



## Takoma Park City Council Meeting – December 4, 2024 Agenda Item 3

### **Presentation**

FY26 Financial Forecast.

### **Recommended Council Action**

Review presentation and materials to help inform the Council's FY26 Budget Priorities discussion and resolution.

### **Context with Key Issues**

The City's Leadership Team has prepared a forecast of revenue and expenditure items in the General Fund for FY26 to assist with the budget development process and ensure that the upcoming budget accurately reflects council's priorities.

The key summary information can be found in the Executive Summary section on page 1 of the report.

### **Council Priority**

Fiscally Sustainable Government.

### **Environmental Considerations**

The FY26 Forecast should help ensure that funds are allocated to meeting council's priorities regarding an environmentally sustainable community during the budget development process.

### **Fiscal Considerations**

Projections of revenue and expenditures can help identify any potential fiscal or budgetary issues at a point early enough to address them.

### **Racial Equity Considerations**

The FY26 Forecast will facilitate the budget development process and ensure that sufficient funds are allocated to programs that contribute to a racially and economically equitable community development and improved quality of life.

### **Attachments and Links**

City Manager's Presentation  
FY26 Financial Forecast

**CITY OF TAKOMA PARK**  
**City Manager's Office**



**December 4, 2024**

# **Fiscal Year 2026 Budget Forecast**

**Rob DiSpirito**  
**City Manager**



## Introduction

- **Budget Forecast Purpose:**
  - To provide the City Council with General Fund budgetary context as the City prepares for the FY26 budget development process
- **Agenda:**
  - Revenue Assumptions and Outcome
  - Expenditure Assumptions and Outcome
  - FY26 Projected Deficit
  - City Council Considerations and Next Steps
- **Budget Forecast Assumptions:**
  - Exclusively focused on the General Fund
  - Current level of service is to be maintained for FY26
  - Level tax rate of 0.5522
  - The forecast does not include programs or expenditure items that are currently funded by ARPA but may have to be transferred to the General Fund in FY26

## FY26 Revenue Assumptions

<b>Revenues</b>	<b>FY24 Budget (\$)</b>	<b>FY25 Budget (\$)</b>	<b>FY26 Forecast (\$)</b>	<b>Change (\$) FY25 - FY26</b>	<b>Change (%) FY25 - FY26</b>
<i>Property Tax Revenue</i>	15,454,791	16,401,186	17,145,810	744,624	4.54%
<i>Income Tax</i>	4,000,000	4,500,000	4,725,000	225,000	5.00%
<i>Intergovernmental</i>	6,719,366	6,654,692	6,660,000	5,308	0.08%
<i>Other</i>	2,867,654	3,044,376	3,069,190	24,814	0.82%
<b>Total Revenue</b>	<b>29,041,811</b>	<b>30,600,254</b>	<b>31,600,000</b>	<b>999,746</b>	<b>3.27%</b>

- Total General Fund Revenue:
  - Total \$31.6M
  - Increase of 3.3% or \$1M from FY25
- Property Tax:
  - Level tax rate 0.5522
  - Total \$17.1M
  - Increase of 4.5% or \$745K from FY25
  - Based on an evaluation of changes in assessed property tax values over the last nine years
- Income Tax:
  - Total \$4.7M
  - Increase of 5% or \$225K from FY25
  - Based on historical data.
- Intergovernmental:
  - Total of \$6.7M
  - Increase of 0% from FY25
  - Historically intergovernmental revenue has been flat, thus we expect no change for FY26
- Other General Fund Revenues:
  - Total \$3.1M
  - Increase of ~1%
  - Will be offset by the declining collections from cable fees

## **FY26 Expenditure Assumptions**

- Total General Fund Expenditures:
  - Total \$34.8M
  - Increase of 8.6% or \$2.8M from FY25
  - A \$1.2M increase in salaries and wages and \$1.3M increase in capital expenditure
- Salaries and Wages and Fringe Benefits:
  - Increase of 3% to 5% in salaries, wages and fringe benefits depending on collective bargaining agreements and union representation
  - FTEs are not expected to increase for FY26
- CIP:
  - Based on the 5-year plan developed for FY25
  - Actual FY26 Proposed CIP will likely include some changes
- Operations:
  - Continuity of services and programs
  - Projected to increase by 3% to account for inflation
    - Core-Consumer Price Index: 3.3%
    - Employment Cost Index: 4.6%

## FY26 Expenditures

Expenditures	FY24 Budget (\$)	FY25 Budget (\$)	FY26 Forecast (\$)	Change (\$) FY25 - FY26	Change (%) FY25 - FY26
<b>General Govt</b>					
<b>Total - Gen Govt.</b>	<b>4,727,307</b>	<b>4,841,886</b>	<b>5,051,037</b>	<b>209,151</b>	<b>4.32%</b>
<b>Police</b>					
<b>Total - Police</b>	<b>10,149,284</b>	<b>10,746,583</b>	<b>11,053,111</b>	<b>306,528</b>	<b>2.85%</b>
<b>Public Works</b>					
<b>Total - Public Works</b>	<b>6,763,271</b>	<b>6,683,995</b>	<b>8,508,410</b>	<b>1,824,415</b>	<b>27.30%</b>
<b>Recreation</b>					
<b>Total - Recreation</b>	<b>2,287,358</b>	<b>2,184,731</b>	<b>2,254,986</b>	<b>70,255</b>	<b>3.22%</b>
<b>HCD</b>					
<b>Total - HCD</b>	<b>2,675,193</b>	<b>2,758,859</b>	<b>3,131,572</b>	<b>372,713</b>	<b>13.51%</b>
<b>Communications</b>					
<b>Total - Communications</b>	<b>887,144</b>	<b>917,374</b>	<b>956,530</b>	<b>39,156</b>	<b>4.27%</b>
<b>Library</b>					
<b>Total - Library</b>	<b>1,491,232</b>	<b>1,620,246</b>	<b>1,669,064</b>	<b>48,818</b>	<b>3.01%</b>
<b>Debt Service</b>	<b>741,663</b>	<b>739,885</b>	<b>553,131</b>	<b>(186,754)</b>	<b>-25.24%</b>
<b>Multi Departmental - Operations</b>					
Workers' Comp Insurance	614,100	613,956	644,654	30,698	5.00%
Gen Liability Insurance	201,160	220,600	242,660	22,060	10.00%
General Contingency	145,109	153,081	158,000	4,919	3.21%
Property Tax and Renters' Rebate Program	140,000	142,000	150,000	8,000	5.63%
Housing Fund Expenditures	50,000	-	-	-	-
Other Operational Costs	255,500	446,720	460,122	13,402	3.00%
<b>Total - Multi Dept.</b>	<b>1,405,869</b>	<b>1,576,357</b>	<b>1,655,435</b>	<b>79,078</b>	<b>5.02%</b>
<b>Total General Fund Expenditures</b>	<b>31,128,321</b>	<b>32,069,916</b>	<b>34,833,277</b>	<b>2,763,360</b>	<b>8.62%</b>

\*Due to significant increases in FY26 CIP projects

Departmental details and the CIP projects are listed in the full report.

## FY26 GF Forecast Summary

- Below is a summary of changes from budgeted FY25 to forecasted FY26 revenue and expenses.

Expenditure Category	Projected Change (\$)	Revenue Category	Projected Change (\$)
Wages & Salaries	\$748,556	Property Tax	\$744,624
EE Benefits	\$622,821	Income Tax	\$225,000
FY26 CIP	\$1,317,826	Intergovernmental	\$5,308
Operational	\$260,911	Other	\$24,814
Debt Service	(\$186,754)		
<b>Total Expenditure Change</b>	<b>\$2,763,360</b>	<b>Total</b>	<b>\$999,746</b>

## Managing the Budget Deficit

<i>FY26 Forecast</i>	<i>FY24 Budget (\$)</i>	<i>FY25 Budget (\$)</i>	<i>FY26 Forecast (\$)</i>	<i>Change (\$) FY25 - FY26</i>	<i>Change (%) FY25 - FY26</i>
<i>General Fund Total Revenue</i>	29,041,811	30,600,254	31,600,000	999,746	3.27%
<i>General Fund Total Expenditures</i>	31,128,321	32,069,916	34,833,277	2,763,360	8.62%
<i>Surplus (Deficit)</i>	<i>(2,086,509)</i>	<i>(1,469,662)</i>	<i>(3,233,277)</i>	<i>(1,763,614)</i>	

- City Budget Forecast results in a deficit of \$3.2M
- Total Unassigned Reserve Balance as of June 30, 2024 is \$10.8M
- The City’s policy is to hold 17% of General Fund revenue in unassigned reserves. Based on the projected revenue for FY26, this recommended amount would be \$5.4M.
- The Remaining Unassigned Reserve Balance is ~ \$5.4M. We expect the projected unassigned reserve balance to change as the year progresses.
- There was a \$2.8M increase in the FY25 budget funded through projected FY24 surplus via the 1<sup>st</sup> Budget Amendment this past July.
- The FY26 ERR contribution recommended by the ERR funding formula is \$2.7M
- The FY26 ERR contribution recommended in the 10-year projection prepared by Raftelis is \$600K
- In FY25 \$600K in ARPA funds was used to support ongoing General Fund expenditures within the CIP (Sidewalks & Street Rehab). An additional \$1.1M in reallocated ARPA funds was also added to increase funding for programs and other capital expenses. The combination accounts for the majority of the \$1.3M increase in projected CIP expenditures through the General Fund.



**Managing the Budget  
Deficit - Summary**

**FY24 Reserve and Projected FY26 Deficit**

FY24 Unassigned Reserve Audited Balance:	\$10.8M
FY25 1st Budget Amendment:	(\$2.8M)
FY25 Adopted Budget Deficit:	(\$1.3M)
FY25 ERR Contribution:	(\$0.9M)
<u>FY25 Reserve Contributions:</u>	<u>(\$0.7M)</u>
<b>Subtotal:</b>	<b>\$5.1M</b>

FY26 Deficit Forecast:	(\$3.2M)
<u>FY26 ERR Contribution – per Raftelis:</u>	<u>(\$0.6M)</u>
<b>Subtotal:</b>	<b>(\$3.8M)</b>

FY26 Projected General Fund Balance: **\$1.3M**

FY26 17% of Projected General Fund Revenue: \$5.4M

FY26 Forecasted Unassigned Reserve under Policy: (\$4.1M)

## **Managing the Budget Deficit**

- The City’s Financial Consultant (Raftelis) found the City averages a 94% execution rate for “Operations & Maintenance” expenditures. This is primarily due to savings from staff vacancies as they occur.
- The estimated savings from the FY25 budget based on the 94% execution rate of Operations and Maintenance is \$1.92M
- The estimated savings from the FY26 projected budget based on the 94% execution rate of Operations and Maintenance is \$2.08M
- Continuing to explore additional revenue sources
  - Commercial Property Tax Increases
  - Railroad & Utility Tax Increases
  - Fee Increases
  - Municipal Sales Tax
  - County Tax Duplication
  - Grant Opportunities
  - Federal & State Earmarks
  - Partnerships and Sponsorships (PPPs)
- Uncover operational efficiencies and cost savings whenever available

## FY25 Council Budget Resolution

- In July 2024, the City Council adopted a budget resolution directing the City Manager to advise Council on a number of areas related to revenues and expenses.
  - Staff feedback on the budget resolution items will be provided throughout the budget process.
1. Vehicle Replacement Policy Review and Fleet Electrification Preparation
    - Vehicle Replacement Policy reviewed in 2023.
    - Recommended Changes: a full cost accounting of vehicles for the prior three years.
    - Engaged a consultant (ICF) to develop a strategy for fleet transition.
    - ICF to present findings to Council in January 2025.
    - Feedback from Council will further inform the City's Fleet Transition Plan.
  2. Road Maintenance Policy Review
    - Review presented during department budget presentations.
  3. Develop Plan for LIDC Projects and Consider Fee Adjustment
    - Five-year CIP to include 14 of the 20 LIDC recommended projects.
    - Projected fee increase of \$2 - \$5 for construction inflation and new programming.
    - Program will increase inlet capacity for 150 - 200 inlets.
    - Additional detail will be presented during the budget process.
  4. Commercial Property Tax Rates and Vacant Property Registration Fees
    - Increased fees will be presented as a part of the Proposed FY26 Budget.
  5. New Sources of Revenue
    - Possible sources will be presented during the budget process.

## Next Steps

- December 4
  - Budget Forecast Presentation
  - Council FY26 Budget Priorities and Survey Results
- December 11
  - Budget Priorities Voting Session
- February 2025
  - FY26 Budget Book Published
  - City Manager Presents Proposed Budget Overview
- February – March 2025
  - Department Presentations
  - Council Work Sessions
- March – April 2025
  - Voting Sessions and Reconciliation



**QUESTIONS?**



**THANK YOU**

**TAKOMAPARKMD.GOV**

*Special Thanks To:*

*David Eubanks, Deputy City Manager*

*Andrew Bolduc, Deputy City Manager*

*Susan Cheung, Finance Director*

*Lori Cannon, Human Resources Director*

*Ron Kawaley, Budget and Accounting Manager*

# **FISCAL YEAR 2026 FINANCIAL FORECAST**

THE CITY OF  
**TAKOMA PARK**



# *EXECUTIVE SUMMARY*

The City's Leadership Team has prepared a projection for the General Fund Revenue and Expenditure for the fiscal year 2026 (FY26) to assist with budget planning for the upcoming fiscal year. The projection assumes a level tax rate of 0.5522 and that current levels of service are maintained for FY26.

The Leadership Team is estimating revenues of \$31.6M, an increase of 3.3% compared to the fiscal year 2025 (FY25) budget; and expenditures of \$34.8M, an increase of 8.6% compared to FY25 adopted budget. The estimated expenditures exclude the Library Construction for all fiscal years shown due to the uniqueness of the project and its funding; and for effective comparisons between fiscal years. The Library project is scheduled to be completed in FY25. The projected FY26 deficit would be \$3.2M.

## **Key Points to Note**

Total Unassigned Reserves as of June 30, 2024 was \$10.8M.

Total Equipment Replacement Reserve (ERR) balance as of June 30, 2024 was \$4.4M.

The City's policy is to maintain a minimum of 17% of General Fund revenue in unassigned reserves. Based on the projected revenues for FY26, this minimum would be \$5.4M. This leaves approximately \$5.4M in unassigned reserves above the fund balance policy's minimum. In total, the June 30, 2024 \$10.8M balance is 34% of projected revenues for FY26. Since we are still in the second quarter of FY25, we expect the unassigned reserve balance and projection amounts to change as we receive more up to date information, the closer we get to FY26.

Consistent with past precedent, the City's annual contribution to the Equipment Replacement Reserve (ERR) occurs directly from the unassigned reserve balance. The FY26 contribution amount recommended by the ERR funding formula is approximately \$2.7M. The FY26 contribution amount projected in the 10-year Financial Forecast prepared by Raftelis Financial Consultants (Raftelis) is \$600K. The City contributed approximately \$1.1M to the ERR in FY25 up from \$550,000 in FY24 and \$600,000 in FY23.

The City also used \$600,000 in American Rescue Plan Act (ARPA) funds in FY25 to support ongoing General Fund expenditures, down from approximately \$1.2M in FY24. The City also used an additional \$1.1M in ARPA funds in FY25 to increase funding for ongoing programs (Food Insecurity Program, Quality of Life Grants, Multifamily and Energy Efficient Grants) and to support largely one-time capital expenses (street maintenance, Library Redevelopment, ERR). For purposes of this forecast, neither of these categories of ARPA expenditures are included. As all remaining ARPA dollars are currently obligated or spent, current expenditure projections and the deficit amounts in this forecast will increase by at least \$600,000.

A one cent increase in the property tax rate is estimated to generate a revenue of \$310.5K for FY26.



## Total FY26 General Fund Projected Revenues and Expenditures

FY26 Forecast	FY24 Budget (\$)	FY25 Budget (\$)	FY26 Forecast (\$)	Change (\$)	Change (%)
				FY25 - FY26	FY25 - FY26
<b>General Fund Total Revenue</b>	29,041,811	30,600,254	31,600,000	999,746	3.27%
<b>General Fund Total Expenditures</b>	31,128,321	32,069,916	34,833,277	2,763,360	8.62%
<b>Surplus (Deficit)</b>	<b>(2,086,509)</b>	<b>(1,469,662)</b>	<b>(3,233,277)</b>	<b>(1,763,614)</b>	

## General Fund Projected Revenues

Assuming a level residential and commercial tax rate of 0.5522, the Leadership Team is projecting \$17.1M in property tax revenue, an increase of 4.5% compared to FY25; and income tax revenue of \$4.7M, or 5%, compared to FY25. Intergovernmental revenues have historically been flat and the City expects little change to that revenue source. Other General Fund revenues are not expected to notably increase for FY26. We expect most of the increases in revenue from other sources such as charges for City services will be offset by the declining collections from cable fees. Total General Fund Revenue projected for FY26 is \$31.6M. Total revenue projected by Raftelis for FY26 is \$30.3M.

Revenues	FY24 Budget (\$)	FY25 Budget (\$)	FY26 Forecast (\$)	Change (\$)	Change (%)
				FY25 - FY26	FY25 - FY26
Property Tax Revenue	15,454,791	16,401,186	17,145,810	744,624	4.54%
Income Tax	4,000,000	4,500,000	4,725,000	225,000	5.00%
Intergovernmental	6,719,366	6,654,692	6,660,000	5,308	0.08%
Other	2,867,654	3,044,376	3,069,190	24,814	0.82%
<b>Total Revenue</b>	<b>29,041,811</b>	<b>30,600,254</b>	<b>31,600,000</b>	<b>999,746</b>	<b>3.27%</b>

## **Property Tax Projections**

The property tax revenue projection was determined by a review of the yearly increases in the assessed property values for the past nine years and an estimate of the assessed values for FY26.

<b>Property Tax Projections</b>	<b>FY24 Budget</b>	<b>FY25 Budget</b>	<b>FY26 Forecast</b>	<b>Change (\$) FY25 - FY26</b>	<b>Change (%) FY25 - FY26</b>
-					
Total Assessed Value (\$)	2,798,767,009	2,970,153,205	3,105,000,000	134,846,795	4.54%
Property Tax Rate (per \$100 of assessed value)	0.5522	0.5522	0.5522	-	-
Estimated increase in revenue of a 1 cent increase in property tax rate (\$)			310,500		

## **General Fund Projected Expenditures**

Total General Fund Expenditures are expected to be \$34.8M, an increase of \$2.8M or 8.6% compared to FY25. Of this projected increase, \$1.2m is due to an approximate 5% increase in combined salaries, wages, and benefits, and a \$1.3M in planned FY26 capital expenditures listed in the FY25-29 5-year plan that are included in the FY25 Adopted Budget. Salaries, wages, and benefits projections include a projected 5% increase in benefits costs including health care, a 3% increase in salaries and wages for the City’s union represented staff per the FY24-FY26 Collective Bargaining Agreements, and a 4.6% increase in salaries and wages for the City’s non-represented staff based on ECI per City code.

Departmental operating expenses are also projected to increase by 3%, compared to the FY25 budget, to maintain current level of City services. This was based on a review of current inflation rates – 3.3% core-consumer price index and 4.6% employment cost index - published by the Bureau of Labor Statistics.

Operating Expenses for the multi-departmental section includes a 5% increase for Workers’ Compensation Insurance and a 10% increase in the General Liability Insurance based on historical data and recent premium estimates from our insurers.

<b>Expenditures</b>	<b>FY24 Budget (\$)</b>	<b>FY25 Budget (\$)</b>	<b>FY26 Forecast (\$)</b>	<b>Change (\$) FY25 - FY26</b>	<b>Change (%) FY25 - FY26</b>
<b>General Govt</b>					
<b>Total - Gen Govt.</b>	<b>4,727,307</b>	<b>4,841,886</b>	<b>5,051,037</b>	<b>209,151</b>	<b>4.32%</b>
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<b>Multi Departmental - Operations</b>					
Workers' Comp Insurance	614,100	613,956	644,654	30,698	5.00%
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General Contingency	145,109	153,081	158,000	4,919	3.21%
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Housing Fund Expenditures	50,000	-	-	-	-
Other Operational Costs	255,500	446,720	460,122	13,402	3.00%
<b>Total - Multi Dept.</b>	<b>1,405,869</b>	<b>1,576,357</b>	<b>1,655,435</b>	<b>79,078</b>	<b>5.02%</b>
<b>Total General Fund Expenditures</b>	<b>31,128,321</b>	<b>32,069,916</b>	<b>34,833,277</b>	<b>2,763,360</b>	<b>8.62%</b>

## **Excerpts from the FY25 Adopted Budget for Reference**

The following excerpts from the FY25 Adopted budget are attached for your reference:

**The 5-year CIP Plan**

**The 5-year ARPA plan**

**Personnel Schedule**

## CIP Summary

CIP SUMMARY	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
CIP Total – Items funded by Equipment Replacement Reserve	ERR	1,603,228	913,623	586,449	1,361,095	1,066,943	740,448
CIP Total – Items funded by Facility Maintenance Reserve	FMR	104,950		18,000			
CIP Total – Items funded by General Fund – Capital Outlay	GF	158,229	466,000	2,111,000	3,890,000	3,075,000	1,520,000
CIP Total – Items funded by General Fund – Bond	Bond	4,418,479					
<b>CIP Total – General Fund</b>							
CIP Total – Items funded Through General Fund Operating Transfer to SRF	GF Transfer SRF						
CIP Total – Items funded Through Speed Camera Program Fund	SCF/RLCF	68,500	320,500	125,000	127,000	134,000	136,000
CIP Total – Items funded by Special Revenue Funds	SRF	971,000	4,216,476	156,000	166,000	198,400	196,000
CIP Total – Items funded by The American Rescue Plan Act	ARPA	5,742,537	1,945,571				
CIP Total Stormwater Fund	SW	433,000	230,000	200,000	200,000	250,000	250,000
<b>CIP GRAND TOTAL (\$)</b>							
		<b>13,499,923</b>	<b>8,092,170</b>	<b>3,196,449</b>	<b>5,744,095</b>	<b>4,724,343</b>	<b>2,842,448</b>

### Legend

*GF – General Fund* – general operating fund of the city. Capital improvement projects that include basic city services such as police protection, street maintenance, recreation, administrative, human resources and financial management are funded by this program.

*ERR – Equipment Replacement Reserve* – assets with lifespans of 3 to 30 years, such as large machinery and vehicles, are funded by this program.

*FMR – Facility Maintenance Reserve* – smaller scale facility improvements are funded by this program.

*SRF – Special Revenue Funds* - specific projects funded by grants.

*SCF/RLCF – Speed Camera and Red-light Camera Program Fund* - public safety projects funded by revenue from the City’ speed and red-light camera programs.

*SW – Stormwater Management Fund* – stormwater management projects including construction, maintenance and repair of storm drains, inlets, channels and ditches; and projects for compliance with state and federal requirements for pollution control associated with stormwater runoff – are funded by this program.

*ARPA – American Rescue Plan Act* – specific programs funded by the plan.

General Government

CITY ADMINISTRATION	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Vehicles</b>							
Administration Pool Car (#298)	ERR	-	-	-	-	-	29,710
Administration Pool Car (#286)	ERR	-	-	-	-	44,221	-
<b>TOTAL - CITY ADMINISTRATION (\$)</b>		-	-	-	-	44,221	29,710

Information Technology

INFORMATION TECHNOLOGY	Fund	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Equipment &amp; Software</b>							
Closed Circuit TV & Video Surveillance for Community Center	ERR	-	-	-	-	45,212	-
Door Security & ID Software	ERR	-	-	-	-	-	63,237
Surveillance for PW/REC/Heffner	ERR	-	-	-	-	-	35,644
Upgrade Network Switches and Router	ERR	-	53,000	-	99,061	57,915	-
Smartboards Refresh (Community Center & Public Works)	ERR	3,200	-	-	-	15,000	-
Enhanced Datacenter Security & Firewall	GF	25,000	-	-	-	35,000	-
Servers Infrastructure	ERR	-	-	10,000	86,011	11,593	-
<b>TOTAL - INFORMATION TECHNOLOGY (\$)</b>		<b>28,200</b>	<b>53,000</b>	<b>10,000</b>	<b>185,072</b>	<b>164,720</b>	<b>98,881</b>

Police Department

POLICE	Fund	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Vehicles</b>							
Parking Enforcement Lease Vehicle Purchase	GF	21,118	-	-	-	-	-
Police Vehicle FY22 (Amendment 1)(#288,293,294,295)	ERR	210,000	-	-	-	-	-
Police Vehicle FY23 (Amendment 1) (#301,302,303,329)	ERR	151,845	-	-	-	-	-
Property & Evidence Van (#299)	ERR	-	-	-	-	36,600	-
5 Police Patrol Cars (#307,309,311,312,334) \$70,000/car	ERR	350,000	-	-	-	-	-
2 Police Patrol Cars \$73,000/car	ERR	-	146,000	-	-	-	-
Police Small Van (#313)	ERR	50,760	-	-	-	-	-
Police Transit Van (#315)	ERR	-	-	-	60,000	-	-
7 Police Patrol Cars \$73,000/car	ERR	-	511,000	-	-	-	-
5 Police Patrol Cars \$76,000/car	ERR	-	-	380,000	-	-	-
5 Police Patrol Cars \$80,000/car	ERR	-	-	-	400,000	-	-
4 Police Patrol Cars \$84,000/car	ERR	-	-	-	-	336,000	-
4 Police Patrol Cars \$88,000/car	ERR	-	-	-	-	-	352,000
<b>Equipment</b>							
Fleet Camera (Amendment 1)	GF	50,358	-	-	-	-	-
Field Radio Equipment	SCF/RLCF	37,500	37,500	40,000	40,000	45,000	45,000
Mobile Computers	SCF/RLCF	25,000	27,000	29,000	31,000	33,000	35,000
Body Camera & Taser Replacement	ERR	-	32,154	-	-	89,000	-
License Plate Reader	SRF	-	-	-	-	17,400	-
Bike Patrol Unit Equipment	SCF/RLCF	6,000	6,000	6,000	6,000	6,000	6,000
<b>TOTAL - POLICE (\$)</b>		<b>902,581</b>	<b>759,654</b>	<b>455,000</b>	<b>537,000</b>	<b>563,000</b>	<b>438,000</b>



Public Works

PUBLIC WORKS	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Vehicles</b>							
Admin Vehicle (#262)	ERR	32,785	-	-	-	-	-
Pick Up Truck (#283)	ERR	-	-	44,500	-	-	-
Building Mnt Van (#285)	ERR	-	-	30,680	-	-	-
Building Mnt Van (#297)	ERR	-	-	-	33,402	-	-
Trash Truck (#271,272)\$315,000/truck	ERR	630,000	-	-	-	-	-
PW Admin Vehicle (#284)	ERR	-	-	-	-	40,767	-
Dump Truck (#317)	ERR	-	-	-	-	89,196	-
Dump Truck (#318)	ERR	-	-	-	-	89,196	-
Dump Truck (#330)	ERR	-	-	-	-	-	100,260
<b>Equipment</b>							
Leaf Boxes	ERR	-	-	9,000	-	10,000	10,500
Leaf Box 2	ERR	-	-	-	9,500	-	-
Mechanic Tool Box	ERR	-	-	-	-	8,735	-
Roadway Crackfilling Machine	ERR	-	45,000	-	-	-	-
Leaf Collection Vacuums	ERR	-	-	70,000	60,000	75,000	80,000
Leaf Grinder	ERR	-	-	-	240,706	-	-
Truck Scale	ERR	-	-	-	-	6,713	-
Roll-Off Trailer	ERR	-	91,104	-	-	-	-
Vehicle Lift 1	ERR	-	-	15,369	-	-	-
Aerial Lift (Amendment 1)	ERR	33,000	-	-	-	-	-
Transmission Fuel Exchanger	ERR	-	-	7,328	-	-	-
Vehicle Bay Exhaust System	ERR	-	-	-	41,000	-	-
Regular Tire Changer	ERR	-	11,365	-	-	-	-
Genisys Master Diagnostic	ERR	-	-	5,000	-	-	-
Fuel Dispensing Software & Equipment	ERR	-	-	-	-	-	21,126
Chipper	ERR	-	-	-	57,174	-	-
Walk Behind Mower (NEW)	ERR	11,700	-	-	-	-	-
Salt Dome Cover	ERR	-	-	-	39,726	-	-

## Capital Improvement

PUBLIC WORKS	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Streets &amp; Sidewalks</b>							
<b>ADA Sidewalk Retrofit - Total FY23 Cost \$800,000</b>							
City Sidewalks	ARPA	300,000	-	-	-	-	-
City Sidewalks	GF	-	-	300,000	-	-	-
City Sidewalks	SCF/RLCF	-	100,000	-	-	-	-
SHA Sidewalks	GF	-	-	500,000	500,000	500,000	500,000
SHA Sidewalks	ARPA	150,000	-	-	-	-	-
New Sidewalk Design/Construction	ARPA	200,000	200,000	-	-	-	-
New Sidewalk Design/Construction	GF	-	100,000	300,000	300,000	300,000	300,000
City Sidewalk – Replace Boyd Allen Apron	GF	-	30,000	-	-	-	-
Traffic Calming & Pedestrian Safety	SCF/RLCF	-	100,000	-	-	-	-
Street Light Upgrade	GF	20,000	20,000	20,000	20,000	20,000	20,000
Street Rehabilitation	GF	-	100,000	500,000	500,000	500,000	500,000
Street Rehabilitation	ARPA	250,000	550,000	-	-	-	-
Sligo Mill	GF	-	-	35,000	-	-	-
<b>Building Facilities</b>							
Phase 2 Facility Design	GF	-	-	150,000	-	-	-
Phase 2 Construction	GF	-	-	-	850,000	-	-
Replace Front Gate at Public Works (NEW)	FMR	29,950	-	-	-	-	-
<b>Community Center</b>							
Community Center Renovation-Atrium Floor	FMR	-	-	-	-	-	-
Community Center Renovation-Atrium Floor (Amendment 1)	ARPA	1,000,000	-	-	-	-	-
HVAC Control System	ARPA	-	137,317	-	-	-	-
Epoxy Coat Walkway and LL Parking area	FMR	-	-	18,000	-	-	-
Police Department Construction	GF	-	-	-	1,500,000	1,500,000	-
Chamber and 3rd Floor Roof	ERR	-	-	-	-	91,541	-
Third Floor Renovation (IT and Cable) City Fund	FMR	75,000	-	-	-	-	-
Third Floor Renovation (IT and Cable) Cable Grant	SRF	125,000	-	-	-	-	-
Emergency Generator Community Center rear	ARPA	-	58,254	-	-	-	-
Community Center rear 1st Floor roof	ERR	-	-	-	74,515	-	-
Front Elevator Upgrade	ERR	-	-	-	100,000	-	-
Air Handler Unit #5 Teen Room	ERR	-	24,000	-	-	-	-
Air Handler Unit #11	ERR	-	-	-	-	20,254	-
Air Handler Unit #1	ERR	-	-	-	-	-	25,264
<b>SUBTOTAL - PUBLIC WORKS (\$)</b>		<b>2,857,435</b>	<b>1,567,040</b>	<b>2,004,877</b>	<b>4,326,023</b>	<b>3,251,402</b>	<b>1,557,150</b>

<b>PUBLIC WORKS</b>	<b>Fund</b>	<b>FY 24 Proj</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>
<b>Stormwater Management</b>							
Takoma Branch Stream Restoration - (Amendment 1)	SW	168,442	-	-	-	-	-
Jefferson Ave Bio Retention Facility	SW	81,313	-	-	-	-	-
Albany and Baltimore Ave SW Treatment	SW	-	-	-	-	-	-
Larch Ave Bioretention	SW	80,910	-	-	-	-	-
Houston Ave SW Treatment (CDBG)	SW	-	-	-	-	-	-
Maple Ave & Stream Restoration	SW	102,335	-	-	-	-	-
Albany and Baltimore Ave SW Treatment	SW	-	70,000	-	-	-	-
Project at Garland and Davis/Jackson	SW	-	100,000	-	-	-	-
Sligo Mill Dead End Erosion Control	SW	-	60,000	-	-	-	-
Resilient Project	SW	-	-	155,000	-	-	-
Resilient Project	SW	-	-	45,000	-	-	-
Resilient Project	SW	-	-	-	200,000	-	-
Resilient Project	SW	-	-	-	-	250,000	-
Resilient Project	SW	-	-	-	-	-	250,000
<b>SUBTOTAL - STORMWATER MANAGEMENT (\$)</b>		<b>433,000</b>	<b>230,000</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>
<b>TOTAL - PUBLIC WORKS (\$)</b>		<b>3,290,435</b>	<b>1,797,040</b>	<b>2,204,877</b>	<b>4,526,023</b>	<b>3,501,402</b>	<b>1,807,150</b>

Recreation

RECREATION	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Vehicles</b>							
Recreation Bus Large(#242)replaced by Small Bus with a Lift	ERR	122,600	-	-	-	-	-
<b>Equipment</b>							
Treadmills	ERR	7,338	-	7,072	-	-	8,507
Elliptical	ERR	-	-	-	-	-	6,600
Cardio Fitness Machine	ERR	-	-	-	-	-	7,600
<b>Other</b>							
Rec Programming Software - ActiveNetwork	ERR	-	-	-	60,000	-	-
Pool Table	ERR	-	-	7,500	-	-	-
<b>TOTAL - RECREATION (\$)</b>		<b>129,938</b>	<b>-</b>	<b>14,572</b>	<b>60,000</b>	<b>-</b>	<b>22,707</b>

Housing & Community Development

HOUSING & COMMUNITY	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Community Improvement</b>							
Code Enforcement -Purchase 2 Lease Vehicles	GF	41,753	-	-	-	-	-
Bike Improvements City Match	ARPA	-	-	-	-	-	-
Maple Ave Connectivity Project	SRF	80,000	240,000	-	-	-	-
Maple Ave Connectivity Project City Match	ARPA	20,000	-	-	-	-	-
Maple Ave Connectivity Project City Match	GF	-	60,000	-	-	-	-
Met Branch Trail Project	SRF	40,000	425,000	-	-	-	-
Met Branch Trail Project City Match	ARPA	12,000	-	-	-	-	-
Met Branch Trail Project City Match	GF	-	52,000	52,000	-	-	-
Roadway & Bikeway Connectivity New (FY25-29) City Match	GF	-	10,000	100,000	100,000	100,000	100,000
Public Land Management Plan Implementation	GF	-	-	-	-	-	-
Public Land Management Plan Implementation	ARPA	-	-	-	-	-	-
<b><i>New Hampshire Ave Bikeway Design Section A, B &amp; D</i></b>							
<i>Grant A - 100%</i>	SRF	-	-	-	-	-	-
<i>Grant A - 100% (Amendment 1)</i>	SRF	20,000	270,000	-	-	-	-
<i>Grant A - 20% City Match</i>	GF	-	34,000	34,000	-	-	-
<i>Grant A - 20% City Match</i>	ARPA	5,000	-	-	-	-	-
<i>Grant B - 100%</i>	SRF	-	80,000	-	-	-	-
<i>Grant B - 100% (Amendment 1)</i>	SRF	12,000	-	-	-	-	-
<i>Grant B - 20% City Match</i>	GF	-	20,000	-	-	-	-
<i>Grant B - 20% City Match</i>	ARPA	3,000	-	-	-	-	-
<b>Takoma Park Economic Development Project</b>							
Recreation Center Design Grant	SRF	145,000	-	-	-	-	-
Recreation Center Re-development (\$320,000)	ARPA	160,000	-	-	-	-	-
Neighborhood Commercial Center Program (Amendment 1)	ARPA	61,700	-	-	-	-	-
Neighborhood Commercial Center Program Rebate	ARPA	57,457	-	-	-	-	-
<b>Public Space Management Project</b>							
Public Space Management Plan Implementation	ARPA	23,380	-	-	-	-	-
Public Space Management Plan Implementation	GF	-	20,000	30,000	30,000	60,000	60,000
Traffic Study	RLCF	-	50,000	50,000	50,000	50,000	50,000
Historic District Capital Improvements	GF	-	-	50,000	50,000	-	-
Bus Shelter Improvements & Installation	GF	-	-	40,000	40,000	40,000	40,000
CDBG - Neighborhood Improvement	SRF	132,000	91,000	91,000	91,000	91,000	91,000
CDBG - Neighborhood Improvement (Amendment 1)	SRF	232,000	-	-	-	-	-
Program Open Space Projects	SRF	-	60,000	60,000	60,000	60,000	60,000
<b>TOTAL - HOUSING &amp; COMMUNITY (\$)</b>		<b>1,045,290</b>	<b>1,412,000</b>	<b>507,000</b>	<b>421,000</b>	<b>401,000</b>	<b>401,000</b>

Communications

COMMUNICATIONS	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Equipment &amp; Software</b>							
Cable TV 13 Editing & Playback System	SRF	-	45,000	-	-	-	-
Auditorium Digital Video (Amendment 1)	SRF	110,000	-	5,000	-	-	-
Auditorium Camera System	SRF	-	120,000	-	-	-	-
Auditorium Hybrid Meeting AV Integration (Amendment 1)	SRF	-	20,000	-	-	-	-
Studio Lighting	SRF	-	-	-	15,000	-	-
Auditorium Lighting (Amendment 1)	SRF	-	20,000	-	-	-	-
Council Dais	SRF	-	85,000	-	-	-	-
Sports Production	SRF	-	-	-	-	30,000	-
Wireless Video	SRF	-	-	-	-	-	30,000
Remote Production	SRF	25,000	-	-	-	-	-
Media Lab Equipment	SRF	-	60,476	-	-	-	-
Control Room Relocation	SRF	50,000	-	-	-	-	-
Mobile Interpretation System	SRF	-	-	-	-	-	15,000
<b>TOTAL - COMMUNICATIONS (\$)</b>		<b>185,000</b>	<b>350,476</b>	<b>5,000</b>	<b>15,000</b>	<b>30,000</b>	<b>45,000</b>

Library

LIBRARY	Fund	FY 24 Proj	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Facilities</b>							
<b>Library Detail Design, Relocation, &amp; Construction - Total Cost \$13.5M</b>							
City Fund	Bond	4,418,479	-	-	-	-	-
Library State Grant	SRF	-	125,000	-	-	-	-
ARPA Fund	ARPA	3,500,000	1,000,000	-	-	-	-
Cable Grants	SRF	-	2,500,000	-	-	-	-
Userful Software	GF	-	20,000	-	-	20,000	-
Digital Inclusion Grant	SRF	-	75,000	-	-	-	-
<b>TOTAL - LIBRARY (\$)</b>		<b>7,918,479</b>	<b>3,720,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>

ARPA 5-Year Plan

ARPA/SLFRF Funded Projects Spending Projections FY22-FY26	FY22 (Actual)	FY23 (Actual)	FY24 (Budget Projection)	FY25 (Budget)	FY26 (5 year)	FY27
Administrative Salaries/Benefits	\$85,104	\$171,095.67	\$196,155	\$364,262	\$380,058	\$197,630
Façade Improvement Grant	\$0	\$7,500	\$0	\$0	\$0	\$0
Emergency Rental Assistance	\$286,599	\$214,361.66	\$249,039	\$0	\$0	\$0
Food Insecurity Program	\$0	\$65,250	\$114,750	\$225,000	\$0	\$0
Small Business Grants	\$149,400	\$112,600	\$38,500	\$0	\$0	\$0
Multi-Family Housing Rehabilitation Fund	\$0	\$392,453.04	\$607,547	\$0	\$0	\$0
Grants to Non-Profits (Social Services Partnerships) & Rec STEM	\$0	\$118,132.36	\$121,868	\$60,000	\$0	\$0
Community Connectors (Social Services Partnerships)	\$0	\$0	\$0	\$350,000	\$0	\$0
Direct Cash Assistance (Social Services Partnerships)	\$0	\$1,459,122.08	\$131,577.73	\$0	\$0	\$0
Energy Efficiency Upgrades: Weatherization, Electrification	\$0	\$193,110	\$306,890	\$100,000	\$0	\$0
Lending Program: Laptops	\$0	\$6,834.87	\$4,165	\$0	\$0	\$0
Lending Program: Wi-Fi Hotspots	\$3,000	479.70	\$0	\$0	\$0	\$0
Mental Health Crisis Counselors	\$0	\$0	\$50,000	\$300,000	\$250,000	\$0
Recreation Program Scholarships & Tutoring	\$0	\$153,124.00	\$150,000	\$0	\$0	\$0
Municipal Broadband	\$0	\$14,000	\$14,000	\$0	\$0	\$0
Premium Pay for Essential Workers	\$241,400	\$0	\$0	\$0	\$0	\$0
Public Space Management (from contingency)	\$0	\$66,615.73	\$23,380	\$0	\$0	\$0
Neighborhood Commercial Center Improvements	\$0	38,299.73	\$61,700	\$0	\$0	\$0
FY24 Add - Neighborhood Comm Ctr Improvement (same as above)	\$0	\$0	\$57,457	\$0	\$0	\$0
Revenue Replacement						
Community Center Renovation	\$0	\$0	\$1,000,000	\$0	\$0	\$0
Recreation Center Redevelopment	\$0	\$130,590	\$160,000	\$0	\$0	\$0
Library Expansion	\$0	\$0	\$3,500,000	\$1,000,000	\$0	\$0
Community Engagement	\$18,000	\$9,800	\$5,000	\$5,000	\$5,000	\$0
Interactive Online Budget Tool	\$0		\$0	\$0	\$0	\$0
Takoma-Langley Crossroads Business Incubator	\$0	\$34,500	\$0	\$0	\$0	\$0
Document Management Platform	\$8,160	\$7,800	\$0	\$222,200	\$0	\$0
CIP Street Rehabilitation - FY23-25	\$0	\$273,825	\$250,000	\$550,000	\$0	\$0
Workforce Development	\$0	\$0	\$0	\$0	\$0	\$0
Finance Software Update	\$0	\$0	\$0	\$0	\$0	\$0
FY25 Add - Performance Measurement Consultant	\$0	\$0	\$0	\$30,000	\$0	\$0
FY25 Add - ERR CIP HVAC Control System	\$0	\$0	\$0	\$137,317	\$0	\$0
FY25 Add - ERR CIP Emergency Generator Community Center	\$0	\$0	\$0	\$58,254	\$0	\$0
FY24 Add - Sidewalks CIP	\$0	\$0	\$650,000	\$200,000	\$0	\$0
FY24 Add - 4 Bulletin Boards	\$0	\$0	\$5,764	\$0	\$0	\$0
FY24 Add - Bike Improvement-CIP	\$0	\$0	\$0	\$0	\$0	\$0
FY24 Add - Metro Branch Trail City Match 20%-HCD	\$0	\$0	\$12,000	\$0	\$0	\$0
FY24 Add - Maple Ave Connectivity Project City Match 20%-HCD	\$0	\$0	\$20,000	\$0	\$0	\$0
FY24 Add - New Hampshire Ave- City Match Fund-HCD	\$0	\$0	\$8,000	\$0	\$0	\$0
FY22 General Fund Revenue Loss Reimbursement	\$1,191,900	\$0	\$0	\$0	\$0	\$0
FY23 Bank Charges	\$0	\$140	\$0	\$0	\$0	\$0
<b>ARPA Fund Summary Total</b>	<b>\$1,983,563</b>	<b>\$3,469,634</b>	<b>\$7,737,792</b>	<b>\$3,602,033</b>	<b>\$635,058</b>	<b>\$197,630</b>



**Personnel Schedule**

<b>Staffing Summary by Department or Fund</b>	<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Adjusted FY24</b>	<b>Adopted FY25</b>	<b>Change FY24 - FY25</b>
<b>General Government</b>	17.75	18.25	18.25	19.75	19.75	20.25	0.50
<b>Police</b>	64.45	64.67	64.68	61.68	61.68	61.68	-
<b>Public Works</b>	36.1	36.5	36.5	38.67	38.72	38.53	(0.19)
<b>Recreation</b>	20.53	20.96	19.98	20.7	20.31	18.90	(1.41)
<b>Housing and Community Development</b>	10.13	10.63	10.63	13.63	14.13	13.25	(0.88)
<b>Communications</b>	5.5	5.83	6.44	6.82	6.82	6.82	-
<b>Library</b>	11.13	11.13	11.25	11.76	11.76	11.76	-
<b>Stormwater Management</b>	1.15	0.75	0.75	0.75	0.75	0.75	-
<b>Speed &amp; Red-light Camera</b>	3	3	3	3	3	4	1.00
<b>American Rescue Plan Act</b>	-	-	-	3	3	2.5	(0.50)
<b>Total Full-Time Equivalents</b>	<b>169.74</b>	<b>171.72</b>	<b>171.48</b>	<b>179.76</b>	<b>179.92</b>	<b>178.44</b>	<b>(1.48)</b>

*\*Note: Change in FTEs is due to the estimated part-time and seasonal hours required for Fiscal Year 2025.*