ 6,500		\$ 6,600		
Truck Scale - Total Cost \$10,000							
<i>General Fund</i>	ERR	III	\$ 5,000				
<i>Stormwater Fund</i>	SW	III	\$ 5,000				
Crackfilling Machine	ERR	III		\$ 45,000			
Miller Mig Welder	ERR	III			\$ 9,772		
Replace Riding Mower	ERR	III			\$ 13,200		
Skidsteer	ERR	III			\$ 29,000		
Truck Tire Changer	ERR	III				\$ 17,326	
Loader	ERR	III					\$ 200,038
Roll-Off Trailer	ERR	III					\$ 83,373
Vehicle Lift 2	ERR	III					\$ 11,000
Recreation - Vehicle							
Recreation Bus Large(#242)	ERR	II			\$ 78,136		
Recreation Bus (SAB)(#268)	ERR	II					\$ 62,733

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2018 - 2022

EQUIPMENT	Priority	FY18	FY19	FY 20	FY 21	FY 22	
Recreation - Equipment							
Pool Table	ERR	IV	\$ 5,500				
Scoreboard	ERR	IV	\$ 8,930				
REC Programming Software	ERR	II		\$ 51,069			
Treadmills	ERR	III		\$ 6,330	\$ 6,100		
Active Arcade Game - Game Room	GF	IV				\$ 15,000	
Administration/Communications (City TV) - Equipment							
Auditorium PA System	SRF	II	\$ 45,000				
Digital Signage	SRF	III	\$ 25,000				
Videography Small Camera Packages	SRF	III	\$ 25,000				
Auditorium Camera System	SRF	III		\$ 120,000			
Council Dais	SRF	I		\$ 25,000			
CableTV 13 Editing & Playback Servers	SRF	III			\$ 50,000		
Media Lab Equipment	SRF	III			\$ 52,167		
Library - Equipment							
Userful Hardware, Software, & Support (27 Workstations)	ERR	I	\$ 28,802		\$ 45,600		
Departmental - Vehicles							
Admin Pool Car (#243)	ERR	III		\$ 31,253			
Information Technology							
Upgrade Backbone Switches	ERR	I			\$ 28,550		
Closed Circuit TV & Video Surveillance	ERR	II				\$ 45,212	
Millennium Door Security & ID Software	ERR	II				\$ 34,778	
Servers A & B	ERR	II				\$ 74,194	
Surveillance for PW/REC/Heffner	GF	II				\$ 40,575	
SUBTOTAL - EQUIPMENT			\$ 521,817	\$ 1,052,490	\$ 508,574	\$ 481,216	\$ 1,257,030

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2018 - 2022

STREETS AND SIDEWALKS		Priority	FY18	FY19	FY20	FY21	FY22
ADA Sidewalk Retrofit - Total Project \$2,500,000							
City Sidewalks	GF	III	\$ 300,000				
SHA sidewalks	GF	III	\$ 100,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ethan Allen Gateway Streetscape - Total Project \$2,321,500							
City Fund	GF/Bond	I	\$ 1,000,000				
MD Bikeway	SRF	I	\$ 66,000				
TAP	SRF	I	\$ 1,255,500				
Flower Avenue Green Street Project - Total Project \$5,452,084							
City Match	GF/Bond	I	\$ 708,914	\$ 520,004			
CDBG	SRF	I	\$ 77,350				
Montgomery County	SRF	I	\$ 200,000				
National Fish & Wildlife Federation Grant	SW	I	\$ 113,750				
SHA	GF	I	\$ 140,779	\$ 28,593			
TAP	SRF	I	\$ 780,248	\$ 260,083			
WSSC	SRF	I	\$ 1,966,772	\$ 655,591			
Lincoln Avenue Sidewalk - SRTS / GYH	SRF	III	\$ 578,300				
Neighborhood Commercial Center Improvements	GF	III	\$ 100,000		\$ 175,000		\$ 200,000
New Sidewalk Design/Construction & Traffic Calming	GF	III	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Public Art	GF	III	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 50,000
Street Light Upgrade	GF	IV	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Street Rehabilitation	GF	II	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Takoma Junction Area Traffic Study	GF	II	\$ 75,000				
Takoma Junction Area Improvements - Total Project \$1,555,000							
City Fund	GF	III		\$ 710,000	\$ 460,000		
Grant	SRF	III			\$ 385,000		
Chestnut Ave & Hodges Ln Sidewalks - Total Project \$100,000							
City 20% Match	GF Transfer	I		\$ 16,700			
SRTS GYI	SRF	I		\$ 83,300			
Open Space Management Plan Implementation	GF	IV		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
SUBTOTAL -STREETS			\$ 8,317,613	\$ 3,859,271	\$ 2,610,000	\$ 1,595,000	\$ 1,795,000
PARKS		Priority	FY18	FY19	FY20	FY21	FY22
Sligo Mill Overlook Construction	SRF	II	\$ 125,000				
Spring Park Improvements - Bog Bridge	GF	III	\$ 16,000				
Spring Park Improvements - Pathways & Erosion	GF	III	\$ 60,000				
Heffner Park Architectural Services for Facility Redesign	GF	IV				\$ 60,000	
Heffner Park Construction	GF	IV					\$ 150,000
SUBTOTAL - PARKS			\$ 201,000	\$ -	\$ -	\$ 60,000	\$ 150,000

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2018 - 2022

FACILITIES		Priority	FY18	FY19	FY20	FY21	FY22
Community Center							
Floor Replacement for Azalea Room	FMR	IV	\$ 15,000				
Media Lab & Control Room remodeling	SRF	II		\$ 50,000			
Office Renovations for HR/HCD/IT/Media - Total Project \$165,000							
<i>City Fund</i>	FMR	III	\$ -				
<i>Cable Grant</i>	SRF	III	\$ 85,000				
Police Office Renovation	SCF	I	\$ 50,000				
Police Space Design	GF	II	\$ 140,000				
Police Department Construction	GF/Bond	II			\$ 1,250,000	\$ 1,250,000	
Replace Roof Top Unit #12 - Game Room	FMR	III	\$ 20,000				
Replace Roof Top #9 - Third Floor Administrative Area	FMR	III		\$ 18,000			
Staff Lounge Improvements	FMR	IV	\$ 5,000				
Third Floor Bathroom Sink Retrofit	FMR	IV	\$ 10,000				
Rear Elevator Upgrade	ERR	III		\$ 216,733			
Epoxy Coat Walkway and LL Parking area	FMR	III	\$ 80,000		\$ 10,000		
Lobby Doors	FMR	IV				\$ 11,000	
Heffner Community Center							
Floor and Kitchen Renovation	FMR	III	\$ 14,000				
Library							
Library Construction & Relocation	GF/Bond	I	\$ 3,750,000	\$ 3,220,000	\$ 1,000,000		
Library Detail Design	GF	I	\$ 150,000				
Public Works							
Phase 2 Facility Design	GF	IV		\$ 100,000			
Phase 2 Construction	GF	IV			\$ 800,000		
Replacement of Overhead Doors Mechanic Shop & ROW	ERR	III			\$ 34,319		
SUBTOTAL-FACILITIES			\$ 4,319,000	\$ 3,604,733	\$ 3,094,319	\$ 1,261,000	\$ -

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2018 - 2022

STORMWATER MANAGEMENT		Priority	FY18	FY19	FY20	FY21	FY22
Devonshire & Glaizewood Bio Retention Facility	SW	III	\$ 40,000				
Grant Ave and Holly Ave Bio Retention Facility	SW	III	\$ 30,000				
Takoma Branch Stream Restoration Design	SW	III	\$ 100,000				
Tulip Avenue Phase 2	SW	III	\$ 65,600				
Colby Avenue Permeable Pavement	SW	III		\$ 35,000			
Franklin Apt Bio-Swale	SW	III		\$ 85,000			
Glenside and Anne St	SW	III		\$ 35,000			
Jackson and Glenside	SW	III		\$ 35,000			
Parkview Towers Bio-Swale	SW	III		\$ 55,000			
Sligo Mill Concrete Debris Removal	SW	III			\$ 250,000	\$ 250,000	
SUBTOTAL - STORMWATER MANAGEMENT			\$ 235,600	\$ 245,000	\$ 250,000	\$ 250,000	\$ -

		FY18	FY19	FY20	FY21	FY22
CIP Total – Items funded by Equipment Replacement Reserve	ERR	\$ 381,917	\$ 1,084,223	\$ 452,893	\$ 389,049	\$ 894,689
CIP Total – Items funded by Facility Maintenance Reserve	FMR	\$ 144,000	\$ 18,000	\$ 10,000	\$ 11,000	\$ -
CIP Total – Items funded by General Fund – Capital Outlay	GF	\$ 7,395,693	\$ 6,163,597	\$ 5,275,000	\$ 2,905,000	\$ 2,000,575
CIP Total – Items funded Through General Fund Operating Transfer to SRF	GF Transfer SRF	\$ -	\$ 16,700	\$ -	\$ -	\$ -
CIP Total – Items funded Through Speed Camera Program Fund	SCF	\$ 89,900	\$ 40,000	\$ 40,000	\$ 40,000	\$ 43,000
CIP Total – Items funded by Special Revenue Funds	SRF	\$ 5,229,170	\$ 1,193,974	\$ 435,000	\$ 52,167	\$ -
CIP Total Stormwater Fund	SW	\$ 354,350	\$ 245,000	\$ 250,000	\$ 250,000	\$ 263,766
CIP GRAND TOTAL		\$ 13,595,030	\$ 8,761,494	\$ 6,462,893	\$ 3,647,216	\$ 3,202,030

Legend

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

Priority Level

I- Imperative
 II-Essential
 III-Important
 IV-Desirable